



**BEAUMONT CHERRY VALLEY RECREATION & PARK DISTRICT
REGULAR MEETING OF THE BOARD OF DIRECTORS
Wednesday, October 10, 2018
390 W. Oak Valley Parkway Beaumont, CA 92223**

AGENDA

www.bcvparks.com

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

Roll Call:

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

Conference with Legal Counsel

1. Potential litigation Pursuant to Government Code Section 54956.9

BEAUMONT CHERRY VALLEY RECREATION AND PARK IMPROVEMENT CORPORATION (BCVRPIC) : BCVRPIC to begin at 5:30pm

WORKSHOP SESSION: Workshop Begin at 6:00pm (1 Item)
First Draft Fiscal Year 16/17 Audit

REGULAR SESSION: Regular Session to Begin at 6:30pm

Roll Call:

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

Presentations:

Invocation:

Pledge of Allegiance:

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

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

2.1 Minutes of September 12, 2018 Board Meeting

2.2 Bank Balances September 2018

2.3 Warrants for September 2018

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

3.1 First Draft Fiscal Year 16/17 Audit

3.2 Approve Notice of Completion for the 17/18 Community Development Block Grant

4. DEPARTMENT REPORTS:

Human Resources Administrator/Clerk of the Board: Janet Covington

Financial Services Technician/Office Manager: Nancy Law

Activities Coordinator: Kyle Simpson

Athletic Coordinator: Dodie Carlson

Maintenance Foreman: Frank Flores

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 @ 6:30 pm
- BCVRPD Board Meeting Schedule, NCCC

November 14, 2018, December 12, 2018 and January 9, 2019

5.2. Upcoming Holidays

- Monday November 12, 2018 – Veteran's Day, Observed
- Thursday and Friday November 22 & 23, 2018 Thanksgiving
- Monday and Tuesday December 24 & 25, 2018 Christmas
- Monday December 31, 2018 New Years Eve

5.3. Events

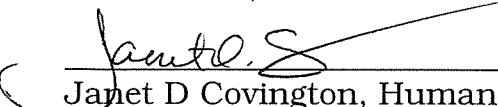
- Pumpkin Carve – October 27, 2018
- Winterfest – November 30 to December 1, 2018
- Staff Holiday party, Friday, December 14, 2018 5pm to 11:00pm @ The Cherry Valley Grange Community Center

DIRECTORS MATTERS/COMMITTEE REPORTS

6. ADJOURNMENT:

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

DECLARATION OF POSTING: I declare under penalty of perjury, that I am employed by the Beaumont-Cherry Valley Recreation and Park District and the foregoing agenda was posted at the District office and web site October 5, 2018


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



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

Wednesday, October 10, 2018

5:30pm

390 W. Oak Valley Parkway

Beaumont, CA 92223

AGENDA

REGULAR SESSION: Regular Session to Begin at 5:30pm. Noble Creek Community Center, Copper Room

Roll Call:

Chairman Flores _____, Vice Chair/Secretary Hughes _____, Treasurer Diercks _____, Director Ward _____
Director De La Cruz _____, Duane Burk _____, Christy Valdivia _____

Invocation:

Pledge of Allegiance

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

Presentations: None

- 1. PUBLIC COMMENT:** Anyone wishing to address the Board on any matter not on the agenda may do so now. All person(s) wishing to speak on an item on the agenda may do so at the time the Board considers that item. All persons wishing to speak must fill out a "Request to Speak Form" and give it to the clerk before the start of the meeting. There is a three (3) minute limit on public comments.
- 2. CONSENT CALENDAR:** Items are considered routine, non-controversial and generally approved in a single motion. A board member may request to have an item removed from the consent calendar for discussion or to be deferred. (Includes Minutes, Financials, Resolutions, and Policy & Procedure matters). None
- 3. ACTION ITEMS/BIDS & PUBLIC HEARING/REQUESTS:** (Includes Committee Reports)
 - 3.1 Approval of Minutes June 18, 2018
 - 3.2 Approval of Minutes August 8, 2018
- 4. CALENDAR OF EVENTS:**
 - 4.1 Next Meeting
 - BCVRPIC Board Meeting at Noble Creek Community Center, November 14, 2018

5. 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 have been authorized by the Beaumont-Cherry Valley Recreation and Park Improvement Corporation and I have posted the foregoing agenda at the Corporation/District office on October 5, 2018.

Janet D. Covington



BEAUMONT CHERRY VALLEY RECREATION & PARK IMPROVEMENT CORPORATION

Beaumont-Cherry Valley

Recreation & Park District

Staff Report

To: Chairman and Board Members
From: Duane Burk – General Manager
Date: Wednesday, October 10, 2018
Subject: Adopt – Minutes for June 18, 2018 & August 8, 2018

Background and Analysis:

Recommendations: Adopt – Minutes for June 18, 2018 & August 8, 2018

Fiscal Impact: N/A



BEAUMONT CHERRY VALLEY RECREATION & PARK IMPROVEMENT CORPORATION

Beaumont-Cherry Valley

Recreation & Park District

Minutes for BCVRPD Improvement Corporation

Date: 6/18/18 Time: 5:30 pm

In attendance: John Flores, Jim Smith, Mickey Valdivia, Duane Burk, Christy Valdivia, Dr. Cibelli, Dan Hughes (per phone conference participation), Juan DeLaFuentes

Steering Committee (Directors) of the park:

Duane Burk- duane@bcvparks.com

Jim Smith- jsmith@daliaauto.com

Christy Valdivia- sdnconsulting5@gmail.com

Juan DeLaFuentes- jdelafuente@palmsspringsmotors.com

Dr. Cibelli- ljielli@msn.com

Steering Committee would need to attend the Board Meeting on July 11th at 5:30 at Noble Creek Community Center to get voted into the foundation.

1. Welcome

Introductions were made

Mr. Burk opened the meeting and shared his thoughts for the commitment for the foundation.

Mr. Hughes joined us on a conference call from Hawaii to share his vision and desire for the foundation.

Mr. Hughes expressed a desire to raise money to give to local scholarships, language needs to be written into the Bylaws to give money as scholarships. Language at this time is not specific to this type of giving.

2. Ideas for the future of the foundation

Meeting approx. 3 to 4 times a year

District staff can be used to put on fundraising events

Some fundraising ideas discussed were: horseshoe tournament, flags, wine event, food trucks,

Mr. Burk shared an idea on not raising all the money through fundraising. Money that is raised by the park can be placed in the foundation as long as it is placed in the minutes of the BCVRPD regular board meeting. Ex. Beaumont Youth Baseball fees, Horseman's Assoc. fees, etc...

The plan would need to be specific on how funds would be spent before funds are used and raised.

Mr. Smith shared that the parking fees could be specific for the improvements they would fund. Also, an amphitheater would help generate revenue.

Mrs. Valdivia recommended a workshop to create a plan and understand the By-Laws. Mr. Burk said he would have the attorney come in and go over the legalities of the Bylaws. The workshop could also include a tour of the properties and property possibilities. **Workshop will be held on Wednesday, July 11th at 4:00 pm.**

The foundation recommends to the board what the money raised will be used for.

It was recommended that we look at coming up with a new name, including "regional" in the name of the foundation.

Mr. Smith suggested that we contact Mrs. Katie Bray to brainstorm on ideas for raising funds.

John Taylor was also suggested as an idea as a member of the foundation.

3. Non-functioning Corporation

Taxes need to be back file the taxes to be fully functioning. Mr. Burk has already hired someone to get the back taxes done and filed.

We do have a valid tax id number.

We can ask for donations for the foundation at this time.



BEAUMONT CHERRY VALLEY RECREATION & PARK IMPROVEMENT CORPORATION

Beaumont-Cherry Valley

Recreation & Park District

Minutes for BCVRPD Improvement Corporation
Beaumont Cherry Valley Recreation and Park Improvement
Corporation (BCVRPIC) Workshop Session:
Wednesday, August 8, 2018

1. Approval of the Beaumont Cherry Valley Recreation and Park Improvement Corporation Steering Committee

Duane Burk shared the committee members of the corporation and was asking for the approval of the board for the new committee.

Dan Hughes made a few remarks regarding the cooperation and approved the Steering Committee.

Chris Diercks seconded the approval of the steering committee.

Two pastors from a local church were introduced and wanted to be involved with the Corporation.

Roll Call for acceptance for the Beaumont Cherry Valley Recreation and Park Improvement Corporation, Director De La Cruz, Director Ward (absent), Director Hughes, Director Flores, and General Manager Burk.



Staff Report

Agenda Item No. **3.1**

To: Board of Directors
From: Nancy Law, Business Services Coordinator
Via: Duane Burk, General Manager
Date: October 10, 2018
Subject: "Draft" Audit FY 2016-2017

Background and Analysis:

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

On September 13, 2017 the Board accepted the audit proposal from Singer Lewak and performed the annual audit for FY 2016-2017 ending June 30th, 2017. From that review they sent our current "Draft" audit for FY 2016-2017 for your review.

The draft audit document will show an audited version of revenues, expenses, assets and beginning and ending balances for FY 2016-2017.

On Monday October 8, 2018 the draft audit was reviewed by the Finance Committee, Chairman, John Flores, Treasurer, Chris Diercks, General Manager, Duane Burk and Financial Services Technician/Office Manager, Nancy Law.

Fiscal Impact:

District Budgeted Audit cost of \$10,626.00 for FY 16-17. However additional expenses were accrued due to new audited standards, an additional cost is expected to exceed \$10,000.00.

Recommendations:

Staff recommends that the Board review, comment and approve the draft audit for FY 2016-2017 ending June 30, 2017. Upon review and comments, the final audit will be placed on the November 2018 Board Agenda for approval.

Respectfully Submitted,



Nancy Law
Financial Services Technician/Office Manager

DRAFT 10.5.18

**BEAUMONT-CHERRY VALLEY
RECREATION AND PARK DISTRICT
FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION
YEAR ENDED
JUNE 30, 2017**

BEAUMONT-CHERRY VALLEY RECREATION AND PARK DISTRICT

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June 30, 2017

DRAFT 10.5.18

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DRAFT 10.5.18 Accountants & Consultants

INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and general fund of Beaumont-Cherry Valley Recreation and Park District (the "District") as of and for the year ended June 30, 2017 and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and general fund of the District as of June 30, 2017 and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note 11 to the financial statements, the prior period financial statements have been restated to correct misstatements.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the information related to the pension and other postemployment benefits plans on pages 28 through 31 be presented to supplement the basic financial statements. Such information, although not part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

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

Other Information

Our audit was conducted for the purpose of forming an opinion on the basic financial statements. The accompanying supplementary information on pages 28 and 31 is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The schedule of board of directors and insurance coverage on page 31 have not been subjected to auditing procedures applied in the audit of the basic financial statements and; accordingly, we do not express an opinion or provide any assurance on it.

