



**BEAUMONT CHERRY VALLEY RECREATION & PARK DISTRICT
REGULAR MEETING OF THE BOARD OF DIRECTORS
Wednesday, September 11, 2019
390 W. Oak Valley Parkway Beaumont, CA 92223**

AGENDA

www.bcvparks.com

DISTRICT CLOSED SESSION – None.

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

WORKSHOP SESSION: None.

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

Roll Call:

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

Invocation: Pastor Henry Lundy

Pledge of Allegiance:

Presentations:

PARS

GovInvest

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

- 1. PUBLIC COMMENT:** 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 August 14, 2019
 - 2.2 Bank Balances August 2019
 - 2.3 Warrants for August 2019
- 3. ACTION ITEMS/BIDS & PUBLIC HEARING/REQUESTS:** (Includes Committee Reports)
 - 3.1 Approval of Final Fiscal Year 17/18 Audit

3.2 Authorize for Submittal of Community Development Block Grant Application 2020/2021.

3.3 Approval of Fiscal Year 18/19 Gann Appropriations Limit

3.4 Approval of the Roll Forward Valuation dated August 21, 2019

3.5 Approval to fund Long Term Unfunded Liabilities

3.6 Approval of Notice of Completion, Bogart Park Water Tank

3.7 Approval of Bogart Park Water Line Replacement

3.8 Acceptance of Ownership of four (4) "Welcome to Cherry Valley" Signs Donated from the Cherry Valley Chamber

4. DEPARTMENT REPORTS:

Human Resources Administrator/Clerk of the Board: Janet Covington

Financial Services Technician/Office Manager: Nancy Law

Activities Coordinator: Kyle Simpson

Athletic Coordinator: Dodie Carlson

Maintenance Foreman: Frank Flores

Maintenance Foreman: Aaron Morris

General Manager: Duane Burk

5. CALENDAR OF EVENTS:

5.1 Committee Meetings

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

October 9, 2019

November 13, 2019

December 11, 2019

5.2. Upcoming Holidays

Monday, November 11, 2019 Veteran's Day

Thursday & Friday, November 28 & 29, 2019 Thanksgiving

Tuesday & Wednesday, December 24 & 25, 2019 Christmas

Tuesday, December 31, 2019 New Year's Eve

5.3. Events

Oktoberfest, September 20-22, 2019

DIRECTORS MATTERS/COMMITTEE REPORTS

6. ADJOURNMENT:

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

DECLARATION OF POSTING: I declare under penalty of perjury, that I am employed by the Beaumont-Cherry Valley Recreation and Park District and the foregoing agenda was posted at the District office and web site September 6, 2019



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



**BEAUMONT CHERRY VALLEY RECREATION & PARK DISTRICT
REGULAR MEETING OF THE BOARD OF DIRECTORS
Wednesday, August 14, 2019**

MINUTES

DISTRICT CLOSED SESSION – None.

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

WORKSHOP SESSION: None.

REGULAR SESSION: Regular Session to Begin at 5:03 pm

The meeting was opened in remembrance of Stella Parks and California Highway Patrol officer Andre Moye Jr.

Roll Call:

Director De La Cruz X Director Ward X Treasurer Diercks X

Vice-Chair/Secretary Flores X Chairman Hughes X

Legal Counsel of Best, Best & Krieger Albert Maldonado attended

Presentations:

Bogart Park, General Manager

Duane Burk, General Manager presented a slide show of the improvements that have been made in Bogart Park since acquiring it in January. He showed all three restroom septic systems that had failed and the septic system and leach field repairs that were made. He stated the County had never pumped or serviced the septic system in eighty years at the middle restroom. The electrical system in the Boy Scout area had to be replaced. He said the well needed repairs. It was pumping about nine gallons per minute. They repaired the well and after the repairs were completed, it pumped about 80 gallons per minute. After the repair, the tank was filled with water and then the tank breached. The repairs are almost complete at a cost of about \$84,000.00. He said there were thirty-six dead trees and twenty-six existing stumps that were taken out. The eucalyptus trees were lowered about seventeen feet. The fire crews did a lot of work on debris cleanup and it cost approximately \$24,000.00 for the work on the trees. The entrance to the park has been paved and the kiosk has been updated. He plans to put in speed bumps and signs to slow down. The future projects will be irrigation and the pond bringing it back to its original footprint. We have spent about \$150,000.00 on projects.

