



**BEAUMONT CHERRY VALLEY RECREATION & PARK DISTRICT
REGULAR MEETING OF THE BOARD OF DIRECTORS**

Wednesday, June 10, 2020

Beaumont Woman's Club 306 E. 6th Street 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 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.

If you are unable to participate by telephone, 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.

**The Workshop and Regular Session are 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?pwd=ajhCeU1ld0ZyMVdiSWtjakFYMIkrQT09>

DISTRICT CLOSED SESSION – Closed Session to Begin at 5:00 pm (2 Items)

Roll Call:

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

Conference with Legal Counsel

1. Public Employee Annual Performance Evaluation Pursuant to Government Code Section 54957

Title: General Manager

2. Bogart Park Transition of Operating Agreement Dedicating County Property to Beaumont Cherry Valley Recreation & Park District.

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

WORKSHOP SESSION: Workshop Session to Begin at 5:30 pm
Second Reading Budget Review FY's 20/21 & 21/22

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

Roll Call:

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

Invocation:

Pledge of Allegiance:

Presentations: None

Adjustments to Agenda: Government code sec 54954.2 provides “upon a determination by a two-thirds vote of the members of the legislative body present at the meeting, or if less than two-thirds of the members are present, a unanimous vote of those member present, that there is a need to take immediate action and that the need for action came to the attention of the local agency subsequent to the agenda being posted as specified in subdivision (a) “

1. PUBLIC COMMENT:

2. CONSENT CALENDAR: Items are considered routine, non-controversial and generally approved in a single motion. A board member may request to have an item removed from the consent calendar for discussion or to be deferred. (Includes Minutes, Financials, Resolutions, and Policy & Procedure matters).

- 2.1 Minutes of May 13, 2020
- 2.2 Minutes of Special Meeting May 28, 2020
- 2.3 Bank Balances May 2020
- 2.4 Warrants for May 2020

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

- 3.1 Approval of Actuarial Study of Retiree Health Liabilities
- 3.2 Approval of Second Reading FY's 20/21 & 21/22 Budget
- 3.3 Bogart Park Transition of Operating Agreement Dedicating County Property to Beaumont Cherry Valley Recreation & Park District.
- 3.4 Approval of CSDA Salary Survey

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: Frank Flores
Maintenance Foreman: Aaron Morris
General Manager: Duane Burk

5. CALENDAR OF EVENTS:

5.1 Committee Meetings

- Collaborative Agency – First Wednesday Bi-Monthly, 5:00pm NCCC
- Finance – 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

July 8, 2020

August 12, 2020

September 9, 2020

5.2. Upcoming Holidays

Friday, July 3, 2020 Independence Day Observed

5.3. Events

- All events have been cancelled or postponed at this time due to State and County Health Official orders pertaining to COVID-19
- Noble Creek Community Center COVID-19 Testing has been extended through July 31, 2020. (Tuesday through Saturday 7:00am to 7:00pm).

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, the Beaumont Woman's Club and District web site June 5, 2020.

Janet D Covington,

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

Beaumont Cherry Valley Recreation & Park District

Budget Request FY 20/21 & 21/22

		FY 19/20 Approved	FY 19/20 Actuals <i>as of 5/31/2020</i>	FY 20/21 Requested	FY 21/22 Requested
1	Income				
2	Bogart Park				
3	40201 - Camping	\$ 12,000.00	\$ 15,825.50	\$ -	\$ 20,000.00
4	40202 - Gate Entrance	\$ 5,000.00	\$ 19,084.15	\$ -	\$ 15,000.00
5	40203 - Horse/Dog Entrance	\$ 100.00	\$ 284.00	\$ -	\$ 200.00
6	40204 - Wood Sales	\$ 500.00	\$ 132.00	\$ -	\$ 100.00
7	40205 - Annual Passes	\$ 2,000.00	\$ 9,350.00	\$ -	\$ 7,000.00
8	40206 - Operational Support	\$ -	\$ 198,241.38	\$ -	\$ -
9	40207 - Camp Host Electrical	\$ -	\$ 400.00	\$ 900.00	\$ 900.00
10	40208 - RV Dump	\$ -	\$ 40.00	\$ -	\$ 100.00
11	Total Bogart Park	\$ 19,600.00	\$ 243,357.03	\$ 900.00	\$ 43,300.00
12	Facility Use				
13	40101 - Registration (BYB)	\$ 11,000.00	\$ 2,200.00	\$ -	\$ 12,000.00
14	40103 - Caretaker Rent	\$ 2,400.00	\$ 1,800.00	\$ -	\$ 2,400.00
15	40104 - Dog House	\$ 1,800.00	\$ 500.00	\$ -	\$ 1,800.00
16	40105 - Dog Park	\$ 500.00	\$ -	\$ -	\$ -
17	40106 - Equestrian Arena	\$ 1,500.00	\$ 1,399.42	\$ -	\$ 2,600.00
18	40107 - Fields	\$ 6,500.00	\$ 5,125.00	\$ -	\$ 6,000.00
19	40109 - Grange	\$ 25,000.00	\$ 20,837.50	\$ -	\$ 20,000.00
20	40111 - NCCC/Franco Garden	\$ 6,500.00	\$ 3,075.00	\$ -	\$ 4,000.00
21	40112 - Park Zones	\$ 1,000.00	\$ 475.00	\$ -	\$ 800.00
22	40113 - RV Space	\$ 40,000.00	\$ 55,034.74	\$ -	\$ 60,000.00
23	40114 - Snack Bars	\$ 12,000.00	\$ 15,110.51	\$ -	\$ 15,000.00
24	40115 - Thunder Alley Racetrack	\$ 3,900.00	\$ 2,970.00	\$ -	\$ 3,900.00
25	40116 - Women's Club	\$ 15,000.00	\$ 6,444.82	\$ -	\$ 6,000.00
26	40117 - RV Dump Station	\$ 1,000.00	\$ 1,395.00	\$ -	\$ 1,500.00
27	40118 - Franco Garden	\$ 4,000.00	\$ 1,050.00	\$ -	\$ 1,500.00
28	40119 - NCCC	\$ 10,000.00	\$ 8,515.58	\$ -	\$ 9,000.00
30	Total Facility Use	\$ 142,100.00	\$ 125,932.57	\$ -	\$ 146,500.00
31	Special Events				
32	40503 - Spring Fling	\$ 5,000.00	\$ -	\$ -	\$ 4,000.00
33	40504 - Fishing Derby	\$ 6,000.00	\$ -	\$ -	\$ 4,000.00
34	40505 - Movies Under the Stars	\$ 3,500.00	\$ 530.56	\$ -	\$ 1,000.00
35	40507 - Oktoberfest	\$ 33,000.00	\$ 11,407.17	\$ -	\$ 12,000.00
36	40509 - Tournaments	\$ 80,000.00	\$ 58,934.18	\$ -	\$ 60,000.00
37	40510 - Winterfest	\$ 8,500.00	\$ 3,724.00	\$ -	\$ 4,000.00
38	40512 - Pumpkin Carve	\$ 1,500.00	\$ 1,478.05	\$ -	\$ 1,500.00
39	40513 - Cinco De Mayo	\$ 2,000.00	\$ -	\$ -	\$ 2,000.00
40	40515 - 1K/5K Fun Run	\$ 2,500.00	\$ 635.00	\$ -	\$ 1,000.00
41	Total Special Events	\$ 142,000.00	\$ 76,708.96	\$ -	\$ 89,500.00
42	State of California Revenue				
43	40001 - Property Tax Current Secured	\$ 1,429,294.18	\$ 1,238,539.95	\$ 1,430,000.00	\$ 1,430,000.00
44	40002 - Property Tax Current Supplemental	\$ 15,838.57	\$ 4,209.60	\$ 15,900.00	\$ 15,900.00
45	40003 - Property Tax Current Unsecured	\$ 67,757.18	\$ 76,406.79	\$ 68,000.00	\$ 68,000.00
46	40004 - Property Tax Prior Supplemental	\$ 8,710.12	\$ 17,846.37	\$ 8,800.00	\$ 8,800.00
47	40005 - Property Tax Prior Unsecured	\$ 3,480.92	\$ 3,910.08	\$ 3,500.00	\$ 3,500.00
48	40006 - Homeowners Tax	\$ 25,587.92	\$ 8,928.68	\$ 25,600.00	\$ 25,600.00
49	40007 - Redevelopment (RDA)	\$ 81,581.35	\$ 88,159.04	\$ 81,500.00	\$ 81,500.00
50	40010 - Low Moderate Income Housing	\$ -	\$ 8,679.60	\$ -	\$ -
51	40401 - Interest	\$ 2,599.97	\$ (2,913.67)	\$ 2,600.00	\$ 2,600.00
52	Total State of California Revenue	\$ 1,634,850.21	\$ 1,443,766.44	\$ 1,635,900.00	\$ 1,635,900.00
53	40600 - Adult Softball	\$ 25,000.00	\$ 29,016.00	\$ -	\$ 35,000.00
54	40601 - Banner Sales	\$ 15,000.00	\$ 10,100.00	\$ -	\$ 10,000.00
55	40602 - Contract Instructors	\$ 3,000.00	\$ 1,847.00	\$ -	\$ 2,500.00
56	Total Income	\$ 1,981,550.21	\$ 1,930,728.00	\$ 1,636,800.00	\$ 1,962,700.00
57	Expense				
58	Bank Fees				
59	50256 - Bank Checks	\$ 800.00	\$ 692.96	\$ 800.00	\$ 800.00
60	50257 - Safe Deposit Box	\$ 150.00	\$ 150.00	\$ 150.00	\$ 150.00
61	Total Bank Fees	\$ 950.00	\$ 842.96	\$ 950.00	\$ 950.00
62	Board Of Directors				
63	50225 - Director Fees	\$ 36,000.00	\$ 19,800.00	\$ 20,000.00	\$ 25,000.00
64	50226 - Training - Strategic Planning	\$ 25,000.00	\$ -	\$ 10,000.00	\$ 15,000.00
65	50227 - Travel and Conference	\$ 20,000.00	\$ 4,670.56	\$ 10,000.00	\$ 15,000.00
66	50228 - Election Expense	\$ -	\$ -	\$ 30,000.00	\$ -
67	Total Board Of Directors	\$ 81,000.00	\$ 24,470.56	\$ 70,000.00	\$ 55,000.00
68	Bogart Park				
69	Utilities				
70	50160 - Electricity	\$ -	\$ 7,687.58	\$ 10,000.00	\$ 10,000.00
71	50161 - Trash	\$ -	\$ 5,571.69	\$ 6,500.00	\$ 6,500.00
72	50162 - Telephone & Internet	\$ -	\$ 2,887.31	\$ 3,000.00	\$ 3,000.00
73	50163 - Water	\$ -	\$ 2,705.90	\$ 3,000.00	\$ 3,000.00
74	Total Utilities	\$ -	\$ 18,852.48	\$ 22,500.00	\$ 22,500.00
75	50149 - Signage	\$ -	\$ -	\$ 18,000.00	\$ 5,000.00
76	50150 - Computer/IT	\$ -	\$ 370.33	\$ 800.00	\$ 800.00
77	50151 - Grounds Equipment	\$ -	\$ 4,479.77	\$ 1,000.00	\$ 1,000.00

(3) Hosts S300 Annually

(1) Marquee - Front Entrance

Beaumont Cherry Valley Recreation & Park District
Budget Request
FY 20/21 & 21/22

		FY 19/20 Approved	FY 19/20 Actuals as of 5/31/2020	FY 20/21 Requested	FY 21/22 Requested	Notes
78	50152 - Keys/Locks	\$ -	\$ 120.10	\$ 200.00	\$ 200.00	
79	50153 - Office Supplies	\$ -	\$ 1,200.00	\$ 1,000.00	\$ 1,000.00	
80	50154 - Repair & Maintenance					
81	50140 - Restroom	\$ -	\$ 12,019.71	\$ 500.00	\$ 4,000.00	
82	50141 - Seed		\$ -	\$ 2,800.00	\$ 2,800.00	
83	50142 - Tank		\$ 7,505.63	\$ 500.00	\$ 500.00	
84	50143 - Trees		\$ 41,691.05	\$ 20,000.00	\$ 20,000.00	
85	50144 - Grounds	\$ -	\$ 75,644.70	\$ 10,000.00	\$ 10,000.00	
86	50156 - Fertilizer		\$ -	\$ 5,700.00	\$ 5,700.00	
87	50157 - Irrigation		\$ 9,964.25	\$ 10,000.00	\$ 10,000.00	
88	50158 - Kiosk Gate	\$ -	\$ 17,871.48	\$ 400.00	\$ 400.00	
89	50159 - Lighting & Electrical	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00	
90	50164 - Playground	\$ -	\$ 3.17	\$ 500.00	\$ 500.00	
91	50165 - Pond	\$ -	\$ 24,354.50	\$ 1,000.00	\$ 1,000.00	
92	Total Repairs & Maintenance	\$ -	\$ 189,054.49	\$ 52,400.00	\$ 55,900.00	
93	50155 - Kiosk - Credit Card Fees	\$ -	\$ 417.17	\$ 400.00	\$ 400.00	
94	50166 - Well	\$ -	\$ 20,490.02	\$ 2,500.00	\$ 2,500.00	Well Yrly Maintenance
95	50167 - Janitorial Supplies	\$ -	\$ 2,203.89	\$ 2,000.00	\$ 2,000.00	
96	50168 - Uniforms	\$ -	\$ 334.66	\$ 500.00	\$ 500.00	
97	50169 - Pest Control	\$ -	\$ 2,310.00	\$ 3,000.00	\$ 3,000.00	
98	Total Bogart Park	\$ -	\$ 239,832.91	\$ 104,300.00	\$ 94,800.00	
99	Contract Services					
100	50170 - Acorn Technology	\$ 21,600.00	\$ 15,560.00	\$ 25,140.00	\$ 25,800.00	\$2095.00 monthly (3%)
101	50171 - BDL Alarms, Inc.	\$ 3,000.00	\$ 2,464.00	\$ 3,000.00	\$ 3,000.00	\$224 monthly
102	50172 - Jani King	\$ 16,500.00	\$ 16,104.77	\$ 21,326.00	\$ 21,753.00	\$1777.10 monthly/? To Qrly Sanitation (2%)
103	50173 - Memories by Darci Walls	\$ 3,600.00	\$ 1,616.26	\$ 3,100.00	\$ 3,100.00	(3) 750.00/(8) Events 1hr.
104	50175 - Slugg Bugg	\$ 2,100.00	\$ 1,990.00	\$ 2,100.00	\$ 2,100.00	\$350.00 BiWeekly
105	50176 - TLC Landscaping	\$ 12,000.00	\$ 10,156.00	\$ 11,100.00	\$ 11,100.00	\$918.00 monthly
106	50177 - Turf Star	\$ 10,000.00	\$ 4,938.29	\$ 9,000.00	\$ 9,000.00	Average of 705.47 month
107	50178 - Clark Pest Control	\$ 6,000.00	\$ 1,347.50	\$ 5,000.00	\$ 5,000.00	Scheduling meeting
108	50180 - Paychecks Flex	\$ 2,000.00	\$ 1,875.30	\$ 2,000.00	\$ 2,000.00	
109	50181 - Streamline	\$ 2,400.00	\$ 2,200.00	\$ 2,400.00	\$ 2,400.00	\$200 monthly
110	50182 - Star Pro Security	\$ 40,000.00	\$ 36,432.00	\$ 35,400.00	\$ 35,400.00	\$2,950 monthly
111	Total Contract Services	\$ 119,200.00	\$ 94,684.12	\$ 119,566.00	\$ 120,653.00	
112	Dues/Subscriptions/Memberships					
113	50205 - CARPD	\$ 2,000.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	Annually
114	50206 - CSDA	\$ 4,000.00	\$ 3,767.00	\$ 3,600.00	\$ 3,600.00	Annually
115	50208 - Amazon Prime	\$ 130.00	\$ 128.22	\$ 130.00	\$ 130.00	Annually
116	50210 - Cal Chamber of Commerce	\$ 200.00	\$ 101.20	\$ 200.00	\$ 200.00	
117	50211 - CalPELRA	\$ -	\$ 400.00	\$ 350.00	\$ 700.00	
118	50212 - Chamber Memberships	\$ 400.00	\$ 365.00	\$ 440.00	\$ 440.00	Annually
119	50213 - CPRS	\$ 800.00	\$ 550.00	\$ 550.00	\$ 695.00	\$550 Annual Membership \$145 Individual (Playground)
120	50214 - NRPA	\$ 175.00	\$ 175.00	\$ 175.00	\$ 175.00	Annually
121	50215 - Productive Parks	\$ 2,500.00	\$ 1,186.00	\$ 1,200.00	\$ 1,200.00	Annually
122	50216 - HR Specialist/SHRM	\$ -	\$ 219.00	\$ -	\$ -	
123	50217 - The Record Gazette	\$ 40.00	\$ 39.95	\$ 40.00	\$ 40.00	Annually
124	50218 - STMA	\$ -	\$ 165.00	\$ 165.00	\$ 165.00	Annually
125	Total Dues/Subscriptions/Memberships	\$ 10,245.00	\$ 8,596.37	\$ 8,350.00	\$ 8,845.00	Annually \$130/35 Southern Indv.
126	Equipment Purchases - Buildings					
127	50245 - Grange	\$ 800.00	\$ -	\$ 800.00	\$ 800.00	
128	50246 - Maintenance	\$ 800.00	\$ -	\$ 800.00	\$ 80.00	
129	50247 - NCCC	\$ 800.00	\$ -	\$ 800.00	\$ 800.00	
130	50248 - East Snack Bar	\$ 800.00	\$ -	\$ 800.00	\$ 800.00	
131	50249 - West Snack Bar	\$ 800.00	\$ -	\$ 800.00	\$ 800.00	
132	50250 - Woman's Club	\$ 800.00	\$ -	\$ 7,500.00	\$ 800.00	Refrigerator/Freezer
133	Total Equipment Purchases - Buildings	\$ 4,800.00	\$ -	\$ 11,500.00	\$ 4,080.00	
134	Human Resources/Risk Management					
135	Employee Training & Seminars					
136	50125 - Conferences	\$ 20,000.00	\$ 10,619.11	\$ 20,000.00	\$ 20,000.00	
137	50126 - License Renewals	\$ 800.00	\$ 105.00	\$ 800.00	\$ 200.00	Kyle Playground License 2021 - \$610 Workshop/License Renewal
138	50128 - School Tuitions/Books	\$ 4,000.00	\$ 1,876.62	\$ 3,000.00	\$ 3,000.00	
139	50129 - Workshops/Webinars	\$ 1,500.00	\$ 771.64	\$ 1,000.00	\$ 1,000.00	
140	Total Employee Training & Seminars	\$ 26,300.00	\$ 13,372.37	\$ 24,800.00	\$ 24,200.00	
141	Insurance - Employee's					
142	50105 - 457 Employee Pension Plan	\$ 8,000.00	\$ 5,055.17	\$ 8,000.00	\$ 8,000.00	
143	50106 - Admin. Fee	\$ 160.00	\$ 125.22	\$ 160.00	\$ 160.00	
144	50107 - Dental Insurance	\$ 6,000.00	\$ 4,185.80	\$ 5,000.00	\$ 5,000.00	
145	50109 - Flex Benefit Plan	\$ 7,000.00	\$ 17,371.07	\$ 22,000.00	\$ 22,000.00	
146	50110 - Health Insurance	\$ 80,000.00	\$ 40,094.69	\$ 60,000.00	\$ 60,000.00	
147	50111 - Accident Insurance	\$ 2,500.00	\$ 1,076.12	\$ 2,500.00	\$ 2,500.00	
148	50112 - Vision Insurance	\$ 900.00	\$ 679.56	\$ 800.00	\$ 800.00	
149	Total Insurance - Employee's	\$ 104,560.00	\$ 68,587.63	\$ 98,460.00	\$ 98,460.00	
150	50102 - CalPERS - Retirement	\$ 61,000.00	\$ 60,776.56	\$ 70,000.00	\$ 70,000.00	
151	50103 - CalPERS - Unfunded Health	\$ 80,000.00	\$ 3,103.33	\$ 30,000.00	\$ 30,000.00	

Beaumont Cherry Valley Recreation & Park District
Budget Request
FY 20/21 & 21/22

		FY 19/20 Approved	FY 19/20 Actuals as of 5/31/2020	FY 20/21 Requested	FY 21/22 Requested	Notes
152	50104 - CalPERS - Unfunded Retiree	\$ 83,982.00	\$ 41,296.30	\$ 133,000.00	\$ 133,000.00	
153	50114 - Liability Insurance (Capri)	\$ 32,000.00	\$ 41,555.00	\$ 45,000.00	\$ 50,000.00	
154	50115 - Workers Compensation Insurance	\$ 27,000.00	\$ 32,643.00	\$ 35,000.00	\$ 35,000.00	
155	50116 - Payroll Tax Expense	\$ 31,000.00	\$ 29,239.38	\$ 33,000.00	\$ 35,000.00	
156	50117 - Salaries	\$ 870,000.00	\$ 764,597.62	\$ 920,000.00	\$ 920,000.00	
157	50120 - Medical Exam Expense	\$ 1,000.00	\$ 900.00	\$ 1,000.00	\$ 1,000.00	
158	50121 - Fingerprinting	\$ 600.00	\$ 709.00	\$ 1,000.00	\$ 1,000.00	
159	50122 - Shoe Reimbursement	\$ 1,600.00	\$ 1,229.10	\$ 2,000.00	\$ 2,000.00	
160	50123 - Employee Cellular Reimbursement	\$ -	\$ -	\$ 500.00	\$ 500.00	
161	<i>Total Human Resources/Risk Management</i>	\$ 1,319,042.00	\$ 1,058,009.29	\$ 1,393,760.00	\$ 1,400,160.00	
162	Janitorial Services					
163	50265 - Janitorial Supplies	\$ 18,000.00	\$ 15,108.26	\$ 15,000.00	\$ 16,000.00	
164	50260 - Snack Bars	\$ -	\$ -	\$ -	\$ -	
165	50261 - BYB	\$ -	\$ -	\$ -	\$ -	
166	50262 - Grange	\$ -	\$ -	\$ -	\$ -	
167	50263 - NCCC	\$ -	\$ -	\$ -	\$ -	
168	50264 - Park/Grounds	\$ -	\$ 2,077.38	\$ 2,000.00	\$ 2,200.00	
169	50266 - Women's Club	\$ -	\$ -	\$ -	\$ -	
170	50267 - Uniform Expense	\$ 3,000.00	\$ 4,978.65	\$ 5,000.00	\$ 5,000.00	
171	<i>Total Janitorial Services</i>	\$ 21,000.00	\$ 22,164.29	\$ 22,000.00	\$ 23,200.00	
172	Licenses and Permits					
173	50235 - County Health Department	\$ 1,600.00	\$ 734.00	\$ 1,500.00	\$ 1,500.00	Grange/Woman's Club \$734.00ea Year
174	50236 - LAFCO Fees	\$ 500.00	\$ 606.41	\$ 800.00	\$ 800.00	Increased 69% from 2019
175	50239 - Music Permit	\$ 400.00	\$ 364.00	\$ 400.00	\$ 400.00	\$364.00 yearly
176	50241 - Alarm Permit	\$ -	\$ 84.00	\$ 100.00	\$ 100.00	New City Permit
177	<i>Total Licenses and Permits</i>	\$ 2,500.00	\$ 1,788.41	\$ 2,800.00	\$ 2,800.00	
178	Staff Events Expense					
179	50408 - Staff Picnic/BBQ	\$ 2,000.00	\$ 1,728.33	\$ 2,000.00	\$ 2,000.00	
180	50409 - Staff Holiday Party	\$ 5,000.00	\$ 4,650.99	\$ 5,000.00	\$ 5,000.00	
181	50410 - Employee of the Month	\$ 3,500.00	\$ 2,408.10	\$ 3,500.00	\$ 3,500.00	
182	50427 - Staff Field Wars	\$ -	\$ -	\$ 2,000.00	\$ 2,000.00	
183	<i>Total Staff Events Expense</i>	\$ 10,500.00	\$ 8,787.42	\$ 12,500.00	\$ 12,500.00	
184	Office Expenses					
185	50270 - Copier Lease	\$ 10,000.00	\$ 8,249.05	\$ 10,000.00	\$ 10,000.00	New Option \$812.65/5Year
186	50271 - Notary	\$ -	\$ -	\$ 600.00	\$ -	\$600.00 Renewal - Expires Jan 2021
187	50272 - Office Furniture	\$ 7,000.00	\$ 5,681.95	\$ 5,000.00	\$ 2,000.00	Maintenance Tablet, Grange & Woman's Club TV's
188	50273 - Office Supplies	\$ 7,000.00	\$ 7,037.84	\$ 10,000.00	\$ 10,000.00	
189	50274 - Post Office Box	\$ 330.00	\$ 326.00	\$ 330.00	\$ 330.00	
190	50275 - Recycling/Shredding	\$ 300.00	\$ -	\$ 300.00	\$ 300.00	
191	50276 - Postage/Stamps	\$ 870.00	\$ 767.93	\$ 1,000.00	\$ 1,000.00	70.00 monthly
192	<i>Total Office Expense</i>	\$ 25,500.00	\$ 22,062.77	\$ 27,230.00	\$ 23,630.00	
193	Professional Fee's					
194	50190 - Annual Audit	\$ 20,000.00	\$ 16,726.50	\$ 15,000.00	\$ 15,000.00	
195	50191 - Professional Services	\$ 5,000.00	\$ 2,454.00	\$ 5,000.00	\$ 5,000.00	Land Engineering Fields
196	50192 - Legal Fees	\$ 50,000.00	\$ 18,367.13	\$ 30,000.00	\$ 30,000.00	Average of Last 4 FY
197	50196 - GASB 68	\$ 1,050.00	\$ 1,050.00	\$ 1,050.00	\$ 1,050.00	
198	50197 - GASB 74/75	\$ 3,000.00	\$ 2,295.00	\$ 3,000.00	\$ 3,000.00	
199	50198 - State Controller's Report	\$ 1,050.00	\$ 1,000.00	\$ 1,050.00	\$ 1,050.00	
200	50199 - Valuation/Appraisal	\$ -	\$ 200.00	\$ -	\$ -	
201	50200 - Payroll Processing	\$ 6,500.00	\$ 5,628.45	\$ 6,500.00	\$ 6,500.00	
202	50201 - Social Media	\$ 5,000.00	\$ 5,745.00	\$ 7,000.00	\$ 7,000.00	\$270 Average 2 weeks
203	<i>Total Professional Fee's</i>	\$ 91,600.00	\$ 53,466.08	\$ 68,600.00	\$ 68,600.00	
204	Public Relations					
205	50280 - Business Cards	\$ 700.00	\$ 389.76	\$ 300.00	\$ 300.00	\$100 ea (1000) Aaron needs new cards
206	50281 - Chamber Breakfast/Installation	\$ 2,600.00	\$ 2,027.59	\$ 3,000.00	\$ 3,000.00	
207	50282 - Flowers	\$ 1,500.00	\$ 630.25	\$ 1,500.00	\$ 1,500.00	
208	50283 - Flag Program	\$ 75.00	\$ 75.00	\$ 75.00	\$ 75.00	
209	50284 - Holiday Cards	\$ 400.00	\$ 431.89	\$ 400.00	\$ 400.00	
210	50285 - Marketing	\$ 1,000.00	\$ 319.19	\$ 2,000.00	\$ 2,000.00	New Marketing Ideas
211	<i>Total Public Relations</i>	\$ 6,275.00	\$ 3,873.68	\$ 7,275.00	\$ 7,275.00	
212	Repairs & Maintenance					
213	Buildings					
214	50298 - Equestrian	\$ 1,500.00	\$ 935.80	\$ 1,500.00	\$ 1,500.00	
215	50299 - Grange	\$ 3,000.00	\$ 3,194.41	\$ 3,000.00	\$ 3,000.00	Floor/Roof/Bench Repair needed (KS)
216	50300 - NCCC	\$ 10,000.00	\$ 20,618.01	\$ 1,000.00	\$ 1,000.00	Septic
217	50301 - Woman's Club	\$ 25,000.00	\$ 567.63	\$ 25,000.00	\$ 25,000.00	
218	50303 - East Snack Bar	\$ 1,000.00	\$ 9,170.69	\$ 1,000.00	\$ 1,000.00	
219	50304 - West Snack Bar	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 1,000.00	
220	50305 - Maintenance	\$ 20,000.00	\$ 7,425.03	\$ 1,000.00	\$ 1,000.00	
221	<i>Total Buildings</i>	\$ 61,500.00	\$ 41,911.57	\$ 33,500.00	\$ 33,500.00	
222	Field Equipment					
223	50308 - Equipment Repairs	\$ 13,000.00	\$ 14,696.14	\$ 15,000.00	\$ 15,500.00	
224	50309 - Fuel (Equipment)	\$ 8,500.00	\$ 7,901.30	\$ 8,500.00	\$ 9,000.00	
225	50310 - Baseball Field Equipment	\$ 2,500.00	\$ -	\$ 16,000.00	\$ 2,500.00	Helmet Racks, Dugout Bleachers and Backstop padding