DRAFT

October XX, 2018

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

June 30, 2017

DRAFT 10.5.18

ASSETS AND DEFERRED OUTFLOWS OF RESOURCES

	General Fund	Adjustments	Statement of Net Position
Assets			
Cash and cash equivalents	\$ 1,477,779	\$ -	\$ 1,477,779
Accounts receivable:			
Program service fees	21,967	-	21,967
Property taxes	49,393	26,044	75,437
Other	7,694	-	7,694
Capital assets nondepreciable	-	271,450	271,450
Capital assets depreciable, net	-	1,241,437	1,241,437
 Total assets	<u>1,556,833</u>	<u>1,538,931</u>	<u>3,095,764</u>
 Deferred outflows of resources			
Deferred pension related items	-	272,761	272,761
 Total assets and deferred outflows of resources	<u>\$ 1,556,833</u>	<u>\$ 1,811,692</u>	<u>\$ 3,368,525</u>

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

DRAFT 10.5.18

BEAUMONT-CHERRY VALLEY RECREATION AND PARK DISTRICT

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

June 30, 2017

LIABILITIES AND DEFERRED INFLOWS OF RESOURCES

	<u>General Fund</u>	<u>Adjustments</u>	<u>Statement of Net Position</u>
Liabilities			
Accounts payable to vendors	\$ 56,730	\$ -	\$ 56,730
Accrued payroll	13,617	-	13,617
Program service fee deposits	9,704	-	9,704
Long-term liabilities	-	794,361	794,361
-			
Total liabilities	<u>80,051</u>	<u>794,361</u>	<u>874,412</u>
Deferred inflows of resources			
Deferred pension related items	-	59,546	59,546
Total liabilities and deferred inflows of resources	<u>80,051</u>	<u>853,907</u>	<u>933,958</u>

FUND BALANCE/NET POSITION

Fund balance			
Unassigned fund balance	<u>1,476,782</u>	<u>(1,476,782)</u>	<u>-</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 1,556,833</u>		
Net position			
Net investment in capital assets		1,512,887	1,512,887
Unrestricted net position		<u>921,680</u>	<u>921,680</u>
Total net position		<u>\$ 957,785</u>	<u>\$ 2,434,567</u>

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

DRAFT 10.5.18

BEAUMONT-CHERRY VALLEY RECREATION AND PARK DISTRICT

STATEMENT OF GOVERNMENTAL REVENUE, EXPENDITURES, AND

CHANGES IN FUND BALANCE AND STATEMENT OF ACTIVITIES

Year Ended June 30, 2017

	<u>General Fund</u>	<u>Adjustments</u>	<u>Statement of Activities</u>
Expenditures/expenses			
Salaries and benefits	\$ 906,699	\$ (197,086)	\$ 709,613
Services and supplies	672,610	-	672,610
Capital outlay	<u>515,539</u>	<u>(262,898)</u>	<u>252,641</u>
Total expenditures	<u>2,094,848</u>	<u>(459,984)</u>	<u>1,634,864</u>
Program Revenues			
Program service fees	460,485	-	460,485
Grant income	<u>49,343</u>	<u>-</u>	<u>49,343</u>
Total program revenues	<u>509,828</u>	<u>-</u>	<u>509,828</u>
Net program expense			<u>1,125,036</u>
General Revenues			
Property taxes	1,616,011	26,044	1,642,055
Intergovernmental revenues	30,497	-	30,497
Interest income	6,223	-	6,223
Insurance recoveries	126,866	-	126,866
Other	<u>42,183</u>	<u>-</u>	<u>42,183</u>
Total general revenues	<u>1,821,780</u>	<u>26,044</u>	<u>1,847,824</u>
Excess of revenues over expenditures	236,760	(236,760)	-
Change in net position	-	722,788	722,788
Fund Balance/net position			
Beginning of the year	1,450,637	(1,031,249)	419,388
Prior period adjustments (Note 10)	<u>(210,615)</u>	<u>1,503,006</u>	<u>1,292,391</u>
End of the year	<u>\$ 1,476,782</u>	<u>\$ 957,785</u>	<u>\$ 2,434,567</u>

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

BEAUMONT-CHERRY VALLEY RECREATION AND PARK DISTRICT

NOTES TO FINANCIAL STATEMENTS

June 30, 2017

DRAFT 10.5.18

NOTE 1 – NATURE OF ORGANIZATION AND REPORTING ENTITY

Nature of Organization

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

Reporting Entity

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Government-Wide and Fund Financial Statements

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

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

BEAUMONT-CHERRY VALLEY RECREATION AND PARK DISTRICT

NOTES TO FINANCIAL STATEMENTS

June 30, 2017

DRAFT 10.5.18

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

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

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

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

Budgetary Policies

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

Use of Estimates

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

BEAUMONT-CHERRY VALLEY RECREATION AND PARK DISTRICT

NOTES TO FINANCIAL STATEMENTS

June 30, 2017

DRAFT 10.5.18

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Deferred Outflows/Inflows of Resources

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

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

Net Position Flow Assumption

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

Pension Accounting

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

Cash and Cash Equivalents

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

Accounts Receivable

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

Property Taxes

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

BEAUMONT-CHERRY VALLEY RECREATION AND PARK DISTRICT

NOTES TO FINANCIAL STATEMENTS

June 30, 2017

DRAFT 10.5.18

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Property Taxes (Continued)

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

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

Capital Assets

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

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

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

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

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

BEAUMONT-CHERRY VALLEY RECREATION AND PARK DISTRICT

NOTES TO FINANCIAL STATEMENTS

June 30, 2017

DRAFT 10.5.18

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Accounting for Impairment of Capital Assets

Capital assets are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amounts of the assets in question may not be recoverable. Impairment would be recorded in circumstances where undiscounted cash flows expected to be generated by an asset are less than the carrying value of the asset. As of June 30, 2017, no impairment was recognized as management expects to fully utilize the District's capital assets.

Compensated Absences

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

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

Net Position

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

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

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

Fund Balance

In fund financial statements, the government fund balance may be categorized as nonspendable, restricted, committed, assigned, and unassigned. As of June 30, 2017, the District's governmental fund balance was comprised entirely of the unassigned amounts.

BEAUMONT-CHERRY VALLEY RECREATION AND PARK DISTRICT

NOTES TO FINANCIAL STATEMENTS

June 30, 2017

DRAFT 10.5.18

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fund Balance (Continued)

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

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

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

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

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

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

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

BEAUMONT-CHERRY VALLEY RECREATION AND PARK DISTRICT

NOTES TO FINANCIAL STATEMENTS

June 30, 2017

DRAFT 10.5.18

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

New Accounting Pronouncements

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

In June 2015, GASB issued Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* (“GASB 75”), which establishes new accounting and financial reporting requirements for OPEB, improving the accounting and financial reporting by state and local governments and discloses information provided by state and local government employers about financial support for OPEB that is given by other entities. This statement replaces the requirements of GASB Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions* and GASB 57. GASB 75 is effective for the District’s fiscal year ending June 30, 2018. The District anticipates that implementation of this standard will have a significant impact on the District’s financial statements.

In March 2016, GASB issued Statement No. 82, *Pension Issues – An Amendment of GASB Statements No. 67, No. 68, and No. 73* (“GASB 82”). GASB 82 addresses issues regarding (1) the presentation of payroll-related measures in required supplementary information, (2) the selection of assumptions and the treatment of deviations from the guidance in an Actuarial Standard of Practice for financial reporting purposes, and (3) the classification of payments made by employers to satisfy employee (plan member) contribution requirements. GASB 82 is effective for the District’s fiscal year ending June 30, 2018.

In March 2017, GASB issued Statement No 85, *Omnibus 2017*, which addresses a variety of topics related to blending component units, goodwill, fair value measurement and application, and postemployment benefits (pensions and other postemployment benefits OPEB). The requirements of this statement are effective for fiscal years beginning after June 15, 2017.

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

BEAUMONT-CHERRY VALLEY RECREATION AND PARK DISTRICT

NOTES TO FINANCIAL STATEMENTS

June 30, 2017

DRAFT 10.5.18

NOTE 3 – CASH, CASH EQUIVALENTS, AND INVESTMENTS

New Accounting Pronouncements (Continued)

Cash and cash equivalents held by the District are comprised of the following as of June 30, 2017:

Petty cash	\$	230
Deposits in financial institutions		295,806
Cash held in the Riverside County Treasurer's Pooled Investment Fund		<u>1,181,743</u>
		<u>\$ 1,477,779</u>

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

Investments Authorized by the District's Investment Policy

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

Credit Risk and Custodial Credit Risk

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

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

BEAUMONT-CHERRY VALLEY RECREATION AND PARK DISTRICT

NOTES TO FINANCIAL STATEMENTS

June 30, 2017

DRAFT 10.5.18

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

Credit Risk and Custodial Credit Risk (Continued)

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

As of June 30, 2017, \$48,732 of the District's total bank balance of \$298,732 (total book balance was \$295,806) was not insured by the Federal Deposit Insurance Corporation (FDIC); however, this amount was collateralized as described above by securities held by the bank in a public funds collateral pool, not specifically in the District's name.

NOTE 4 – LONG-TERM LIABILITIES

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

	As Restated (See Note 11)			Ending
	Beginning Balance	Additions	Deletions	Balance
Compensated absences	\$ 19,652	\$ 39,089	\$ (37,227)	\$ 21,514
Net other post employment benefits liability	272,033	-	(111,823)	160,210
Net pension liability	<u>458,128</u>	<u>154,509</u>	<u>-</u>	<u>612,637</u>
Total	<u>\$ 749,813</u>	<u>\$ 193,598</u>	<u>\$ (149,090)</u>	<u>\$ 794,361</u>

The portions of each component of long-term liabilities that are considered due within one year are as follows: compensated absences \$21,514, net other post-employment benefits \$0, and net pension liability \$0.

BEAUMONT-CHERRY VALLEY RECREATION AND PARK DISTRICT

NOTES TO FINANCIAL STATEMENTS

June 30, 2017

DRAFT 10.5.18

NOTE 5 – CAPITAL ASSETS

Capital assets activity for the year ended June 30, 2017 was as follows:

	As Restated (See Note 11)			
	Beginning Balance	Additions	Deletions	Ending Balance
Capital assets nondepreciable:				
Land	\$ 271,450	\$ -	\$ -	\$ 271,450
Construction in progress	<u>35,125</u>	<u>-</u>	<u>(35,125)</u>	<u>-</u>
Total capital assets nondepreciable	<u>306,575</u>	<u>-</u>	<u>(35,125)</u>	<u>271,450</u>
Capital assets depreciable:				
Buildings and infrastructure	1,052,822	-	-	1,052,822
Building and land improvements	535,560	350,674	-	886,234
Maintenance equipment and vehicles	<u>129,840</u>	<u>16,028</u>	<u>-</u>	<u>145,868</u>
Total capital assets depreciable	<u>1,718,222</u>	<u>366,702</u>	<u>-</u>	<u>2,084,924</u>
Less accumulated depreciation:				
Buildings and infrastructure	(588,714)	(29,099)	-	(617,813)
Building and land improvements	(111,754)	(31,133)	-	(142,887)
Maintenance equipment and vehicles	<u>(74,340)</u>	<u>(8,447)</u>	<u>-</u>	<u>(82,787)</u>
Total accumulated depreciation	<u>(774,808)</u>	<u>(68,679)</u>	<u>-</u>	<u>(843,487)</u>
Total capital assets depreciable, net	<u>943,414</u>	<u>298,023</u>	<u>-</u>	<u>1,241,437</u>
Total capital assets, net	<u>\$ 1,249,989</u>	<u>\$ 298,023</u>	<u>\$ (35,125)</u>	<u>\$ 1,512,887</u>

During the previous fiscal year, a large field lighting pole collapsed in the wind due to being installed incorrectly. During the current fiscal year, the District received an insurance settlement of \$126,866 for the loss incurred by the collapse of the lighting pole. This amount is shown as insurance recoveries within general revenues in the accompanying statement of activities and governmental revenue, expenditures, and changes in fund balance. During the current fiscal year, the field lighting pole was replaced which resulted in a \$182,783 capital asset addition to building and land improvements.

BEAUMONT-CHERRY VALLEY RECREATION AND PARK DISTRICT

NOTES TO FINANCIAL STATEMENTS

June 30, 2017

DRAFT 10.5.18

NOTE 6 – PENSION PLAN

General Information About the Pension Plan

Plan Description

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

Benefits Provided

Full descriptions of the pension plan benefit provisions are listed in the June 30, 2015 Actuarial Valuation reports. Details of the benefits provided can be found in the Major Benefit Options section of Section 1 of the reports and Appendix B of Section 2 of the reports. These reports are publicly available and can also be found on CalPERS website.

The plan's provisions and benefits in effect at June 30, 2017 are summarized as follows:

	Miscellaneous	
	Prior to January 1, 2013	On or after January 1, 2013*
Hire date		
Benefit formula	2.7% at 55	2.0% at 62
Benefit vesting schedule	5 years	5 years
Benefit payments	Monthly for life	Monthly for life
Final average compensation period	12 months	36 months
Sick leave credit	Yes	Yes
Retirement age	50 to 67 & up	52 to 67 & up
Monthly benefits as a percent of eligible compensation	2.0% to 2.7%	1.0% to 2.5%
Cost of living adjustment	2.0%	2.0%
Required employee contributions rates	8.00%	6.25%
Required employer contribution rates	11.634% + \$3,088/month	6.555%

* For employees that were hired on or after January 1, 2013, were already a member of CalPERS prior to January 1, 2013, and had less than a six month break in service, the benefit formula is 2.0% at 55, the required employee contribution rate was 7.00%, and the required employer contribution rate was 8.377%. All other plan provisions and benefits are the same as those for other employees hired on or after January 1, 2013.