He reported he has been in touch with MBS who will be completing a fee study.

Clayton Rutherford Trail

Duane gave a presentation regarding a public request he received asking to name a trail in Bogart Park after Clayton Rutherford.

Robert Wenzel, son-in-law of Clayton Rutherford explained his letter and gave information of Mr. Rutherford's history in the community. He explained how Mr. Rutherford enjoyed Bogart Park, dancing and riding horses in the mountains. He rode the trails in Bogart Park for many years and feels it is fitting that a trail would be named honoring Mr. Rutherford.

Mrs. Wenzel spoke about her father's background and how the community would call on him for his knowledge of the history of the pass area and his wisdom of the lands. She pointed out that Mr. Rutherford was getting ready for a ride in Bogart Park, and on his way, he was thrown from his horse and hit his head, which resulted in his death. She expressed her appreciation for the consideration of naming the trail after her father.

Duane said he received about 10 – 12 positive emails for naming the trail and one negative email. Duane said the evening before his death Mr. Rutherford was at Winterfest, line dancing. He indicated presently that there is not a line item in the budget but asked for input from the board and to consider establishing a process and policy for naming trails in Bogart similar to the Memorial wall. Director De La Cruz indicated in the letter, the family had offered to help fund naming the trail.

PARS, Informational

The General Manager gave a short presentation on Public Agency Retirement Services (PARS). PARS is an investment company whom you would deposit funds into and those funds could only be utilized for the District's retirement obligations. Duane said PARS has investing strategies that differ from CalPERS and he explained that any interest shortcomings earned through CalPERS or if the economy took a downturn, the funds in PARS could be used to pay the obligations instead of the general fund. He attended a webinar meeting with GovInvest. GovInvest is a company that would set up a computer model accessible to staff offering an overview of our unfunded liabilities. Duane asked for direction from the board on moving forward in a plan to pay down our unfunded liabilities. He has reviewed it with legal counsel. He indicated that with moving forward in a plan, one of his goals would be to bring a resolution to the board stating that any modifications to the resolution could only be made by a unanimous decision of the board. Staff will bring forward a recommendation. Chairman Hughes said we need to find a way to pay the debt down and get rid of it. He would like to see the five or ten-year program and have finance committee study it and bring back a recommendation. He said it shows we are being responsible in paying down our debt. Treasures Diercks agreed. Denise agreed to move forward paying off the unfunded liability. Duane said he would have two presentations at the next board meeting from PARS and GovInvest.

Invocation: Pastor Marc Hargett gave the invocation

Pledge of Allegiance: Treasurer Diercks led the pledge of allegiance

Adjustments to Agenda: None

PUBLIC COMMENT:

Pete Ortiz spoke about the fees at Bogart Park. He asked to consider a decrease in the annual pass fee because it seems high compared to his annual pass for the National Park passes.

Laurie McLaughlin 4th generation of Beaumont spoke representing the San Gorgonio Pass Historical Society. She expressed her thanks for the ongoing support of the group. She gave an update of the events they have been involved in and said the museum in the Woman's Club building was refreshed in October 2018 and reopened for regular hours the first Saturday of each month, before, during and after each of their meetings, during the Woman's club meetings and during Cast performance intermissions. She said they are currently working on a project categorizing newspapers digitally that date back to 1905. They have a Facebook page with lots of information and hopes to see the Directors at their events.

Mike Lara spoke on behalf of the City of Beaumont and the City Council. He thanked the District for its support for the Fourth of July fireworks for the last three years and looks forward to continued collaborative projects. He gifted a Cherry Tree and card in appreciation for the Districts support.

1. CONENT CALENDAR:

- 2.1 Minutes of July 17, 2019
- 2.2 Bank Balances July 2019
- 2.3 Warrants for July 2019

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

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 Flores: Aye

Chairman Hughes: Aye

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

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

- 3.1 First Draft Fiscal Year 17/18 Audit

General Manager, Duane Burk said the finance committee reviewed the draft. The final version will be brought back at a later date.