Beaumont Cherry Valley Recreation & Park District
Budget Request
FY 20/21 & 21/22

		FY 19/20 Approved	FY 19/20 Actuals as of 5/31/2020	FY 20/21 Requested	FY 21/22 Requested	Notes
226	Total Field Equipment	\$ 24,000.00	\$ 22,597.44	\$ 39,500.00	\$ 27,000.00	
227	Grounds					
228	Fields					
229	50321 - Chalk	\$ 2,500.00	\$ 1,055.67	\$ 1,500.00	\$ 1,700.00	
230	50322 - Clay	\$ 9,000.00	\$ -	\$ 2,500.00	\$ 2,500.00	
231	50332 - Conditioner	\$ -	\$ -	\$ 18,000.00	\$ 18,000.00	New
232	50333 - Fertilizer	\$ -	\$ -	\$ 7,000.00	\$ 7,000.00	
233	50323 - Field Topper	\$ 3,000.00	\$ -	\$ 1,500.00	\$ 1,500.00	
234	50334 - Gypsum	\$ -	\$ -	\$ 4,500.00	\$ 4,500.00	
235	50324 - Quick Dry	\$ -	\$ -	\$ 1,000.00	\$ 1,000.00	
236	50326 - Ready Mix Concrete	\$ 200.00	\$ -	\$ 200.00	\$ 200.00	
237	50335 - Seed	\$ 1,000.00	\$ -	\$ 2,500.00	\$ 1,000.00	
238	50336 - Soil Testing	\$ -	\$ -	\$ 450.00	\$ 450.00	
239	50337 - Broadleaf	\$ -	\$ -	\$ 3,000.00	\$ 3,000.00	New
240	Total Fields	\$ 15,700.00	\$ 1,055.67	\$ 39,150.00	\$ 37,850.00	
241	50312 - Fertilizer	\$ 3,500.00	\$ 5,702.02	\$ 13,000.00	\$ 13,000.00	
242	50313 - Irrigation	\$ 10,000.00	\$ 5,806.37	\$ 10,000.00	\$ 5,000.00	
243	50314 - Pest Control	\$ 2,000.00	\$ 1,463.25	\$ 2,000.00	\$ 20,000.00	
244	50315 - Playground	\$ 1,500.00	\$ 1,030.00	\$ 11,500.00	\$ 3,500.00	Equipment Replacement (KS) Border (AM)
245	50316 - Round-Up/Dye	\$ 1,900.00	\$ 7,447.50	\$ 8,000.00	\$ 10,000.00	7000.00 FF/8000.00 AM
246	50317 - Sand	\$ 1,500.00	\$ 1,297.84	\$ 1,500.00	\$ 1,500.00	
247	50318 - Seed	\$ 6,000.00	\$ -	\$ 2,000.00	\$ 2,000.00	
248	50319 - Soil	\$ 1,500.00	\$ -	\$ 1,500.00	\$ 1,500.00	
249	50325 - Restrooms Repair	\$ 2,000.00	\$ 2,925.90	\$ 2,000.00	\$ 2,000.00	
250	50327 - DG	\$ 4,000.00	\$ -	\$ 2,000.00	\$ 2,000.00	
251	50328 - Grounds Repair	\$ 35,000.00	\$ 49,216.41	\$ 30,000.00	\$ 35,000.00	
252	50329 - Mulch	\$ 400.00	\$ -	\$ 400.00	\$ 400.00	
253	Total Grounds	\$ 85,000.00	\$ 75,944.96	\$ 123,050.00	\$ 133,750.00	
254	50290 - Erosion Control	\$ 1,500.00	\$ -	\$ 1,500.00	\$ 1,500.00	
255	50291 - Franco Gardens	\$ 5,000.00	\$ 1,754.55	\$ 5,000.00	\$ 5,000.00	
256	50292 - Hazardous Material Disposal	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 1,000.00	
257	50293 - Keys/Locks	\$ 1,500.00	\$ 1,466.18	\$ 1,500.00	\$ 1,500.00	
258	50294 - Lights & Electrical	\$ 10,000.00	\$ 4,239.29	\$ 10,000.00	\$ 10,000.00	
259	50295 - RV Park	\$ 15,000.00	\$ 5,553.40	\$ 1,000.00	\$ 1,000.00	
260	50296 - Sewer	\$ 1,500.00	\$ -	\$ 2,000.00	\$ 2,000.00	
261	50306 - Dog Park	\$ 3,200.00	\$ 676.50	\$ 2,000.00	\$ 2,000.00	
262	50320 - Horseshoe Pit	\$ 2,500.00	\$ 241.64	\$ 2,000.00	\$ 2,000.00	
263	50330 - Tennis/Hockey Court	\$ 14,000.00	\$ -	\$ 14,000.00	\$ 10,000.00	
264	50331 - Bleachers Repair	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 1,000.00	
265	Total Repairs & Maintenance	\$ 226,700.00	\$ 154,385.53	\$ 237,050.00	\$ 231,250.00	
266	Special Events Expense					
267	50350 - 4th of July Celebration	\$ 8,500.00	\$ -	\$ -	\$ 8,500.00	
268	50351 - Fishing Derby	\$ 7,500.00	\$ -	\$ 7,500.00	\$ 7,500.00	
269	50352 - Joint Event Expense	\$ 4,000.00	\$ 4,181.42	\$ 6,000.00	\$ 4,000.00	Includes (20) new Event Tables - \$2,361.77
270	50353 - Memorial Wall	\$ 6,000.00	\$ 737.65	\$ 6,000.00	\$ 6,000.00	
271	50354 - Movies Under the Stars	\$ 3,000.00	\$ 1,832.65	\$ 3,500.00	\$ 3,500.00	
272	50356 - Oktoberfest	\$ 45,000.00	\$ 21,897.35	\$ 30,000.00	\$ 30,000.00	
273	50358 - Pumpkin Carve	\$ 2,000.00	\$ 3,378.70	\$ 3,500.00	\$ 3,500.00	
274	50359 - Spring Fling	\$ 2,500.00	\$ -	\$ 2,500.00	\$ 2,500.00	
275	50360 - Tournament	\$ 3,500.00	\$ 3,179.91	\$ 3,500.00	\$ 3,500.00	
276	50361 - Welcome Home Vietnam Veterans	\$ 4,000.00	\$ 471.68	\$ 4,000.00	\$ 4,000.00	
277	50363 - Winterfest	\$ 20,000.00	\$ 17,367.82	\$ 20,000.00	\$ 20,000.00	
278	50364 - Arbor Day	\$ 1,000.00	\$ -	\$ 2,500.00	\$ 2,500.00	
279	50366 - Meet & Greet	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 1,000.00	
280	50369 - Cinco De Mayo	\$ 2,500.00	\$ -	\$ 2,500.00	\$ 2,500.00	
281	50370 - 1K/5K Fun Run	\$ 2,500.00	\$ 2,192.85	\$ 2,500.00	\$ 2,500.00	
282	50371 - Leon's Garden	\$ 1,000.00	\$ -	\$ 1,000.00	\$ 1,000.00	
283	Total Special Events Expense	\$ 114,000.00	\$ 55,240.03	\$ 96,000.00	\$ 102,500.00	
284	Telephone & Internet					
285	50400 - Telephone/Internet	\$ 8,000.00	\$ 6,827.48	\$ 8,500.00	\$ 8,500.00	Average of All account \$700 month
286	50401 - Wireless Phones	\$ 7,000.00	\$ 7,576.73	\$ 8,000.00	\$ 8,000.00	Average of \$550.00 Adding (2) Ipad's & (2) wireless phones at 25.00ea month
287	Total Telephone & Internet	\$ 15,000.00	\$ 14,404.21	\$ 16,500.00	\$ 16,500.00	
288	Utilities					
289	50390 - Electricity	\$ 80,000.00	\$ 51,790.97	\$ 66,600.00	\$ 66,600.00	Average for all \$5.550 monthly
290	50391 - Gas	\$ 6,000.00	\$ 5,331.67	\$ 6,000.00	\$ 6,000.00	Average for all \$465 monthly
291	50392 - Sewer	\$ 15,000.00	\$ 4,478.22	\$ 34,000.00	\$ 34,000.00	Average Woman's Club 275/2500 NCCC
292	50393 - Trash	\$ 30,000.00	\$ 31,488.74	\$ 38,000.00	\$ 38,000.00	Average for all \$3150 monthly
293	50394 - Water	\$ 45,000.00	\$ 36,985.15	\$ 42,000.00	\$ 42,000.00	Average for all \$6600 biweekly Price Increase 3%
294	50395 - Propane	\$ 5,000.00	\$ 4,609.78	\$ 4,800.00	\$ 4,800.00	Average 400 monthly
295	Total Utilities	\$ 181,000.00	\$ 134,684.53	\$ 191,400.00	\$ 191,400.00	
296	Vehicle Expenses					
297	50375 - Chevy Silverado	\$ 2,000.00	\$ 1,444.58	\$ 2,500.00	\$ 2,000.00	Truck Rack 1700.00

Beaumont Cherry Valley Recreation & Park District
Budget Request
FY 20/21 & 21/22

		FY 19/20 Approved	FY 19/20 Actuals as of 5/31/2020	FY 20/21 Requested	FY 21/22 Requested	Notes
298	50376 - Gasoline	\$ 8,000.00	\$ 7,900.12	\$ 10,000.00	\$ 10,000.00	See Utilities Average went from (3) to (6) Vehicles
299	50377 - Mileage Expense	\$ 600.00	\$ 581.08	\$ 100.00	\$ 100.00	
300	50378 - Chevy Malibu	\$ 1,000.00	\$ 78.60	\$ 1,000.00	\$ 1,000.00	
301	50379 - Ford F350	\$ 3,000.00	\$ 951.77	\$ 2,000.00	\$ 2,000.00	Truck Rack 1700.00
302	50380 - Ford F550	\$ 3,000.00	\$ 15.06	\$ 2,000.00	\$ 2,000.00	
303	50381 - Stage	\$ 20,000.00	\$ 250.00	\$ 20,000.00	\$ 2,000.00	
304	50382 - Trailer	\$ 1,000.00	\$ 11.29	\$ 1,000.00	\$ 1,000.00	
305	50383 - Water Trailer	\$ 1,000.00	\$ 35.54	\$ 1,700.00	\$ 1,000.00	700 Water Pump Replacement(FF)
306	50384 - Chevy Traverse	\$ 1,000.00	\$ 496.65	\$ 2,000.00	\$ 2,000.00	
307	50385 - Ford F150 XLT	\$ 1,000.00	\$ 147.13	\$ 1,000.00	\$ 1,000.00	
308	Total Vehicle Expenses	\$ 41,600.00	\$ 11,911.82	\$ 43,300.00	\$ 24,100.00	
309	50100 - Car Allowance	\$ 6,000.00	\$ 5,538.48	\$ 6,000.00	\$ 6,000.00	
310	50411 - Equipment Purchases	\$ 66,000.00	\$ 42,427.12	\$ 40,000.00	\$ 20,000.00	4 seat Razor (Bogart) - Toro Topdresser
311	50412 - Grounds Equipment	\$ 7,500.00	\$ 8,082.41	\$ 12,000.00	\$ 6,000.00	Pallet Jack, Spider Boxes & Cords, Gopher X Burying Device, Portable Barriers, Rubber Cable Protectors, Water Tank Utility Boom Spray
312	50413 - Adult Softball	\$ 25,000.00	\$ 15,163.87	\$ 20,000.00	\$ 20,000.00	\$3200 balls Yearly/14,000 Umpires
313	50414 - Advertising & Publicity	\$ 1,000.00	\$ 156.00	\$ 1,000.00	\$ 1,000.00	
314	50415 - Awards & Recognition	\$ 1,000.00	\$ 763.47	\$ 1,000.00	\$ 1,000.00	
315	50416 - Banner Sales	\$ 7,000.00	\$ 4,130.00	\$ 6,000.00	\$ 6,000.00	Average \$500 month
316	50417 - Business Meals	\$ 6,000.00	\$ 4,874.80	\$ 10,000.00	\$ 10,000.00	
317	50418 - Computer Equipment & Maintenance	\$ 15,000.00	\$ 11,460.63	\$ 10,450.00	\$ 3,000.00	See Acorn Suggestions
318	50420 - Meeting Expense	\$ 2,000.00	\$ 1,055.08	\$ 2,000.00	\$ 2,000.00	
319	50421 - Safety	\$ 15,000.00	\$ 10,743.65	\$ 15,000.00	\$ 15,000.00	
320	50423 - Signage	\$ 15,000.00	\$ 11,107.52	\$ 18,000.00	\$ 10,000.00	(1) Marque's (Grange)
321	Total Expenses	\$ 2,437,412.00	\$ 2,024,708.01	\$ 2,574,531.00	\$ 2,488,243.00	
322	Other Income					
323	40400 - Interest Income	\$ 500.00	\$ 435.73	\$ 500.00	\$ 500.00	
324	Total Other Income	\$ 500.00	\$ 435.73	\$ 500.00	\$ 500.00	
325	Capital Expenditures					
326	50015 - #07 - ADA Drinking Fountains	\$ -	\$ -	\$ 15,500.00	\$ -	
327	50021 - Field #1 Netting	\$ 60,000.00	\$ -	\$ 60,000.00	\$ -	
328	50022 - Field #2 & #3 Netting	\$ 120,000.00	\$ -	\$ 120,000.00	\$ -	
329	50023 - Field #5 - Netting	\$ -	\$ -	\$ -	\$ 20,000.00	
330	50024 - Field #6 - Netting	\$ -	\$ -	\$ -	\$ 20,000.00	
331	NCCC Additional Improvements					
332	50051 - NCCC Exterior Improvements		\$ 196,304.35	\$ 20,000.00	\$ -	
333	50062 - NCCC Interior Improvements		\$ 33,620.33	\$ 50,000.00	\$ -	Foundation office/HR Separation
334	Total NCCC Additional Improvements	\$ -	\$ 229,924.68	\$ 20,000.00	\$ -	
335	50030 - NCCC Roof Project	\$ 10,000.00	\$ 4,785.90	\$ 50,000.00	\$ -	
336	RV Partial Hook-up Improvements					
337	50057 - RV Sewer Line Addition	\$ -	\$ -	\$ -	\$ 20,000.00	
338	50058 - RV Water Line Addition	\$ -	\$ -	\$ -	\$ 20,000.00	
339	50059 - RV Electrical Addition	\$ -	\$ -	\$ -	\$ 20,000.00	
340	Total RV Partial Hook-up Improvements	\$ -	\$ -	\$ -	\$ 60,000.00	
341	50032 - Transition Plan ADA	\$ 85,000.00	\$ 53,340.32	\$ 80,000.00	\$ 80,000.00	
342	50034 - Playground Equip/ADA Swing Set	\$ 12,000.00	\$ -	\$ -	\$ -	
343	50035 - Field #2 Improvements	\$ 25,000.00	\$ -	\$ 25,000.00	\$ -	
344	50036 - Field #3 Improvements	\$ 25,000.00	\$ -	\$ 25,000.00	\$ -	
345	50037 - Woman's Club Floor	\$ 30,000.00	\$ -	\$ 30,000.00	\$ -	
346	50038 - Grange Wall Insulation	\$ 40,000.00	\$ -	\$ 40,000.00	\$ -	
347	50039 - Field #7 Restrooms	\$ 60,000.00	\$ -	\$ 60,000.00	\$ -	
348	50040 - Outdoor Fitness Court	\$ 92,735.00	\$ 144,817.68	\$ 40,000.00	\$ -	Shade Structure
349	50042 - Bogart Capital Improvements	\$ -	\$ 275,488.57	\$ -	\$ -	
350	50043 - Field Lights Project & Edison Upgrade	\$ -	\$ -	\$ 1,000,000.00	\$ 200,000.00	(2) Phases - Field 1 & 2/ RV Spaces (Loan/Grant)
351	50052 - Franco Garden Improvements	\$ -	\$ -	\$ 15,000.00	\$ 15,000.00	
352	50061 - Dog Park Walkways	\$ 15,360.00	\$ -	\$ 15,360.00	\$ -	
353	50063 - NCCC ADA Inside Restrooms	\$ -	\$ -	\$ 120,000.00	\$ -	
354	50064 - Basketball Courts	\$ -	\$ -	\$ 80,325.00	\$ -	
355	50065 - Park Expansion (Fields 8 & 9)	\$ -	\$ -	\$ 265,100.00	\$ -	
356	50066 - Collegiate Playground Area	\$ -	\$ -	\$ -	\$ 267,300.00	
357	50067 - Open Space Improvements	\$ -	\$ -	\$ -	\$ 296,635.00	
358	50068 - Central Command	\$ -	\$ -	\$ 30,000.00	\$ -	
359	50069 - Fencing Horseshoe Pits	\$ -	\$ -	\$ 7,500.00	\$ -	
360	50070 - Fencing Field #2	\$ -	\$ -	\$ -	\$ 13,500.00	
361	50071 - Fencing Field #3 (Backstop Only)	\$ -	\$ -	\$ 5,600.00	\$ -	
362	50072 - Fencing Field #6	\$ -	\$ -	\$ -	\$ 13,600.00	
363	50073 - Meadow Lights	\$ -	\$ -	\$ 20,000.00	\$ -	
364	50074 - Batting Cage	\$ -	\$ -	\$ 15,000.00	\$ -	
365	50075 - Restrooms Field 5 & 6	\$ -	\$ -	\$ -	\$ 60,000.00	
366	50076 - Restrooms Field 1	\$ -	\$ -	\$ -	\$ 60,000.00	
367	50077 - Noble Creek ADA Indoor Restroom	\$ -	\$ -	\$ 100,000.00	\$ -	
368	50078 - Bogart Day Use Parking lot	\$ -	\$ -	\$ 115,092.00	\$ -	
369	50079 - Bogart RV Paving	\$ -	\$ -	\$ -	\$ 30,000.00	

Beaumont Cherry Valley Recreation & Park District
Budget Request
FY 20/21 & 21/22

		FY 19/20 Approved	FY 19/20 Actuals <i>as of 5/31/2020</i>	FY 20/21 Requested	FY 21/22 Requested
370	50080 - Bogart RV Water Line	\$ -	\$ -	\$ -	\$ 15,000.00
371	50081 - Bogart RV Sewer Line	\$ -	\$ -	\$ -	\$ 15,000.00
372	50082 - Bogart RV Electrical Line	\$ -	\$ -	\$ -	\$ 15,000.00
373	50083 - NCCC Fencing & Columns	\$ -	\$ -	\$ 20,000.00	\$ -
374	Total Capital Expenditures	\$ 470,360.00	\$ 708,357.15	\$ 1,921,285.00	\$ 662,300.00
375	Total Net Income	\$ (925,721.79)	\$ (801,901.43)	\$ (2,858,516.00)	\$ (1,187,343.00)

Notes



**BEAUMONT CHERRY VALLEY RECREATION & PARK DISTRICT
REGULAR MEETING OF THE BOARD OF DIRECTORS**

Wednesday, May 13, 2020

Beaumont Woman's Club 306 E. 6th Street Beaumont, CA 92223

MINUTES

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 conducted this meeting by teleconference.

DISTRICT CLOSED SESSION – Closed Session to Begin at 5:00pm (1 Item)

Closed session began at 5:07pm.

Joe Ortiz, Best, Best & Krieger attended

Roll Call:

Director De La Cruz X, via teleconference Director Ward X, via teleconference

Treasurer Diercks ___X___ Vice-Chair/Secretary Flores ___X___ Chairman Hughes ___X___

Conference with Legal Counsel

1. Public Employee Annual Performance Evaluation Pursuant to Government Code Section 54957

Title: General Manager

2. Bogart Park Transition of Operating Agreement

Returned from closed session at 5:30pm. No action taken.

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

WORKSHOP SESSION: Workshop Session to Begin at 5:30pm

The workshop session began at 5:30pm.

Budget Review FY's 20/21 & 21/22

The General Manager presented an overview of the 20/21 and 21/22 draft budget and reported he spoke to the finance committee briefly. He explained there are changes to 20/21 since approved last year. He explained due to the effects of COVID19, some line items show zero, such as event income and some of the standard items because we are not allowed to hold events. He commented and clarified for the director's questions they had and line items for Bogart Park. Due to time, Chairman Hughes asked the directors to review the complete budget and bring any questions they have back. Chairman Hughes asked if there were any public comments. There were not any. The General Manager stated they would itemize the expenses for Bogart Park, discuss the revisions with the finance committee and include it in the next reading of the budget. Workshop session ended at 6:17pm.

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

Regular session began at 6:17pm

Invocation: The invocation was given by Chairman Hughes.

Pledge of Allegiance: The pledge of allegiance was led by Vice Chair/Secretary Flores.

Presentations: None

Adjustments to Agenda: None

1. **PUBLIC COMMENT:** None
2. **CONSENT CALENDAR:**
 - 2.1 Minutes of March 11, 2020
 - 2.2 Minutes of Special Meeting March 24, 2020
 - 2.3 Bank Balances March 2020
 - 2.4 Bank Balances April 2020
 - 2.5 Warrants for March 2020
 - 2.6 Warrants for April 2020

Motion was made to accept items 2.1, 2.2, 2.3, 2.4, 2.5 and 2.6 to include the updated report of April 2020 bank balances.

Initial Motion: Treasurer Diercks

Second: Vice Chair/Secretary Flores

Result of Motion: Carried 5-0

Director De La Cruz: Aye

Director Ward: Aye

Treasurer Diercks: Aye

Vice Chair/Secretary Flores: Aye

Chairman Hughes: Aye

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

3.1 Approval of First Reading FY's 20/21 & 21/22 Budget

Motion was made to accept item 3.1 approving the first reading of the 20/21 & 21/22 fiscal year budgets. The Directors will flag items they want to discuss and bring their comments to the next meeting.

Initial Motion: Treasurer Diercks

Second: Director De La Cruz

Result of Motion: Carried 5-0

Director De La Cruz: Aye

Director Ward: Aye

Treasurer Diercks: Aye

Vice Chair/Secretary Flores: Aye

Chairman Hughes: Aye

3.2 Approval of Designation of Applicant's Agent Resolution for Non-State Agencies

The General Manager explained we have been asked under the Office of Emergency Services to designate a contact person. Legal Counsel, Joe Ortiz explained the need for the resolution is primarily for the purposes of seeking reimbursement related to COVID. Everyone who wants to be reimbursed is completing the resolution.

The resolution authorizes the General Manager to interact with the State office of Emergency Services for seeking reimbursements for additional expenses the District has incurred.

Opened for public comment. No public comment. Closed public comment.

Motion was made to accept item 3.2.

Initial Motion: Treasurer Diercks

Second: Director Ward

Result of Motion: Aye

Director De La Cruz: Aye

Director Ward: Aye

Treasurer Diercks: Aye

Vice Chair/Secretary Flores: Aye

Chairman Hughes: Aye

3.3 Resolution #2020-02 Adopting An Investment Policy; Approving the 8-Year Pay Down Of The District's CalPERS Unfunded Pension Liability; And Adopting of A Supermajority Voting Requirement for Changes to The Pay Down Schedule.

Motion was made to accept item 3.3

Initial Motion: Treasurer Diercks

Second: Vice Chair/Secretary Flores

Result of Motion: Carried 5-0

Director De La Cruz: Aye

Director Ward: Aye

Treasurer Diercks: Aye

Vice Chair/Secretary Flores: Aye

Chairman Hughes: Aye

4. DEPARTMENT REPORTS:

Human Resources Administrator/Clerk of the Board: Janet Covington

Janet reported the District has 29 employees on the books although we furloughed 19 of them. We currently have 10 employees working. We are maintaining contact with employees and are helping them through the unemployment process.