BEAUMONT-CHERRY VALLEY RECREATION AND PARK DISTRICT

NOTES TO FINANCIAL STATEMENTS

June 30, 2017

DRAFT 10.5.18

NOTE 6 – PENSION PLAN (Continued)

General Information About the Pension Plan (Continued)

Contributions

Section 20814(c) of the California Public Employees’ Retirement Law (“PERL”) requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. The total plan contributions are determined through CalPERS’ annual actuarial valuation process. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The District is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. The District’s total employer contributions were \$47,624 for the year ended June 30, 2017.

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

The District’s net pension liability for the Plan is measured as the proportionate share of the net pension liability. The net pension liability of the Plan is measured as of June 30, 2016, and the total pension liability for the Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2015 rolled forward to June 30, 2016 using standard update procedures. The District’s proportion of the net pension liability was based on a projection of the District’s long-term share of contributions to the pension plan relative to the projected contributions of all participating employers, actuarially determined. The District’s proportionate share of the net pension liability as of June 30, 2016 measurement date was .00018%. There was no change in this proportion since the prior measurement date.

For the year ended June 30, 2017, the District recognized pension expense of \$88,358. At June 30, 2017, the District reported deferred outflows of resources and deferred inflows of resources related to pensions as follows:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Pension contributions subsequent to measurement date	\$ 84,684	\$ -
Difference between expected and actual experience	2,346	-
Changes in assumptions	-	28,792
Difference in actual versus projected contributions	-	30,754
Net difference between projected and actual earnings on pension plan investments	149,852	-
Adjustment due to differences in proportion	<u>35,879</u>	<u>-</u>
Total	<u>\$ 272,761</u>	<u>\$ 59,546</u>

BEAUMONT-CHERRY VALLEY RECREATION AND PARK DISTRICT

NOTES TO FINANCIAL STATEMENTS

June 30, 2017

DRAFT 10.5.18

NOTE 6 – PENSION PLAN (Continued)

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

The \$84,684 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the fiscal year ended June 30, 2018. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in future pension expense as follows:

Year Ending June 30,	
2018	\$ 6,731
2019	11,012
2020	71,975
2021	<u>38,813</u>
Total	<u>\$ 128,531</u>

Actuarial Methods and Assumptions Used to Determine Total Pension Liability

Methods and assumptions

The actuarial methods and assumptions used are those adopted by the CalPERS Board of Administration. For the measurement period ending June 30, 2016 (the measurement date), the total pension liability was determined by rolling forward the June 30, 2015 total pension liability determined in the June 30, 2015 actuarial accounting valuation. The June 30, 2016 total pension liability was based on the following actuarial methods and assumptions:

Actuarial cost method	Entry age normal in accordance with the requirements of GASB Statement No. 68
Actuarial Assumptions:	
Discount rate	7.65%
Inflation	2.75%
Salary increases	Varies by entry age and duration of service
Mortality rate table*	Derived using CalPERS' membership data for all funds
Post-retirement benefit increase	Contract COLA up to 2.75 percent until purchasing power protection allowance floor on purchasing power applies, 2.75% thereafter.

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

BEAUMONT-CHERRY VALLEY RECREATION AND PARK DISTRICT

NOTES TO FINANCIAL STATEMENTS

June 30, 2017

DRAFT 10.5.18

NOTE 6 – PENSION PLAN (Continued)

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

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

Change of Assumption

There were no changes of assumptions during the measurement period ended June 30, 2016. Deferred inflows of resources for changes of assumptions represent the unamortized portion of the changes of assumptions related to prior measurement periods.

Discount Rate

The discount rate used to measure the total pension liability was 7.65 percent. To determine whether the municipal bond rate should be used in the calculation of a discount rate for public agency plans (including PERF C), CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing of the plans, the tests revealed the assets would not run out. Therefore, the current 7.65 percent discount rate is appropriate and the use of the municipal bond rate calculation is not necessary. The long-term expected discount rate of 7.65 percent is applied to all plans in the Public Employees Retirement Fund, including PERF C. The stress test results are presented in a detailed report called "GASB Crossover Testing Report" that can be obtained at CalPERS' website under the GASB 68 section.

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

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund, Public Employees' Retirement Fund, cash flows. Such cash flows were developed assuming that both members and employers will make their required contributions on time and as scheduled in all future years. Using historical returns of all the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

BEAUMONT-CHERRY VALLEY RECREATION AND PARK DISTRICT

NOTES TO FINANCIAL STATEMENTS

June 30, 2017

DRAFT 10.5.18

NOTE 6 – PENSION PLAN (Continued)

Discount Rate (Continued)

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

<u>Asset Class</u>	<u>New Strategic Allocation</u>	<u>Real Return</u>	
		<u>Years 1-10¹</u>	<u>11+²</u>
Global equity	51%	5.25%	5.71%
Global fixed income	19	.99	2.43
Inflation sensitive	6	.45	3.36
Private equity	10	6.83	6.95
Real estate	10	4.50	5.13
Infrastructure and forestland	2	4.50	5.09
Liquidity	2	(.55)	(1.05)
Total	<u>100%</u>		

¹An expected inflation of 2.5 percent used for this period.

²An expected inflation of 3.0 percent used for this period.

Changes in the Net Pension Liability

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

The following presents the District's proportionate share of the net pension liability of the Plan as of the measurement date, calculated using the discount rate of the Plan, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1.0 percentage-point lower or 1.0 percentage-point higher than the current rate:

	<u>Discount Rate -1% 6.65%</u>	<u>Current Rate 7.65%</u>	<u>Discount Rate +1% 8.65%</u>
Net pension liability	\$ 960,568	\$ 612,637	\$ 325,090

Pension Plan Fiduciary Net Position

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

BEAUMONT-CHERRY VALLEY RECREATION AND PARK DISTRICT

NOTES TO FINANCIAL STATEMENTS

June 30, 2017

DRAFT 10.5.18

NOTE 7 – POST-EMPLOYMENT BENEFITS OTHER THAN PENSIONS

Changes in the Net Pension Liability (Continued)

Plan Description: The District provides post-employment retirement health care benefits in accordance with State of California Code Sections 53205 and 53205.1. The District provides medical insurance benefits to eligible retirees. The board of directors of the District have the authority to establish and amend benefit provisions.

Funding Policy: The contribution requirements of the District are established and may be amended by the Board of Directors. The required contribution is based on projected pay-as-you-go financing requirements, with an additional amount to prefund benefits as determined annually by the directors. For fiscal year ended June 30, 2017, the District contributed \$3,636 in pay-as-you-go and \$25,557 to California Employers' Retiree Benefit Trust Fund ("CERBT") to prefund benefits.

Annual OPEB Cost and Net OPEB Obligation: The District's annual other post employment benefit ("OPEB") cost (expense) is calculated based on the annual required contribution ("ARC") of the employer, an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years. The following table shows the components of the District's annual OPEB cost for the year, the amount actually contributed to the plan, and changes in the District's net OPEB obligation:

Annual required contribution	\$ (25,557)
Interest on net OPEB obligation	-
Adjustment to annual required contribution	
Annual OPEB cost (expense)	(70,238)
Contributions made	<u>29,193</u>
Decrease in net OPEB obligation	(66,602)
Net OPEB obligation – beginning of year	<u>493,989</u>
Net OPEB obligation – end of year	<u>\$ 427,387</u>

The District's annual cost, the percentage of annual OPEB cost contributed to the plan and the net OPEB obligation for 2017 and the two preceding years were as follows:

Fiscal Year Ended	Annual OPEB Cost	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
6/30/17	\$ 25,557	114.2%	\$ 160,210
6/30/16	24,873	115.2	272,033
6/30/15	Information not available		

BEAUMONT-CHERRY VALLEY RECREATION AND PARK DISTRICT

NOTES TO FINANCIAL STATEMENTS

June 30, 2017

DRAFT 10.5.18

NOTE 7 – POST-EMPLOYMENT BENEFITS OTHER THAN PENSIONS (Continued)

Changes in the Net Pension Liability (Continued)

Funded Status and Funding Progress: As of June 30, 2017, the most recent actuarial valuation date, the plan was 42.1 percent funded. The actuarial accrued liability for benefits was \$427,387, and the actuarial value of assets was \$267,177, resulting in an unfunded actuarial accrued liability (UAAL) of \$160,210. The covered payroll (annual payroll of active employees covered by the plan) was \$275,547, and the ratio of the UAAL to the covered payroll was 58.1 percent.

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to contractual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as supplementary information following the notes to the financial statements, presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

Actuarial Methods and Assumptions: Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the July 1, 2017 actuarial valuation, the entry age actuarial normal cost method was used. The actuarial assumptions included a 7 percent investment rate of return (net of administrative expenses), which is based on long-term return on plan assets assuming 100% funding through CERBT using the "Building Block" method. The long-term trend assumption is based on medical trends continuing to be cyclical. Inflation was assumed to be 2.75 percent per year and payroll increases were assumed to be 2.75 per cent per year. The actuarial value of assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a five-year period. The UAAL is being amortized as a level percentage of projected payroll on a closed basis over 30 years.

BEAUMONT-CHERRY VALLEY RECREATION AND PARK DISTRICT

NOTES TO FINANCIAL STATEMENTS

June 30, 2017

DRAFT 10.5.18

NOTE 8 – LESSOR LEASES

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

Year <u>Ending June 30,</u>	
2018	\$ 26,540
2019	27,336
2020	28,156
2021	<u>7,091</u>
Total	<u>\$ 89,123</u>

NOTE 9 – JOINT VENTURES

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

CAPRI provides insurance coverages, risk management, safety and loss prevention services to its 61 member districts through a risk-sharing pool. CAPRI is governed by a 9 member board of directors comprised primarily of representatives of the member districts. The board controls the operations of the JPA, including selection of management and approval of operating budgets, independent of any influence by the member districts beyond their representation on the board.

Condensed audited financial information for CAPRI for the year ended is as:

	June 30, <u>2017</u>
Total assets	\$ 22,848,966
Deferred outflows of resources	<u>193,749</u>
Total assets and deferred outflows of resources	<u>\$ 23,042,715</u>

BEAUMONT-CHERRY VALLEY RECREATION AND PARK DISTRICT

NOTES TO FINANCIAL STATEMENTS

June 30, 2017

DRAFT 10.5.18

NOTE 9 – JOINT VENTURES (Continued)

	June 30, <u>2017</u>
Total liabilities	\$ 17,124,111
Deferred inflows of resources	84,305
Net position	<u>5,834,299</u>
Total liabilities, deferred inflows, and net position	<u>\$ 23,042,715</u>
Total operating revenues	\$ 8,643,482
Total operating expenses	(7,967,848)
Total nonoperating income	<u>16,393</u>
Changes in net position	<u>\$ 692,027</u>

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

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

Fund balance – total governmental funds \$ 1,476,782

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

Teeter plan property taxes are included as a receivable	26,044
Capital assets are not financial resources, and are not reported in the fund	1,512,887
Deferred outflows of resources	272,761
Compensated absences are included as a liability	(21,514)
Net pension liability	(612,637)
Net other post-employment benefits liability	(160,210)
Deferred inflows of resources	<u>(59,546)</u>
Net position – governmental activities	<u>\$ 2,434,567</u>

BEAUMONT-CHERRY VALLEY RECREATION AND PARK DISTRICT

NOTES TO FINANCIAL STATEMENTS

June 30, 2017

DRAFT 10.5.18

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

Net change in fund balances – total governmental funds \$ 236,760

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

Teeter plan property taxes are included as a revenue 26,044

Governmental funds report capital outlays as expenditures; however, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense:

Capital asset acquisitions 331,576
Less current year depreciation expense (68,678)

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

Net pension liability 88,358
Net other post-employment benefits liability 108,728

Change in net position - governmental activities **\$ 722,788**

BEAUMONT-CHERRY VALLEY RECREATION AND PARK DISTRICT

NOTES TO FINANCIAL STATEMENTS

June 30, 2017

DRAFT 10.5.18

NOTE 11 – PRIOR PERIOD ADJUSTMENT

Subsequent to the issuance of the June 30, 2016 financial statements, the District determined that as of and prior to June 30, 2016 it had not properly accounted for capital assets, accrued compensated absences, other post-employment benefit liabilities, and certain cash and expense transactions. Accordingly, the financial statements issued as of and for the year ended June 30, 2016 were restated.