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

Motion was made to accept item 3.1 as presented

Initial Motion: Treasurer Diercks

Second: Director De La Cruz

Result of Motion: Carried 5-0

Director De La Cruz: Aye

Director Ward: Aye

Treasurer Diercks: Aye

Vice Chair/Secretary Flores: Aye

Chairman Hughes: Aye

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

Dodie Carlson spoke about how the Winterwish process and selection works. The General Manager suggested a board member deliver the gifts to the chamber with Dodie.

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

Motion was made to accept item 3.2 designating the proceeds from Spooky Spectacular and the Oktoberfest Tournament to a Winter Wish Family in the amount up to \$750.00.

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 Flores: Aye

Chairman Hughes: Aye

3. DEPARTMENT REPORTS:

Human Resources Administrator/Clerk of the Board: Janet Covington

- Janet reported we hired two Special Project Associates. One will help in the finance department and one will organize our storage containers. We hired one casual recreation assistant primarily for weekends. Michael Aldrich was promoted to full time maintenance I. We have 29 employees.
- Forms 470's were submitted for Board of Directors.
- The Social Security Administration Annual Information Request was sent to CalPERS
- We had one new workers comp case, July 22, 2019. Total cases: 1.
- The Safety Compliance Company provided "Golf Cart Safety" training on July 17.
- Employees attended a review of the revised employee handbook July 23.
- The State of the City Luncheon is Thursday, August 15, 2019, 11:00 am at Four Seasons. We have eight registered to attend.
- The annual staff picnic was held at Bogart Park and it was hot but well attended.
- Jesse Camacho was selected June's employee of the month. We played four rounds of wheel of fortune. The July employee of the month will be celebrated on August 17 at the ball fields. The maintenance department will host an employee field competition with lunch that day. All directors are welcomed to join.
- Janet asked for suggestions for this year's Holiday Party.
- Stella Parks funeral is Monday, August 19 2:00pm. The District is sending a beautiful arrangement to the service.
- Will not be in attendance at the September Board meeting

Financial Services Technician/Office Manager: Nancy Law

- Nancy reported the Finance Committee meet to review July 2019 Financial Reports for Fiscal Year 2019-2020.
- The Financial Services Technician has not received deposits into the Riverside County Fund for July 2019 as of yet.
- She requested RDA from the County.
- The Finance Services Technician has transferred into the Reserve fund the \$5,000.00 monthly contribution for June 2019 bringing our balance to \$355,013.19.
- Finance has been working on the gate at Bogart. The new kiosk has been installed and we are getting a receipt system. The gate arm is expected to be installed 8/8/2019.
- Finance attending a webinar with Aaron and Kyle on Benefits of a Strong Safety Committee.
- Finance has been working with staff on a "no burn" policy for Bogart.

Activities Coordinator: Kyle Simpson

- Kyle reported the facility rentals have been picking up for the fall season.
- He is in the process of working with two new contract instructors. One is a baking class for children at the Woman's Club and the other is a candle making class at Noble Creek.
- He is working on Oktoberfest. He is working on vendors, licensing and entertainment. The signs will be out thirty days prior to the event. He said Anheuser Busch has committed to a sponsorship again. He has 16 vendors. He has been ordering mugs, prizes, tickets and restrooms. He asked the directors to commit to pouring beer on

Friday. The Lions club will pour on Saturday and Beaumont Youth Baseball will pour on Sunday.

- Christian Linnemann is scheduled to be the Burgermeister
- He received one application for King, Nathan Stine.
- Kyle attended the facilities ad hoc and will be attending the State of the City. Chairman Hughes asked for an invite be sent to the City to see if they can pour.