Reports:

- Submitted the State Controller's, 2019 Government Compensation in California Report.
- Submitted to CAPRI the 20/21 Rating Questionnaire and Property and Vehicle Schedules for our Liability Insurance Coverage.

Janet will be working on the following report(s):

- Other Post Employee Benefits (OPEB) Valuation and California Employer's Retiree Benefit Trust (CERBT) Valuation Packet. (Waiting for completion of the 18/19 audit)
- 2020 Biennial Notice for Conflict of Interest Codes
- GASB 74/75 (Waiting for completion of the 18/19 audit)

Workers Compensation Cases/Incidents/Accidents – No employee cases. (296 days since our last employee accident).

Training:

- Safety Compliance provided "Valley Fever" and "COVID-19" training in March.
- Safety Compliance provided "COVID-19" and "GHS" (Globally Harmonized System) classifying chemicals hazards in April.
- The General Manger met with staff regarding COVID-19 on March 13 and regarding Noble Creek Community Center "Testing Site" on May 5.
- Human Resources (HR) and additional staff attended webinars on COVID-19 and the impacts to our staff, the District and the public.
- Janet participated in *many* various webinars, webcast and trainings from CalPERS, The Society for Human Resources Management, Paychex, Target Solutions, etc. and currently researching bringing employees back into the workplace safely. I am currently working both remotely and the office.
- The April 2020 California Special District Leadership Academy was rescheduled until November. Nancy and I have transferred our registrations to the new dates.
- CPR Training, Review of our IIPP and an Emergency Evacuation Drill was scheduled for June. Those trainings will be rescheduled when possible.
- CARPD annual conference was postponed indefinitely; however they are hosting a two day (9:00am to 12:15pm) virtual event on May 28 and 29."Refocus your vision: Seeing your District through the Pandemic". Armando De La Cruz and Denise Ward said they will attend. She asked the other directors to let her know if they can attend so she can register them.
- The annual summer employee picnic as of right now, is on hold due to COVID-19.
- Noble Creek Community Center is a testing location for COVID-19. Our agreement is through June 4.
- We cancelled the employee of the month celebrations due to COVID-19. This is popular with the employees and we will resume as soon as it is deemed safe.
- Supervisors are preparing annual evaluations.

- We received a phone call from Thomas Contreras of Oak Valley Florists. He wished to thank the District and Board members for contributing to the girls' soccer CIF rings.

Financial Services Technician/Office Manager: Nancy Law

The Finance Committee met and reviewed March and April 2020 financial reports consisting of the profit & loss budget vs. actual, bank account balances and warrant registers. The District received deposits into the county fund for March \$32,458.56 and April \$179,653.69. \$5000.00 was transferred into the Reserve fund for March and April bringing the balance to \$348,376.79.

Nancy attended the following trainings;

- Engage your community
- Special District communication and Meetings During a Crisis
- COVID-19 Update (Riverside County Office)
- COVID-19 Scams to Guard Against
- Leadership Skills
- Acting Early to Flatten the Financial Curve
- Annual Evaluation Training
- Asset Keeper/Asset Listing for Audit
- Strategies for Managing Financial Implications Resulting from COVID-19: Analyzing Revenues and Cash Flow
- Streamline – Quarantine Edition.

Nancy and the General Manager met with Staff to review budget requests.

Activities Coordinator: Kyle Simpson

Kyle reported facility rentals have been cancelled and moved through June 19, 2020 and community events and meetings have been cancelled due to COVID-19.

He gave an update on District events; Movies under the Stars is still planned for June through July at 6:00pm on Field 1. Church for Family will be contributing with their projector and snack bar again and the following movies have been reserved: Detective Pikachu, Aladdin, Frozen 2, Dora and the Lost City of Gold, Toy Story 4, and Abominable.

Oktoberfest is still being planned for September 18-20, 2020. The American Bavarian Brass Band and the Carrera Band are still willing to perform if we are allowed to have the event. He spoke to our sausage vendor, Navis Sausage and Anheuser Busch are willing to participate in the event as well.

Kyle has attended webinars and he has been working on signage such as RV park rules.

Kyle ordered event tables for our outdoor events.

Athletic Coordinator: Dodie Carlson – No report

Maintenance Foreman: Frank Flores – Presented by Duane Burk

Frank has primarily been working on the landscaping at Bogart Park. They have completed the renovation and install of the iron ranger located at the south entrance to the park. The irrigation renovation is near complete. All the valves, wiring and irrigation boxes have been installed. The irrigation wire has been run through 1" conduit to maintain proper working order for years to come. The next phase for Bogarts turf involves a new irrigation clock with wireless connection and replacing the current sprinklers with water efficient sprinkler heads. Staff installed and landscaped a new drip irrigation system in the Bogart Dedication Planter. Frank has been spraying weeds around trails, RV sites, restrooms and horseshoe pits.

Noble Creek Community Center is under construction and nearing completion. Maintenance staff assisted in the removal of the roofs on the Beaumont Youth Baseball storage, Noble Creek Community Center and bride's room.

The Grange Hall and Woman's Club has not have any activities. Frank thanked the District for remaining open and he is grateful to work and provide a destination for the public to enjoy even if it's for walking or hiking and looks forward to the future.

Maintenance Foreman: Aaron Morris

Aaron reported as the park remains semi closed with all field activities at a halt, the outfield turf areas have had time to rest and recuperate. Maintenance has been very busy helping contractors with ongoing projects and that has been a great

opportunity to work on the side projects to learn and see what goes on outside of our normal duties. He reported work has not been slow and is very blessed that the District has allowed us to keep working in these tough times.

Aaron reported he has worked on the following projects:

- Fertilized all the outfield turf areas with a slow release formula. Should last about 18 to 20 weeks.
- Got the new Weather TRAK pilot smart timer set up at Bogart Park. This will give staff the ability to access Bogart's irrigations system from our phones and computers.
- Currently getting bids on water efficient sprinkler heads for the Bogart Day Use meadow as well as getting a price on central command for Noble Creek Regional Park where they will have an app on their phones to control sprinklers.
- Helped install the conduit lines for the upper parking lot outlets for future market events.
- Removed three old roofs to help with the installation of new ones.

General Manager: Duane Burk

Duane reported there have been many cancelled meetings due to COVID. He said the staff is adjusting very well to a difficult time just even with having virtual meetings and moving locations due to Noble Creek being a testing site. We are working with the County and State on COVID issues. Staff is working hard on construction projects that they normally would not be doing. Duane said we will be receiving the bids tomorrow for the roof project, via email, so we will hold another board meeting to award the contract prior to the June 10 board meeting and he will let everyone know the date.

5. CALENDAR OF EVENTS:

5.1 Committee Meetings

- Collaborative Agency – First Wednesday Bi-Monthly, 5:00pm NCCC
- 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

June 10, 2020

July 8, 2020

August 12, 2020

5.2. Upcoming Holidays

Monday, May 25, 2020 Memorial Day

Friday, July 3, 2020 Independence Day Observed

5.3. Events

- All events have been cancelled or postponed at this time due to State and County Health Official orders pertaining to COVID-19
- Noble Creek Community Center COVID-19 Testing May 5, 2020 – June 4, 2020. (Tuesday through Saturday 7:00am to 7:00pm).

DIRECTORS MATTERS/COMMITTEE REPORTS

Director De La Cruz

Armando said he is sorry he couldn't attend. He has a little one at home and his father's kidneys are only working at 9% so he is trying to stay safe. He thanked everyone for their attendance and the employees who are still working at the Park and hopes everyone is staying safe.

Director Ward

Denise said she would like to attend the CARPD virtual conference. She also said that whoever is in charge of our social media to keep up the good work. They are doing a great job and she enjoys all the posts, links and pictures. Denise complimented Duane, staff and the other board members for implementing all the changes and procedures so quickly due to the Coronavirus and taking the necessary measures to keep staff and the public safe. She thanked Duane for keeping her updated. She said she knows Janet and Nancy are doing a lot of work related to the virus such as webinars and obtaining information as she is suffering through it to and thanked them for keeping the District safe.

She said she is conflicted about Noble Creek being utilized as a COVID test site because she doesn't want to jeopardizing staff but said it is a testament to supporting the health and wellbeing of our community. She hopes we can get back to business as usual soon with little to no financial effects. She said she prays for everyone to stay safe and healthy.

Treasurer Diercks

Chris said he agrees with everything Denise stated and hopes to get through the virus safely and quickly. He congratulated everyone on doing a great job.

Vice Chair/Secretary Flores

John encouraged the board members to visit Bogart Park and said the difference is night and day. He said these are exciting times. He wants the directors to read and comprehend the budget. He encouraged the directors to complete the General Managers evaluation on time. He said he appreciates Duane's work on keeping staff working and being flexible with their schedules and he appreciates Duane's efforts.

Chairman Hughes

Dan said he agrees with John and wants the General Managers evaluations turned in to counsel on time. He said he wasn't sure about the testing site being inside because all of the sites he has been exploring has been outside but understands we are an EOC and we were put in the situation that we might not like, but its good we are doing it. He personally made contact with the Mayors of Beaumont, Calimesa and Banning and they were happy with the fact that we stepped out there and all of them offered their support. The point he wanted to make is that we are a real player. Dan listened into the County's teleconference for eleven hours and they rescinded some of the health orders. People don't have to wear masks anymore but they still recommending people do. They are leaving it up to Superintendent's to make school decisions. Sheriff Bianco, of Riverside County Sheriff's department stated his department is not enforcing the governor's rules because he feels it's against our constitutional rights and Dan agrees.

The county is partnering with Orange, San Diego and San Bernardino counties to speak with government to ease restrictions. He said some elected officials think they are in charge of everything but they have to remember our constituents are our bosses so if they tell us to do something, we need to do it. He thinks we will get to some kind of normal here the next couple of weeks and said the goal is to not furlough any more employees. He said we are essential being an EOC and he appreciates what everyone is doing. He thanked the General Manager and staff and said we, the District, have risen to the top and are well recognized.

6. ADJOURNMENT:

Motion was made to adjourn the meeting at 7:11pm

Initial Motion: Treasurer Diercks

Second: Vice Chair/Secretary Flores



**BEAUMONT CHERRY VALLEY RECREATION & PARK DISTRICT
SPECIAL MEETING OF THE BOARD OF DIRECTORS
MINUTES**

Thursday, May 28, 2020

Beaumont Woman's Club 306 E. 6th Street Beaumont, CA 92223

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 conducted this meeting by personal attendance and teleconference.

SPECIAL SESSION Special Session to begin at 5:00 p.m.

Special session began at 5:04 pm

Roll Call:

Director De La Cruz X, via teleconference Director Ward X, via teleconference

Treasurer Diercks X Vice Chair/Secretary Flores X, via teleconference

Chairman Hughes X

Legal Counsel, Joe Ortiz of Best, Best & Krieger attended via teleconference.

Invocation: Invocation was given by Duane Burk

Pledge of Allegiance: The pledge of Allegiance was led by Treasurer Diercks

Adjustments to Agenda: None.

Presentations: None

1. **PUBLIC COMMENT:** None.

2. ACTION ITEMS

2.1 Approve Roofing Contract for Noble Creek Community Center
Tile & Shingle Roof Installation

The General Manger reviewed the BIDS received. He detailed the BID amount from each company from the staff report and clarified to Chairman Hughes the BIDS were "apples to apples". He explained the current roof conditions and clarified the scope of the project. The gutters will be a separate item at a later date. BIDS were received via email due to COVID and Noble Creek Community Center being utilized as a COVID testing site.

Open to public comment at 5:16. No public comment. Close Public Comment.

Motion made to accept item 2.1 awarding the Noble Creek Community Center Tile & Shingle Roof Installation Project to Huffman Roof Company in the amount of \$38,531.00. The District will purchase underlayment material from the Garland Company for \$9,432.24.

Initial Motion: Vice Chair/Secretary Flores

Second: Treasurer Diercks

Result of Motion: Carried 5-0

Director De La Cruz: Aye

Director Ward: Aye

Treasurer Diercks: Aye

Vice Chair/Secretary Flores: Aye

Chairman Hughes: Aye

3. NEXT MEETING:

Regular Meeting – Wednesday, June 10, 2020

4. DIRECTORS MATTERS:

Director De La Cruz - None

Director Ward - None

Treasurer Diercks - None

Vice Chair/Secretary Flores - None

Chairman Hughes - None

5. ADJOURNMENT:

Motion was made to adjourn the meeting at 5:31 pm

Initial Motion: Treasurer Diercks

Second: Vice Chair/Secretary Flores

Beaumont Cherry Valley Recreation Park District

Bank Account Balances

As of 5/31/2020

	Starting Balance	Payables	Deposits	Ending Balance	Notes/Comments
1 Bank of Hemet - Operating	\$ 31,548.81	\$ 268,954.40	\$ 264,741.59	\$ 27,336.00	
2 Bank of Hemet - Payroll Account	\$ 6,420.16	\$ 67,760.97	\$ 65,000.00	\$ 3,659.19	
3 Bank of Hemet - Project Account	\$ 11,897.75		\$ 293.29	\$ 12,191.04	
4 Bank of Hemet - Bogart	\$ 3,591.63	\$ 13,940.84	\$ 15,863.38	\$ 5,514.17	
5 Bank of Hemet MM	\$ 1,585.93		\$ 0.20	\$ 1,586.13	
6 Bank of Hemet - Reserve Fund	\$ 348,376.79		\$ 5,017.30	\$ 353,394.09	
7 Bank of Hemet - Quimby/DIF	\$ 206,164.89	\$ 50,000.00	\$ 2,046.06	\$ 158,210.95	
8 Petty Cash	\$ 500.00			\$ 500.00	
9 Riverside County Fund	\$ 403,535.36			\$ 403,535.36	
	\$ 1,013,621.32	\$ 400,656.21	\$ 352,961.82	\$ 965,926.93	
13 Bank of Hemet - Reserve Fund	Balance	Payables	Deposits	Ending Balance	Notes/Comments
14 Operating Reserve	\$ 190,260.79		\$ 5,000.00	\$ 195,260.79	NOT to be USED
15 Capital Reserve	\$ 158,116.00		\$ 17.30	\$ 158,133.30	Min Balance of \$50,000
17 TOTAL RESERVE ACCOUNT	\$ 348,376.79	\$ -	\$ 5,017.30	\$ 353,394.09	

Beaumont-Cherry Valley Recreation & Park District Improvement Corporation

Bank Account Balance

As of 5/31/2020

	Starting Balance	Payables	Deposits	Ending Balance	Notes/Comments
18 Bank of Hemet	\$ 80,400.91	\$ 152.80		\$ 80,248.11	

**Beaumont Cherry Valley Recreation & Park District
Check Warrant
Bank of Hemet - Operating
May 2020**

Type	Date	Num	Name	Memo	Amount
10005 - Bank of Hemet - Operating					
Check	05/01/2020	123038	Dan Hughes	Director Fees - April 2020	-600.00
Check	05/01/2020	123039	Kaboo Leasing Co.	Beam Caps for Shade Structures	-1,000.00
Check	05/01/2020	RF050012020	Amazon.com	CPU Stand and drawers - Aaron Morris	-86.39
Check	05/04/2020	Fees	EPX	Fees - Credit Card Machine	-292.10
Check	05/04/2020	Fee	Global Pay	Credit Card Machine - \$ Sales	-62.23
Check	05/04/2020	Fees	EPX	Fees - Credit Card Machine	-130.74
Check	05/05/2020	123040	JayTown Industries, Inc.	Down payment for Artwork Mock up for Stage Wrap	-250.00
General Journal	05/05/2020	Trans 0505		Transferred from Quimby for Capital Expenditures	50,000.00
Check	05/05/2020	RF05052020	Target	Staff BBQ/Picnic - Rapid Filling water balloons	-53.85
Check	05/05/2020	RF05052021	Stamps.com	Stamps	-50.00
Check	05/06/2020	123041	Sharron Foley	Refund Due to Covid-19 Bogart Site #9 4/30/20-5/3/20	-92.00
Check	05/06/2020	123042	Arcelia Sanchez-Turner	Refund Due to Covid-19 - Wedding Nccc/FG 6/6/2020	-100.00
Check	05/06/2020	123043	Luis Valadez	Refund Due to Covid-19 Event @ Grange 6/13/2020	-100.00
Check	05/06/2020	123044	Delia M. Ramirez	Refund Due to Covid-19 Event @ Grange 6/20/2020	-100.00
Check	05/06/2020	123045	Fatima Rodriguez	Refund Due to Covid-19 Bogart Site#11-14, 19-20 5/22-5/24	-414.00
Check	05/06/2020	123046	Leann Lawler	Refund Due to Covid-19 Rv #21 5/28-5/30	-105.00
Check	05/06/2020	123047	Laura Robinson	Refund Due to Covid-19 RV#17/18 6/5-6/7	-210.00
Check	05/06/2020	123048	Martha Frillou	Refund Due to Covid-19 Rv#12/13 6/19-6/20 Rv#13/14 6/26-6/27	-280.00
Check	05/06/2020	123049	Amber Juchcinski	Refund Due to Covid-19 RV#15 6/19-6/20	-70.00
Check	05/06/2020	123050	Jayne Williams	Refund Due to Covid-19 Rv#14 6/19-6/20	-70.00
Check	05/06/2020	123051	City of Beaumont	VOID: Alarm Permit Applications (5) - Removed Grange not in City of Beaumont	0.00
Check	05/06/2020	123052	John Campbell	Refund Due to Covid-19 Bogart Site#29 5/29-5/30	-46.00
Check	05/06/2020	123053	Albert Valadez	Refund Due to Covid-19 Rv#24 6/3/20 Original B#000097-000004	-35.00
Check	05/06/2020	123054	Scott Yeats	Refund Due to Covid-19 Rv#18/21 6/19-6/20 Original B#000145-000006	-140.00
Check	05/06/2020	Fee	UMS Banking	Credit Card Fees -	-26.45
Check	05/07/2020	123055	Kaboo Leasing Co.	Pickup & Delivery and Install - Fitness Center Fencing	-5,300.00
Check	05/07/2020	FEE	Exact	Service Fee - Kiosk Bogart	-25.21
Check	05/07/2020	04262020	Stamps.com	Stamps	-17.99
Check	05/08/2020	123056	Kaboo Leasing Co.	Fabricate Finance Office Posts and Buckets - Shade Structure	-2,400.00
Check	05/08/2020	123057	Artwork Paint Company	NCCC - Sand, Stain and Clear coat - Shade Structures	-2,198.12

**Beaumont Cherry Valley Recreation & Park District
Check Warrant
Bank of Hemet - Operating
May 2020**

Type	Date	Num	Name	Memo	Amount
Check	05/08/2020	123058	Grand American Builders, Inc.	NCRP - Monument sign, NCCC - Shade Structure (GM office/County Office)	-10,460.00
Check	05/08/2020	RF05082020	Amazon.com	Hand Towels for Torik Hand Dispenser	-43.83
Check	05/11/2020	123059	Jessica Warrick	Pay Period 4/13/20 - 4/26/20 (10hrs)	-300.00
Check	05/11/2020	123060	Jessica Warrick	Pay Period 3/30/20 - 4/12/20 (8hrs)	-240.00
Check	05/11/2020	123061	Armando De La Cruz	Director Fees March 2020	-300.00
General Journal	05/13/2020	Trans051320		Transfer to Payroll for PR 05/15/2020	-25,000.00
Check	05/13/2020	RF05132020	Amazon.com	Wifi Thermostat - Replacement for Copper Room	-69.35
Check	05/14/2020	123062	Kaboo Leasing Co.	Fabricate/Fit, Powder Coat & Install (13) Panels - NCCC	-5,200.00
Bill Pmt -Check	05/18/2020	123063	Alfonso's Tree Service	Removal of Bogart Burned Trees/NCCC & NCRP Tree Removal/Trimming	-17,075.00
Bill Pmt -Check	05/18/2020	123064	Artwork Paint Company	Material and Labor - Stain and Clear Coat Shade Structure	-1,465.35
Bill Pmt -Check	05/18/2020	1001565505	CalPers	Employee - Retirement	-4,221.11
Bill Pmt -Check	05/18/2020	123096	National Fitness Campaign	Final Payment for Fitness Court	-47,735.00
Bill Pmt -Check	05/19/2020	107955729	ARCO Business Solutions	Gas/Fuel - Traverse (12,916), F150 (14,397) and Gas Cans	-337.58
Bill Pmt -Check	05/19/2020	47010520202	Chevron	Gas - F350 (150,270), F150 (14,666)	-231.27
Bill Pmt -Check	05/19/2020	9823140931	SCE (9823)	Utilities - Electric (Bogart)	-2,009.14
Bill Pmt -Check	05/19/2020	970669873	Verizon Wireless	Monthly Wireless phone Service	-2,203.51
Check	05/20/2020	RF05202020	Currentfinds.com	No Contact Infrared Thermometer - Due to COVID-19	-70.85
Bill Pmt -Check	05/22/2020	123065	Slugg Bugg Pest Control	BiMonthly Pest Control Service	-350.00
Check	05/22/2020	NL05222020	Calpelra	Membership - Covington, Janet - Prorated - 19/20 - Full 20/21 July-June	-400.00
Bill Pmt -Check	05/22/2020	123066	Acorn Technology Services	Monthly IT Service/CO 05-17 Gateway Security Renewal	-2,395.29
Bill Pmt -Check	05/22/2020	123067	Awards & Specialties	BYB - MVP Trophies 2020	-275.45
Bill Pmt -Check	05/22/2020	123068	BDL Alarms, Inc.	Monthly Alarm Service	-224.00
Bill Pmt -Check	05/22/2020	123069	Beaumont Chamber of Commerce	Yearly Membership - 6/27/2020 - 6/27/2021	-220.00
Bill Pmt -Check	05/22/2020	123070	BCVWD 8-000	Utilities - Water - Woman's Club	-64.94
Bill Pmt -Check	05/22/2020	123071	BCVWD 8-001	Utilities - Water - Park	-1,646.38
Bill Pmt -Check	05/22/2020	123072	BCVWD 8-002	Utilities - Water - Park	-850.77
Bill Pmt -Check	05/22/2020	123073	BCVWD 8-003	Utilities - Water - NCCC	-426.13
Bill Pmt -Check	05/22/2020	123074	Beaumont Copy & Graphics	Fitness Court Signs - Closed	-223.04
Bill Pmt -Check	05/22/2020	123075	Beaumont Do it Best	Shovels/Galv Cap - Irrigation Meadow Repair	-85.57
Bill Pmt -Check	05/22/2020	123076	Blue Shield	Employee - Dental Insurance	-477.90
Bill Pmt -Check	05/22/2020	123077	City of Beaumont	Utilities - Sewer (Woman's Club)	-273.96

Beaumont Cherry Valley Recreation & Park District
Check Warrant
Bank of Hemet - Operating
May 2020

Type	Date	Num	Name	Memo	Amount
Bill Pmt -Check	05/22/2020	123078	Ford Credit	Monthly 2019 Ford F150 Payment	-1,602.72
Bill Pmt -Check	05/22/2020	123079	Grand American Builders, Inc.	RV Park Trash Enclosures/BYB Equipment Room Roof/ Shade Structures & NCRP Monument Sign	-12,881.54
Bill Pmt -Check	05/22/2020	123080	Hemet Valley Monuments	Noble Creek Regional Park - First Responder Monument Sign	-3,394.13
Bill Pmt -Check	05/22/2020	123081	Image Source	Monthly Copy Service	-113.29
Bill Pmt -Check	05/22/2020	123082	Jani-King of California, Inc	Sanitization (NCCC, Grange & Woman's Club) Due to COVID-19/Sanitization NCCC - Due to COVID-19 Testing Site/Monthly Janitorial Service	-5,913.84
Bill Pmt -Check	05/22/2020	123083	Joe Dirt Tractor Work	Weed Abatement - Park, Campsites, Public Areas and Roads (Bogart)	-6,000.00
Bill Pmt -Check	05/22/2020	123084	Pattons Steel Corp	RV Park Trash Enclosure Posts/Shade Structure Columns/Caps/Fitness Court Gates	-1,007.01
Bill Pmt -Check	05/22/2020	123085	Resource Building Materials	Wishing Well - Saddleback Brown and California Gold Rock	-982.68
Bill Pmt -Check	05/22/2020	123086	Safety Compliance Company	Monthly Safety Meeting - 4/15/2020 - Topic: 00140 - COVID-19/3/19/2020 Topic - 00140 COVID-19 & 00139 Valley Fever	-500.00
Bill Pmt -Check	05/22/2020	123087	Simplot Partners Palm Desert	Fertilizer - 30-1-9 w/92% Gal-XE One	-2,074.19
Bill Pmt -Check	05/22/2020	123088	SRS Electric	Pergola Lighting/NCCC Parking Lot Vendor Outlets/Snack Bar Light installation Inside and out/Field #1 Loose Wiring removed Photo Cell/ New Outlets - Space #22,23 & 24/Remove GFI and Install Standard outlets Field 2/3 Timer/NCCC Patio - Install Ceiling Fans & Switches.	-17,214.00
Bill Pmt -Check	05/22/2020	123089	Star Pro Security Patrol Inc.	Security Service - (1) Unarmed Officer 8hr/5days - 4/27/2020 - 5/31/2020	-4,600.00
Bill Pmt -Check	05/22/2020	123090	TLC Landscape Services, Inc.	Monthly Landscaping Service	-918.00
Bill Pmt -Check	05/22/2020	123091	UniFirst Corp	Weekly Janitorial Supplies and Uniforms	-878.78
Bill Pmt -Check	05/22/2020	123092	UNUM	Employee - Disability Insurance	-772.38
Bill Pmt -Check	05/22/2020	123093	Xerox Financial Services	Monthly Copier Rental	-559.07
Bill Pmt -Check	05/22/2020	05222020	Nextiva	Monthly Telephone Service	-279.98
Bill Pmt -Check	05/22/2020	05222020	Rosalind Otero	Unfunded Health Payment	-169.23
Bill Pmt -Check	05/22/2020	1569323-325	CalPers	Employee - Retirement	-3,713.21
Bill Pmt -Check	05/22/2020	1001569330	CalPers	Employee - 457 Retirement	-25.00
Bill Pmt -Check	05/22/2020	1001569332	CalPers	Employee - 457 Retirement	-25.00
Bill Pmt -Check	05/22/2020	1569334-336	CalPers	Employee - Retirement	-3,794.64
Bill Pmt -Check	05/22/2020	210452476	Frontier Communications	Monthly Wifi Service - Woman's Club	-91.76
Bill Pmt -Check	05/22/2020	210452523	Frontier Communications	Monthly Wifi Service - Grange	-205.06
Bill Pmt -Check	05/22/2020	2104525557	Frontier Communications	Monthly Wifi Service - NCCC	-125.98
Bill Pmt -Check	05/22/2020	26341832	Office Depot	Office Supplies	-551.60
Bill Pmt -Check	05/22/2020	245143231	SCE (6245)	Utilities - Electric - Tennis Courts, Horse Arena & Field 5/6	-63.69