The fund financial statements were impacted as follows:

	<u>As Previously Reported</u>	<u>As Restated</u>
As of June 30, 2016:		
Cash and cash equivalents	\$ 1,451,500	\$ 1,228,696
Prepaid expense	-	12,189
Unassigned fund balance	1,450,637	1,240,022
For the Year Ended June 30, 2016:		
Salaries and benefits expenditures	850,696	838,507

The government-wide financial statements were impacted as follows:

	<u>As Previously Reported</u>	<u>As Restated</u>
As of June 30, 2016:		
Cash and cash equivalents	\$ 1,451,500	\$ 1,228,696
Prepaid expense	-	12,189
Land	2,623	271,450
Construction in progress	-	35,125
Other capital assets, net	-	943,414
Long term liabilities	1,004,220	749,813
Unrestricted net positions	366,765	460,557
Restricted for loss contingency	50,000	-
Net position invested in capital assets	2,623	1,249,989
For the Year Ended June 30, 2016:		
Depreciation expense	276,296	60,869

Additionally, the June 30, 2016 financial statements included a fiduciary fund. The financial statements for this fund contained only two items. The first item was an asset that represented the accumulated amount of compensation contributed to a deferred compensation plan by the District's employees. This amount does not represent an asset of the District and is not available to pay the creditors of the District. As such, the District determined this amount should no longer be reported in its financial statements.

BEAUMONT-CHERRY VALLEY RECREATION AND PARK DISTRICT

NOTES TO FINANCIAL STATEMENTS

June 30, 2017

DRAFT 10.5.18

NOTE 11 – PRIOR PERIOD ADJUSTMENT (Continued)

The second item was also an asset and represented the accumulated amount of contributions to CERBT made by the District in order to fund the OPEB liability. As CERBT is a qualified trust, the District determined the appropriate way to report this amount is as an offset to the OPEB liability in the government-wide financial statements.

There are no other items for which it is appropriate to report in a fiduciary fund and therefore no fiduciary fund is included in the fund financial statements in the current year.

NOTE 12 – SUBSEQUENT EVENTS

Subsequent to June 30, 2017, the District entered into an agreement with the City of Beaumont (the “City”) to allow the District to directly collect development impact fees that the District is entitled to. Developers must pay these fees when applying for building permits. Previously, the fees were collected by the City and the District’s portion was remitted to them by the City. The District directly collecting their portion of these fees in the future is anticipated to have a positive impact on their cash flow and the timely collection of the fees.

In preparation of these financial statements, the District considered subsequent events through October XX, 2018, which is the date these financial statements were issued.

DRAFT 10.5.18

SUPPLEMENTARY INFORMATION

BEAUMONT-CHERRY VALLEY RECREATION AND PARK DISTRICT

REQUIRED SUPPLEMENTARY INFORMATION – UNAUDITED

June 30, 2017

DRAFT 10.5.18

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

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

Notes to the Schedule of Plan Contributions

Valuation Date: 6/30/2015

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

BEAUMONT-CHERRY VALLEY RECREATION AND PARK DISTRICT

REQUIRED SUPPLEMENTARY INFORMATION – UNAUDITED

DRAFT 10.5.18

June 30, 2017

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

<u>Measurement Date</u>	<u>Proportion of the Net Pension Liability</u>	<u>Proportionate Share of Net Pension Liability</u>	<u>Covered Employee Payroll</u>	<u>Proportionate Share of the Net Pension Liability as a % of Payroll</u>	<u>Plan Fiduciary Net Position as a % of the Total Pension Liability</u>
2016	.01764%	\$ 612,637	\$ 585,148	104.70%	76.29%
2015	.01670	458,128	466,221	98.26	81.57
2014	Not available	313,776	426,566	73.56	Not available

Notes to the Schedule of the District's Proportionate Share of the Net Pension Liability

Benefit Changes: None

Changes in Assumptions: None

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

BEAUMONT-CHERRY VALLEY RECREATION AND PARK DISTRICT

REQUIRED SUPPLEMENTARY INFORMATION – UNAUDITED

June 30, 2017

DRAFT 10.5.18

Schedule of Funding Progress of Other Postemployment Benefits

The table below provides a history of the funded status of the District’s OPEB obligation. The information reflects the most recent biennial actuarial valuation and the two preceding valuations.

<u>Actuarial Valuation Date June 30,</u>	<u>Actuarial Value of Plan Assets</u>	<u>Actuarial Accrued Liability</u>	<u>Unfunded Actuarial Liability</u>	<u>Funded Ratio</u>	<u>Covered Payroll</u>	<u>Unfunded Actuarial Liability as a Percentage of Covered Payroll</u>
2017	\$ 267,177	\$ 427,387	\$ 160,210	62.15%	\$ 275,547	58.14%
2015	198,928	488,035	289,107	40.74	319,919	90.37
2013	Information not available					

BEAUMONT-CHERRY VALLEY RECREATION AND PARK DISTRICT
SCHEDULE OF BOARD OF DIRECTORS AND INSURANCE COVERAGE - UNAUDITED

DRAFT 10.5.18

June 30, 2017

Officers, Directors, and Senior Management

As of June 30, 2017, the officers, directors, and senior management of the District were:

	<u>Term Expires</u>
John Flores, Chairman	November 2020
Dan Hughes, Vice-chair/Secretary	November 2020
Chris Diercks, Treasurer	November 2018
Bruce Bartells, Director	November 2018
Denise Ward, Director	November 2020
Duane Burke, General Manager	N/A

Insurance

The District's insurance provider is the California Association for Park and Recreation Indemnity (CAPRI). Coverage carried by the District includes bodily injury, personal injury, advertising injury, property damage, and public official and employee liability which may occur anywhere in the world. The insurance provides coverage up to \$1,000,000.00 per occurrence for the following:

Property Damage – The deductible for general property damage is \$2,000.00 per occurrence. For earthquake damage the deductible is \$50,000.00 per occurrence or 5% of the value of the building, contents, and/or structure damage, whichever is greater. For flood damage the deductible is \$20,000.00 per occurrence.

Employment Practices, Bodily Injury, Personal Injury, Public Officials Errors and Omissions Liability – These items are subject to a \$20,000.00 deductible. The deductible is reduced to \$5,000.00 if the Districts follows guidelines set by CAPRI, such as consulting with the District's general counsel.

Crime – The deductible for employee theft is \$15,000.00 per occurrence. The deductible for forgery, theft of money, robbery, computer fraud, funds transfer fraud, and counterfeit money is \$5,000.00 per occurrence.

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



**BEAUMONT CHERRY VALLEY RECREATION & PARK DISTRICT
REGULAR MEETING OF THE BOARD OF DIRECTORS
Wednesday, September 12, 2018**

MINUTES

DISTRICT CLOSED SESSION – Closed Session to Begin at 5:03pm

Roll Call:

Director De La Cruz X Director Ward X Treasurer Diercks X
Vice-Chair/Secretary Hughes X Chairman Flores X will be attending via phone
1258 Homestead Road Santa Clara, CA 95050

Conference with Legal Counsel

1. Property Negotiations, Cell Tower. Pursuant to Government Code Section 54956.8. Board and Legal Counsel returned from closed session at 5:12pm, Joe reported that the Board Voted 5-0 in favor of the General Manager signing a letter of intent for the Verizon Cell Tower agreement.

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

WORKSHOP SESSION: None

REGULAR SESSION: Regular Session to Begin at 5:31pm

Roll Call:

Director De La Cruz X Director Ward X Treasurer Diercks X
Vice-Chair/Secretary Hughes X Chairman Flores X will be attending via phone
1258 Homestead Road Santa Clara, CA 95050

Presentations: None

Invocation: Direct Ward

Pledge of Allegiance: Director De La Cruz

Adjustments to Agenda: None

1. PUBLIC COMMENT: None

2. CONSENT CALENDAR:

- 2.1 Minutes of August 8, 2018 Board Meeting
- 2.2 Minutes of August 13, 2018 Special Board Meeting
- 2.3 Bank Balances August 2018
- 2.4 Warrants for August 2018

Motion was made to accept items 2.1, 2.2, 2.3 and 2.4.

Initial Motion: Vice Chair/Secretary Hughes

Second: Treasurer Diercks

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

3. ACTION ITEMS/BIDS & PUBLIC HEARING/REQUESTS:

3.1 Approval of Fiscal Year 17/18 Gann Appropriations Limit.
Nancy spoke about the Gann Appropriations Limits for the year and we are well below the requirements.

Motion was made to approve 3.1 17/18 Gann Appropriations Limits.

Initial Motion: Vice Chair/Secretary Hughes

Second: Treasurer Diercks

Result of Motion: Carried 5-0

Director De La Cruz: Aye

Director Ward: Aye

Treasurer Diercks: Aye

Vice Chair/Secretary Hughes: Aye

Chairman Flores: Aye

3.2 Notice of Completion – 17/18 (CDBG) Noble Creek Community Center ADA Accessibility Project.

Duane reported that the project is 99% completed with no additions.

Motion was made to approve 3.2 to complete the Notice of Completion for 17/18 (CDBG) Noble Creek Community Center ADA Accessibility Project.

Initial Motion: Treasurer Diercks

Second: Director Ward

Result of Motion: Carried 5-0

Director De La Cruz: Aye

Director Ward: Aye

Treasurer Diercks: Aye

Vice Chair/Secretary Hughes: Aye

Chairman Flores: Aye

3.3 Authorization for Submittal of 19/20 Community Development Block Grant Application.

Duane spoke about applying for the new CDBG grant application to remodel and make the NCC inside restrooms ADA compliant.

Motion was made to approve 3.3 and submit an application for the 19/20 Community Development Block Grant.

Initial Motion: Treasurer Diercks

Second: Director Ward

Result of Motion: Carried 5-0

Director De La Cruz: Aye

Director Ward: Aye

Treasurer Diercks: Aye

Vice Chair/Secretary Hughes: Aye

Chairman Flores: Aye

3.4 Approval of Footwear policy

Duane spoke regarding the footwear policy and the amount.

Legal counsel commented this policy is in best practices for safety and it falls into State and Federal OSHA requirements.

Motion made to approve 3.4 the Safety Footwear policy

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 Hughes: Aye

Chairman Flores: Aye

3.5 Approval of Cell Tower Lease Letter of Intent.

Duane spoke regarding the signed letter of intent and will bring back the timeline at the next meeting.

Motion made to approve 3.5 and have the General Manger sign the letter of intent.

Initial Motion: Treasurer Diercks

Second: Director Ward

Result of Motion: Carried 5-0

Director De La Cruz: Aye

Director Ward: Aye

Treasurer Diercks: Aye

Vice Chair/Secretary Hughes: Aye

Chairman Flores: Aye

4. DEPARTMENT REPORTS:

Human Resources Administrator/Clerk of the Board: Janet Covington

Nancy reported that we had two departed employees, on part time maintenance and one casual recreation assistant. We have hired two casual recreation assistants, Stephen Hershey and Jeremiah Bennett for a total of 34 employees. Nancy reported the 2018 Biennial Notice for Conflict of interest Codes is currently under review. Nancy reported there are currently no Workers Compensation cases. The Safety Compliance Company provided "Respirator Training" on August 22, 2018 in the maintenance department. Janet also attended a webinar training on 8/15/2018 on Local Elections provide by Best, Best and Krieger.

Financial Services Technician/Office Manager: Nancy Law

Nancy reported that the Finance Committee meet September 10, 2018 to review August 2018 Financial Report. She reported that she received July 2018 Property Tax Disbursements in the amount of \$46,622.91, but have not seen any for August 2018 to date. Nancy transferred into the reserve fund the monthly contribution of \$5,000.00 bringing the balance to \$357,088.05. Nancy has been working on CDBG project paperwork. She reported she is working with the Activities Coordinator on his Job Duties and Oktoberfest. She is pulling files for FY 17/18 and has been bringing boxes up for 16/17 for questions from the auditors. She also had Auditors and Laurie CPA out on 8/30/2018 to wrap up some items for the 16/17 audit. Nancy reported that she mailed out a Thank you letter to Dance Spectrum for the work on the property.

Activities Coordinator: Kyle Simpson

Kyle reported he has been showing the facilities for upcoming events and is currently holding off on booking anything in the cooper room till the kitchen remodel is complete. Kyle has been working on Oktoberfest and has received the new beer stein, beer tickets, is continuing to send out sponsor letter and has booked the entertainment. He reported our next event is Pumpkin Carve on October 27, and upcoming meetings include Board of Directors, Facility AdHOC meeting and Good Morning Breakfast.

Athletic Coordinator: Dodie Carlson

Dodie reported she is finishing up summer adult softball next week with a break till the 1st week of October then fall adult softball will start. She stated that she and BYB would like to thank the GM and the Board of Directors for the lighting Improvement down at the park, the concrete to field #1 and all the hazards being fixed.