Athletic Coordinator: Dodie Carlson

- Dodie reported Summer Slow Pitch season has started. We have 28 teams for the summer season, which is down five teams from last year. That is not too bad considering we lost both Fast pitch and Slow-pitch on Friday nights.
- The ball field calendar is an ongoing work in progress. We are 80% booked full thru January of 2020. All users are excited to hear of the improvements that will be taking place on the fields.
- She is working on getting flyers made for the Spooky Spectacular, Oktoberfest tournaments, the canned food drive and the Toys for Tots.
- Dodie thanked the Board of Directors and General Manager for all the improvements to the park and she is really looking forward for the upcoming upgrades.
- BYB All-Stars have concluded for the 2019 season. BYB's Fall Ball season will start Sept. 3. 2019. They have about 75% more signups for the first weekend compared to previous other years.

Maintenance Foreman: Frank Flores

Frank reported they have been super busy in regards to safety.

- The trees located in the playground have been trimmed
- The first aid boxes in the buildings have been restocked
- He and Aaron attended a Sports Turf Managers Association workshop that included a speaker on topics such as infield mix quality and warm season turf grass management. There were multiple vendors that had hands on demonstrations such as Tore, Rain Bird, Hunter and John Deere. He thanked the District for his attendance.
- Bogart Park is progressing forward towards the standard that the District maintains its facilities. CDF, Mark Weaver, Superior Tank and staff have made their presence noticeable in the month of July
- The District staff party was fun for him and his daughter and thanked the District for putting on these events on for the staff.
- Mike Aldrich was promoted to full time
- The employee handbook was reviewed
- Productive Parks has been implemented
- Weed abatement/spraying herbicides in the RV dry campsites and the Oktoberfest parking lot.
- Superior Tank resumed work on the water tank at Bogart
- Weaver Grading did work at the Day Use areas in Bogart for firebreaks.
- Repaved the asphalt by the Bogart Kiosk
- CDF worked ten days with multiple crews working on tree trimming an brush
- Weed abatement and sprayed herbicide at Bogart Park on Candlelight trail, the equestrian area, Creekside camping area, the road up to the water tank and the back entrance road from Winesap.
- The snack bar was broken into and the cash register was stolen.

Maintenance Foreman: Aaron Morris

Aaron reported this last month has been a very busy and educational month for the field maintenance crew.

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

General Manager: Duane Burk

Duane said he is looking forward to the competition on Saturday. He said the intent of our events such as this Saturday's competition, the annual holiday party, picnic and monthly employee recognitions is to be fun and positive and help with retention. He said Bogart has been a huge task and everyone is doing a great job. Duane reported he and Nancy attended a conference in Sacramento on Transparency offered through CSDA and they both received certificates. He would like the board's endorsement and support on achieving awards such as transparency. The logo could then go on Districts letterhead, envelopes, social media, web site, etc. He is going to commit to the special district administrators yearlong class. Janet already has it. There are four achievements as a whole. He would like the Board to participate. He is working on getting Chris's certificate from the conference he attended. Duane introduced Sue Feenstra who was appointed by Supervisor Jeff Hewitt, Fifth District to the San Geronio Municipal Advisory Council (MAC). She said the group meets bi-monthly at the San Geronio Water agency. He said he gave a presentation regarding Bogart. He attended the Cherry Valley Acres and Neighbors meeting with not a lot to report from that meeting. He said it saddens him the plaque was not installed and dedicated before Stella's passing. The MAC meeting had Commander Mike Alvarez of the California Highway Patrol speak. He said they did some speed surveys in Cherry Valley, they are going to be doing it again, and they have zero tolerance. Duane attended the engineering committee meeting for the Water District and one of things they spoke about was water prices going up. He is working with the Water District for anticipating water increases and said we will start seeing more DG than grass in the park for reducing our water footprint.

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. August meeting will be held the second Thursday. August 8, 2019 @ 5:00pm
- Facility Use Ad Hoc- Second & Fourth Tuesday Monthly @ 5:30 pm
- BCVRPD Board Meeting Schedule, NCCC
 - September 11, 2019
 - October 9, 2019
 - November 13, 2019

5.2. Upcoming Holidays

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

5.3. Events

Oktoberfest, September 20-22, 2019

DIRECTORS MATTERS/COMMITTEE REPORTS

Director De La Cruz:

Armando thanked the staff, Chairman and board members for their continuous hard work and dedication. He met with Duane to see the improvements going on at Noble Creek Park and Bogart Park and he is happy with all the improvements being made. He said his family had a nice time at the BBQ. He really likes the way Bogart is looking with the trees trimmed. He is looking forward to Oktoberfest and all the beautifications going on throughout the park.