**Beaumont Cherry Valley Recreation & Park District
Check Warrant**

**Bank of Hemet - Operating
May 2020**

Type	Date	Num	Name	Memo	Amount
Bill Pmt -Check	05/22/2020	195143031	SCE (0195)	Utilities - Electric - Field #1 - 4	-7.90
Bill Pmt -Check	05/22/2020	435143431	SCE (0435)	Utilities - Electric (Fire Camp Lighting/Panel)	-178.17
Bill Pmt -Check	05/22/2020	947143331	SCE (1947)	Utilities - Electric - James Hughes Trailer	-126.45
Bill Pmt -Check	05/22/2020	062143631	SCE (2062)	Utilities - Electric - RV Park	-375.33
Bill Pmt -Check	05/22/2020	179143731	SCE (6179)	Utilities - Electric - General Electricity & Thunder Alley	-425.87
Bill Pmt -Check	05/22/2020	1430109-069	SoCalGas	Utilities - Gas - NCCC, Grange & Woman's Club	-374.44
Bill Pmt -Check	05/22/2020	PJ027066454	Streamline	Monthly Website Service	-200.00
Bill Pmt -Check	05/22/2020	33707124	The Home Depot	Wishing Well - Vigoro Wood Full Long Edging	-347.87
Bill Pmt -Check	05/22/2020	05222020	VSP-Vision Service Plan	Employee - Vision Insurance	-130.88
Bill Pmt -Check	05/22/2020	13663114	Waste Management of the IE	Utilities - Trash - NCCC, Park, Grange, Woman's Club & Bogart	-2,151.31
General Journal	05/22/2020	RCF 052220		Transfer to Operating for Bills and Payroll	150,000.00
Check	05/22/2020	NL05222020	Apple.com	iCloud Storage Upgrade	-2.99
Check	05/26/2020	123094	City of Beaumont	Alarm Permit Applications (4)	-84.00
Check	05/26/2020	123095	Susan Rivera	Bogart Site #28 - 5/24/2019 - 5/25/2019 (REFUND) - Due to COVID-19	-46.00
Check	05/26/2020	NL05262020	SHRM	Membership - Covington, Janet - 8/1/2020 - 7/31/2021	-219.00
Check	05/26/2020	NL05262020	SiriusXM Radio	Traverse XM Radio	-26.70
Check	05/26/2020	05262020	Stamps.com	Stamps	-17.99
General Journal	05/27/2020	Trans 05271		Transfer to Payroll for PR 05/29/2020	-20,000.00
General Journal	05/28/2020	Trans 05281		Transfer to Bogart for bills	-10,000.00
Bill Pmt -Check	05/28/2020	123097	Artwork Paint Company	Mask, Prime and Paint BYB Storage Building	-1,098.32
General Journal	05/29/2020	Trans 05291		Transfer to Reserve for Monthly Transfer	-5,000.00
				TOTAL	-48,400.50

Beaumont Cherry Valley Recreation & Park District
Check Warrant
Bank of Hemet - Reserve
May 2020

<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Paid Amount</u>
10025 - Bank of Hemet - Reserve Fund					
General Journal	05/29/2020	Trans 05291		Transferred from Operating for Monthly Transfer	5,000.00
				TOTAL	<u>5,000.00</u>

**Beaumont Cherry Valley Recreation & Park District
Check Warrant
Bank Of Hemet - Quimby/DIF
May 2020**

<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	05/05/2020	Trans 0505		Transfer to Operating for Capital Expenditures	-50,000.00
				TOTAL	-50,000.00

**Beaumont Cherry Valley Recreation & Park District
Check Warrant
Bank Of Hemet - Bogart
May 2020**

<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>
10050 - Bank of Hemet - Bogart Park					
Check	05/06/2020	Fee	UMS Banking	Credit Card Fees	-83.55
Bill Pmt -Check	05/22/2020	5073	True Value Hardware	Irrigation Project	-117.33
Bill Pmt -Check	05/22/2020	5074	Frontier Communications	Monthly Wifi Service	-316.44
Bill Pmt -Check	05/22/2020	5075	Nutrien Ag Solutions	Pre-Emergent (Dimension) 2.25gal	-1,161.01
Bill Pmt -Check	05/22/2020	5076	Polished Images	Unexpected Drop Error/ Error Upon drive up gate is opening - Parts/Repair/Labor	-772.37
Bill Pmt -Check	05/22/2020	5077	SRS Electric	Irrigation Pedestal/Flag Pole Lights/Sign Lights	-2,158.00
Bill Pmt -Check	05/22/2020	5078	UniFirst Corp	Janitorial/ Uniform Service	-107.14
Bill Pmt -Check	05/22/2020	5079	Weaver Grading, Inc.	Clearing and Grubbing in and around Pond	-8,625.00
General Journal	05/28/2020	Trans 05281		Transferred from Operating for bills	10,000.00
				TOTAL	-3,340.84



Staff Report

Agenda Item No. 3.1

To: Chairman and Board of Directors

From: Janet Covington, Human Resources Administrator

Date: June 10, 2020

**Subject: Approval of the Actuarial Study of Retiree Health Liabilities –
Measurement date June 30, 2020.**

Background and Analysis:

In compliance with the Governmental Accounting Standards Board (GASB), the District obtained an actuarial study of retiree health liabilities from Total Compensation Systems, Inc. (TCS). The study is required to comply with GASB 74/75 for the associated costs of our Post-Retiree Health Benefits.

This was a “full” valuation, which means it relied on census data and benefit provisions provided by staff as of the measurement date of June 30, 2019.

The table at the bottom of Page 10 shows a \$209,407 decrease in liability due to Experience Gains. This is due to a combination of many factors, but most significant was the loss of a few active employees who were getting close to retirement and as you might recall, the District successfully made policy changes in an attempt to reduce cost significantly. Overall, this gain has moved the plan into a position where assets exceed the liability. This leaves a net OPEB liability of (\$108,432.00). The typical approach once this occurs is to no longer make contributions to the plan and to pay retiree benefits from plan assets or reimburse ourselves for those benefit payments. We currently reimburse a retiree monthly from our general fund for our portion of their medical benefit.

Fiscal Impact:

The budgets for FYs 19/20 & 20/21 allocate \$80,000.00 per year to unfunded health, account number 50103. Due to the Trust being overfunded, the District should not make any more contributions to the fund. The funds and can be reallocated.

The cost for consulting and production of the valuation - \$3,060.00 the Total Compensation Systems, Inc.

Recommendations:

Staff recommends approval of the actuarial study dated May 27, 2020 and reallocating the budgeted funds.

Respectfully Submitted,

Janet Covington

Human Resources Administrator/ Clerk of the Board

**Beaumont-Cherry Valley Recreation and Park
District
Actuarial Study of
Retiree Health Liabilities Under GASB 74/75
Valuation Date: June 30, 2019
Measurement Date: June 30, 2019**

*Prepared by:
Total Compensation Systems, Inc.*

Date: June 5, 2020

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Beaumont-Cherry Valley Recreation and Park District
Actuarial Study of Retiree Health Liabilities

PART I: EXECUTIVE SUMMARY

A. Introduction

Beaumont-Cherry Valley Recreation and Park District engaged Total Compensation Systems, Inc. (TCS) to analyze liabilities associated with its current retiree health program as of June 30, 2019 (the measurement date). The numbers in this report are based on the assumption that they will first be used to determine accounting entries for the fiscal year ending June 30, 2020. If the report will first be used for a different fiscal year, the numbers may need to be adjusted accordingly.

This report does not reflect any cash benefits paid unless the retiree is required to provide proof that the cash benefits are used to reimburse the retiree's cost of health benefits. Costs and liabilities attributable to cash benefits paid to retirees are reportable under applicable Governmental Accounting Standards Board (GASB) Standards.

This actuarial study is intended to serve the following purposes:

- To provide information to enable Beaumont-Cherry Valley Recreation and Park District to manage the costs and liabilities associated with its retiree health benefits.
- To provide information to enable Beaumont-Cherry Valley Recreation and Park District to communicate the financial implications of retiree health benefits to internal financial staff, the Board, employee groups and other affected parties.
- To provide information needed to comply with Governmental Accounting Standards Board Accounting Standards 74 and 75 related to "other postemployment benefits" (OPEB's).

Because this report was prepared in compliance with GASB 74 and 75, Beaumont-Cherry Valley Recreation and Park District should not use this report for any other purpose without discussion with TCS. This means that any discussions with employee groups, governing Boards, etc. should be restricted to the implications of GASB 74 and 75 compliance.

This actuarial report includes several estimates for Beaumont-Cherry Valley Recreation and Park District's retiree health program. In addition to the tables included in this report, we also performed cash flow adequacy tests as required under Actuarial Standard of Practice 6 (ASOP 6). Our cash flow adequacy testing covers a twenty-year period. We would be happy to make this cash flow adequacy test available to Beaumont-Cherry Valley Recreation and Park District in spreadsheet format upon request.

We calculated the following estimates separately for active employees and retirees. We estimated the following:

- the total liability created. (The actuarial present value of projected benefit payments or APVPBP)
- ten years of projected benefit payments.
- the "total OPEB liability (TOL)." (The TOL is the portion of the APVPBP attributable to employees' service prior to the measurement date.)

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- the “net OPEB liability” (NOL). For plans funded through a trust, this represents the unfunded portion of the liability.
- the service cost (SC). This is the value of OPEB benefits earned for one year of service.
- deferred inflows and outflows of resources attributable to the OPEB plan.
- “OPEB expense.” This is the amount recognized in accrual basis financial statements as the current period expense in addition to contributions. The OPEB expense includes service cost, interest and certain changes in the OPEB liability, adjusted to reflect deferred inflows and outflows.
- Amounts to support financial statement Note Disclosures and Required Supplementary Information (RSI) schedules.

We summarized the data used to perform this study in Appendix A. No effort was made to verify this information beyond brief tests for reasonableness and consistency.

All cost and liability figures contained in this study are estimates of future results. Future results can vary dramatically and the accuracy of estimates contained in this report depends on the actuarial assumptions used. Service costs and liabilities could easily vary by 10 - 20% or more from estimates contained in this report.

B. General Findings

We estimate the "pay-as-you-go" cost of providing retiree health benefits in the year beginning July 1, 2019 to be \$4,743 (see Section IV.A.). The “pay-as-you-go” cost is the cost of benefits for current retirees.

For current employees, the value of benefits "accrued" in the year beginning July 1, 2019 (the service cost) is \$6,314. This service cost would increase each year based on covered payroll. Had Beaumont-Cherry Valley Recreation and Park District begun accruing retiree health benefits when each current employee and retiree was hired, a liability would have accumulated. We estimate the amount that would have accumulated to be \$285,642. This amount is called the "Total OPEB Liability" (TOL). Beaumont-Cherry Valley Recreation and Park District has set aside funds to cover retiree health liabilities in a GASB 75 qualifying trust. The Fiduciary Net Position of this trust at June 30, 2019 was \$394,074. This leaves a Net OPEB Liability (NOL) of (\$108,432).

Based on the information we were provided, the OPEB Expense for the fiscal year ending June 30, 2020 is \$5,493.

We based all of the above estimates on participants as of June, 2019. Over time, liabilities and cash flow will vary based on the number and demographic characteristics of employees and retirees.

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C. Description of Retiree Benefits

Following is a description of the current retiree benefit plan that applies to employees hired prior to May 10, 2012. Those hired on or after May 10, 2012 are entitled to statutory minimum benefits under Government Code Section 22892.

	<u>All Employees</u>
Benefit types provided	Medical only
Duration of Benefits	Lifetime
Required Service	10 years
Minimum Age	50
Dependent Coverage	No
District Contribution %	Based on years of service ranging from 50% at 10 years to 100% at 25 years of the amount in excess of the statutory minimum employer contribution
District Cap	Net Value Plan

D. Recommendations

It is outside the scope of this report to make specific recommendations of actions Beaumont-Cherry Valley Recreation and Park District should take to manage the liability created by the current retiree health program. Total Compensation Systems, Inc. can assist in identifying and evaluating options once this report has been studied. The following recommendations are intended only to allow the District to get more information from this and future studies. Because we have not conducted a comprehensive administrative audit of Beaumont-Cherry Valley Recreation and Park District's practices, it is possible that Beaumont-Cherry Valley Recreation and Park District is already complying with some or all of our recommendations.

- We recommend that Beaumont-Cherry Valley Recreation and Park District maintain an inventory of all benefits and services provided to retirees – whether contractually or not and whether retiree-paid or not. For each, Beaumont-Cherry Valley Recreation and Park District should determine whether the benefit is material and subject to GASB 74 and/or 75.
- Under GASB 75, it is important to isolate the cost of retiree health benefits. Beaumont-Cherry Valley Recreation and Park District should have all premiums, claims and expenses for retirees separated from active employee premiums, claims, expenses, etc. To the extent any retiree benefits are made available to retirees over the age of 65 – *even on a retiree-pay-all basis* – all premiums, claims and expenses for post-65 retiree coverage should be segregated from those for pre-65 coverage. Furthermore, Beaumont-Cherry Valley Recreation and Park District should arrange for the rates or prices of all retiree benefits to be set on what is expected to be a self-sustaining basis.
- Beaumont-Cherry Valley Recreation and Park District should establish a way of designating employees as eligible or ineligible for future OPEB benefits. Ineligible employees can include those in ineligible job classes; those hired after a designated date restricting eligibility; those who, due to their age at hire cannot qualify for District-paid OPEB benefits; employees who exceed the termination age for OPEB benefits, etc.

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- Several assumptions were made in estimating costs and liabilities under Beaumont-Cherry Valley Recreation and Park District's retiree health program. Further studies may be desired to validate any assumptions where there is any doubt that the assumption is appropriate. (See Appendices B and C for a list of assumptions and concerns.) For example, Beaumont-Cherry Valley Recreation and Park District should maintain a retiree database that includes – in addition to date of birth, gender and employee classification – retirement date and (if applicable) dependent date of birth, relationship and gender. It will also be helpful for Beaumont-Cherry Valley Recreation and Park District to maintain employment termination information – namely, the number of OPEB-eligible employees in each employee class that terminate employment each year for reasons other than death, disability or retirement.

E. Certification

The actuarial information in this report is intended solely to assist Beaumont-Cherry Valley Recreation and Park District in complying with Governmental Accounting Standards Board Accounting Statements 74 and 75 and, unless otherwise stated, fully and fairly discloses actuarial information required for compliance. Nothing in this report should be construed as an accounting opinion, accounting advice or legal advice. TCS recommends that third parties retain their own actuary or other qualified professionals when reviewing this report. TCS's work is prepared solely for the use and benefit of Beaumont-Cherry Valley Recreation and Park District. Release of this report may be subject to provisions of the Agreement between Beaumont-Cherry Valley Recreation and Park District and TCS. No third party recipient of this report product should rely on the report for any purpose other than accounting compliance. Any other use of this report is unauthorized without first consulting with TCS.

This report is for fiscal year July 1, 2019 to June 30, 2020, using a measurement date of June 30, 2019. The calculations in this report have been made based on our understanding of plan provisions and actual practice at the time we were provided the required information. We relied on information provided by Beaumont-Cherry Valley Recreation and Park District. Much or all of this information was unaudited at the time of our evaluation. We reviewed the information provided for reasonableness, but this review should not be viewed as fulfilling any audit requirements. Information we relied on is listed in Appendix A.

All costs, liabilities, and other estimates are based on actuarial assumptions and methods that comply with all applicable Actuarial Standards of Practice (ASOPs). Each assumption is deemed to be reasonable by itself, taking into account plan experience and reasonable future expectations.

This report contains estimates of the Plan's financial condition only as of a single date. It cannot predict the Plan's future condition nor guarantee its future financial soundness. Actuarial valuations do not affect the ultimate cost of Plan benefits, only the timing of Plan contributions. While the valuation is based on individually reasonable assumptions, other assumption sets may also be reasonable and valuation results based on those assumptions would be different. Determining results using alternative assumptions (except for the alternate discount and trend rates shown in this report) is outside the scope of our engagement.

Future actuarial measurements may differ significantly from those presented in this report due to factors such as, but not limited to, the following: plan experience differing from that anticipated by the economic or demographic assumptions; changes in economic or demographic assumptions; increases or decreases expected as part of the natural operation of the measurement methodology (such as the end of an amortization period or additional cost or contribution requirements based on the plan's funded status); and changes in plan provisions or applicable law. We were not asked to perform analyses to estimate the potential range of such future measurements.

The signing actuary is independent of Beaumont-Cherry Valley Recreation and Park District and any plan sponsor. TCS does not intend to benefit from and assumes no duty or liability to other parties who receive this

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report. TCS is not aware of any relationship that would impair the objectivity of the opinion.

On the basis of the foregoing, I hereby certify that, to the best of my knowledge and belief, this report is complete and has been prepared in accordance with generally accepted actuarial principles and practices and all applicable Actuarial Standards of Practice. My experience and continuing education are consistent with the requirements described for actuaries under the Qualification Standards of the American Academy of Actuaries.

Respectfully submitted,

Geoffrey L. Kischuk
Actuary
Total Compensation Systems, Inc.
(805) 496-1700

PART II: BACKGROUND

A. Summary

Accounting principles provide that the cost of retiree benefits should be “accrued” over employees’ working lifetime. For this reason, the Governmental Accounting Standards Board (GASB) issued in June of 2015 Accounting Standards 74 and 75 for retiree health benefits. These standards apply to all public employers that pay any part of the cost of retiree health benefits for current or future retirees (including early retirees), whether they pay directly or indirectly (via an “implicit rate subsidy”).

B. Actuarial Accrual

To actuarially accrue retiree health benefits requires determining the amount to expense each year so that the liability accumulated at retirement is, on average, sufficient (with interest) to cover all retiree health expenditures without the need for additional expenses. There are many different ways to determine the annual accrual amount. The calculation method used is called an “actuarial cost method.”

The actuarial cost method mandated by GASB 75 is the “entry age actuarial cost method”. Under this method, there are two components of actuarial cost – a “service cost” (SC) and the “Total OPEB Liability” (TOL). GASB 75 allows certain changes in the TOL to be deferred (i.e. deferred inflows and outflows of resources).

The service cost can be thought of as the value of the benefit earned each year if benefits are accrued during the working lifetime of employees. Under the entry age actuarial cost method, the actuary determines the annual amount needing to be expensed from hire until retirement to fully accrue the cost of retiree health benefits. This amount is the service cost. Under GASB 75, the service cost is calculated to be a level percentage of each employee’s projected pay.

The service cost is determined using several key assumptions:

- The current *cost of retiree health benefits* (often varying by age, Medicare status and/or dependent coverage). The higher the current cost of retiree benefits, the higher the service cost.
- The “*trend*” rate at which retiree health benefits are expected to increase over time. A higher trend rate increases the service cost. A “cap” on District contributions can reduce trend to zero once the cap is reached thereby dramatically reducing service costs.
- *Mortality rates* varying by age and sex. (Unisex mortality rates are not often used as individual OPEB benefits do not depend on the mortality table used.) If employees die prior to retirement, past contributions are available to fund benefits for employees who live to retirement. After retirement, death results in benefit termination or reduction. Although higher mortality rates reduce service costs, the mortality assumption is not likely to vary from employer to employer.
- *Employment termination rates* have the same effect as mortality inasmuch as higher termination rates reduce service costs. Employment termination can vary considerably between public agencies.
- The *service requirement* reflects years of service required to earn full or partial retiree benefits. While a longer service requirement reduces costs, cost reductions are not usually substantial unless the service period exceeds 20 years of service.

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- **Retirement rates** determine what proportion of employees retire at each age (assuming employees reach the requisite length of service). Retirement rates often vary by employee classification and implicitly reflect the minimum retirement age required for eligibility. Retirement rates also depend on the amount of pension benefits available. Higher retirement rates increase service costs but, except for differences in minimum retirement age, retirement rates tend to be consistent between public agencies for each employee type.
- **Participation rates** indicate what proportion of retirees are expected to elect retiree health benefits if a significant retiree contribution is required. Higher participation rates increase costs.
- The **discount rate** estimates investment earnings for assets earmarked to cover retiree health benefit liabilities. The discount rate depends on the nature of underlying assets for funded plans. The rate used for a funded plan is the real rate of return expected for plan assets plus the long term inflation assumption. For an unfunded plan, the discount rate is based on an index of 20 year General Obligation municipal bonds. For partially funded plans, the discount rate is a blend of the funded and unfunded rates.

The assumptions listed above are not exhaustive, but are the most common assumptions used in actuarial cost calculations. If all actuarial assumptions are exactly met and an employer expensed the service cost every year for all past and current employees and retirees, a sizeable liability would have accumulated (after adding interest and subtracting retiree benefit costs). The liability that would have accumulated is called the Total OPEB Liability (TOL). The excess of TOL over the value of plan assets is called the Net OPEB Liability (NOL). Under GASB 74 and 75, in order for assets to count toward offsetting the TOL, the assets have to be held in an irrevocable trust that is safe from creditors and can only be used to provide OPEB benefits to eligible participants.

The total OPEB liability (TOL) can arise in several ways - e.g., as a result of plan changes or changes in actuarial assumptions. TOL can also arise from actuarial gains and losses. Actuarial gains and losses result from differences between actuarial assumptions and actual plan experience.

Under GASB 74 and 75, a portion of actuarial gains and losses can be deferred as follows:

- Investment gains and losses can be deferred five years
- Experience gains and losses can be deferred over the expected average remaining service lives (EARSL) of plan participants. In calculating the EARSL, terminated employees (primarily retirees) are considered to have a working lifetime of zero. This often makes the EARSL quite short.
- Liability changes resulting from changes in economic and demographic assumptions are also deferred based on the EARSL.
- Liability changes resulting from plan changes, for example, cannot be deferred.

PART III: LIABILITIES AND COSTS FOR RETIREE BENEFITS

A. Introduction.

We calculated the actuarial present value of projected benefit payments (APVPBP) separately for each participant. We determined eligibility for retiree benefits based on information supplied by Beaumont-Cherry Valley Recreation and Park District. We then selected assumptions for the factors discussed in the above Section that, based on plan provisions and our training and experience, represent our best prediction of future plan experience. For each participant, we applied the appropriate factors based on the participant's age, sex, length of service, and employee classification.

We summarized actuarial assumptions used for this study in Appendix C.

B. Liability for Retiree Benefits.

For each participant, we projected future premium costs using an assumed trend rate (see Appendix C). To the extent Beaumont-Cherry Valley Recreation and Park District uses contribution caps, the influence of the trend factor is further reduced. We multiplied each year's benefit payments by the probability that benefits will be paid; i.e. based on the probability that the participant is living, has not terminated employment, has retired and remains eligible. The probability that benefit will be paid is zero if the participant is not eligible. The participant is not eligible if s/he has not met minimum service, minimum age or, if applicable, maximum age requirements.

The product of each year's benefit payments and the probability the benefit will be paid equals the expected cost for that year. We discounted the expected cost for each year to the measurement date June 30, 2019 at 7% interest. Finally, we multiplied the above discounted expected cost figures by the probability that the retiree would elect coverage. A retiree may not elect to be covered if retiree health coverage is available less expensively from another source (e.g. Medicare risk contract) or the retiree is covered under a spouse's plan.

For any *current retirees*, the approach used was similar. The major difference is that the probability of payment for current retirees depends only on mortality and age restrictions (i.e. for retired employees the probability of being retired and of not being terminated are always both 1.0000).

We added the actuarial present value of projected benefit payments (APVPBP) for each participant to get the total APVPBP for all participants. The APVPBP is the estimated present value of all future retiree health benefits for all **current** participants. The APVPBP is the amount on June 30, 2019 that, if all actuarial assumptions are exactly right, would be sufficient to expense all promised benefits until the last participant dies or reaches the maximum eligibility age.

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Actuarial Present Value of Projected Benefit Payments at June 30, 2019

<i>All Participants</i>	
Active: Pre-65	\$93,209
Post-65	\$181,648
Subtotal	\$274,857
Retiree: Pre-65	\$0
Post-65	\$59,086
Subtotal	\$59,086
Grand Total	\$333,943
Subtotal Pre-65	\$93,209
Subtotal Post-65	\$240,734

The APVPBP should be accrued over the working lifetime of employees. At any time much of it has not been "earned" by employees. The APVPBP is used to develop expense and liability figures. To do so, the APVPBP is divided into two parts: the portions attributable to service rendered prior to the measurement date (the past service liability or Total OPEB Liability (TOL) under GASB 74 and 75) and to service after the measurement date but prior to retirement (the future service liability).

The past service and future service liabilities are each accrued in a different way. We will start with the future service liability which is funded by the service cost.

C. Cost to Prefund Retiree Benefits

1. Service Cost

The average hire age for eligible employees is 32. To accrue the liability by retirement, the District would accrue the retiree liability over a period of about 29 years (assuming an average retirement age of 61). We applied an "entry age" actuarial cost method to determine funding rates for active employees. The table below summarizes the calculated service cost.

Service Cost Year Beginning July 1, 2019

<i>All Participants</i>	
# of Employees	14
Per Capita Service Cost	
Pre-65 Benefit	\$122
Post-65 Benefit	\$329
First Year Service Cost	
Pre-65 Benefit	\$1,708
Post-65 Benefit	\$4,606
Total	\$6,314

Accruing retiree health benefit costs using service costs levels out the cost of retiree health benefits over time and more fairly reflects the value of benefits "earned" each year by employees. This service cost would increase each year based on covered payroll.