Maintenance Foreman: Frank Flores

Frank reported maintenance is preparing for Oktoberfest, he has the fire crews coming in for tree trimming, setting up the tent, install the new dance floor and move hay. He stated that due to construction they have had a lot of irrigation repairs this month, and reported that the ADA path of travel to field 1R was in poured, all broken or lifted sidewalks have been repaired, the stump in the quad has been removed, LED lighting has been added to the maintenance yard, Thunder Alley, and ETI building and parking lot. He stated renovation on the NCC Kitchen started 9/5/2018, and renovations for the maintenance restrooms started 8/2018.

General Manager: Duane Burk

Duane reported that there are a lot of things going on at the District right now with remodel and construction. he has a lot of meetings he has been attending went to collaborative and got a lot of good information out of that meeting, have had mutable meetings regarding Bogart and it is moving at rapid place, presented at the Water District meeting regarding Bogart, and meet with Joe from BBK who has assigned Jeramiah Lee to do the negotiations. Duane suggest the Board consider doing a grand opening at Noble Creek Community Center for CDBG Project and inviting the retiring Supervisor Marion Ashley and present him something he could use for all the support he has given us thru the years. Duane wanted to share with everyone that Pass Water is increases the water costs, which will impact future budgets.

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 @ 6:30 pm
- BCVRPD Board Meeting Schedule, NCCC
October 10, 2018, November 14, 2018 & December 12, 2018

5.2. Upcoming Holidays

Monday November 12, 2018 – Veteran’s Day, Observed
Thursday and Friday November 22 & 23, 2018 Thanksgiving
Monday and Tuesday December 24 & 25, 2018 Christmas
Monday December 31, 2018 New Years Eve

5.3. Events

Oktoberfest - September 21-23, 2018

Pumpkin Carve – October 27, 2018
Winterfest – November 30 to December 1, 2018

DIRECTORS MATTERS/COMMITTEE REPORTS

Director De La Cruz:

Armando thanked the staff and Board for their hard work and on behalf of him and his family would like to thank everyone for the use of the copper room and looking forward to Oktoberfest.

Director Ward:

Denise reported she wasn't here last month and welcomed Kyle, wanted to thank the staff everything looks great and running smoothly. Projects going on are looking beautiful. She reported she went to the Collaborative Agency Committee Meeting on September 5, 2018, there is a lot going on in that committee the city/school reported they have started active shooter training. Water District reported there will be a 20-30% increase starting January 2019, the Unified School District reported they had a ribbon cutting for Starlight Elementary and they are already 99% capacity and touch on a more items from the meeting, next meeting is November 7th. She also attended the Bogart meeting and learned a lot and was happy to be there.

Treasurer Diercks

Chris congratulated Denise on Chairman Position on the Collaborative Agency Committee. He wanted to thank the staff keep up the hard work and let's have a great Oktoberfest.

Vice Chair/Secretary Hughes

Dan talk about when he first came on the board and how we started building relationships around the community and he can see that hard work these past years have paid off and are working in our favor. He thinks Collaborative is a great way to see where all the different governments discuss what they have going on and they can help each other. He is looking forward for Bogart and how they want the District to go Regional. Dan talked about how 30 years ago this park was different then what it is now a lot of people don't know what we do here at Noble Creek. Seeing all the things getting done around here is because we have a good Board and good staff that can see what the Boards visions are and get them done without question.

Chairman Flores:

John stated he agrees with Dan and this process has been a long time coming, he said there is one common thread in all that is getting done here and it started with the hiring of GM Duane Burk, all the stuff he has completed and all the effort and knowledge he puts in to completing the tasks.

6. ADJOURNMENT:

Motion was made to adjourn the meeting at 6:40pm.

Beaumont Cherry Valley Recreation Park District

Bank Account Balances

As of 9/30/2018

	Starting Balance	Payables	Deposits	Ending Balance	Notes/Comments
1 Bank of Hemet - Operating	\$ 13,228.99	\$ 419,214.90	\$ 544,516.85	\$ 138,530.94	
2 Bank of Hemet - Payroll Account	\$ 7,426.16	\$ 57,906.25	\$ 60,732.94	\$ 10,252.85	PR Thru 9/20/2018
3 Bank of Hemet - Project Account	\$ 118,330.31	\$ 81,101.24	\$ 72,119.20	\$ 109,348.27	
4 Bank of Hemet MM	\$ 76,401.95	\$ 60,000.00	\$ 202,232.92	\$ 218,634.87	
5 Bank of Hemet - Reserve Fund	\$ 357,088.05		\$ 5,030.00	\$ 362,118.05	
6 Bank of Hemet - Quimby/DIF	\$ 13,856.77		\$ 1.38	\$ 13,858.15	
7 Petty Cash	\$ 518.56			\$ 518.56	
8 Riverside County Fund	\$ 756,319.27	\$ 394,559.11	\$ 75,320.50	\$ 437,080.66	FY 17/18 Tax Distributions
9					
10	\$ 1,343,170.06	\$ 1,012,781.50	\$ 959,953.79	\$ 1,290,342.35	
11					
12 Bank of Hemet - Money Market	Balance	Payables	Deposits	Revised	Notes/Comments
13 All	\$ (9,625.54)	\$ 60,000.00	\$ 200,005.03	\$ 130,379.49	
14 NCM Tract# 29267	\$ 6,565.00			\$ 6,565.00	
15 Verizon Wireless Cell Tower	\$ 57,795.45		\$ 2,227.89	\$ 60,023.34	
16 BCVRPD/BYB Joint Project Fund	\$ 21,667.04			\$ 21,667.04	
17					
18 Total	\$ 76,401.95	\$ 60,000.00	\$ 202,232.92	\$ 218,634.87	
19					
20 Bank of Hemet - Project Account	Balance	Payables	Deposits	Revised	Notes/Comments
21 All	\$ (199,860.66)	\$ 49,944.78		\$ (249,805.44)	BWW CDBG Project
22 Fac Use/Bldgs	\$ 52,724.13		\$ 5,082.94	\$ 57,807.07	
23 Equestrian Arena	\$ 2,616.85		\$ 144.38	\$ 2,761.23	
24 Field Rentals (BCVRPD)	\$ 35,796.79		\$ 587.50	\$ 36,384.29	
25 Adult Softball	\$ 40,825.41	\$ 2,784.74	\$ 3,550.00	\$ 41,590.67	
26 Tournaments	\$ 158,533.82		\$ 6,130.78	\$ 164,664.60	
27 Special Events	\$ (20,559.54)	\$ 25,165.54	\$ 39,059.31	\$ (6,665.77)	
28 RV	\$ 82,685.62		\$ 4,240.00	\$ 86,925.62	
29 Field & Equipment Maintenance (Parking \$)	\$ (64,667.58)	\$ 2,786.18	\$ 12,374.29	\$ (55,079.47)	
30 Banner Sales	\$ 30,235.50	\$ 420.00	\$ 950.00	\$ 30,765.50	
31					
32 TOTAL PROJECT ACCOUNT	\$ 118,330.34	\$ 81,101.24	\$ 72,119.20	\$ 109,348.30	
33					
34 Bank of Hemet - Reserve Fund	Balance	Payables	Deposits	Ending Balance	Notes/Comments
35 Operating Reserve	\$ 230,077.96		\$ 5,030.00	\$ 235,107.96	NOT to be USED
36 Capital Reserve	\$ 234,829.38			\$ 127,010.09	Min Balance of \$50,000
37					
49 TOTAL RESERVE ACCOUNT	\$ 357,088.05	\$ -	\$ 5,030.00	\$ 362,118.05	\$ 77,010.09

Beaumont-Cherry Valley Recreation & Park District Improvement Corporation

Bank Account Balance

As of 9/30/2018

	Starting Balance	Payables	Deposits	Ending Balance	Notes/Comments
50 Bank of Hemet	\$ 2,707.23	\$ 100.00	\$ 85.00	\$ 2,692.23	

Beaumont Cherry Valley Recreation & Park District
Check Warrant
Bank of Hemet - Operating
September 2018

Type	Date	Num	Name	Memo	Amount
10005 · Bank of Hemet - Operating					
Check	09/04/2018	121700	Dan Hughes	Director Fees - August 2018	-600.00
Check	09/04/2018	RF09042018	Amazon.com	Assorted Colored Flower Crown Wreaths - Oktoberfest 2018	-31.98
Check	09/04/2018	RF09042019	Dog Waste Depot	Dog Bags - Dog Park	-430.89
Check	09/04/2018	RF09042020	Amazon.com	Bead Necklaces/Beer Necklaces - Oktoberfest 2018	-117.35
Check	09/04/2018	RF09042021	Department of Environmental Health	Department of Health - Food Permit - Oktoberfest 2018	-319.00
Check	09/04/2018	RF09042022	Department of Environmental Health	Food Permit - Health Department - Fee	-7.56
Check	09/05/2018	DB09052018	Sugoi Sushi	Business Meal - Burk, Duane & Hughes, Dan - Bogart & Shoe Policy	-46.73
Check	09/05/2018	Fee	Global Pay	Credit Card Machine - \$ Sales	-288.60
Check	09/05/2018	NSF2905Aubr	Vendor	Aubrey Anderson - Craft Vendor (NSF) Returned Check	-162.00
Check	09/06/2018	121701	John Flores	Director Fees - August 2018	-600.00
Check	09/06/2018	NL09062018	Department of Pesticide Regulations	License Renewal - Flores, Frank	-120.00
Check	09/10/2018	RF09042023	Diamond Environmental Services	Porta Potties - Oktoberfest 2018	-1,826.09
Check	09/10/2018	NL09102018	The Home Depot	NCCC Kitchen Remodel - Stove & Refrigerator	-2,948.66
Check	09/12/2018	NL09122018	Amazon.com	NCCC Kitchen Remodel - Ice Machine	-1,888.99
Check	09/12/2018	AF09122018	Forestry Suppliers, Inc	Saw Handles/Saw - Oktoberfest 2018	-351.89
Check	09/12/2018	121702	Rosemary Quirroz	Refundable Security Deposit - Quinceanera - 8/26/2018	-500.00
Check	09/12/2018	121703	St John Christian Community Church	Refundable Security Deposit - 50th Anniversary/Wedding - 8/25/2018	-500.00
Check	09/12/2018	121704	Beaumont Chamber of Commerce	Beaumont Chamber Breakfast (3) Simpson, Kyle, Law, Nancy & Ward Denise	-60.00
Check	09/12/2018	121705	Chris Diercks.	Director Fees - August/September 2018	-300.00
Bill Pmt -Check	09/12/2018	135255031	SCE (0135)	Utilities - Electric - Final for Meter at NCCC Restroom	-1.78
Check	09/12/2018	DB09122018	The Sand Trap Bar & Grill	Bus Meal - Burk, Duane & Bobby Wilson (BWW & Co.) Closing of Project	-13.72
Bill Pmt -Check	09/13/2018	121706	Acorn Technology Services	Monthly IT Service	-1,870.00
Bill Pmt -Check	09/13/2018	121707	Apex Urgent Care, Inc.	Employee Exams - Simpson, Kyle, Bennett, Jeremiah, Hershey, Stephen	-240.00
Bill Pmt -Check	09/13/2018	121708	Awards & Specialties	BCVRRPD Envelopes	-395.85
Bill Pmt -Check	09/13/2018	121709	BCVWD 8-000	Utilities - Water - Woman's Club	-54.94
Bill Pmt -Check	09/13/2018	121710	BCVWD 8-001	Utilities - Water - Park	-7,804.76
Bill Pmt -Check	09/13/2018	121711	BCVWD 8-002	Utilities - Water - Park	-7,242.73
Bill Pmt -Check	09/13/2018	121712	BCVWD 8-003	Utilities - Water - NCCC	-872.28
Bill Pmt -Check	09/13/2018	121713	Best Best & Krieger	Legal Council - Labor & Employment, Cell Tower Agreement, General	-6,885.80