Director Ward:

Denise congratulated and thanked the staff and Duane. She said it is evident of all the hard work being done, every day. She said she appreciates Aaron's enthusiasm and it's nice to see the progress and education everyone has received. She congratulated Dodie on the birth of her grandson. She said Bogart is beautiful. Truck Works had their picnic there a few weeks ago and it was really nice and clean. She apologized for being late to the Districts company picnic. She said the collaborative agency meetings resume September 4.

Treasurer Diercks:

Chris wanted to express that everyone is doing a great job and everything looks great. He said he knows Bogart has been a lot of hard work for everyone but it is really coming around. He thanked everyone for all their hard work.

Vice Chair/Secretary Flores:

John said he appreciates the legwork at Bogart. He looks forward to seeing the Clayton Rutherford trail. He said it is night and day from when he started on the board with the way staff operates and it is a testament to Duane's leadership. He appreciates everyone.

Chairman Hughes:

Dan said he felt the picnic was great and the shade made it nice. He reported the foundation made about \$8000.00 on the golf tournament. They are setting a date set for next year and because this one being sold out, they will work with Morongo to use both courses next year. He said Bogart is looking good and there is still a lot of work to do. He stated we are working with other agencies such as the City and County. He said he might not be attending the next board meeting due to surgery.

6. ADJOURNMENT:

The meeting adjourned in remembrance of Stella Parks and California Highway Patrol officer Andre Moya Jr.

Director Ward made a motion to adjourn the meeting. Second by Chairman Hughes. The meeting was adjourned 7:12 pm.

Beaumont Cherry Valley Recreation Park District

Bank Account Balances

As of 8/30/2019

	Starting Balance	Payables	Deposits	Ending Balance	Notes/Comments
1 Bank of Hemet - Operating	\$ 168,224.78	\$ 302,123.16	\$ 179,924.70	\$ 46,026.32	
2 Bank of Hemet - Payroll Account	\$ 1,791.02	\$ 65,284.35	\$ 70,000.00	\$ 6,506.67	PR Thru 7/12/2019
3 Bank of Hemet - Project Account	\$ 57,644.62	\$ 13,059.28		\$ 44,585.34	
4 Bank of Hemet - Bogart	\$ 18,658.83	\$ 20,491.71	\$ 101,422.58	\$ 99,589.70	
5 Bank of Hemet MM	\$ 7,581.19		\$ 1.03	\$ 7,582.22	
6 Bank of Hemet - Reserve Fund	\$ 355,013.19		\$ 5,022.80	\$ 360,035.99	
7 Bank of Hemet - Quimby/DIF	\$ 331,801.74		\$ 62,072.61	\$ 393,874.35	
8 Petty Cash	\$ 500.00			\$ 500.00	
9 Riverside County Fund	\$ 537,820.46	\$ 82,494.09	\$ 3,696.68	\$ 459,023.05	FY 18/19 Tax Distributions
10					
11	\$ 1,479,035.83	\$ 483,452.59	\$ 422,140.40	\$ 1,417,723.64	
12					
13 Bank of Hemet - Reserve Fund	Balance	Payables	Deposits	Ending Balance	Notes/Comments
14 Operating Reserve	\$ 285,237.99		\$ 5,000.00	\$ 290,237.99	NOT to be USED
15 Capital Reserve	\$ 69,775.20		\$ 22.80	\$ 69,798.00	Min Balance of \$50,000
16					
17 TOTAL RESERVE ACCOUNT	\$ 355,013.19	\$ -	\$ 5,022.80	\$ 360,035.99	\$ 19,798.00

Beaumont-Cherry Valley Recreation & Park District Improvement Corporation

Bank Account Balance

As of 8/30/2018

	Starting Balance	Payables	Deposits	Ending Balance	Notes/Comments
18 Bank of Hemet	\$ 240,697.60		\$ 10,000.00	\$ 250,697.60	CID Grant