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2. Total OPEB Liability (TOL) and Net OPEB Liability (NOL)

If actuarial assumptions are borne out by experience, the District will fully accrue retiree benefits by expensing an amount each year that equals the service cost. If no accruals had taken place in the past, there would be a shortfall of many years' accruals, accumulated interest and forfeitures for terminated or deceased employees. This shortfall is called the Total OPEB Liability. We calculated the Total OPEB Liability (TOL) as the APVPBP minus the present value of future service costs. To the extent that benefits are funded through a GASB 74 qualifying trust, the trust's Fiduciary Net Position (FNP) is subtracted to get the NOL. The FNP is the value of assets adjusted for any applicable payables and receivables.

Total OPEB Liability (TOL) and Net OPEB Liability (NOL) as of June 30, 2019

<i>All Participants</i>	
Active: Pre-65	\$80,143
Active: Post-65	\$146,413
Subtotal	\$226,556
Retiree: Pre-65	\$0
Retiree: Post-65	\$59,086
Subtotal	\$59,086
Subtotal: Pre-65	\$80,143
Subtotal: Post-65	\$205,499
Total OPEB Liability (TOL)	\$285,642
Fiduciary Net Position as of June 30, 2019	\$394,074
Net OPEB Liability (NOL)	(\$108,432)

The following table shows the reconciliation of the June 30, 2018 Net OPEB Liability (NOL) in the prior valuation to the June 30, 2019 NOL.

	<i>TOL</i>	<i>FNP</i>	<i>NOL</i>
Balance at June 30, 2018	\$460,368	\$333,108	\$127,260
Service Cost	\$7,484	\$0	\$7,484
Interest on Total OPEB Liability	\$32,309	\$0	\$32,309
Expected Investment Income	\$0	\$24,715	(\$24,715)
Administrative Expenses	\$0	(\$72)	\$72
Employee Contributions	\$0	\$0	\$0
Employer Contributions to Trust	\$0	\$40,000	(\$40,000)
Employer Contributions as Benefit Payments	\$0	\$3,567	(\$3,567)
Actual Benefit Payments from Trust	\$0	\$0	\$0
Actual Benefit Payments from Employer	(\$3,567)	(\$3,567)	\$0
Expected Minus Actual Benefit Payments*	(\$1,545)	\$0	(\$1,545)
Expected Balance at June 30, 2019	\$495,049	\$397,751	\$97,298
Experience (Gains)/Losses	(\$209,407)	\$0	(\$209,407)
Changes in Assumptions	\$0	\$0	\$0
Changes in Benefit Terms	\$0	\$0	\$0
Investment Gains/(Losses)	\$0	(\$3,677)	\$3,677
Other	\$0	\$0	\$0
Net Change during 2018-19	(\$174,726)	\$60,966	(\$235,692)
Actual Balance at June 30, 2019**	\$285,642	\$394,074	(\$108,432)

* Deferrable as an Experience Gain or Loss.

** May include a slight rounding error.

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3. OPEB Expense

Changes in the NOL arising from certain sources are recognized on a deferred basis. The deferral history for Beaumont-Cherry Valley Recreation and Park District is shown in Appendix F. The following table summarizes the beginning and ending balances for each deferral item. The current year expense reflects the change in deferral balances for the measurement year.

Deferred Inflow/Outflow Balances Fiscal Year Ending June 30, 2020

	<i>Beginning Balance</i>	<i>Newly Created</i>	<i>Recognition</i>	<i>Ending Balance</i>
Experience (Gains)/Losses	\$0	(\$210,952)	\$10,191	(\$200,761)
Assumption Changes	\$0	\$0	\$0	\$0
Investment (Gains)/Losses	(\$807)	\$3,677	(\$534)	\$2,336
Deferred Balances	(\$807)	(\$207,275)	\$9,657	(\$198,425)

The following table shows the reconciliation between the change in the NOL and the OPEB expense.

Preliminary OPEB Expense Fiscal Year Ending June 30, 2020

	<i>Beginning Net Position</i>	<i>Ending Net Position</i>	<i>Change</i>
Net OPEB Liability (NOL)	\$127,260	(\$108,432)	(\$235,692)
Deferred Balances	(\$807)	(\$198,425)	(\$197,618)
Change in Net Position	\$128,067	\$89,993	(\$38,074)
Employer Contributions			\$43,567
OPEB Expense			\$5,493

Under GASB 74 and 75, OPEB expense includes service cost, interest cost, and change in TOL due to plan changes; all adjusted for deferred inflows and outflows.

OPEB Expense Fiscal Year Ending June 30, 2020

	<i>Total</i>
Service Cost	\$7,484
Interest on Total OPEB Liability (TOL)	\$32,309
Employee Contributions	\$0
Recognized Experience (Gains)/Losses	(\$10,191)
Recognized Assumption Changes	\$0
Expected Investment Income	(\$24,715)
Recognized Investment (Gains)/Losses	\$534
Contributions After Measurement Date (Prior Year)	\$0
Contributions After Measurement Date (Current Year)	\$0
Changes in Benefit Terms	\$0
Administrative Expense	\$72
OPEB Expense*	\$5,493

* May include a slight rounding error.

The above OPEB expense does not include \$43,567 in employer contributions.

4. Adjustments

We are unaware of any adjustments that need to be made.

The above OPEB expense includes all deferred inflows and outflows except any contributions after the measurement date. Contributions from July 1, 2019 to June 30, 2020 minus prior contributions after the measurement date should also be reflected in OPEB expense. June 30, 2020 deferred outflows should include contributions from July 1, 2019 to June 30, 2020.

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PART IV: "PAY AS YOU GO" FUNDING OF RETIREE BENEFITS

We used the actuarial assumptions shown in Appendix C to project the District's ten year retiree benefit outlay. Because these cost estimates reflect average assumptions applied to a relatively small number of participants, estimates for individual years are **certain** to be *in*accurate. However, these estimates show the size of cash outflow.

The following table shows a projection of annual amounts needed to pay the District's share of retiree health costs.

<i>Year Beginning July 1</i>	<i>All Participants</i>
2019	\$4,743
2020	\$5,678
2021	\$7,663
2022	\$9,937
2023	\$12,805
2024	\$15,252
2025	\$17,977
2026	\$21,038
2027	\$19,573
2028	\$21,387

PART V: RECOMMENDATIONS FOR FUTURE VALUATIONS

To effectively manage benefit costs, an employer must periodically examine the existing liability for retiree benefits as well as future annual expected premium costs. GASB 74/75 require annual valuations. Every other year, the valuation requirement can be met by doing a “roll-forward” valuation. However, a full valuation may be required or preferred under certain circumstances.

Following are examples of actions that could trigger a new valuation.

- An employer should perform a valuation whenever the employer considers or puts in place an early retirement incentive program.
- An employer should perform a valuation whenever the employer adopts a retiree benefit plan for some or all employees.
- An employer should perform a valuation whenever the employer considers or implements changes to retiree benefit provisions or eligibility requirements.
- An employer should perform a valuation whenever the employer introduces or changes retiree contributions.
- An employer should perform a valuation whenever the employer forms a qualifying trust or changes its investment policy.
- An employer should perform a valuation whenever the employer adds or terminates a group of participants that constitutes a significant part of the covered group.

We recommend Beaumont-Cherry Valley Recreation and Park District take the following actions to ease future valuations.

- We have used our training, experience and information available to us to establish the actuarial assumptions used in this valuation. We have no information to indicate that any of the assumptions do not reasonably reflect future plan experience. However, the District should review the actuarial assumptions in Appendix C carefully. If the District has any reason to believe that any of these assumptions do not reasonably represent the expected future experience of the retiree health plan, the District should engage in discussions or perform analyses to determine the best estimate of the assumption in question.

PART VI: APPENDICES

APPENDIX A: MATERIALS USED FOR THIS STUDY

We relied on the following materials to complete this study.

- We used paper reports and digital files containing participant demographic data from the District personnel records.
- We used relevant sections of collective bargaining agreements provided by the District.

APPENDIX B: EFFECT OF ASSUMPTIONS USED IN CALCULATIONS

While we believe the estimates in this study are reasonable overall, it was necessary for us to use assumptions which inevitably introduce errors. We believe that the errors caused by our assumptions will not materially affect study results. If the District wants more refined estimates for decision-making, we recommend additional investigation.

APPENDIX C: ACTUARIAL ASSUMPTIONS AND METHODS

Following is a summary of actuarial assumptions and methods used in this study. The District should carefully review these assumptions and methods to make sure they reflect the District's assessment of its underlying experience. It is important for Beaumont-Cherry Valley Recreation and Park District to understand that the appropriateness of all selected actuarial assumptions and methods are Beaumont-Cherry Valley Recreation and Park District's responsibility. Unless otherwise disclosed in this report, TCS believes that all methods and assumptions are within a reasonable range based on the provisions of GASB 74 and 75, applicable actuarial standards of practice, Beaumont-Cherry Valley Recreation and Park District's actual historical experience, and TCS's judgment based on experience and training.

ACTUARIAL METHODS AND ASSUMPTIONS:

ACTUARIAL COST METHOD: GASB 74 and 75 require use of the entry age actuarial cost method.

Entry age is based on the age at hire for eligible employees. The attribution period is determined as the difference between the expected retirement age and the age at hire. The APVPBP and present value of future service costs are determined on a participant by participant basis and then aggregated.

To the extent that different benefit formulas apply to different employees of the same class, the service cost is based on the benefit plan applicable to the most recently hired employees (including future hires if a new benefit formula has been agreed to and communicated to employees). This greatly simplifies administration and accounting; as well as resulting in the correct service cost for new hires.

SUBSTANTIVE PLAN: As required under GASB 74 and 75, we based the valuation on the substantive plan. The formulation of the substantive plan was based on a review of written plan documents as well as historical information provided by Beaumont-Cherry Valley Recreation and Park District regarding practices with respect to employer and employee contributions and other relevant factors.

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ECONOMIC ASSUMPTIONS:

Economic assumptions are set under the guidance of Actuarial Standard of Practice 27 (ASOP 27). Among other things, ASOP 27 provides that economic assumptions should reflect a consistent underlying rate of general inflation. For that reason, we show our assumed long-term inflation rate below.

INFLATION: We assumed 2.75% per year used for pension purposes. Actuarial standards require using the same rate for OPEB that is used for pension.

INVESTMENT RETURN / DISCOUNT RATE: We assumed 7% per year net of expenses. This is based on assumed long-term return on employer assets. We used the “Building Block Method”. (See Appendix E, Paragraph 53 for more information). Our assessment of long-term returns for employer assets is based on long-term historical returns for surplus funds invested pursuant to California Government Code Sections 53601 et seq.

TREND: We assumed 4% per year. Our long-term trend assumption is based on the conclusion that, while medical trend will continue to be cyclical, the average increase over time cannot continue to outstrip general inflation by a wide margin. Trend increases in excess of general inflation result in dramatic increases in unemployment, the number of uninsured and the number of underinsured. These effects are nearing a tipping point which will inevitably result in fundamental changes in health care finance and/or delivery which will bring increases in health care costs more closely in line with general inflation. We do not believe it is reasonable to project historical trend vs. inflation differences several decades into the future.

PAYROLL INCREASE: We assumed 2.75% per year. Since benefits do not depend on salary (as they do for pensions), using an aggregate payroll assumption for the purpose of calculating the service cost results in a negligible error.

FIDUCIARY NET POSITION (FNP): The following table shows the beginning and ending FNP numbers that were provided by Beaumont-Cherry Valley Recreation and Park District.

Fiduciary Net Position as of June 30, 2019

	<u>06/30/2018</u>	<u>06/30/2019</u>
Cash and Equivalents	\$0	\$0
Contributions Receivable	\$0	\$0
Total Investments	\$333,108	\$394,074
Capital Assets	\$0	\$0
Total Assets	<u>\$333,108</u>	<u>\$394,074</u>
Benefits Payable	\$0	\$0
Fiduciary Net Position	<u>\$333,108</u>	<u>\$394,074</u>

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NON-ECONOMIC ASSUMPTIONS:

Economic assumptions are set under the guidance of Actuarial Standard of Practice 35 (ASOP 35). See Appendix E, Paragraph 52 for more information.

MORTALITY

<i>Participant Type</i>	<i>Mortality Tables</i>
Miscellaneous	2014 CalPERS Active Mortality for Miscellaneous Employees

RETIREMENT RATES

<i>Employee Type</i>	<i>Retirement Rate Tables</i>
All Participants	Hired < 1/1/13: 2009 CalPERS 2.7%@55 Rates for Miscellaneous Employees Hired > 12/31/2012: 2009 CalPERS 2.0%@62 Rates for Miscellaneous Employees adjusted to reflect a minimum retirement age of 52

SERVICE REQUIREMENT

<i>Employee Type</i>	<i>Service Requirement Tables</i>
All Participants	Hired on or after 5/10/12: 100% of the statutory minimum employer contribution at retirement Hired prior to 5/10/12 - 50% at 10 years of service increasing to 100% at 25 years

COSTS FOR RETIREE COVERAGE

Actuarial Standard of Practice 6 (ASOP 6) provides that, as a general rule, retiree costs should be based on actual claim costs or age-adjusted premiums. This is true even for many medical plans that are commonly considered to be “community-rated.” However, ASOP 6 contains a provision – specifically section 3.7.7(c) – that allows use of unadjusted premiums in certain circumstances.

It is my opinion that the section 3.7.7(c)(4) exception allows use of unadjusted premium for PEMHCA agencies if certain conditions are met. Following are the criteria we applied to Beaumont-Cherry Valley Recreation and Park District to determine that it is reasonable to assume that Beaumont-Cherry Valley Recreation and Park District’s future participation in PEMHCA is likely and that the CalPERS medical program as well as its premium structure are sustainable. (We also have an extensive white paper on this subject that provides a basis for our rationale entirely within the context of ASOP 6. We will make this white paper available upon request.)

- **Plan qualifies as a “pooled health plan.”** ASOP 6 defines a “pooled health plan” as one in which premiums are based at least in part on the claims experience of groups other than the one being valued.” Since CalPERS rates are the same for all employers in each region, rates are clearly based on the experience of many groups.
- **Rates not based to any extent on the agency’s claim experience.** As mentioned above, rates are the same for all participating employers regardless of claim experience or size.
- **Rates not based to any extent on the agency’s demographics.** As mentioned above, rates are the same for all participating employers regardless of demographics.
- **No refunds or charges based on the agency’s claim experience or demographics.** The terms of operation of the CalPERS program are set by statute and there is no provision for any refunds and charges that vary from employer to employer for any reason. The only charges are uniform administrative charges.
- **Plan in existence 20 or more years.** Enabling legislation to allow “contracting agencies” to participate in the CalPERS program was passed in 1967. The CalPERS medical plan has been successfully operating for almost 50 years. As far back as we can obtain records, the rating structure has been

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consistent, with the only difference having been a move to regional rating which is unrelated to age-adjusted rating.

- **No recent large increases or decreases in the number of participating plans or enrollment.** The CalPERS medical plan has shown remarkably stable enrollment. In the past 10 years, there has been small growth in the number of employers in most years – with the maximum being a little over 2% and a very small decrease in one year. Average year over year growth in the number of employers over the last 10 years has been about 0.75% per year. Groups have been consistently leaving the CalPERS medical plan while other groups have been joining with no disruption to its stability.
- **Agency is not expecting to leave plan in foreseeable future.** The District does not plan to leave CalPERS at present.
- **No indication the plan will be discontinued.** We are unaware of anything that would cause the CalPERS medical plan to cease or to significantly change its operation in a way that would affect this determination.
- **The agency does not represent a large part of the pool.** The District is in the CalPERS Other Southern California region. Based on the information we have, the District constitutes no more than 0.1% of the Other Southern California pool. In our opinion, this is not enough for the District to have a measurable effect on the rates or viability of the Other Southern California pool.

Retiree liabilities are based on actual retiree costs. Liabilities for active participants are based on the first year costs shown below. Subsequent years' costs are based on first year costs adjusted for trend and limited by any District contribution caps.

<i>Participant Type</i>	<i>Future Retirees Pre-65</i>	<i>Future Retirees Post-65</i>
All Participants	Statutory minimum: \$1,650 Supplemental benefit: \$7,789	Statutory minimum: \$1,650 Supplemental benefit: \$2,824

PARTICIPATION RATES

<i>Employee Type</i>	<i><65 Non-Medicare Participation %</i>	<i>65+ Medicare Participation %</i>
Miscellaneous	100%	100%

TURNOVER

<i>Employee Type</i>	<i>Turnover Rate Tables</i>
Miscellaneous	2009 CalPERS Turnover for Miscellaneous Employees

SPOUSE PREVALENCE

To the extent not provided and when needed to calculate benefit liabilities, 80% of retirees assumed to be married at retirement. After retirement, the percentage married is adjusted to reflect mortality.

SPOUSE AGES

To the extent spouse dates of birth are not provided and when needed to calculate benefit liabilities, female spouse assumed to be three years younger than male.

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APPENDIX D: DISTRIBUTION OF ELIGIBLE PARTICIPANTS BY AGE

ELIGIBLE ACTIVE EMPLOYEES

<i>Age</i>	<i>All Participants</i>
Under 25	5
25-29	2
30-34	0
35-39	1
40-44	1
45-49	0
50-54	0
55-59	4
60-64	0
65 and older	1
Total	14

ELIGIBLE RETIREES

<i>Age</i>	<i>All Participants</i>
Under 50	0
50-54	0
55-59	0
60-64	0
65-69	1
70-74	0
75-79	0
80-84	0
85-89	0
90 and older	0
Total	1

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APPENDIX E: GASB 74/75 ACCOUNTING ENTRIES AND DISCLOSURES

This report does not necessarily include the entire accounting values. As mentioned earlier, there are certain deferred items that are employer-specific. The District should consult with its auditor if there are any questions about what, if any, adjustments may be appropriate.

GASB 74/75 include a large number of items that should be included in the Note Disclosures and Required Supplementary Information (RSI) Schedules. Many of these items are outside the scope of the actuarial valuation. However, following is information to assist the District in complying with GASB 74/75 disclosure requirements:

Paragraph 50: **Information about the OPEB Plan**

Most of the information about the OPEB plan should be supplied by Beaumont-Cherry Valley Recreation and Park District. Following is information to help fulfill Paragraph 50 reporting requirements.

50.c: Following is a table of plan participants

	Number of Participants
Inactive Employees Currently Receiving Benefit Payments	1
Inactive Employees Entitled to But Not Yet Receiving Benefit Payments*	0
Participating Active Employees	14
Total Number of participants	15

*We were not provided with information about any terminated, vested employees

Paragraph 51: **Significant Assumptions and Other Inputs**

Shown in Appendix C.

Paragraph 52: **Information Related to Assumptions and Other Inputs**

The following information is intended to assist Beaumont-Cherry Valley Recreation and Park District in complying with the requirements of Paragraph 52.

52.b: Mortality Assumptions Following are the tables the mortality assumptions are based upon. Inasmuch as these tables are based on appropriate populations, and that these tables are used for pension purposes, we believe these tables to be the most appropriate for the valuation.

Mortality Table	2014 CalPERS Active Mortality for Miscellaneous Employees
Disclosure	The mortality assumptions are based on the 2014 CalPERS Active Mortality for Miscellaneous Employees table created by CalPERS. CalPERS periodically studies mortality for participating agencies and establishes mortality tables that are modified versions of commonly used tables. This table incorporates mortality projection as deemed appropriate based on CalPERS analysis.

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Mortality Table	2014 CalPERS Retiree Mortality for Miscellaneous Employees
Disclosure	The mortality assumptions are based on the 2014 CalPERS Retiree Mortality for Miscellaneous Employees table created by CalPERS. CalPERS periodically studies mortality for participating agencies and establishes mortality tables that are modified versions of commonly used tables. This table incorporates mortality projection as deemed appropriate based on CalPERS analysis.

52.c: Experience Studies Following are the tables the retirement and turnover assumptions are based upon. Inasmuch as these tables are based on appropriate populations, and that these tables are used for pension purposes, we believe these tables to be the most appropriate for the valuation.

Retirement Tables

Retirement Table	2009 CalPERS 2.0%@60 Rates for Miscellaneous Employees
Disclosure	The retirement assumptions are based on the 2009 CalPERS 2.0%@60 Rates for Miscellaneous Employees table created by CalPERS. CalPERS periodically studies the experience for participating agencies and establishes tables that are appropriate for each pool.

Retirement Table	2009 CalPERS 2.7%@55 Rates for Miscellaneous Employees
Disclosure	The retirement assumptions are based on the 2009 CalPERS 2.7%@55 Rates for Miscellaneous Employees table created by CalPERS. CalPERS periodically studies the experience for participating agencies and establishes tables that are appropriate for each pool.

Turnover Tables

Turnover Table	2009 CalPERS Turnover for Miscellaneous Employees
Disclosure	The turnover assumptions are based on the 2009 CalPERS Turnover for Miscellaneous Employees table created by CalPERS. CalPERS periodically studies the experience for participating agencies and establishes tables that are appropriate for each pool.

For other assumptions, we use actual plan provisions and plan data.

52.d: The alternative measurement method was not used in this valuation.

52.e: NOL using alternative trend assumptions The following table shows the Net OPEB Liability with a healthcare cost trend rate 1% higher and 1% lower than assumed in the valuation.

	Trend 1% Lower	Valuation Trend	Trend 1% Higher
Net OPEB Liability	(\$148,544)	(\$108,432)	(\$58,612)

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Paragraph 53: **Discount Rate**

The following information is intended to assist Beaumont-Cherry Valley Recreation and Park District to comply with Paragraph 53 requirements.

53.a: A discount rate of 7% was used in the valuation.

53.b: We assumed that all contributions are from the employer.

53.c: We used historic 38 year real rates of return for each asset class along with our assumed long-term inflation assumption to set the discount rate. We offset the expected investment return by investment expenses of 25 basis points.

53.d: The interest assumption does not reflect a municipal bond rate.

53.e: Not applicable.

53.f: Following is the assumed asset allocation and assumed rate of return for each.
CERBT - Strategy 1

Asset Class	Percentage of Portfolio	Assumed Gross Return
All Equities	59.0000	7.7950
All Fixed Income	25.0000	4.5000
Real Estate Investment Trusts	8.0000	7.5000
All Commodities	3.0000	7.7950
Treasury Inflation Protected Securities (TIPS)	5.0000	3.2500

We looked at rolling periods of time for all asset classes in combination to appropriately reflect correlation between asset classes. That means that the average returns for any asset class don't necessarily reflect the averages over time individually, but reflect the return for the asset class for the portfolio average. We used geometric means.

53.g: The following table shows the Net OPEB liability with a discount rate 1% higher and 1% lower than assumed in the valuation.

	Discount Rate	Valuation	Discount Rate
	1% Lower	Discount Rate	1% Higher
Net OPEB Liability	(\$59,593)	(\$108,432)	(\$147,275)

Paragraph 55: **Changes in the Net OPEB Liability**

Please see reconciliation on page 10.

Paragraph 56: **Additional Net OPEB Liability Information**

The following information is intended to assist Beaumont-Cherry Valley Recreation and Park District to comply with Paragraph 56 requirements.

56.a: The valuation date is June 30, 2019.

The measurement date is June 30, 2019.

56 b: We are not aware of a special funding arrangement.

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- 56.c: There were no assumption changes since the prior measurement date.
- 56.d: There were no changes in benefit terms since the prior measurement date.
- 56.e: Not applicable
- 56.f: To be determined by the employer
- 56.g: To be determined by the employer
- 56.h: Other than contributions after the measurement, all deferred inflow and outflow balances are shown in Appendix F
- 56.i: Future recognition of deferred inflows and outflows is shown in Appendix F

Paragraph 57:

Required Supplementary Information

- 57.a: Please see reconciliation on page 10. Please see the notes for Paragraph 244 below for more information.
- 57.b: These items are provided on page 10 for the current valuation, except for covered payroll, which should be determined based on appropriate methods.
- 57.c: We have not been asked to calculate an actuarially determined contribution amount. We assume the District contributes on an ad hoc basis, but in an amount sufficient to fully fund the obligation over a period not to exceed 38 years.
- 57.d: We are not aware that there are any statutorily or contractually established contribution requirements.

Paragraph 58:

Actuarially Determined Contributions

We have not been asked to calculate an actuarially determined contribution amount. We assume the District contributes on an ad hoc basis, but in an amount sufficient to fully fund the obligation over a period not to exceed 38 years.

Paragraph 244:

Transition Option

Prior periods were not restated due to the fact that prior valuations were not rerun in accordance with GASB 75. It was determined that the time and expense necessary to rerun prior valuations and to restate prior financial statements was not justified.

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APPENDIX F: DEFERRED OUTFLOWS OF RESOURCES AND DEFERRED INFLOWS OF RESOURCES

EXPERIENCE GAINS AND LOSSES

Increase (Decrease) in OPEB Expense Arising from the Recognition of Effects of Experience Gains and Losses (Measurement Periods)

Measurement Period	Experience (Gain)/Loss	Original Recognition Period (Years)	Amounts Recognized in OPEB Expense through 2018	2019	2020	2021	2022	2023	2024	Thereafter
2017-18	\$0	0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2018-19	(\$210,952)	20.7	\$0	(\$10,191)	(\$10,191)	(\$10,191)	(\$10,191)	(\$10,191)	(\$10,191)	(\$149,806)
Net Increase (Decrease) in OPEB Expense			\$0	(\$10,191)	(\$10,191)	(\$10,191)	(\$10,191)	(\$10,191)	(\$10,191)	(\$149,806)

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INVESTMENT GAINS AND LOSSES

Increase (Decrease) in OPEB Expense Arising from the Recognition of Effects of Investment Gains and Losses (Measurement Periods)

Measurement Period	Investment (Gain)/Loss	Original Recognition Period (Years)	Amounts Recognized in OPEB Expense through 2018	2019	Amounts to be Recognized in OPEB Expense after 2019	2020	2021	2022	2023	2024	Thereafter
2017-18	(\$1,009)	5	(\$202)	(\$202)	(\$605)	(\$202)	(\$202)	(\$201)			
2018-19	\$3,677	5	\$0	\$736	\$2,941	\$736	\$736	\$736	\$733		
Net Increase (Decrease) in OPEB Expense			(\$202)	\$534	\$2,336	\$534	\$534	\$535	\$733	\$0	\$0

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APPENDIX G: GLOSSARY OF RETIREE HEALTH VALUATION TERMS

Note: The following definitions are intended to help a *non-actuary* understand concepts related to retiree health valuations. Therefore, the definitions may not be actuarially accurate.