**Beaumont Cherry Valley Recreation & Park District
Check Warrant
Bank of Hemet - Operating
September 2018**

Type	Date	Num	Name	Memo	Amount
Bill Pmt -Check	09/13/2018	121714	Chris Taylor's Plumbing	Repair Woman's Restroom Field #1, 2nd Stall	-125.58
Bill Pmt -Check	09/13/2018	121715	Clean Sport, Inc.	Janitorial Supplies - Park Trash Liners	-1,130.78
Bill Pmt -Check	09/13/2018	121716	CR&R 01467	Utilities - Trash - Grange	-141.38
Bill Pmt -Check	09/13/2018	121717	Diamond Environmental Services	Monthly Restroom Field #7	-114.49
Bill Pmt -Check	09/13/2018	121718	Ferrellgas	Utilities - Propane - Snack Bar	-247.19
Bill Pmt -Check	09/13/2018	121719	First Bankcard 8849	Executive Assistant Class CSUSB, Hotel CSDA Conference, CSDA Conference, Stamps, Fred Pryor	-2,800.78
Bill Pmt -Check	09/13/2018	121720	Frontier Communications	Monthly Wifi Service - NCCC, Maintenance & Woman's Club	-297.72
Bill Pmt -Check	09/13/2018	121721	G & R Refrigeration	Freezer Repair - Woman's Club	-158.66
Bill Pmt -Check	09/13/2018	121722	Inland Lighting Supplies, Inc.	LED Lighting - Equestrian Arena, Parking Lot Fields 4, 5, & 6, Parking Lots below Office	-14,408.34
Bill Pmt -Check	09/13/2018	121723	Jani-King of California, Inc	Monthly Janitorial Service	-1,285.19
Bill Pmt -Check	09/13/2018	121724	Laurie K. Malscher, CPA	CPA Service thru August 2018 (Audit & Quickbooks)	-1,033.60
Bill Pmt -Check	09/13/2018	121725	MST Backflow	Test and Certify Backflow - Grange & Woman's Club	-105.00
Bill Pmt -Check	09/13/2018	121726	Pro-Pipe & Supply	Irrigation Supplies	-399.72
Bill Pmt -Check	09/13/2018	121727	Redlands Yucaipa Rentals	Forklift Rental - Move Bleachers	-298.00
Bill Pmt -Check	09/13/2018	121728	Safety Compliance Company	Safety Meeting 8/22/2018 - Topic #102 Respiratory	-250.00
Bill Pmt -Check	09/13/2018	121729	Smith Pipe & Supply	Under Paid Previous Bill	-15.00
Bill Pmt -Check	09/13/2018	121730	Tri-Lakes Team Sportswear	Office Shirts (Kyle) & Banner for Special Events	-463.21
Bill Pmt -Check	09/13/2018	121731	UniFirst Corp	Janitorial Supplies and Uniforms	-1,138.64
Bill Pmt -Check	09/13/2018	121732	United Rentals	Boom Lift Rental - Installation of LED Lights	-1,808.16
Bill Pmt -Check	09/13/2018	121733	UNUM	Employee - Disability Insurance	-668.88
Bill Pmt -Check	09/14/2018	QMDDTVGMYP	City of Beaumont	Utilities - Sewer - NCCC & Woman's Club	-1,849.62
Check	09/14/2018	121734	St John Christian Community Church	Refundable Decorating refund for hour not used	-25.00
Bill Pmt -Check	09/14/2018	09082018	Nextiva	Monthly Telephone Service	-218.03
Bill Pmt -Check	09/14/2018	09042018	Rosalind Otero	Unfunded Health	-177.98
Bill Pmt -Check	09/14/2018	27514363037	Office Depot	Office Supplies	-271.46
Bill Pmt -Check	09/14/2018	2570009-69	SoCalGas	Utilities - Gas - Grange, NCCC & Woman's Club	-162.17
Bill Pmt -Check	09/14/2018	751611160	Verizon Wireless	Monthly Wireless Phone Service	-601.85
Bill Pmt -Check	09/14/2018	751611161	Waste Management	Utilities - Trash - NCCC, Park, Woman's Club & Concrete Bins	-5,284.63
Check	09/15/2018	DCC09152018	Wal-Mart	Sandwich Board/Signage	-102.20
Bill Pmt -Check	09/17/2018	09172018	CalPERS	Employee - Retirement	-4,241.99

Beaumont Cherry Valley Recreation & Park District
Check Warrant
Bank of Hemet - Operating
September 2018

Type	Date	Num	Name	Memo	Amount
Bill Pmt -Check	09/17/2018	09172018	CALPERS-OPEB	Accrued Liability as of June 30, 2016	-3,686.80
Check	09/18/2018	AF09182018	Harbor Freight Tools	Special Events - Mega Phone	-30.16
Check	09/18/2018	AF09182019	Big 5 Sporting Goods	Special Event - EZ-Up 10 x 10	-156.23
Check	09/18/2018	AF09182020	Big 5 Sporting Goods	Special Event - Quikshade 10 x 10 w/Blue Wall	-90.51
Check	09/18/2018	AF09182021	Big 5 Sporting Goods	Special Event - Quikshade 10 x 10 w/Blue Wall	-90.51
Check	09/19/2018	121735	Duane Burk	CSDA Conference - September 23-28, 2018 - Perdium & Mileage	-371.23
Check	09/19/2018	121736	Frank Flores	CPRS - CPSI Training - October 1 - 3, 2018 - Perdium & Mileage	-312.68
Check	09/19/2018	121737	Kyle Simpson	CRPS - CPSI Training - October 1 - 3, 2018 - Perdium & Mileage	-312.68
Check	09/20/2018	121738	Petty Cash	Petty Cash Refurbish	-174.14
Check	09/20/2018	KS09202018	Stater Bros	Pretzels - Oktoberfest 2018	-5.07
Check	09/20/2018	AF09202019	Domino's Pizza	Pizza - CDF Fire Crews Working Oktoberfest	-171.36
Check	09/20/2018	KS09202020	Stater Bros	Wine - Oktoberfest 2018	-110.12
Check	09/20/2018	DB09202018	Old Spaghetti Factory	Bus Meal - Burk, Duane & Lara, Mike - City	-25.47
Check	09/20/2018	KS09202018	Stater Bros	Danishes - Oktoberfest 2018	-31.92
Check	09/20/2018	KS09202019	Smart & Final	Wine Glasses/Napkins - Oktoberfest 2018	-55.97
Check	09/20/2018	Test10920201	Special Events	Test of Credit Card Machine at Parking deposit 9/20/18	-1.00
General Journal	09/21/2018	1073	El Mariachi Taco Shop	Transferred from Riverside County fund for future Bills & Payroll	350,000.00
Check	09/21/2018	NL09142018	Wal-Mart	Breakfast Burritos - Oktoberfest 2018	-102.46
Check	09/21/2018	DC09212019	Wal-Mart	Sandwich Boards/Signage	-86.17
General Journal	09/24/2018	1080	El Mexicali Cafe	Transfer to Operating - from Riverside County Fund	44,559.11
Check	09/24/2018	DB09242018	El Mexicali Cafe	Bus Meal - Burk, Duane, Wetter, Dean, Kalmal, Kevin GM	-57.97
General Journal	09/26/2018	1074		Transfer to Money Market for Future Bills and Payroll	-200,000.00
General Journal	09/26/2018	1078		Transfer to Reserve for Monthly Transfer	-5,000.00
General Journal	09/26/2018	1079		Transfer to Money Market for Verizon Cell Tower Payment	-2,227.89
Check	09/26/2018	NL09262018	Amazon.com	Stainless Steel Tables (Kitchen Remodel)	-359.90
Check	09/26/2018	NL09262019	Amazon.com	Stainless Steel 5 Shelf (Kitchen Remodel)	-59.25
Check	09/26/2018	NL09262020	Amazon.com	Stainless Steel 5 Shelf (Kitchen Remodel)	-59.25
Check	09/26/2018	NL09262021	Amazon.com	Coffee Maker & Shelf Liners (Kitchen Remodel)	-65.98
Check	09/28/2018	DB09282018	Renaissance Indian Wells Resort & Spa	CSDA Conference September 24 - 28, 2018 - Burk, Duane (Hotel)	-804.47
TOTAL					103,803.07

Beaumont Cherry Valley Recreation & Park District
Check Warrant
Bank of Hemet - Project
September 2018

Type	Date	Num	Name	Memo	Amount
Check	09/06/2018	4183	Chris Neal	Umpire	-150.00
Check	09/06/2018	4184	Pete Gerlach	Umpire	-120.00
Check	09/12/2018	4185	BWW & Company	NCCC Restroom ADA Accessibility Project	-35,833.13
Check	09/12/2018	4186	Grand American Builders, Inc.	NCCC Kitchen Remodel	-3,010.62
Check	09/12/2018	4187	Robert Tschornbor	Robert Tschornbor Band Deposit - Oktoberfest 2018	-500.00
Check	09/12/2018	4188	Pete Gerlach	Umpire	-120.00
Check	09/12/2018	4189	Chris Neal	Umpire	-270.00
Check	09/12/2018	4190	Donald Kennon	Umpire	-70.00
Check	09/12/2018	4191	Thomas B. Flinn	Umpire	-60.00
Check	09/12/2018	4192	Mike Aldrich	Banner Sales - August 2018	-420.00
Bill Pmt -Check	09/13/2018	4193	Beaumont Do it Best	Dance Floor - Oktoberfest 2018	-1,325.11
Bill Pmt -Check	09/13/2018	4194	BSN Sports	Slow Pitch Balls - Adult Softball	-764.74
Bill Pmt -Check	09/13/2018	4195	Cherry Valley Nursery	Fill Sand	-958.98
Bill Pmt -Check	09/13/2018	4196	Crop Production Services	Round up, Fertilizer and Soil	-1,827.20
Bill Pmt -Check	09/13/2018	4197	Diamond Environmental Services	Porta Potties - Tournament - 8/31/18 - 9/4/18	-250.80
Bill Pmt -Check	09/13/2018	4198	Record Gazette	Advertisement - Oktoberfest 2018	-255.00
Bill Pmt -Check	09/13/2018	4199	Susan Garrison	Paint Oktoberfest 2018 Signs	-50.00
Check	09/17/2018	4200	Cash	Oktoberfest 2018 - Starting Cash	-6,250.00
Check	09/18/2018	4201	Alyssa R Fuimaono	Oktoberfest - King Costume, Candy , Table Cloths, Package Tubs	-139.32
Check	09/19/2018	4202	Pete Gerlach	Umpire	-330.00
Check	09/19/2018	4203	Chris Neal	Umpire	-390.00
Check	09/19/2018	4204	Donald Kennon	Umpire	-105.00
Check	09/19/2018	4205	Thomas B. Flinn	Umpire	-60.00
Check	09/19/2018	4206	Sam De Los Angeles	Umpire	-105.00
Check	09/20/2018	4207	American Bavarian Brass Band	Oktoberfest Entertainment	-1,500.00
Check	09/20/2018	4208	Robert Tschornbor	Oktoberfest Entertainment	-1,800.00
Check	09/20/2018	4209	Grand American Builders, Inc.	NCCC Kitchen Renovation	-8,390.97
Check	09/20/2018	4210	Artwork, Paint Company	Primer, Paint, Sand - Walls, Cabinets Kitchen Remodel	-1,831.22
Check	09/24/2018	4211	Anheuser Busch	Oktoberfest 2018 - Beer	-9,454.20
Check	09/24/2018	Auto092418	Safeguard	Checks Reorder	-163.33

**Beaumont Cherry Valley Recreation & Park District
Check Warrant
Bank of Hemet - Project
September 2018**

Type	Date	Num	Name	Memo	Amount
Check	09/27/2018	4212	Pete Gerlach	Umpire - Oktoberfest Tournament	-120.00
Check	09/27/2018	4213	Chris Neal	Umpire - Oktoberfest Tournament	-120.00
TOTAL					-76,744.62

**Beaumont Cherry Valley Recreation & Park District
Check Warrant
Bank of Hemet - Money Market
September 2018**

<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>
10000 · Bank of Hemet - MM					
General Journal	09/06/2018	1069		Transfer to Payroll for PR 09/07/2018	-30,000.00
General Journal	09/20/2018	1072		Transfer to Payroll for PR 09/21/2018	-30,000.00
General Journal	09/26/2018	1074		Transferred from Operating for Future Bills and Payroll	200,000.00
General Journal	09/26/2018	1079		Transferred from Operating for Verizon Cell Tower Payment	2,227.89
				TOTAL	142,227.89

Beaumont Cherry Valley Recreation & Park District
Check Warrant
Quimby/DIF
September 2018

Type	Date	Num	Name	Memo	Amount
10020				Bank of Hemet - Quimby/DIF	

No Transactions

TOTAL

**Beaumont Cherry Valley Recreation & Park District
Check Warrant
Bank of Hemet - Reserve
September 2018**

<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	09/26/2018	1078		Transferred from Operating for Monthly Transfer	5,000.00
				TOTAL	5,000.00



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: October 10, 2018

Subject: Notice of Completion – 17/18 Noble Creek Community Center ADA Accessibility Project 5.92-17

Background and Analysis:

On October 26, 2016 the Beaumont-Cherry Valley Recreation and Park District Board authorized staff to Submit a grant application to housing and Urban Development (HUD) through Riverside County Economic Development Agency (EDA) for the Community Development Block Grant (CDBG). On July 13, 2017 EDA approved the application and the funding for \$125,000.00. On June 14, 2018 the Beaumont- Cherry Valley Recreation and Park District Board awarded the Contract to BWW & Company for \$167,999.00. On June 25, 2018 EDA submitted a Notice to Proceed. On September 10, 2018 BWW & Company finished construction.