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

Type	Date	Num	Name	Memo	Amount
10005 - Bank of Hemet - Operating					
Check	08/01/2019	122367	Dan Hughes	Director Fees - July 2019	-600.00
Check	08/01/2019	122368	Jose Garcia	Refund - RV Site #13 - 1 night stay	-35.00
Check	08/01/2019	DB08012019	SiriusXM Radio	Traverse XM Radio 6 Month - End Date: 02/01/2020	-60.69
Check	08/02/2019	122369	AP Rentals	Staff Family Picnic - 8/3/2019 - Waterslide/Ice Machine	-200.00
Check	08/02/2019	122370	Noah Valdivia	Employee Safety Footwear Reimbursement	-100.00
Check	08/02/2019	122371	Duane Burk	Perdium - Online Compliance and Transparency - 8/6/2019	-132.00
Check	08/02/2019	122372	Nancy Law	Perdium - Online Compliance and Transparency - 8/6/2019	-132.00
Check	08/02/2019	122373	Bombdiggity Hot Dogs & Catering	VOID: Staff Family Picnic - 8/3/2019 - Food (paid with Credit Card)	0.00
Check	08/02/2019	Fee	Global Pay	Credit Card Machine - \$ Sales	-493.95
Check	08/05/2019	JC08052019	SkillPath	STAR12 Professional Edition - Covington, Janet	-499.00
General Journal	08/08/2019	Trans 08081		Transfer to Payroll for PR 08/09/2019	-35,000.00
Check	08/09/2019	DB08092019	The Sand Trap Bar & Grill	Bus Meal - Duane Burk & Dan & Nick Hughes - Foundation	-53.01
Bill Pmt -Check	08/12/2019	122374	Action True Value Hardware	Grounds Equipment - Post Digger, Sockets & Ratchet, Level & Master Lock Pin	-264.65
Bill Pmt -Check	08/12/2019	122375	BDL Alarms, Inc.	Monthly Alarm Service	-224.00
Bill Pmt -Check	08/12/2019	122376	BCVWD 3-000	Utilities - Water - Bogart	-496.08
Bill Pmt -Check	08/12/2019	122377	BCVWD 3-001	Utilities - Water - Bogart	-53.27
Bill Pmt -Check	08/12/2019	122378	BCVWD 3-002	Utilities - Water - Bogart	-31.80
Bill Pmt -Check	08/12/2019	122379	BCVWD 8-005	Utilities - Water - Grange	-259.19
Bill Pmt -Check	08/12/2019	122380	BCVWD 8-006	Utilities - Water - Grange	-51.82
Bill Pmt -Check	08/12/2019	122381	Beaumont Do it Best	Tough Shed Tools, Paint for Bogart Gates, Tarps Dance Floor and Stock, & Water Coolers for Vehicles	-1,699.39
Bill Pmt -Check	08/12/2019	122382	Beaumont Glass	Repair Window @ Woman's Club & Tint Windows in Business Office	-465.00
Bill Pmt -Check	08/12/2019	122383	Beaumont Safe & Lock	Snack Bar Fix from Break in, New lock for Men's restroom Field #1 & assorted Keys	-706.25
Bill Pmt -Check	08/12/2019	122384	Blue Shield	Employee's - Dental Insurance	-404.80
Bill Pmt -Check	08/12/2019	122385	Capri	General Liability Auto & Property - 1st Half	-20,777.50
Bill Pmt -Check	08/12/2019	122386	CARPD	Yearly Membership Dues	-1,500.00
Bill Pmt -Check	08/12/2019	122387	Chris Taylor's Plumbing	Men's Restroom & Woman's Restroom Field #1	-342.79
Bill Pmt -Check	08/12/2019	122388	Desert Quality Heating & Air Conditioning	Grange & NCCC - Air Conditioning Repair	-751.25
Bill Pmt -Check	08/12/2019	122389	Diamond Environmental Services	JWPB - Porta Potties - 7/27/19 - 7/28/2019	-361.20