<u>Actuarial Cost Method:</u>	A mathematical model for allocating OPEB costs by year of service. The only actuarial cost method allowed under GASB 74/75 is the entry age actuarial cost method.
<u>Actuarial Present Value of Projected Benefit Payments:</u>	The projected amount of all OPEB benefits to be paid to current and future retirees discounted back to the valuation or measurement date.
<u>Deferred Inflows/Outflows of Resources:</u>	A portion of certain items that can be deferred to future periods or that weren't reflected in the valuation. The former includes investment gains/losses, actuarial gains/losses, and gains/losses due to changes in actuarial assumptions or methods. The latter includes contributions made to a trust subsequent to the measurement date but before the statement date.
<u>Discount Rate:</u>	Assumed investment return net of all investment expenses. Generally, a higher assumed interest rate leads to lower service costs and total OPEB liability.
<u>Fiduciary Net Position:</u>	Net assets (liability) of a qualifying OPEB "plan" (i.e. qualifying irrevocable trust or equivalent arrangement).
<u>Implicit Rate Subsidy:</u>	The estimated amount by which retiree rates are understated in situations where, for rating purposes, retirees are combined with active employees and the employer is expected, in the long run, to pay the underlying cost of retiree benefits.
<u>Measurement Date:</u>	The date at which assets and liabilities are determined in order to estimate TOL and NOL.
<u>Mortality Rate:</u>	Assumed proportion of people who die each year. Mortality rates always vary by age and often by sex. A mortality table should always be selected that is based on a similar "population" to the one being studied.
<u>Net OPEB Liability (NOL):</u>	The Total OPEB Liability minus the Fiduciary Net Position.
<u>OPEB Benefits:</u>	Other Post Employment Benefits. Generally, medical, dental, prescription drug, life, long-term care or other postemployment benefits that are not pension benefits.
<u>OPEB Expense:</u>	This is the amount employers must recognize as an expense each year. The annual OPEB expense is equal to the Service Cost plus interest on the Total OPEB Liability (TOL) plus change in TOL due to plan changes minus projected investment income; all adjusted to reflect deferred inflows and outflows of resources.
<u>Participation Rate:</u>	The proportion of retirees who elect to receive retiree benefits. A lower

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participation rate results in lower service cost and a TOL. The participation rate often is related to retiree contributions.

<u>Retirement Rate:</u>	The proportion of active employees who retire each year. Retirement rates are usually based on age and/or length of service. (Retirement rates can be used in conjunction with the service requirement to reflect both age and length of service). The more likely employees are to retire early, the higher service costs and actuarial accrued liability will be.
<u>Service Cost:</u>	The annual dollar value of the “earned” portion of retiree health benefits if retiree health benefits are to be fully accrued at retirement.
<u>Service Requirement:</u>	The proportion of retiree benefits payable under the OPEB plan, based on length of service and, sometimes, age. A shorter service requirement increases service costs and TOL.
<u>Total OPEB Liability (TOL):</u>	The amount of the actuarial present value of projected benefit payments attributable to participants’ past service based on the actuarial cost method used.
<u>Trend Rate:</u>	The rate at which the employer’s share of the cost of retiree benefits is expected to increase over time. The trend rate usually varies by type of benefit (e.g. medical, dental, vision, etc.) and may vary over time. A higher trend rate results in higher service costs and TOL.
<u>Turnover Rate:</u>	The rate at which employees cease employment due to reasons other than death, disability or retirement. Turnover rates usually vary based on length of service and may vary by other factors. Higher turnover rates reduce service costs and TOL.
<u>Valuation Date:</u>	The date as of which the OPEB obligation is determined by means of an actuarial valuation. Under GASB 74 and 75, the valuation date does not have to coincide with the statement date, but can’t be more than 30 months prior.



Staff Report

Agenda Item No. **3.2**

To: Board of Directors:
From: Nancy Law, Financial Services Technician/Office Manager
Via: Duane Burk, General Manager
Date: June 10th, 2020
Subject: Approval of FY 20/21 & 21/22 Budget

Background and Analysis:

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

On May 13th, 2020 the Board and Staff conducted a Public Budget Workshop where the Board of Directors reviewed, commented and approved the first reading of the FY 20/21 and 21/22.

Fiscal Impact:

There will be no fiscal impact for the District.

Recommendations:

Staff and Finance Committee (Vice Chair/Secretary, John Flores and Treasurer, Chris Diercks) recommend that the Board review, comment and adopt the Budget for FY 20/21 and 21/22.

Respectfully Submitted,



Nancy Law
Financial Services Technician/Office Manager



Staff Report

Agenda Item No. **3.3**

To: Board of Directors:

From: Duane Burk, General Manager

Date: June 10, 2020

Subject: Bogart Park Transition of Operating Agreement Dedicating County Property

Background and Analysis:

Bogart Park is located in Riverside County at the base of the San Gorgonio Mountains. Bogart has been operated by the Riverside County Parks and Trails for 88 years the County has been attempting to reassign their current lease from the Beaumont-Cherry Valley Water District to a new tenant. Negotiation started Five years ago in July of 2015 County staff has conducted many community outreach meetings for the public to get input on the future of Bogart.

Beaumont-Cherry Valley Recreation and Park District (BCVRPD) Board members Chairman Dan Hughes and Vice Chair/Secretary John Flores have been the Ad Hoc Committee along with myself and Ad Hoc representatives from the (BCVWD) Water District President John Covington, Director David Hoffman and General Manager Dan Jagers, from Riverside County 5th District Supervisor office representative Mickey Valdivia, and from Riverside County Parks and Trails District representatives Director Scott Bagel and Assistant Director Kyla Brown.

This Team of representative have for over three years conducted studies, had community meetings, made drafts, exhibits, clarify legal language, held public meetings, overlay engineering exhibits, survey and countless other forms of communication.

On November 14, 2018 the Board of Supervisors for Riverside County approved a three year operating agreement with the BCVRPD. Additionally, \$300,000.00 was approved for the operation of Bogart (\$100,000.00 per year).

On January 1, 2019 the BCVRPD started operating Bogart Park consequently the District has made many improvements to Bogart Park and would like to finalize the transition of property from the County to the District. Currently, BCVRPD is a year and a half into the Operating Agreement and have spent countless hours and money in the operation and improvement of Bogart Park. Additionally, the General Manager has been in discussion with District Ad Hoc committee and talks with Riverside County Parks to amend the current operating agreement from three years to one year and a half. Riverside County Staff has drafted the transition paper work of the 80acre parcel from the County to the District.

Fiscal Impact:

\$100,000.00 to the General Fund the remainder of the Bogart Park Operating Agreement.
80 acres of property

Recommendations:

Staff recommends approving the transition of property from Riverside County Parks to Beaumont Cherry Valley Recreation and Parks District.



Staff Report

Agenda Item No. **3.4**

To: Board of Directors:
From: Nancy Law, Financial Services Technician/Office Manager
Via: Duane Burk, General Manager
Date: June 10th, 2020
Subject: Approval of CSDA Salary Survey

Background and Analysis:

California Special District Association (CSDA) launched a new online survey tool for collection and comparison of special district salary and benefit data. It serves as a valuable management tool when reviewing, analyzing, and evaluating our districts own salary and benefits structure. The online format allows us to create customized reports and make the most meaningful comparisons based on agency type, size, or other demographics.

On October 1st, 2020 the District purchased the CSDA Administration Salary and Benefits Survey, and entered our District data in for comparisons.


Fiscal Impact:

There will be no fiscal impact for the District.

Recommendations:

Staff recommends that the Board review, comment and approve the CSDA Salary Survey to be used as a tool for the Personnel Committee to evaluate our current District salary and benefits structure.

Respectfully Submitted,



Nancy Law
Financial Services Technician/Office Manager

Beaumont-Cherry Valley Recreation and Park District

	Benchmarking Results				
	My District's	25th	Median/	75th	# of
	Data (Percentile)	Percentile	Selection Rate	Percentile	Responses
General Benefits					
Percentage of Healthcare Premium Paid by District for Employees	100% (50th)	90%	100%	100%	204
Percentage of Healthcare Premium Paid by District for Dependents	0% (25th)	0%	85%	100%	198
Percentage of Dental Insurance Premium Paid by District for Employees	100% (50th)	60%	100%	100%	205
Percentage of Dental Insurance Premium Paid by District for Dependents	0% (25th)	0%	90%	100%	199
Percentage of Vision Insurance Premium Paid by District for Employees	100% (50th)	0%	100%	100%	202
Percentage of Vision Insurance Premium Paid by District for Dependents	0% (25th)	0%	90%	100%	198

Salary Increases Granted to Staff					
Merit based	✓				206
Cost of living	✓		64%		
Length of service/step increase	✓		76%		
Education	✓		43%		
Other	✓		13%		
			7%		

Healthcare Plan Provided					
HSA/High Deductible					219
Health Maintenance Organization (HMO)	✓		12%		
Preferred Provider Organization (PPO)			55%		
Point of Service (POS)			63%		
Other			2%		
Not provided			9%		
			15%		

Life Insurance Premium Payment for Employees					
Fully paid by district					211
Partially paid by district	✓		60%		
Fully paid by employee			4%		
Not provided			3%		
			33%		

Life Insurance Premium Payment for Dependents					
Fully paid by district					211
Partially paid by district			9%		
			1%		

Fully paid by employee				19%	
Not provided	✓			71%	

Short Term Disability Insurance Premium Payment					
Fully paid by district				25%	211
Partially paid by district	✓			5%	
Fully paid by employee				16%	
Not provided				54%	

Long Term Disability Insurance Premium Payment					
Fully paid by district				28%	210
Partially paid by district	✓			5%	
Fully paid by employee				12%	
Not provided				55%	

Additional Benefits Provided					
Education assistance (tuition reimbursement)	✓			59%	182
Employee assistance (emotional wellness)				49%	
Flexible spending account				38%	
Cell phone/Cell phone allowance	✓			64%	
Uniforms/Uniform allowance				66%	
Vehicle/Vehicle allowance				40%	
Health club membership				9%	
Other				13%	

Alternative Work Schedules/Arrangements					
9 days/80 hours schedule				52%	122
4 days/10 hours schedule				40%	
Other flexible schedule				42%	
Telecommuting				15%	

Paid Time Off					
Total PTO Days Earned Annually for Employees with 0-5 Years of Service		14	20	23	30
Total PTO Days Earned Annually for Employees with 6-10 Years of Service		15	25	27	29
Total PTO Days Earned Annually for Employees with Over 10 Years of Service		17	28	32	29
Total Vacation Days Earned Annually for Employees with 0-5 Years of Service	10 (50th)	10	10	12	166

Total Vacation Days Earned Annually for Employees with 6-10 Years of Service	15 (50th)	15	15	16	166
Total Vacation Days Earned Annually for Employees with Over 10 Years of Service	25 (86th)	18	20	21	163
Total Sick Days Earned Annually for Employees with 0-5 Years of Service	3 (0th)	10	12	12	168
Total Sick Days Earned Annually for Employees with 6-10 Years of Service	3 (0th)	10	12	12	162
Total Sick Days Earned Annually for Employees with Over 10 Years of Service	3 (0th)	10	12	12	161

Type of Paid Time Off Provided					214
PTO (combines employee leave, vacation and sick leave)			15%		
Separate vacation and sick leave	✓		77%		
Other			8%		

Compensation Provided for Unused PTO Days at the end of the Year					30
Yes			23%		
No			77%		

Compensation Provided for Unused Vacation Days at the end of the Year					137
Yes	✓		33%		
No			67%		

Compensation Provided for Unused Sick Days at the end of the Year					141
Yes	n/a		19%		
No			81%		

Number of Paid Holidays	12 (50th)	11	12	13	207
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Other Types of Time Off Paid by District					188
Jury duty	✓		95%		
Bereavement	✓		86%		
Maternity			22%		
Paternity			15%		
Family leave			27%		
Military			26%		
Other			14%		

Retirement

Retirement Plans Offered					213
PERs Defined Benefit Plan		✓			61%
Independent System Defined Benefit Plan					4%
1937 Act Defined Benefit Plan					3%
401(k)	457				5%
Other		✓			61%
Not provided					13%
					14%

PERS Retirement Plan Formula					135
2% at 55					34%
2% at 60		✓			27%
2.5% at 55					15%
2.7% at 55					14%
3% at 60					3%
Other					7%

Other Post-Employment Benefits (OPEB) Offered to Retirees					143
Yes		n/a			60%
No					40%

Other Post-Employment Benefits (OPEB) Administered by PERS					114
Yes		n/a			43%
No					57%

Beaumont-Cherry Valley Recreation and Park District	Benchmarking Results					
	My District's	25th	Median/	75th	# of	
	Data (Percentile)	Percentile	Selection Rate	Percentile	Responses	
Compensation Details: General Manager						
Annual Base Salary: Minimum	\$140,000 (52nd)	\$89,654	\$135,204	\$177,607	162	
Annual Base Salary: Maximum	\$163,122 (58th)	\$110,000	\$149,313	\$208,382	162	
Annual Base Salary: Actual	\$151,471 (58th)	\$94,230	\$141,492	\$197,300	181	
Number of FTEs in this Position	1.00 (50th)	1.00	1.00	1.00	167	
Years in Position	4 (50th)	2	4	9	183	

Compensation Details: Executive Assistant						
Annual Base Salary: Minimum	\$48,568 (11th)	\$53,999	\$65,484	\$79,185	57	
Annual Base Salary: Maximum	\$66,560 (16th)	\$72,728	\$87,138	\$100,232	57	
Annual Base Salary: Actual	\$66,560 (31st)	\$65,056	\$80,112	\$93,439	55	
Number of FTEs in this Position	1.00 (50th)	1.00	1.00	1.00	49	
Years in Position	3 (25th)	3	6	12	55	

Compensation Details: Office Assistant/Receptionist						
Annual Base Salary: Minimum	\$23,400 (8th)	\$31,082	\$38,881	\$47,013	62	
Annual Base Salary: Maximum	\$35,360 (20th)	\$38,899	\$50,580	\$61,421	62	
Annual Base Salary: Actual	\$27,456 (14th)	\$33,406	\$45,009	\$52,968	59	
Number of FTEs in this Position	2.00 (75th)	1.00	1.00	2.00	56	
Years in Position	6 (61st)	2	3	9	63	

Compensation Details: Customer Service Representative						
Annual Base Salary: Minimum	\$33,280 (18th)	\$36,451	\$44,444	\$50,373	56	
Annual Base Salary: Maximum	\$54,080 (40th)	\$47,341	\$60,071	\$70,994	56	
Annual Base Salary: Actual	\$54,080 (53rd)	\$41,199	\$52,797	\$64,749	54	
Number of FTEs in this Position	1.00 (25th)	1.00	2.00	3.00	53	
Years in Position	1 (0th)	3	6	10	55	

Compensation Details: Office/Administrative Services Manager						
Annual Base Salary: Minimum	\$48,565 (25th)	\$48,892	\$63,270	\$86,533	58	
Annual Base Salary: Maximum	\$66,560 (28th)	\$63,311	\$82,090	\$109,705	58	
Annual Base Salary: Actual	\$66,560 (40th)	\$58,143	\$72,529	\$97,029	59	
Number of FTEs in this Position	1.00 (50th)	1.00	1.00	1.00	58	
Years in Position	3 (29th)	2	6	12	59	

Beaumont-Cherry Valley Recreation and Park District	Benchmarking Results					
	My District's	25th	Median/	75th	# of	
	Data (Percentile)	Percentile	Selection Rate	Percentile	Responses	
Compensation Details: Controller/Chief Financial Officer/Finance Manager						
Annual Base Salary: Minimum	\$48,568 (5th)	\$72,238	\$100,786	\$123,552	85	
Annual Base Salary: Maximum	\$66,560 (6th)	\$91,534	\$124,141	\$155,111	85	
Annual Base Salary: Actual	\$66,560 (9th)	\$89,193	\$120,827	\$145,214	82	
Number of FTEs in this Position	1.00 (50th)	1.00	1.00	1.00	79	
Years in Position	3 (35th)	2	5	11	84	

Beaumont-Cherry Valley Recreation and Park District	Benchmarking Results					
	My District's	25th	Median/	75th	# of	
	Data (Percentile)	Percentile	Selection Rate	Percentile	Responses	
Compensation Details: Human Resources Manager						
Annual Base Salary: Minimum	\$55,120 (7th)	\$79,214	\$96,162	\$123,282	45	
Annual Base Salary: Maximum	\$75,920 (9th)	\$99,902	\$127,049	\$154,731	45	
Annual Base Salary: Actual	\$79,716 (14th)	\$89,017	\$116,887	\$148,599	43	
Number of FTEs in this Position	1.00 (50th)	1.00	1.00	1.00	42	
Years in Position	13 (88th)	2	5	8	44	

Beaumont-Cherry Valley Recreation and Park District	Benchmarking Results				
	My District's	25th	Median/	75th	# of
	Data (Percentile)	Percentile	Selection Rate	Percentile	Responses
Compensation Details: Facilities Manager					
Annual Base Salary: Minimum	\$33,280 (2nd)	\$65,639	\$75,269	\$93,841	58
Annual Base Salary: Maximum	\$54,080 (5th)	\$82,546	\$99,603	\$119,132	58
Annual Base Salary: Actual	\$54,080 (11th)	\$67,657	\$92,469	\$113,466	55
Number of FTEs in this Position	1.00 (50th)	1.00	1.00	1.00	52
Years in Position	1 (25th)	1	4	18	58

Compensation Details: Maintenance Supervisor					
Annual Base Salary: Minimum	\$39,520 (4th)	\$56,000	\$69,493	\$87,256	77
Annual Base Salary: Maximum	\$56,680 (8th)	\$67,995	\$93,699	\$114,754	77
Annual Base Salary: Actual	\$56,285 (17th)	\$59,883	\$81,551	\$109,308	77
Number of FTEs in this Position	1.00 (50th)	1.00	1.00	1.00	75
Years in Position	14 (68th)	4	10	16	79

Compensation Details: Maintenance Worker					
Annual Base Salary: Minimum	\$28,933 (10th)	\$34,320	\$42,648	\$49,822	97
Annual Base Salary: Maximum	\$44,782 (25th)	\$44,782	\$58,000	\$71,510	97
Annual Base Salary: Actual	\$35,000 (17th)	\$40,653	\$51,027	\$62,443	96
Number of FTEs in this Position	2.00 (25th)	2.00	3.00	7.00	93
Years in Position	7 (54th)	2	5	10	98

Compensation Details: Recreation Manager/Supervisor					
Annual Base Salary: Minimum	\$48,568 (17th)	\$52,489	\$60,657	\$71,444	30
Annual Base Salary: Maximum	\$66,560 (28th)	\$65,873	\$76,707	\$102,242	30
Annual Base Salary: Actual	\$66,560 (41st)	\$56,725	\$70,185	\$93,216	30
Number of FTEs in this Position	40.00 (100th)	1.00	1.00	1.50	29
Years in Position	3 (28th)	2	5	8	30



California Special
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SPECIAL DISTRICT

Administrative Salary & Benefits Survey

<REPORT_NAME>

Year: {year}


Created On: 1/31/2020

Created By: Beaumont-Cherry Valley Recreation and Park District
Nancy Law

10 of 10 slide(s) shown, with average of 171 responses per slide.

Filters:

When reading the following charts:

- Numeric results are present in quartiles, values that divide a list of numbers into quarters.
- 25th Percentile/first quartile = 25% of the data fall below this percentile.
- 50th Percentile/median = The median represents the middle number where 50% of answers are lower and 50% are higher.
- 75th Percentile/third quartile = 75% of the data fall below this percentile.
- On each column chart and horizontal bar graph, the answers you provided are indicated in orange. 



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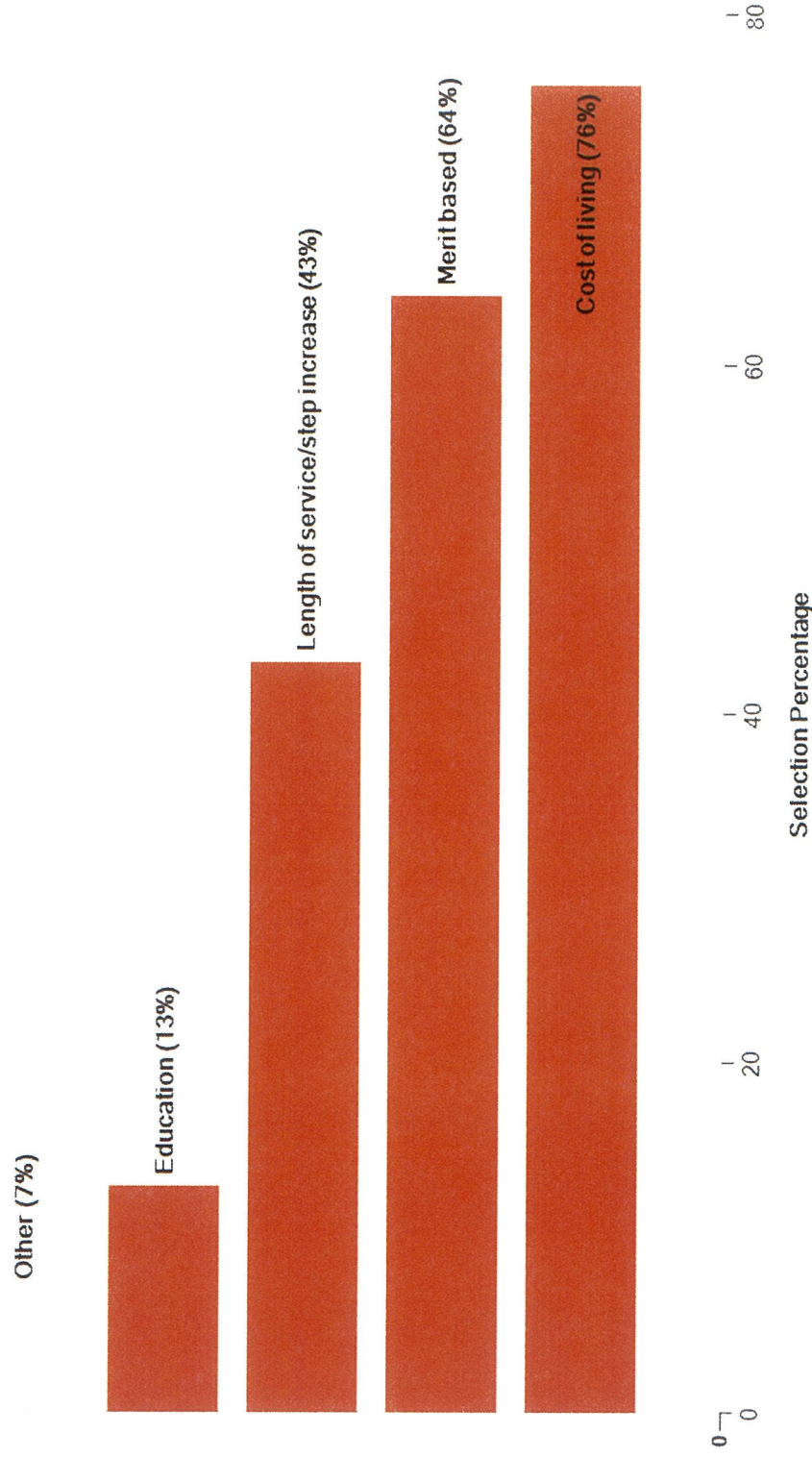
SPECIAL DISTRICT

Administrative Salary & Benefits Survey

Benefits Summary

Year: FY2018

Salary Increases Granted to Staff





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SPECIAL DISTRICT

Administrative Salary & Benefits Survey

Benefits Summary

Year: FY2018

Healthcare Plans Provided

Point of Service (POS) (2%)

Other (9%)

HSA/High Deductible (12%)

Not provided (15%)

Health Maintenance Organization (HMO) (55%)

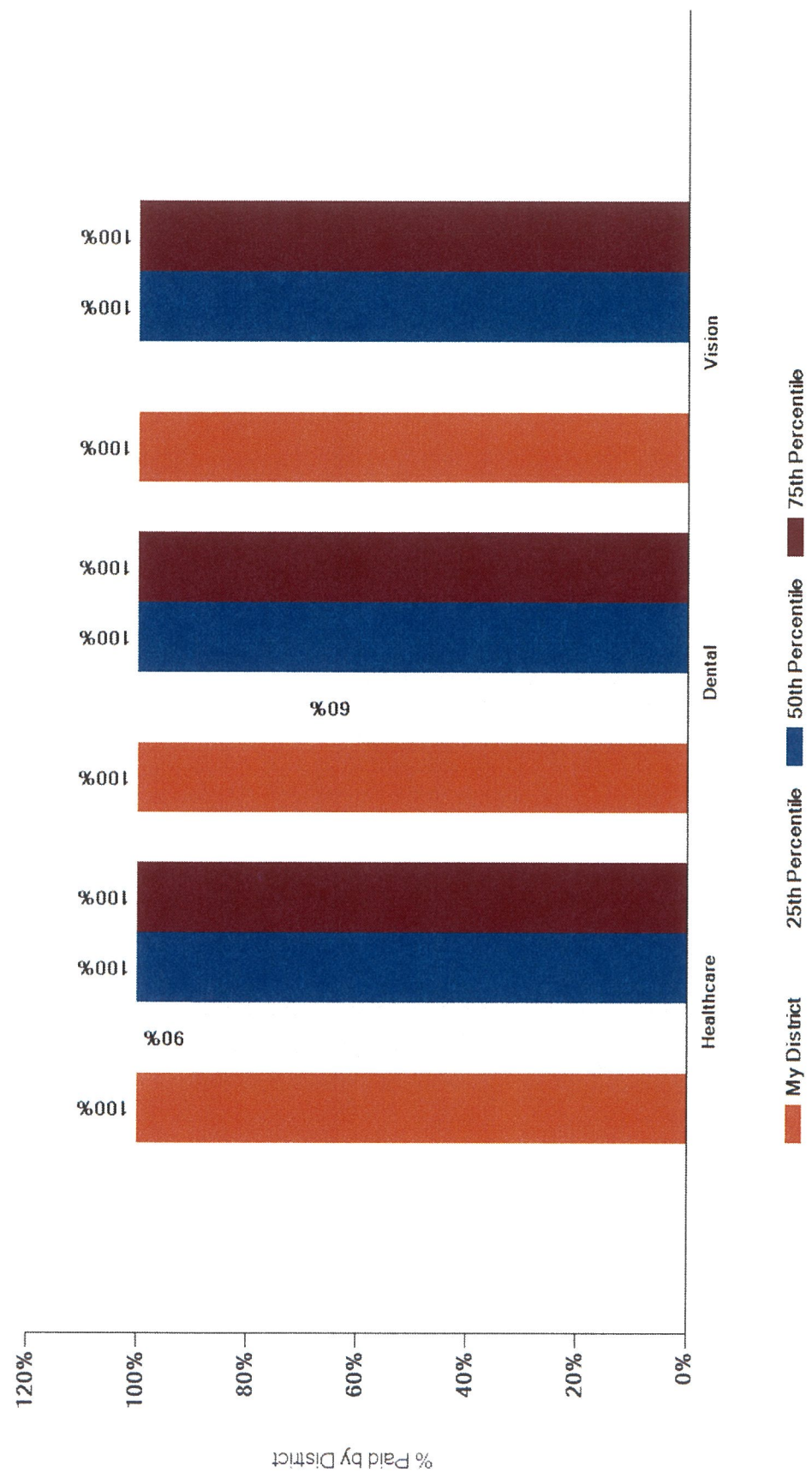
Preferred Provider Organization (PPO) (63%)