Recommendations:

Staff recommends that the Board approve the Notice of Completion (NOC) for the Noble Creek Community Center ADA Accessibility Project #5.92-17 and have it filed with the County Recorder's Office.

Fiscal Impact:

BWW & Company total \$167,999.00

Project Total with Change Orders \$183,698.68

Riverside County EDA Funds: \$125,000.00

Fund Balance: \$58,698.68

Change orders due to unforeseen circumstances during project, all change orders cost have been approved by the Finance Committee. Percentage difference is 9%.

Respectfully Submitted,


Nancy Law
Financial Services Technician/Office Manager

1 WHEN RECORDED MAIL TO:
2

3 Beaumont Cherry Valley
4 Recreation and Park District
5 P.O. Box 490
6 Beaumont, CA. 92223
7
8

9 FREE RECORDING:
10 Exempt Pursuant to
11 Government Code §6103
12
13

14 NOTICE OF COMPLETION
15 PROJECT NO. 5.92-17 Noble Creek Community Center
16 ADA Accessibility Project
17

18
19 THIS NOTICE OF COMPLETION IS HEREBY GIVEN by the OWNER, the
20 Beaumont Cherry Valley Recreation and Park District, a California Special District, pursuant
21 to the provisions of Section 9204 of the Civil Code of the State of California, and is hereby
22 accepted by the Board of Directors of the Beaumont Cherry Valley Recreation and Park
23 District, this September 12, 2018.
24

25 That the OWNER, the Beaumont Cherry Valley Recreation and Park District, and
26 BWW & Company of Redlands, California, the contractor, entered into an agreement dated,
27 June 21, 2018, for the construction of the work of improvement referred to as Project
28 No. 5.92-17 "Noble Creek Community Center ADA Accessibility Project" completed on the
29 Property identified below.
30

31 The scope of work included, ADA retrofit of existing park restroom facilities; construction of
32 new ADA parking areas; construction of new accessible paths of travel; minor restoration
33 and repair of landscape and irrigation systems and site cleanup.

34 That the work of improvement was completed on September 10, 2018, for Project No. 5.92-
35 17

36 "Noble Creek Community Center ADA Accessibility Project" by BWW & Company.

1 The Nature of Interest was ADA Upgrades to Noble Creek Community Center.

2 (1) That the Beaumont Cherry Valley Recreation and Park District, a California
3 Special District, whose address is Beaumont Cherry Valley Recreation and Park District 390
4 W. Oak Valley Parkway, Beaumont, California 92223 is the owner of the property on which
5 the work of improvement was completed.

6 (2) That said work of improvement was performed at Parcel# 400-250-007- 390
7 W. Oak Valley Parkway, Beaumont, California 92223.

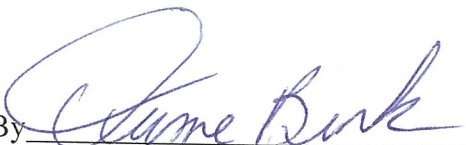
8 (3) That Performance and Payment Bonds were required for this project.

9 (4) The nature of interest in the property is fee simple ownership.

10
11 Dated: September 13, 2018

12 Beaumont Cherry Valley Recreation
13 and Park District

14
15 A California Special District

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19 By 
20 Duane Burk, General Manager
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VERIFICATION

I, _____, state that I am the Authorized Agent of the Owner identified in the foregoing Notice of Completion. I have read said Notice of Completion and know the contents thereof; the same is true of my own knowledge.

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Executed on this _____ day of _____, 20____, at Beaumont, California.

Beaumont Cherry Valley Recreation and Park District

By: _____

Its: _____



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: October 10, 2018

Employees:

We had one departed employee; Part Time Maintenance I. Total Employees are 33.

Reports:

The 2018 Biennial Notice for Conflict of Interest Codes is currently under review and is scheduled for approval at our November 14, 2018 Board meeting.

The final fiscal year 17/18 payroll report was completed and forwarded to CAPRI.

Workers Compensation Cases: None

Training:

Safety Compliance Company provided "Power Tools" safety training on September 26, 2018 in the maintenance department.

Cameron Mondello completed and received certificates for "Blood borne and Communicable Disease Training for Emergency Response Personnel" and "First Responder Awareness training" both at Crafton Hills College

Other:

1 pending accident claim – Flores, Date of Injury 8/5/2016 – Next update expected to be on January 18, 2019.

Staff holiday party is scheduled for Friday, December 14, 2018 starting at 5:00pm at the Cherry Valley Grange Hall. This year we will be having a casino night and escape room experience. Directors need to submit their "Directors Choice" for presentation at the event.

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

Respectfully Submitted,

Janet Covington, Human Resources Administrator/Clerk of the Board



Department Report

To: Board of Directors
From: Nancy Law, Financial Services Technician/Office Manager
Date: October 10, 2018

The Finance Committee meet Monday October 8, 2018 to review September 2018 Financial Reports for Fiscal Year 2018-2019.

The Monthly Financial Report consisted of the Apportionment Schedule Spreadsheet and Historical Graph, Profit & Loss, Profit & Loss Previous Year Comparison, Profit & Loss Budget vs. Actual, Trial Balance, 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 received deposits into the Riverside County Fund for August 2018 for a total of \$6,472.88 from GASB31/FY18, and September 2018 for a total of \$68,847.62 from Current Unsecured #1 in the amount of \$65,101.86, and Interest 4th Qrt Accruals in the amount of \$3,745.76.

The Finance Services Technician has transferred into the Reserve fund the \$5,000.00 monthly contribution bringing our balance to \$362,118.05.

Additional items:

- ❖ Finance has been working on Collaborative Meeting for September 5, 2018.
- ❖ Finance meet with Ed from Pondarific on building a wishing well.
- ❖ Finance attended Good Morning Beaumont Breakfast.
- ❖ Finance Complete Payroll for September 21, 2018.
- ❖ Finance has been working with Activities Coordinator on Oktoberfest.
- ❖ Finance has been working on the cash boxes for Oktoberfest.
- ❖ Finance has been working with the Auditors to wrap up the Audit.
- ❖ Finance has been working on wrapping up the CDBG Project.

Recommendations: This report is for informational purposes only.

Respectfully Submitted,



Nancy Law
Financial Services Technician/Office Manager



BEAUMONT-CHERRY VALLEY

RECREATION & PARK DISTRICT

Department Report

To: Board of Directors
From: Kyle Simpson, Activities Coordinator
Date: October 10, 2018

Facilities- We are busy with facility rentals and showing properties to potential users. Currently we are holding off on booking the Copper Room until construction is complete in the kitchen. The Grange and the Women's Club have been busy with events.

Recently held District Events-

- September 21st-23rd Oktoberfest. Oktoberfest was a success and seemed to be enjoyed by many. Everyone put in a lot of hard work and it showed. Vendors did well and we sold a lot of beer and merchandise.

Upcoming District Events-

- October 27th - Pumpkin Carve- Applications have been sent out to vendors. Currently working on getting donations from local businesses. Sending out advertisements to local papers, and social media.
- November 30th and December 1st -Winterfest- Applications have been sent out to vendors.

Community Events/Meetings

- September 14th - Good Morning Beaumont Breakfast (Chamber)

Facilities ADHOC will meet October 9th and October 23rd

Recommendations: This report is for Information purposes only.

Thank you,

Kyle Simpson
Activities Coordinator

BEAUMONT-CHERRY VALLEY RECREATION & PARK DISTRICT

Department Report

To: Chairman and Board Members
From: Dodie Carlson – Athletic Coordinator
Date: October 4, 2018

Reports:

The Fall Slow Pitch and Fast pitch season started on October 2, 2018. We have 37 teams playing over 4 nights a week. This is an increase of 16 teams over last year for the same season.

We all have the Flyers up for the Holiday Slow Pitch tournaments, Spooky Spectacular, and Toys for Tots

We held the Ocktoberfest Slow Pitch tournament on September 21, 2018. We had 5 teams playing with Hit N Miss being the winners. Our net profit for Winter Wish was \$ 110.00

Our next Slow Pitch tournament will Spooky Spectacular will be on October 26, 2018

We have all weekends booked for the remainder of the year except for 1date which is Christmas weekend. I will be working to fill that.

We would like to thank the Board of Directors and General Manager for all the lighting upgrades in the park.

Other: Thank you very much for allowing BYB to play in a great park in our community.

Recommendations:

This report is for Informational purposes only.

Respectfully Submitted,

Dodie Carlson

**Dodie Carlson
Athletic Coordinator**

Beaumont-Cherry Valley Recreation & Park District
Department Report

Maintenance

To: Chairman and Board Members
From: Frank Flores, Maintenance Foreman
Date: September 2018
Subject: Irrigation Repairs/LED Lights Field 1 Parking Lot/CDF/Oktoberfest 2018

Background and Analysis:

The maintenance department has been involved in all of the following:

- ❖ *NCCC kitchen renovations.*
- ❖ *LED lighting was added to the field 1 parking lot.*
- ❖ *CDF assisted with the setup and tear down of Oktoberfest.*
- ❖ *Multiple irrigation repairs throughout the district.*
- ❖ *Maintenance set up for Oktoberfest 2018.*
- ❖ *Lacquered new dance floor.*

Fiscal Impact:

Please refer to the Finance Department.

Recommendations:

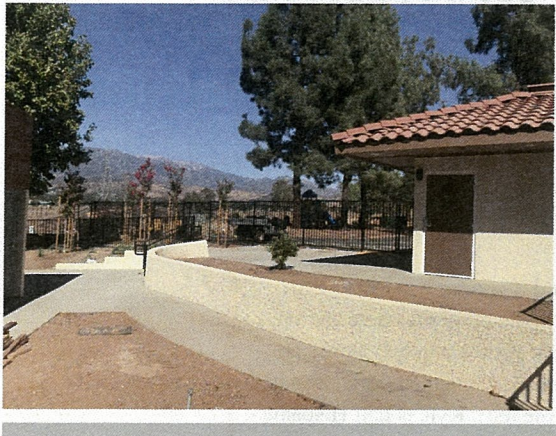
*The Maintenance Department has no recommendations at this time.
For informational purposes only.*

Thank you,

Frank Flores

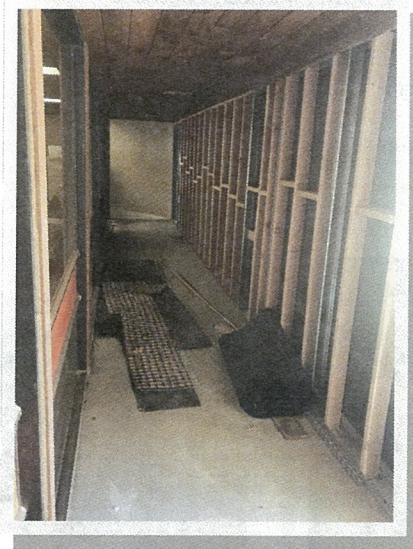


Pardon Our Dust! — Noble Creek Community Center Renovations

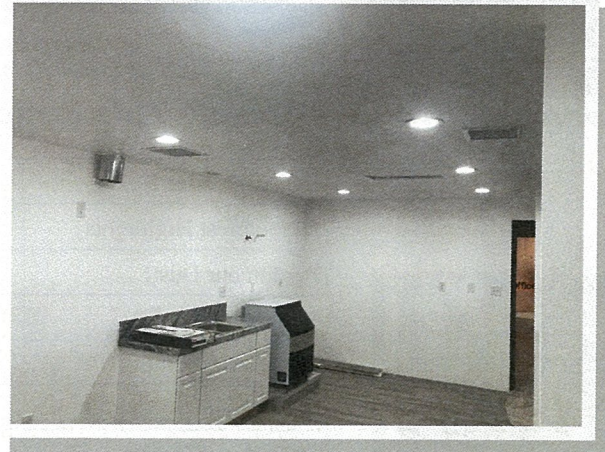
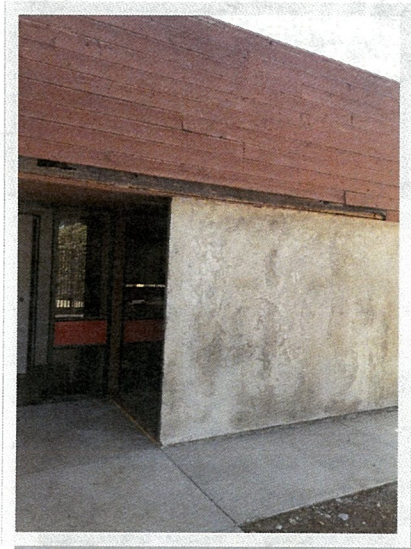


ALL BRIDES WELCOME!