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

Type	Date	Num	Name	Memo	Amount
Bill Pmt -Check	08/12/2019	122390	Jani-King of California, Inc	Monthly Janitorial Service	-1,314.75
Bill Pmt -Check	08/12/2019	122391	Kaboo Leasing Co.	Labor - Fabricate & Install - Bin Shelter Cover	-4,640.00
Bill Pmt -Check	08/12/2019	122392	Luz Investment Corp.	Troubleshoot Internet & Camera Down (Grange)	-100.00
Bill Pmt -Check	08/12/2019	122393	Mark Christopher Fleet & Commercial	Equipment Purchase - Traverse	-46,180.93
Bill Pmt -Check	08/12/2019	122394	Pro-Pipe & Supply	Fire Hydrant adapter - Bogart	-103.87
Bill Pmt -Check	08/12/2019	122395	Ron's Bee Removal Service	Removal (3) Bee Hives at Bogart Red Shed	-750.00
Bill Pmt -Check	08/12/2019	122396	Safety Compliance Company	Safety Meeting 7/17/2019 - Topic: #92 Golf Cart Safety	-250.00
Bill Pmt -Check	08/12/2019	122397	SingerLewak LLP	Audit Services rendered thru 7/31/2019	-4,000.00
Bill Pmt -Check	08/12/2019	122398	SiteOne Landscape Supply, LLC	Irrigation - (7) Rain Bird Quick Coupling 1" Valve	-542.79
Bill Pmt -Check	08/12/2019	122399	Star Pro Security Patrol Inc.	Monthly Security Services - 7/8/2019 - 8/11/2019	-3,680.00
Bill Pmt -Check	08/12/2019	122400	TCF Equipment Finance, Inc.	Lease - Toro Groundskeeper 4000-D	-3,074.75
Bill Pmt -Check	08/12/2019	122401	TLC Landscape Services, Inc.	Monthly Landscaping Services	-918.00
Bill Pmt -Check	08/12/2019	122402	True Value	Sink Repair (Grange)	-40.69
Bill Pmt -Check	08/12/2019	122403	UniFirst Corp	Monthly Janitorial Supplies/Uniforms	-397.84
Bill Pmt -Check	08/12/2019	122404	United Rentals	Wood Chipper Rental (Bogart & NCRP)	-2,237.94
Bill Pmt -Check	08/12/2019	122405	Wright Septic	Septic Pumped (Bogart)	-660.00
Bill Pmt -Check	08/12/2019	122406	Xerox Financial Services	Monthly Copier Lease	-559.07
Bill Pmt -Check	08/12/2019	07312019	K-Log, Inc.	(3) Janitorial Supply Closets (Bogart)	-1,017.65
Bill Pmt -Check	08/12/2019	08122019	Nextiva	Monthly Telephone Service	-283.83
Bill Pmt -Check	08/12/2019	08022019	Rosalind Otero	Health Payment - Retired Employee	-147.03
Bill Pmt -Check	08/12/2019	45221531	SCE (6245)	Utilities - Electric (Tennis Courts, Horse Arena, Fields #5)	-231.91
Bill Pmt -Check	08/12/2019	35221931	SCE (0135)	Parking lot & Back Lot	-3,296.22
Bill Pmt -Check	08/12/2019	95221331	SCE (0195)	Utilities - Electric (Field #1 - #4)	-136.28
Bill Pmt -Check	08/12/2019	35221531	SCE (0435)	Utilities - Electric (Fire Camp Lighting/Panel)	-212.27
Bill Pmt -Check	08/12/2019	47221431	SCE (1947)	Utilities - Electric (Hughes Trailer)	-157.21
Bill Pmt -Check	08/12/2019	62221931	SCE (2062)	Utilities - Electricity (RV Park)	-1,323.46
Bill Pmt -Check	08/12/2019	79221931	SCE (6179)	Utilities - Electric (General Electric & Thunder Alley)	-1,320.59
Bill Pmt -Check	08/12/2019	23221931	SCE (9823)	Utilities - Electric (Bogart)	-968.24
Bill Pmt -Check	08/12/2019	1383902-904	CalPers	Employee - 457 Retirement Plan	-75.00
Bill Pmt -Check	08/12/2019	1383906-908	CalPers	Employee - Retirement	-4,465.66