Administrative Salary & Benefits Survey



Employee Insurance Paid by District



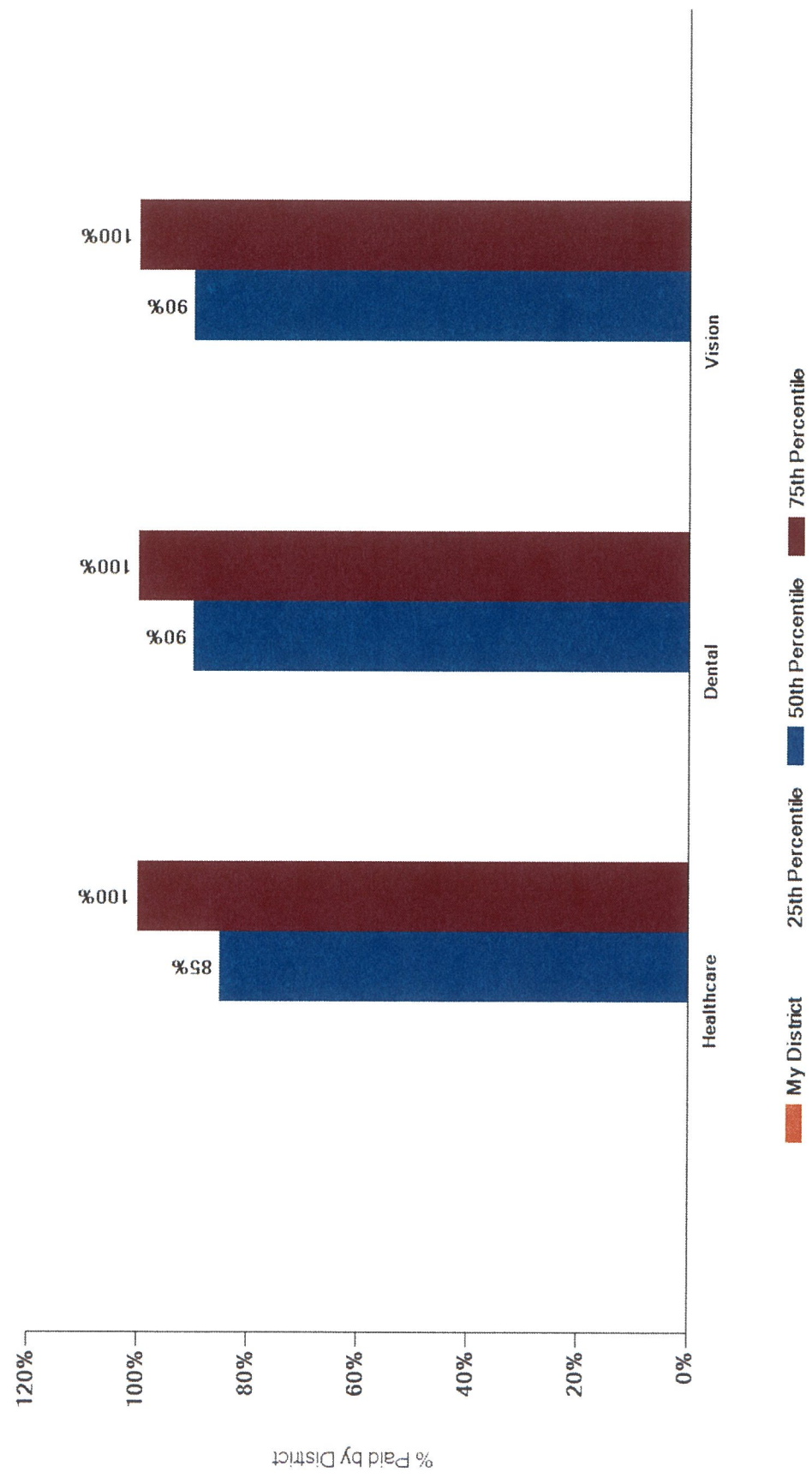
SPECIAL DISTRICT

Administrative Salary & Benefits Survey

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Dependent Insurance Paid by District

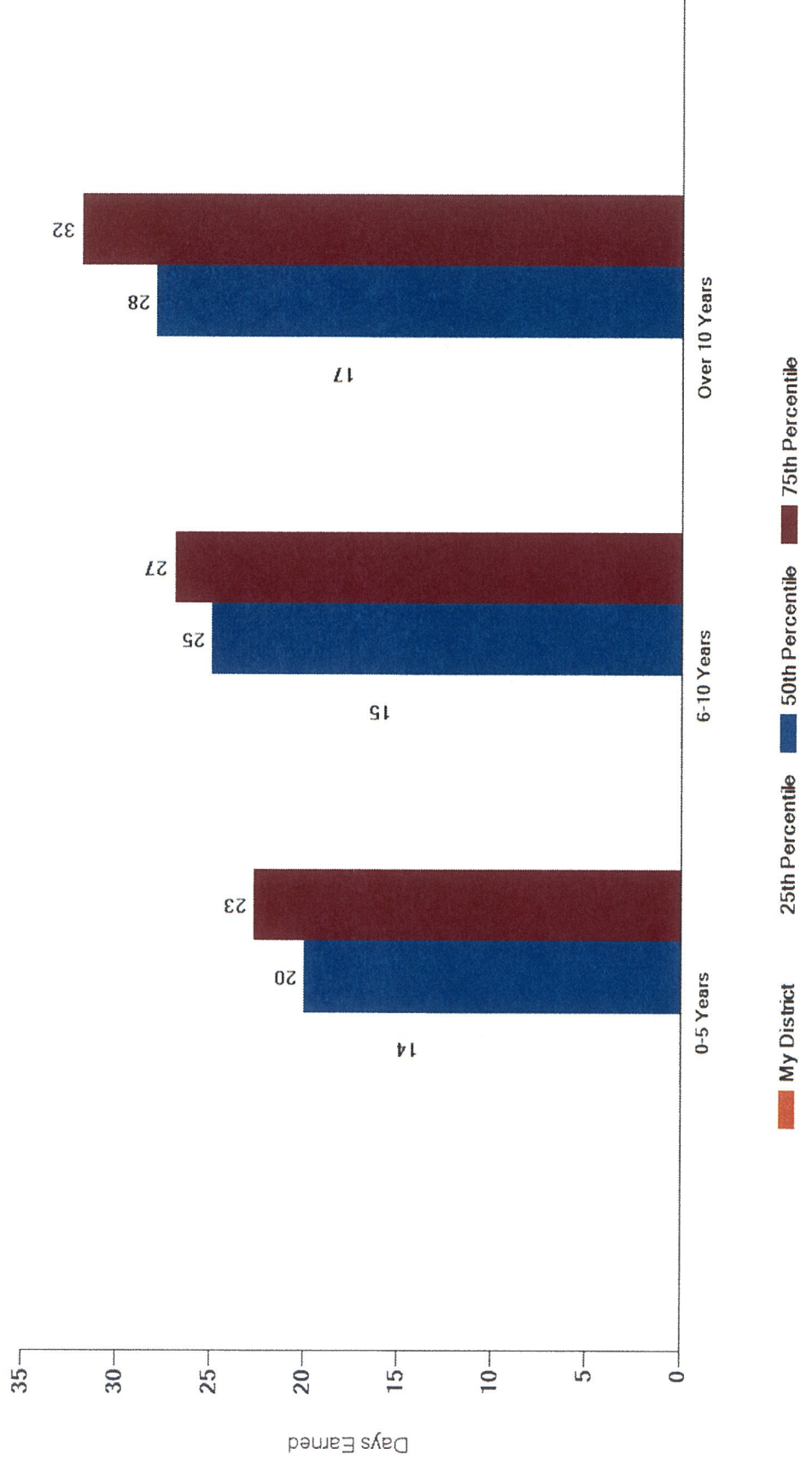


SPECIAL DISTRICT

Administrative Salary & Benefits Survey

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PTO Days Earned Annually by Years of Service

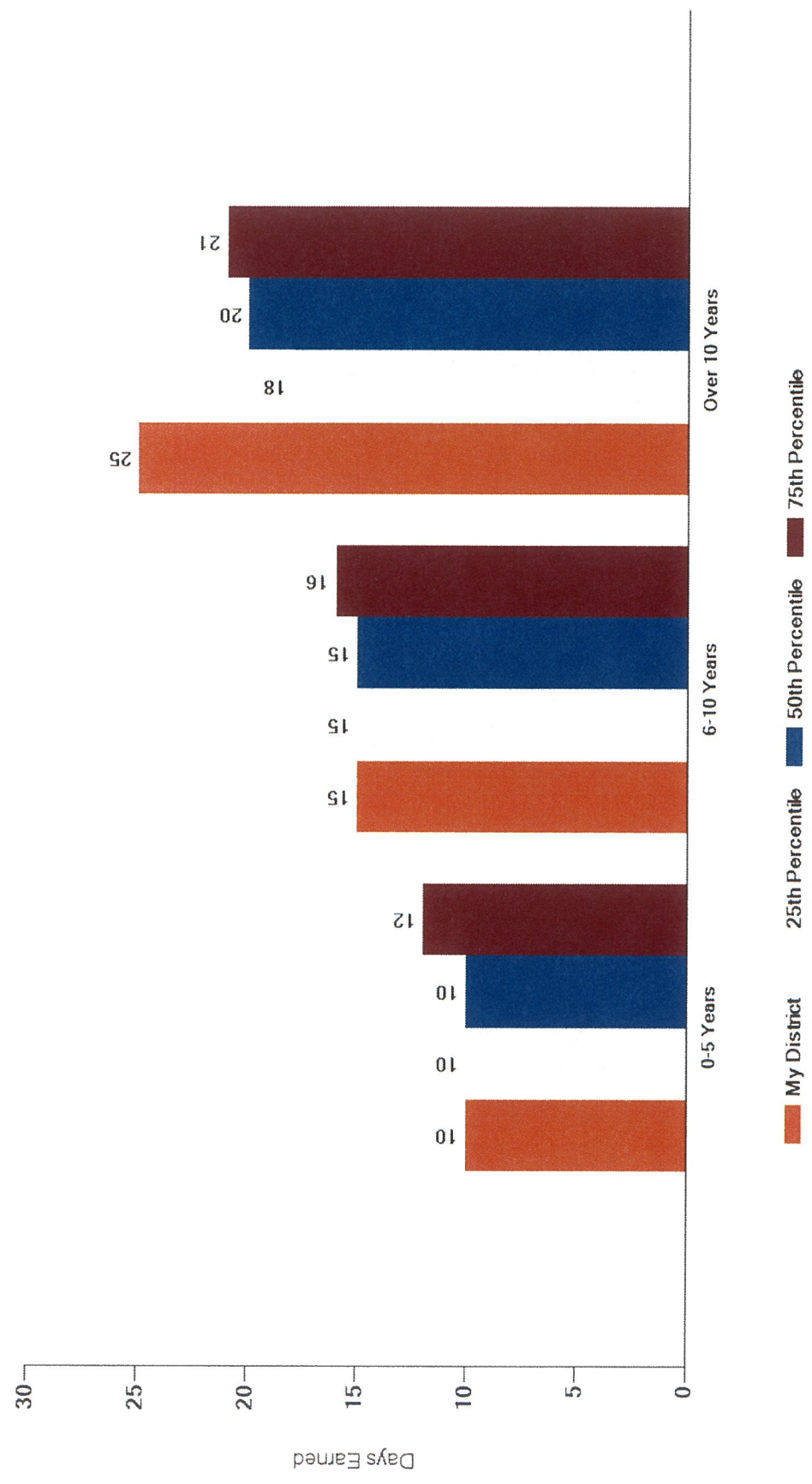


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Vacation Days Earned Annually by Years of Service



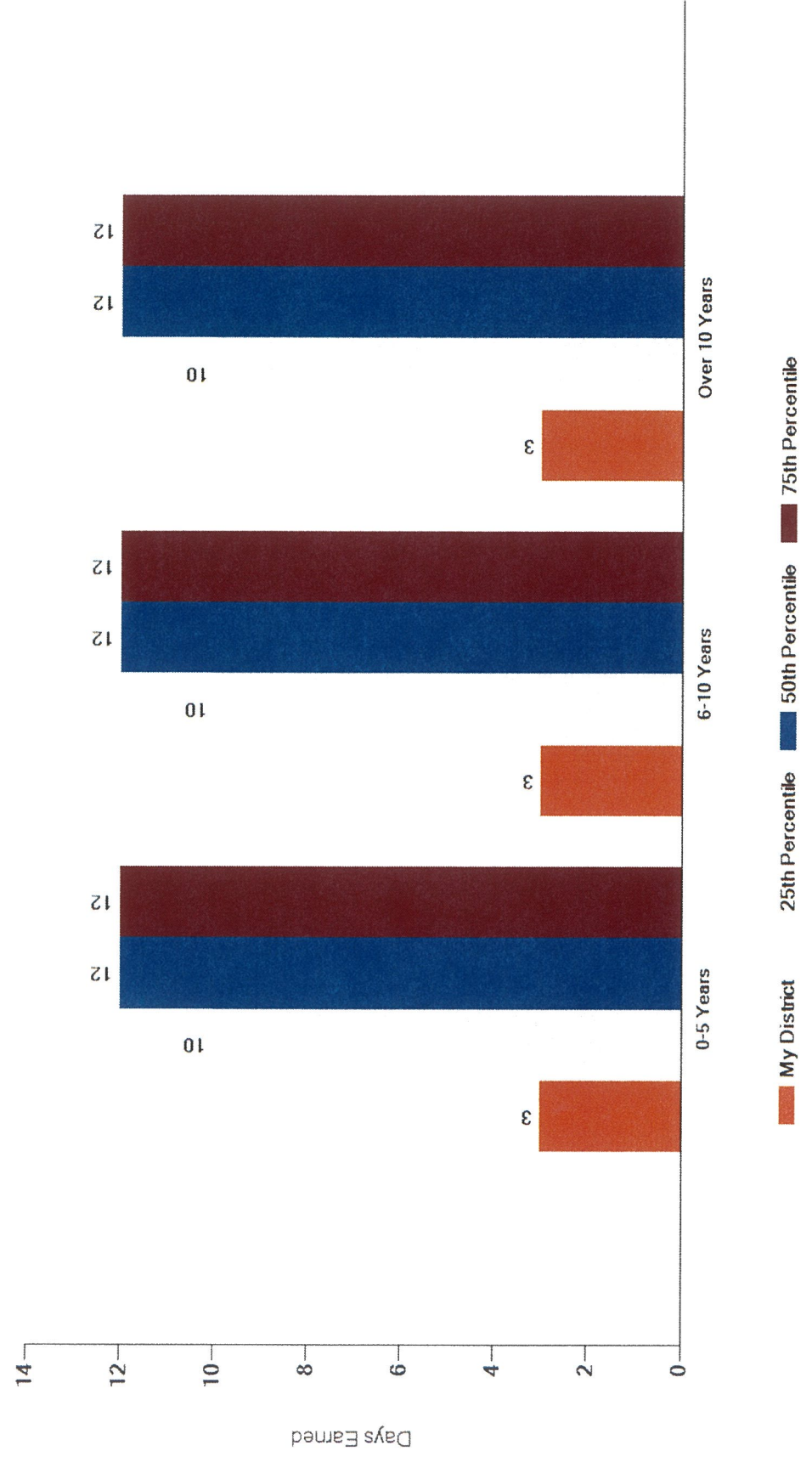
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Administrative Salary & Benefits Survey

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Sick Days Earned Annually by Years of Service





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SPECIAL DISTRICT

Administrative Salary & Benefits Survey

Benefits Summary

Year: FY2018

Other Paid Time Off Provided

Other (14%)

Paternity (15%)

Maternity (22%)

Military (26%)

Family leave (27%)

Bereavement (86%)

Jury duty (95%)



SPECIAL DISTRICT

Administrative Salary & Benefits Survey

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Retirement Plans Offered

1937 Act Defined Benefit Plan (3%)

Independent System Defined Benefit Plan (4%)

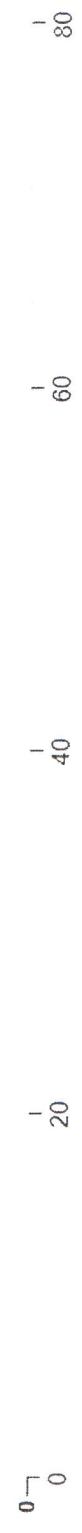
401(k) (5%)

Other (13%)

Not provided (14%)

457 (61%)

PERs Defined Benefit Plan (61%)





California Special
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SPECIAL DISTRICT

Administrative Salary & Benefits Survey

Benefits Summary

Year: FY2018

PERS Retirement Plan Formula

3% at 60 (3%)

Other (7%)

2.7% at 55 (14%)

2.5% at 55 (15%)

2% at 60 (27%)

2% at 55 (34%)





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: June 10, 2020

Employees:

No changes. We have 29 employees. We furloughed 19 employees. We have 10 employees working.

Reports:

I am working on the following report(s):

- Actuarial Study of Retiree Health Liabilities – Measurement date June 30, 2020. Total compensation was able to complete the valuation without the final audit. The valuation report will be submitted upon board approval.
- California Employer's Retiree Benefit Trust (CERBT) Valuation Packet. I'm finalizing the packet documents to submit to the Trust.
- 2020 Biennial Notice for Conflict of Interest Codes
- CAPRI the 20/21 Renewal Certificates

Workers Compensation Cases/Incidents/Accidents – No employee cases. (323 days since our last employee accident).

Training:

- Safety Compliance provided "Heat Illness Prevention" training in May.
- Staff, Directors De La Cruz and Ward attended the two day virtual event on May 28 and 29."Refocus your vision: Seeing your District through the Pandemic". CARPD did a fantastic presentation.

Other:

- ANNUAL SUMMER PICNIC. I have cancelled the annual picnic with the vendor. I will update you if/when we are able to reschedule it.
- Noble Creek Community Center has continued as a testing location for COVID-19 through July 31, 2020. I am currently working both from home and my office. I am available anytime.
- Supervisors are preparing annual evaluations.
- In anticipating of reopening facilities, staff has been ordering some COVID related supplies as they become available such as no-contact thermometers, hand sanitizer and masks. You should have received two masks with your board package.
- I will be on vacation June 22 returning on July 13. I will be available by phone or email and will respond as soon as possible.
- Election Day is November 3, 2020. The District has three directors with terms expiring; Directors Ward, Hughes and Flores. Election packages will be available July 13 – August 7. The calendar for the election is attached to this report. The election training will be virtual this year. I will keep you updated.

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

Respectfully Submitted,








Janet Covington

Janet Covington, Human Resources Administrator/Clerk of the Board

UNIFORM DISTRICT ELECTION LAW ELECTION
NOVEMBER 3, 2020
(E.C. §§ 9300 *et seq.*, 10500 *et seq.*)

The materials contained in this calendar represent the research and opinions of the staff at the Riverside County Registrar of Voters. The contents of this calendar and any legal interpretations contained herein are not to be relied upon as being correct either factually or as legal opinion. Reliance on the content without prior submission to and approval of your appropriate public counsel is at the reader's risk.


Please call (951) 486-7200 if you have any questions or comments or visit our website at www.voteinfo.net. Thank you.

DATE	PERSON RESPONSIBLE	DESCRIPTION
July 1 (125)	District	<p><i>BOUNDARY CHANGES (E.C. § 12262)</i></p> <p>Last day boundary changes may be made for this election.</p>
July 1 (125)	District	<p><i>DELIVER NOTICE OF ELECTION AND MAP OF DISTRICT (E.C. §§ 10502, 10504, 10509, 10522)</i></p> <p>No later than this date the District Secretary shall deliver a notice containing the elective offices to be filled and whether the district or candidate is to pay for the Candidates Statement. Said notice shall bear the secretary's signature and the district seal. The District Secretary shall also deliver a map showing the current boundaries of the district and divisions, if any.</p>
July 4	Registrar of Voters	<p><i>INDEPENDENCE DAY (CO. ORD. 358.8)</i></p> <p>The Registrar of Voters office will be closed.</p>
July 6 – August 5 (120 – 90)	Registrar of Voters / District Secretary	<p><i>PUBLISH NOTICE OF ELECTION (E.C. §§ 12112, 12113)</i></p> <p>Between these dates the Registrar of Voters shall publish once in a newspaper of general circulation published in the district or, if no such newspaper exists, a newspaper having general circulation in the district, a Notice of Election, which shall contain the following:</p> <ul style="list-style-type: none">  Date of election.  Name of each office for which candidates may file.  Qualifications required by the principal act for each office.  The location where Declaration of Candidacy may be obtained.  Office in which completed declarations are required to be filed.  Date and time after which no Declaration of Candidacy may be accepted for filing.  Statement that appointment to office will be made pursuant to E.C. 10515 if there are insufficient nominees and no petition has been filed requesting the election be held. <p>Said notice shall also be delivered to the District Secretary and posted in the district office.</p> <p><i>GENERAL PRESS RELEASE (E.C. § 12112)</i> Press release should include offices to be filled and telephone number information regarding filing for elective office.</p>
July 10 (116)	Registrar of Voters	<p><i>PRECINCTING SECTION TO COMPLETE BOUNDARY CHANGES</i></p> <p>No later than this date, precinct section must complete boundary changes.</p>

UNIFORM DISTRICT ELECTION LAW ELECTION
NOVEMBER 3, 2020
(E.C. §§ 9300 *et seq.*, 10500 *et seq.*)

DATE	PERSON RESPONSIBLE	DESCRIPTION
July 13 – August 7 (113 – 88)	Candidates / Registrar of Voters / District Secretary	<p><i>OBTAIN AND FILE DECLARATION OF CANDIDACY (E.C. §§ 10510, 13107)</i></p> <p>Between these dates a candidate may obtain and file a Declaration of Candidacy with the Registrar of Voters in person, or by mail. If by mail, Declaration of Candidacy may be returned by certified mail in time to reach the Registrar of Voters by no later than the filing deadline. The Ballot Designation Worksheet must be filed at the same time as the Declaration of Candidacy.</p> <p>Either the Registrar of Voters or the District Secretary will issue the Declaration of Candidacy.</p> <p>No candidate shall withdraw his or her Declaration of Candidacy after 5 p.m. on the 88th day prior to the election.</p>
July 13 – August 7 (113 – 88)	Candidates / Registrar of Voters / District Secretary	<p><i>CANDIDATE STATEMENT (E.C. §§ 10540, 13307, 13309, 13311, 18351)</i></p> <p>Candidates who want to file a candidate's statement must file it with the Registrar of Voters at the same time that the Declaration of Candidacy is filed. Candidate statements are confidential until deadline for filing has passed.</p> <p>🇺🇸 <i>PUBLIC EXAM PERIOD (E.C. § 13313)</i> The 10 day exam period for Candidate Statements will be held August 8 through August 17. If extension applies, see extension period.</p>
July 13 – August 7 (113 – 88)	Candidates / Registrar of Voters / District Secretary	<p><i>CODE OF FAIR CAMPAIGN PRACTICES (E.C. § 20400 et seq.)</i></p> <p>At the time a candidate is issued nomination papers each candidate will be issued a Code of Fair Campaign Practices. Filing it is voluntary and it may be filed with the Registrar of Voters any time prior to the election. It is available for public inspection until 30 days after the election.</p>
July 13 – August 7 (113 – 88)	Candidates / Registrar of Voters	<p><i>STATEMENT OF ECONOMIC INTEREST (G.C. §§ 87200 et seq.)</i></p> <p>A Statement of Economic Interests must be filed for all candidates with the Registrar of Voters by the close of the nomination period.</p>
August 7 (88)	Candidates / Registrar of Voters	<p><i>FILE DECLARATION OF CANDIDACY AND / OR WITHDRAW (E.C. §§ 10510, 13307)</i></p> <p>Last day for candidates to file their Declarations of Candidacy and Candidate Statements with the Registrar of Voters. (Candidate Statement is optional). This is also the last day to withdraw candidacy. Candidate must withdraw before 5 p.m., unless there is an extension of the nomination period.</p> <p>🇺🇸 <i>PUBLIC EXAM PERIOD (E.C. § 13313)</i> There will be a 10 day exam period for Candidate Statements filed. The period will be held August 8 through August 17.</p>

UNIFORM DISTRICT ELECTION LAW ELECTION
NOVEMBER 3, 2020
(E.C. §§ 9300 et seq., 10500 et seq.)