We will now be able to offer our Brides there very own Bridal suite with air conditioning and a restroom! So convenient and helpful to make every brides day just a little bit easier!



Our newest add-on for extra storage! This new storage will be used for our human resources and office managers department on one end and the other will be for our event chairs!



Our brand new kitchen! All of our cabinets were knocked out along with the appliances. We've had a wall extended to a 90 degree angle. Our new ice machine is now in next to our new sink. We will soon be installing our new refrigerator with a few more updated items!



Healthy Corner

Crockpot Mexican Quinoa Tacos



Instructions

Rinse the quinoa in a fine mesh sieve to remove bitter saponin coating.

In a large crockpot (I use a 6 quart crockpot), add in the quinoa, chicken stock (vegetable broth to keep vegetarian), drained and rinsed black beans, undrained diced tomatoes in tomato juice, enchilada sauce, drained corn, and packet taco seasoning (or homemade taco seasoning).

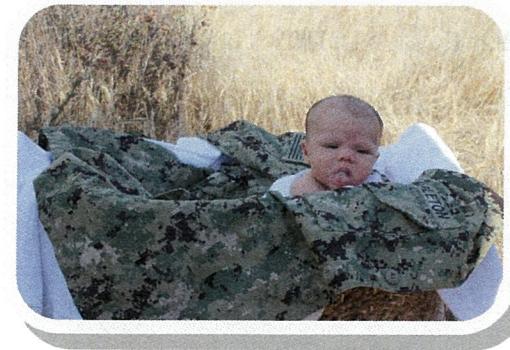
Stir. Cover and cook on high 2.5 hours to 4 hours depending on the heat of your slow cooker.

Important notes with cooking quinoa in slow cooker: slow cookers cook at different temperatures! You'll want to watch this carefully if you have a slow cooker that runs hot so the quinoa doesn't get mushy. This recipe doesn't work on low because quinoa will get mushy when cooked on low for long time periods.

When quinoa is cooked through, serve on corn or flour tortillas and top with your desired toppings.

Garnish with a squeeze of fresh lime, cilantro, a diced avocado, and lots of queso fresco cheese!

What's Happening???



Welcome to the World , Kaylee Thornton's new baby boy!

Kaiden Sawyer John Stapleton

Born: July, 2 2018

Time: 2:48am

Weight: 7lb 7oz

Coming in November...

Congratulations to Alainah on her baby boy! This is such a wonderful time for your family and we hope that motherhood is filled with lots of fun, love, and cuddles.



Please give any suggestions you may have to me for the next issue of your "Employee Newsletter".

-Janet

Calendar of Events

Pumpkin Carve

October 27

Winterfest

November 30

December 1

Holiday Party

December 14

Holidays

Veterans Day

November 12

Thanksgiving

November 22 & 23

Christmas

December 24 & 25

New Years Eve

December 31

Employee Birthdays

Jessica Warrick—October 5

Sam Valdivia—October 30

Alainah Ortiz - November 5

Alyssa Fuimaono—November 7

Aaron Morris —December 27

Justin Necochea—December 28



Human Resources Corner

Board Elections

Chairman-John Flores

Vice Chairman-Dan Hughes

Treasurer-Chris Diercks

Director—Denise Ward

WELCOME! Director—Armando De La Cruz

Hot Company News

Staff Holiday Party

December 14, 2018

Congratulations to

Cameron Mondello for completing Bloodborne and Communicable Disease Training for Emergency Response Personnel and First Responder Awareness training at Crafton Hills College!

Your Trash - My Treasure

Have something your not using but someone else may want?

List it here.

For Sell (or free)

- Treadmill for sale \$200.00

-See Janet



Beaumont-Cherry Valley Recreation & Park District

Employee Newsletter

October 10, 2018



Everyone meet Kyle!

Kyle joined us in July and if you have not gotten to know him in these last couple of months here are a few facts about Kyle Simpson! Kyle's parents' names are Steve and Debbie, he has a sister named Cara (who is featured in the photo to the left). Kyle is half Hispanic and half Northern European. He attended Hemet high school then furthered his education at Regis University, MSJC, and Chico State. Kyle enjoys long walks on the beach, mountain biking, hiking, and brewery tours.

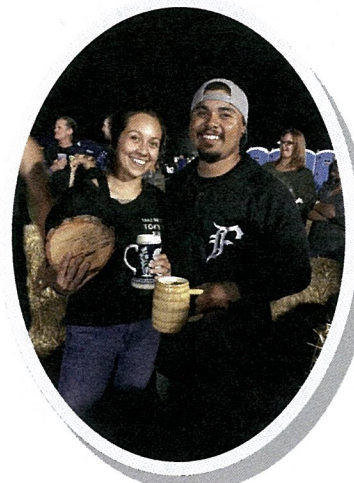
Favorite Food: Prime Rib

Favorite Beer: Belching Beaver Mexican Chocolate Peanut Butter Stout

Favorite Baseball Team: Los Angeles Angels

Favorite Football Team: Detroit Lions

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Inside This Issue

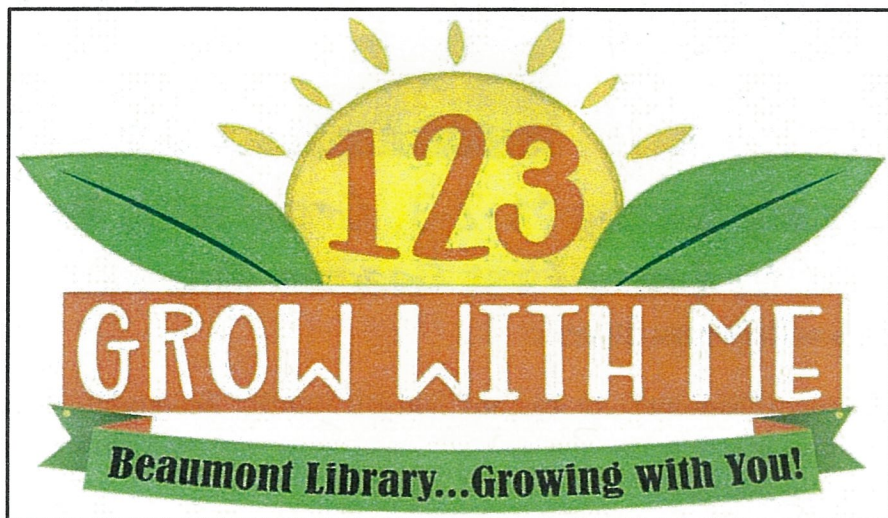
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"1-2-3, Grow with Me!" library cards and lanyards that will be given out to each of the students when they get back to their school.

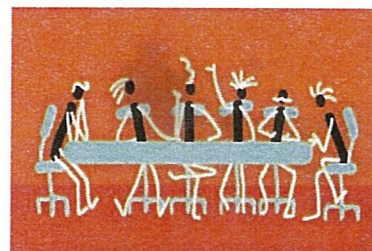
The new cards are fine-free and fee-free. Parents and caregivers will only need to bring their child into the Library to activate the card. Parents/caregivers will, however, have final say if they want to deny card use or to sign students up for a regular children's card in lieu of the "1-2-3" card.

Funding for the "1-2-3, Grow with Me!" card program comes through the California State Library's Student Success Initiative. The library's pilot project continues through the 2020-21 school year and could become a permanent part of library operations if successful.

For more information on how the "1-2-3" card works, see below.



How 1-2-3 Card Works: With the card, students will be able to check out only children's books and no more than three at a time. There will be no fine or fee for books that are not returned, but one less checkout will be allowed for each book not returned. The cards will expire in three years—at which time the students, with permission of a parent/guardian, can sign-up for a "regular" library card.



"How to Manage a Meeting, Before the Meeting Manages You"
on Sunday, October 28, from 2 to 4 p.m. presented by Rev. Bill Dunn, of St. Stephen's Episcopal Church, here at the library.

Attend a Family History Series Workshop this Fall at Beaumont Library:

"Genealogy for Beginners"

Sunday, September 23, at 2 p.m.

"Family Trees for Teens"

Tuesday, October 16,
at 4 p.m.

"Genealogy 201"

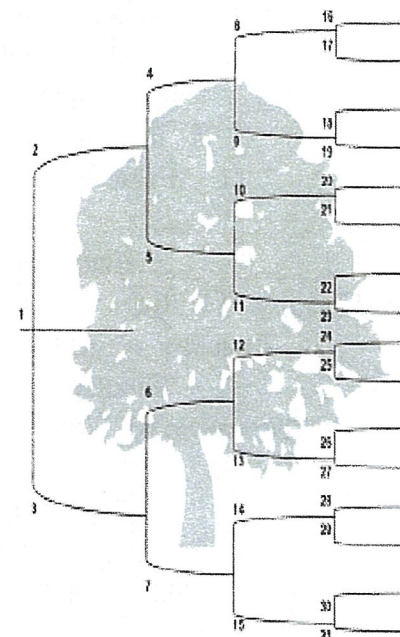
Tuesday, October 9,
at 2 p.m.

"ABC's of Genealogical DNA"

Tuesday, October 23,
at 2 p.m.

"Genealogy Show & Tell / Q & A"

Tuesday, Nov. 13,
at 2 p.m.



Sign Up for Library Newsletter or Notices

To receive the newsletter automatically via email, please write to info@bld.lib.ca.us and you can request notices on programs for children, or teens and adults, through the same address.

Beaumont Library District

125 East Eighth Street
Beaumont, CA 92223
951-845-1357
bld.lib.ca.us

Library Hours

Sunday—1 to 6 p.m.
Monday—10 a.m. to 6 p.m.
Tuesday—10 a.m. to 8 p.m.
Wednesday—CLOSED
Thursday—10 a.m. to 8 p.m.
Friday—10 a.m. to 6 p.m.
Saturday—10 a.m. to 6 p.m.

Bookmobile Stops

Monday—11:30 to 12:30, Chatigny Community Center
Tuesday—2:30 to 4, Beaumont Sports Park
Friday—8:30 to 10, Petco
Saturday—9 to 10, Trevino Park; 10-Noon Nicklaus Park

Board of Trustees

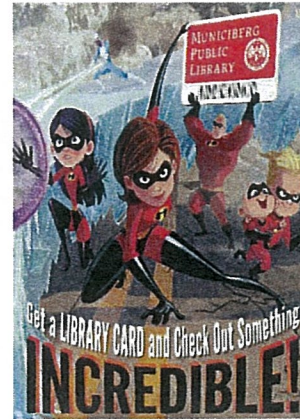
Cynthia Carr, President
Margaret Coleman, Secretary
Bret Mahoney
Steve Perry

Director

Luren E. Dickinson



INCREDIBLE!
It is "National Library Card Sign-Up Month" at Beaumont Library.



BEAUMONT LIBRARY DISTRICT

a California Special District,
independent of both city and county
government, providing library services
to Beaumont and Cherry Valley



September 2018

Library Giving "1-2-3, Grow with Me!" Card to Every First Grader This Month

by Luren Dickinson, Director

In honor of "National Library Card Sign-Up Month," Beaumont Library is giving every first grader a special "1-2-3, Grow with Me!" library card during September.

Through a partnership with Beaumont Unified School District, all students in the first grade will be taken on a field trip to the Library, classroom by classroom. Each teacher will receive a cloth bag with a hardbound children's book for that class, along with specially made

(continued on next page)