DATE	PERSON RESPONSIBLE	DESCRIPTION
August 7 (88)	District	<p><i>BALLOT MEASURE (E.C. §§ 9312, 10403, 13247)</i></p> <p>Last day for resolution calling a measure to be submitted to the Registrar of Voters. A copy shall be made available to any voter. The statement of all measures submitted to the voters shall be abbreviated on the ballot. The statement shall contain not more than 75 words for each measure to be voted on.</p>
August 7 (88)	Registrar of Voters	<p><i>PUBLISH NOTICE OF ELECTION (E.C. § 12111; G.C. §§ 6060, 6061)</i></p> <p>Publish a notice of election as soon as possible pursuant to section 12111 of the California Elections Code. A synopsis of the measure(s) shall be included in the publication. Government Code 6061 requires the notice to be published once. The last day to submit arguments to the Registrar of Voters should also be included in the notice. A copy of the notice shall be delivered to the district and posted in the district office.</p>
August 10 (85)	Candidates / Registrar of Voters	<p><i>LAST DAY TO WITHDRAW CANDIDATE STATEMENT (E.C. § 13307)</i></p> <p>Last day to withdraw candidate statements, unless there is an extension of the nomination period. Withdrawal of candidate statements must be in writing</p>
August 12 (83)	Candidates / Registrar of Voters / District	<p><i>EXTENSION OF NOMINATION PERIOD (E.C. § 10516)</i></p> <p>If the incumbent does not file by 5 p.m. on the last day of the nomination period, any eligible person, other than the incumbent, shall have until 5 p.m. of the 83rd day prior to the election to file a Declaration of Candidacy. The nomination extension is not applicable where there is no incumbent to be elected. If this section is applicable, a candidate may withdraw his or her Declaration of Candidacy up until 5:00 p.m. on the 83rd day before the election.</p> <p> <i>PUBLIC EXAM PERIOD (E.C. § 13313)</i> The 10 day exam period for Candidate Statements will be held August 13 through August 22.</p>
August 12 (83)	District	<p><i>LAST DAY TO WITHDRAW MEASURE (E.C. § 9605)</i></p> <p>Whenever a legislative body has ordered that a measure be submitted to the voters of any jurisdiction at an election, the order of election shall not be amended or withdrawn after this date.</p>
August 12 (83)	Registrar of Voters / District Secretary	<p><i>NOTICE WHETHER ELECTION WILL BE HELD (E.C. § 10515)</i></p> <p>If there are insufficient nominees for the offices to be filled, and a petition requesting the election be held has not been presented to the officer conducting the election, then the election shall not be held.</p> <p>The Registrar of Voters shall request the Board of Supervisors to appoint the qualified candidate(s) to such office. If there are no candidates, the Board shall appoint a qualified person to each office. Persons appointed shall qualify, take office, and serve as if elected.</p>

UNIFORM DISTRICT ELECTION LAW ELECTION
NOVEMBER 3, 2020
(E.C. §§ 9300 et seq., 10500 et seq.)

DATE	PERSON RESPONSIBLE	DESCRIPTION
August 13 (82)	Candidates / Registrar of Voters	<p><i>WITHDRAW CANDIDATE STATEMENT (EXTENSION) (E.C. §§ 10516, 13307)</i></p> <p>In the event there is an extension of the nomination period, candidates may have until this date to withdraw their candidate's statement. Withdrawal must be in writing.</p>
August 13 (82)	Secretary of State	<p><i>RANDOMIZED ALPHABET (E.C. § 13112)</i></p> <p>On this date the Secretary of State shall conduct a drawing of the alphabet for determining the order of candidate's names on the ballot.</p>
August 13 (82)	Registrar of Voters	<p><i>SEND LIST OF CANDIDATES TO DISTRICT SECRETARY</i></p> <p>Approximate date to send list of qualified candidates to District Secretary and other county if it is involved. If election is not held, inform district of procedures that will be followed.</p>
August 17 (78)	Registrar of Voters	<p><i>REQUEST BOARD OF SUPERVISORS TO APPOINT (if election will not be held) (E.C. § 10515)</i></p> <p>Registrar of Voters shall request the Board of Supervisors at a regular or special meeting held prior to the Monday before the first Friday in December in which the election would have been held, to appoint to such office or offices the qualified candidate(s); or if no candidate(s), the Board shall appoint any qualified person to such office.</p>
August 17 (78)	County Counsel	<p><i>LAST DAY TO SUBMIT IMPARTIAL ANALYSIS (E.C. §§ 9313, 9314)</i></p> <p>Last day for County Counsel to submit impartial analysis to Registrar of Voters. The analysis shall include a statement indicating whether the measure was placed on the ballot by petition signed by the requisite number of voters or by the governing body of the district. The analysis shall be printed in the Voter Information Guide section of the Sample Ballot preceding the arguments for or against the measure. The analysis is limited to 500 words.</p> <p>🇺🇸 <i>PUBLIC EXAM PERIOD (E.C. § 9380)</i> There will be a 10-day exam period for the Impartial Analysis from August 18 through August 27.</p>
August 17 (78)	Proponents / Opponents	<p><i>LAST DAY TO FILE ARGUMENTS (E.C. §§ 9315, 9316, 9600)</i></p> <p>Last day set by Registrar of Voters to submit arguments in favor or against the measure. Arguments may not exceed 300 words. No more than five signatures shall appear with any arguments. Authors of Argument form shall accompany all arguments.</p> <p>🇺🇸 <i>PUBLIC EXAM PERIOD (E.C. § 9380)</i> There will be a 10-day exam period for arguments from August 18 through August 27.</p>


UNIFORM DISTRICT ELECTION LAW ELECTION
NOVEMBER 3, 2020
(E.C. §§ 9300 et seq., 10500 et seq.)

DATE	PERSON RESPONSIBLE	DESCRIPTION
August 27 (68)	Proponents / Opponents	<p><i>REBUTTALS (E.C. §§ 9317, 9600)</i></p> <p>Last day for the same authors of the primary argument to file rebuttals with the Registrar of Voters no later than 5:00 p.m. Rebuttals are limited to 250 words. Statement of Authors of Arguments form must be attached to the rebuttal.</p> <p>🚩 <i>PUBLIC EXAM PERIOD (E.C. § 9380)</i> There will be a 10-day exam period for Rebuttals from August 28 through September 6.</p>
September 7	Registrar of Voters	<p><i>LABOR DAY (CO. ORD. 358.8)</i></p> <p>The Registrar of Voters office will be closed.</p>
September 7 (57)	Candidates / Registrar of Voters	<p><i>FIRST DAY NOMINATION PAPERS FOR WRITE-IN CANDIDACY WILL BE AVAILABLE (E.C. § 8600 et seq.)</i></p> <p>Any qualifying person wishing to file as a write-in candidate may pick up nomination papers beginning on this date. Papers must be filed with the Registrar of Voters no later than 14 days prior to election day. Write-in candidates must also file Statement of Economic Interest (if applicable) and campaign disclosure statements.</p>
September 8 (56)	Registrar of Voters	<p><i>ORDER PRINTING OF ELECTION MATERIAL</i></p> <p>Suggested date to prepare copy for printer and order ballots.</p>
September 20 – September 24 (44 – 40)	Candidates / Committees / Registrar of Voters	<p><i>FILING PERIOD FOR FIRST PRE-ELECTION CAMPAIGN DISCLOSURE STATEMENT (G.C. §§ 84200.5, 84200.8)</i></p> <p>Filing period for 1st pre-election campaign statement covers transactions through September 19. Statements must be filed online, or sent by personal delivery or first class mail.</p>
September 21 (43)	Registrar of Voters	<p><i>SATELLITE LOCATION PRESS RELEASE (E.C. § 3018)</i></p> <p>Notice of satellite locations shall be made by the elections official by the issuance of a general news release, issued not later than 14 days prior to voting at the satellite location, except that in a county with a declared emergency or disaster, notice shall be made not later than 48 hours prior to voting at the satellite location. The news release shall set forth the following information:</p> <ul style="list-style-type: none"> 🚩 The satellite location or locations. 🚩 The dates and hours the satellite location or locations will be open. 🚩 A telephone number that voters may use to obtain information regarding vote-by-mail ballots and the satellite locations.

UNIFORM DISTRICT ELECTION LAW ELECTION
NOVEMBER 3, 2020
(E.C. §§ 9300 et seq., 10500 et seq.)

DATE	PERSON RESPONSIBLE	DESCRIPTION
September 24 – October 24 (44 – 10)	Registrar of Voters	<p><i>MAIL COUNTY VOTER INFORMATION GUIDES AND OTHER ELECTION MATERIAL TO VOTERS (E.C. §§ 9312, 10540, 13303, 13307)</i></p> <p>Between these dates the Registrar of Voters shall mail a County Voter Information Guide to each voter, who is registered at least 29 days prior to the election.</p>
October 5 (29)	Registrar of Voters	<p><i>MAILED BALLOT PRECINCTS (E.C. §§ 3005, 3010, 3017, 3018, 3020, 4000 et seq.)</i></p> <p>Approximate date to mail notices to voters in mailed ballot precincts, send official ballot and election material. Mail ballot precincts have less than 250 voters. Ballots must be postmarked on or before election day and received by the elections official within three days after election day to be counted.</p>
October 5 (29)	Registrar of Voters	<p><i>PRECINCTS, POLLING PLACES & ELECTION OFFICERS (E.C. §§ 12280 et seq., 12300 et seq.)</i></p> <p>Last day for Registrar of Voters to establish polling places and appoint election officers for this election. Immediately following appointment, the Registrar shall mail appointment notices to election officers.</p>
October 5 – October 24 (29 – 10)	Registrar of Voters	<p><i>PUBLISH POLLING PLACES & CENTRAL COUNTING PLACE (E.C. §§ 12105, 12109)</i></p> <p>Suggested date to publish polling places. The notice will include the hours that the polls will be open and a Notice of Central Counting Place.</p>
October 5 – October 27 (29 – 7)	Registrar of Voters	<p><i>VOTE-BY-MAIL BALLOT APPLICATIONS (E.C. §§ 3001, 3006, 3021, 3200)</i></p> <p>Applications for vote-by-mail ballots may be made in person or by mail during this time frame.</p>
October 12	Registrar of Voters	<p><i>COLUMBUS DAY (CO. ORD. 358.8)</i></p> <p>The Registrar of Voters office will be closed.</p>
October 18 (16)	Registrar of Voters	<p><i>VOTE-BY-MAIL PROCESSING PUBLIC NOTICE (E.C. § 15104)</i></p> <p>The elections official shall notify vote-by-mail voter observers and the public at least 48 hours in advance of the dates, times, and places where vote-by-mail ballots will be processed and counted.</p>
October 18 – October 22 (16 – 12)	Candidates / Committees / Registrar of Voters	<p><i>FILING PERIOD FOR SECOND PRE-ELECTION CAMPAIGN DISCLOSURE STATEMENT (G.C. §§ 84200.5, 84200.8)</i></p> <p>Filing period for 2nd pre-election campaign statement covers transactions through October 17. Statements must be filed online, or sent by personal delivery or guaranteed overnight service.</p>

UNIFORM DISTRICT ELECTION LAW ELECTION
NOVEMBER 3, 2020
(E.C. §§ 9300 et seq., 10500 et seq.)

DATE	PERSON RESPONSIBLE	DESCRIPTION
October 19 (15)	Registrar of Voters	<p><i>COLLECTION CENTERS PUBLIC NOTICE (E.C. § 15260)</i></p> <p>In establishing a collection center, the elections official may designate a group of precincts which the center shall serve and this designation shall be available for public inspection no later than 15 days before the election.</p>
October 19 (15)	Registrar of Voters	<p><i>CLOSE OF REGISTRATION (E.C. §§ 2101, 2102)</i></p> <p>Last day to register or transfer registration for this election.</p>
October 20 (14)	Candidates / Registrar of Voters	<p><i>FILE DECLARATION OF WRITE-IN CANDIDACY (E.C. §§ 8600 et seq., 15340 et seq.)</i></p> <p>Last day for write-in candidates to submit their write-in nomination documents to the Registrar of Voters.</p>
October 20 (14)	Registrar of Voters	<p><i>PROCESS BALLOTS (E.C. § 15101 et. seq.)</i></p> <p>When ballots are to be counted by computer, the Registrar of Voters may begin processing ballots 10 business days prior to the election. No count may be made until after the polls close on election day.</p>
October 20 – October 27 (14 – 7)	Registrar of Voters	<p><i>POST ELECTION OFFICERS & POLLING PLACES (E.C. § 12105.5)</i></p> <p>Not less than one week before the election, the elections official shall post a list of all current polling places and a list of election officers appointed by the 15th day before the election. The elections official shall post this list in his or her office and on his or her Web site. The list shall remain posted for 30 days after completion of the canvass.</p>
October 20 (14)	Registrar of Voters	<p><i>PROCESS BALLOTS (E.C. § 15101 et. seq.)</i></p> <p>When ballots are to be counted by computer, the Registrar of Voters may begin processing ballots 10 business days prior to the election. No count may be made until after the polls close on election day.</p>
October 27 (7)	Registrar of Voters	<p><i>LOGIC AND ACCURACY TESTING (E.C. § 15000)</i></p> <p>No later than seven days prior to any election, the elections official shall conduct a test or series of tests to ensure that every device used to tabulate ballots accurately records each vote.</p>
October 30 (4)	Registrar of Voters	<p><i>MANUAL TALLY PUBLIC NOTICE (E.C. § 15360)</i></p> <p>The manual tally shall be a public process, with the official conducting the election providing at least a five day public notice of the time and place of the manual tally and of the time and place of the selection of the precincts to be tallied prior to conducting the tally and selection.</p>
November 3		<p><i>ELECTION DAY (E.C. § 3020, 4103)</i></p> <p>Voted ballots must be received by the elections official no later than the close of the polls on election day or be postmarked on or before election day and received no later than three days after election day to be counted.</p>
November 5	Registrar of	<p><i>CANVASS ELECTION RETURNS (E.C. § 15301 et seq.)</i></p>

UNIFORM DISTRICT ELECTION LAW ELECTION
NOVEMBER 3, 2020
(E.C. §§ 9300 et seq., 10500 et seq.)

DATE	PERSON RESPONSIBLE	DESCRIPTION
(+2)	Voters	Registrar of Voters shall commence the official canvass on this day.
November 5 – December 3 (+2 – 30)	Registrar of Voters	<i>ONE PERCENT MANUAL TALLY (E.C. § 15360)</i> During the Official Canvass the Elections Official shall conduct a public manual tally in 1 percent of the precincts chosen at random by the elections official.
November 11	Registrar of Voters	<i>VETERAN'S DAY (CO. ORD. 358.8)</i> The Registrar of Voters office will be closed.
November 26 – November 27	Registrar of Voters	<i>THANKSGIVING DAY / DAY AFTER THANKSGIVING (CO. ORD. 358.8)</i> The Registrar of Voters Office will be closed.
December 1 (+28)	Registrar of Voters	<i>POST ELECTION OFFICERS & POLLING PLACES (E.C. § 12105.5)</i> Not later than 28 days after the election, the elections official shall post an updated list of polling places and election officers that actually served on election day. The elections official shall post this list in his or her office and on his or her Web site. The list shall remain posted for 30 days after completion of the canvass.
December 3 (+30)	Registrar of Voters	<i>SEND STATEMENT OF RESULTS (E.C. §§ 10550, 10551, 10553, 15372, 15374)</i> As soon as the canvass is completed, no later than this date, the Registrar of Voters shall mail a statement of results of the election to the district. The Registrar of Voters will also deliver to each person elected a certificate of election.
December 3 (+30)	Registrar of Voters	<i>COST OF ELECTION</i> Approximate date to send invoice to jurisdiction for cost of election. Any refund on Candidate Statements will also be processed by this date.
December 4	District	<i>OFFICERS TAKE OFFICE (E.C. § 10554)</i> Elective officers, elected or appointed, take office at noon on the first Friday in December next following the general district election. Prior to taking office, each elective officer shall take the official oath and execute any bond required by the principal act.
January 1 – January 31	Candidates / Committees / Registrar of Voters	<i>FILING PERIOD FOR SEMI-ANNUAL CAMPAIGN DISCLOSURE STATEMENT (G.C. § 84200)</i> Statement covers transactions through December 31. Statements must be sent by personal delivery or first class mail.

Note: Whenever a date prescribed by law falls on a weekend or holiday, such act may be performed on the next business day (E.C. 15; G.C. 6700, 6701)

EXECUTIVE DEPARTMENT
STATE OF CALIFORNIA

EXECUTIVE ORDER N-64-20

WHEREAS on March 4, 2020, I proclaimed a State of Emergency to exist in California as a result of the threat of COVID-19; and

WHEREAS on November 3, 2020, California—like the other states of the United States—will hold a General Election, and Californians throughout the state will exercise their right to vote; and

WHEREAS it is unknown to what degree COVID-19 will pose a threat to public health in November, and California and its counties must begin taking action now—to procure supplies, secure polling places, enlist volunteers, and draw up plans, among other steps—to ensure that the November 3, 2020 General Election is held in a manner that is accessible, secure, and safe; and

WHEREAS to preserve public health in the face of the threat of COVID-19, and to ensure that the November election is accessible, secure, and safe, all Californians must be empowered to vote by mail, from the safety of their own homes; and

WHEREAS it is also essential to ensure that all Californians who may need access to in-person voting opportunities—including individuals with disabilities, individuals who speak languages other than English, individuals experiencing homelessness, and others who may find vote-by-mail less accessible than in-person voting—are able to access such opportunities and exercise their right to vote; and

WHEREAS the Secretary of State has been working with California elections officials, voting rights advocates, and other stakeholders to explore how best to implement procedures for the November election that will make in-person voting opportunities available, give county elections officials needed flexibility, and preserve public health; and

WHEREAS discussions concerning the November election have been informed, and should continue to be informed, by the ways in which existing California law—including, in particular, the California Voter's Choice Act—provide standards to ensure that, even in the context of an "all-mail ballot" election, voters are able to access in-person voting opportunities; and

WHEREAS work in partnership with the Legislature and the Secretary of State, guided by the standards in existing California law and the exigencies of the COVID-19 pandemic, will be essential to ensure that the November election is accessible, secure, and safe; and

WHEREAS confirming that every voter will be able to vote by mail in the November election will allow California and its counties to begin preparing for that election now—even as planning continues to determine how details of that election (including requirements concerning the availability of in-person voting opportunities) will be implemented; and

WHEREAS it is critical that counties have clarity regarding requirements for in-person voting opportunities and other details of the November election by no later than May 30, 2020, which may require a subsequent Executive Order; and

WHEREAS under the provisions of Government Code section 8571, I find that strict compliance with various statutes specified in this Order would prevent, hinder, or delay appropriate actions to prevent and mitigate the effects of the COVID-19 pandemic.

NOW, THEREFORE, I, GAVIN NEWSOM, Governor of the State of California, in accordance with the authority vested in me by the State Constitution and statutes of the State of California, and in particular, Government Code sections 8567, 8571, and 8627, do hereby issue the following Order to become effective immediately:

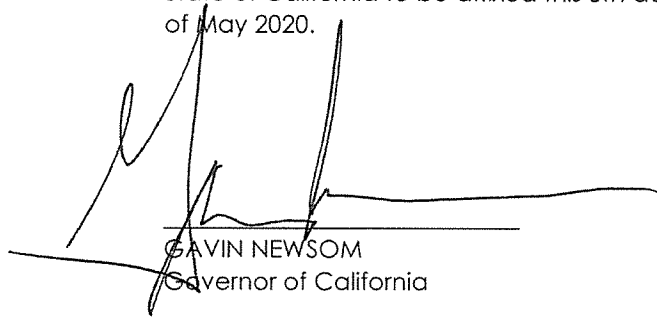
IT IS HEREBY ORDERED THAT:

- 1) Notwithstanding any limitation on the distribution of vote-by-mail ballots in Elections Code sections 1500 and 4000-4007, or any other provision of state law, each county elections officials shall transmit vote-by-mail ballots for the November 3, 2020 General Election to all voters who are, as of the last day on which vote-by-mail ballots may be transmitted to voters in connection with that election, registered to vote in that election. As set forth in this paragraph, every Californian who is eligible to vote in the November 3, 2020 General Election shall receive a vote-by-mail ballot.
- 2) Nothing in this Order shall be construed to limit the extent to which in-person voting opportunities are made available in connection with the November 3, 2020 General Election. It is the intent of this Order that my Administration continue to work with the Legislature and the Secretary of State to determine how requirements for in-person voting opportunities and other details of the November election will be implemented—guided by California's longstanding commitment to making its elections accessible, as enshrined in existing California law, while recognizing the exigencies of the COVID-19 pandemic.
- 3) My Administration continues working in partnership with the Secretary of State and the Legislature on requirements for in-person voting opportunities and on how other details of the November election will be implemented. Nothing in this Order is intended, or shall be construed, to limit the enactment of legislation on that subject.

IT IS FURTHER ORDERED that as soon as hereafter possible, this Order be filed in the Office of the Secretary of State and that widespread publicity and notice be given of this Order.

This Order is not intended to, and does not, create any rights or benefits, substantive or procedural, enforceable at law or in equity, against the State of California, its agencies, departments, entities, officers, employees, or any other person.

IN WITNESS WHEREOF I have hereunto set my hand and caused the Great Seal of the State of California to be affixed this 8th day of May 2020.



GAVIN NEWSOM
Governor of California

ATTEST:

ALEX PADILLA
Secretary of State



Department Report

Agenda Item No. 4

To: Chairman and Board of Directors
From: Nancy Law, Financial Services Technician/Office Manager
Date: June 10th, 2020

The Finance Committee met Monday, June 8th, 2020 to review May 2020 Financial Reports for Fiscal Year 2019-2020.

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

Property Tax Disbursement – The Financial Services Technician as of June 3rd, 2020 the Official County Reports for May 2020 has not been released.

The Financial Services Technician has transferred into the Reserve fund the \$5,000.00 monthly contribution for May 2020 bringing our balance to \$353,394.09.

Additional items:

- ❖ Finance and the General Manager worked on the Budget for 20/21 and 21/22.
- ❖ Finance worked on Audit Questions.
- ❖ Finance attended on 5/7/2020 Webinar – CSMFO - Strategies for Managing Financial Implications Resulting from COVID-19: Forecasting and Managing Expenditures.
- ❖ Finance attended on 5/13/2020 – Webinar – Streamline Engage Beta Kick-off.
- ❖ Finance and General Manager attended on 5/21/2020 – Zoom Meeting with SafeworkCM – COVID-19 Disaster Relief Reimbursement FEMA.
- ❖ Finance and General Manager attended on 5/21/2020 – Teleconference with National Fitness Campaign – Back to Fitness Kit and Launch dates.
- ❖ Finance Attended on 5/28/2020 & 5/29/2020 CARPD Virtual Conference.

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: June 10th, 2020

Facility Users:

Facility Rentals have been cancelled and/or moved through June 19th, 2020
Noble Creek Community Center will continue to be a COVID-19 Testing Facility through July 31st, 2020

Upcoming District Events:

Bogart 1K/5K Fun Run

The fun run is tentatively planned to be held June 27th at Bogart Park

I will be editing the map and contacting all of the runners who preregistered once a decision has been made to host the event or not

Movies Under the Stars

Movies Under the Stars Series is still planned for June through July

Movies are planned to start June 22nd, 2020 at 6:00pm on Field 1 pending social distancing and county ordinances

Church for Family will be contributing with their projector and their snack bar

Movies have been reserved for Mondays starting June 22, 2020 (these are able to be moved)

Detective Pikachu, Aladdin, Frozen 2, Dora and the Lost City of Gold, Toy Story 4, and Abominable

Oktoberfest

Oktoberfest is still being planned for September 18th-20th, 2020

American Bavarian Brass Band and Carrera band are still willing to perform if we are allowed to have the event

I have spoken to Nava Sausage, our sausage vendor; he is willing to participate in the event as well

Anheuser Busch is still willing to bring the truck out for the event; I am waiting on the beer list from them

Community Events/Meetings/Networking

Aaron and I represented the Foundation at the Riverside County Cabazon drive-thru food distribution event on May 28th we handed out sack lunches and groceries to 255 total cars. The Foundation donated Gatorade, water, and shade for the volunteers.

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

May 29th I attended the CARPD virtual event "*Refocus Your Vision: Seeing Your District Through the Pandemic*" and I attended the Best Practices in Opening Up Recreation Facilities & Programs breakout session

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

Respectfully Submitted,

A handwritten signature in black ink, appearing to read "Kyle Simpson". The signature is fluid and cursive, with a long horizontal stroke at the end.

Kyle Simpson, Activities Coordinator



BEAUMONT-CHERRY VALLEY

RECREATION & PARK DISTRICT

Department Report

Agenda Item No. 4

To: Chairman and Board of Directors
From: Frank Flores, Maintenance Foreman
Date: June 2020

Maintenance Report:

Bogart Park's irrigation has made progress in the month of May; sprinkler heads have been repaired and replaced. Along with the installation of a new wireless irrigation clock that can be controlled, programmed and monitored on a cell phone will push the District forward in regards to water management. Weed abatement was contracted out due to COVID-19; Bogart Park's grounds are now prepared for the upcoming fire season.

Noble Creek Park continues to be elevated in regards to lighting and lighting efficiency. The soccer meadow has been under construction and is in the process of receiving new LED lighting for the many patrons who play under the stars. The maintenance staff had the pleasure of working with SRS Electric in this ongoing project that is scheduled for completion in June. Noble Creeks grounds continued to be upgraded in May by the additions to the RV area such as concrete pads poured by our local Lions Club members, a CMB base added around those concrete pads to make the RV spots clean and level with the addition of newly built trash containers in the RV area.

I would like to thank the District and District staff for allowing me to continue my education during spring 2020. This past semester I received all A's in the following college courses I attended at College of the Desert; Careers, Plant Science and Plant Science Lab. I couldn't have done it without the time allowed for me to leave during odd hours and for that I am extremely grateful.

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

Respectfully Submitted,

Frank Flores
Maintenance Foreman



BEAUMONT-CHERRY VALLEY

RECREATION & PARK DISTRICT

Department Report

Agenda Item No. 4

To: Chairman and Board of Directors
From: Aaron Morris, Maintenance Foreman
Date: 06/10/2020

Report:

Good Evening Board,

As things start to heat up, Maintenance is acclimating to the weather with lots of fluids and safety measures. Maintenance has been busy jumping from one project to another and acquiring some new skills along the way. I am grateful for the opportunity to learn something new every time I get assigned new task outside of my normal duties. I hope everyone is staying safe and practicing social distancing here a few items I have been working on.

Work Items:

- Attended a virtual training for the Weather-TRAK smart irrigation system up in Bogart Regional Park.
- Got a bid for central command for Noble Creek Park.
- Ordered new heads for the Bogart Regional Day Use Meadow. Once delivered Maintenance will start installing heads.
- Attended the CARPD Virtual Even focused on reopening the park during these times.
- Attended the Cabazon Drive-Through Food Distribution with Kyle handing out food to the locals.
- Learning how to pour/mix/finish concrete for smaller projects.

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

Respectfully Submitted,

Aaron Morris
Maintenance Foreman