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

Type	Date	Num	Name	Memo	Amount
Bill Pmt -Check	08/12/2019	1383910-912	CalPers	Employee - Retirement	-4,452.23
Bill Pmt -Check	08/12/2019	6188205	Colonial Life	Employee - Accident Insurance	-785.72
Bill Pmt -Check	08/12/2019	101189175	Frontier Communications	Monthly Wifi - Grange	-101.76
Bill Pmt -Check	08/12/2019	101189217	Frontier Communications	Monthly Wifi - Woman's Club	-91.76
Bill Pmt -Check	08/12/2019	101189244	Frontier Communications	Monthly Wifi - Bogart	-45.98
Bill Pmt -Check	08/12/2019	122407	Frontier Communications	Monthly Wifi - Bogart/Maintenance	-237.74
Bill Pmt -Check	08/12/2019	80002052747	Waste Management of the IE	Utilities - Trash - NCCC, Park, Bogart, Woman's Club & Grange	-2,050.67
General Journal	08/12/2019	RCF 0812		Transferred from Riverside County Fund for one Time Reserve	82,494.09
Check	08/14/2019	122408	Thomas Conner	Refundable Security Deposit - BHS Reunion - 8/10/2019	-600.00
Check	08/14/2019	122409	Gizelle Roberson	Refundable Security Deposit - 7/27/2019 - Baby Shower	-500.00
Check	08/14/2019	122410	Alyssa R Fuimaono	Refundable Security Deposit - 7/20/19 - Baby Shower	-250.00
Check	08/14/2019	122411	Louise Gonzalez	RV Space #18 - 8/2/2019 - 8/3/2019 Refund RV Broke Down	-50.00
Check	08/14/2019	122412	Ponderiffic Adventures	10% Down Payment - Wishing Well at NCCC	-442.50
Check	08/14/2019	122413	Cameron A Mondello	Safety Footwear Reimbursement	-78.29
Check	08/14/2019	122414	Taylor McCafferty	Safety Footwear Reimbursement	-100.00
Check	08/14/2019	122415	Mike Aldrich	July 2019 - Banner Ad Sales	-240.00
Check	08/14/2019	AF08142019	Boshtoolservice.com	Electrical Cord replacement for Bosh Tool	-23.16
Check	08/14/2019	RF08142019	Stamps.com	Postage	-50.00
Bill Pmt -Check	08/15/2019	08152019	Amazon.com	Oktoberfest Lederhosen, & Flash Drives	-357.39
Check	08/15/2019	RF08152019	Admit One Products	Oktoberfest - Beer Tickets	-137.60
Check	08/15/2019	RF08152020	Amazon.com	Office Cork/Magnetic Board	-58.99
Check	08/16/2019	122416	Gabriel Castello	Employee of the Month/Field Wars - Lunch	-450.00
Check	08/16/2019	122417	San Gorgonio Builders	ADA Transition - NCR Park ADA Walkways - Horseshoe pits, Field 5 & 6	-9,260.00
Check	08/16/2019	122418	Alfonso's Tree Service	NCR Park - Tree Trimming	-6,400.00
Check	08/16/2019	AM08162019	Big 5 Sporting Goods	Field Wars - Stop Watches	-16.15
Check	08/16/2019	AM08162020	The Home Depot	Field Wars - Prizes 1st place	-150.72
Check	08/16/2019	AM08162021	Ross	Field Wars - Event Prizes	-50.59
Check	08/17/2019	NL08172019	Stater Bros	Field Wars - Drinks	-59.92
Check	08/20/2019	122419	Jessica Warrick	Period: July 23 - August 4th, 2019 (7.5 Hrs)	-225.00
Check	08/20/2019	122420	Jessica Warrick	Period: August 5th - August 18th, 2019 (8.5 hrs)	-255.00

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

Type	Date	Numb	Name	Memo	Amount
Check	08/20/2019	122421	Alyssa R Fuimaono	Mileage Reimbursement - 76.1 miles @ .58 a mile	-44.14
Check	08/20/2019	122422	Lindsey Bailey	Cancelled Reservation - RV #6 - 9/20/19 - 9/21/19	-50.00
Check	08/20/2019	122423	Corlis Lewis	Cancelled Reservation - Site #8 - 9/20/19 - 9/21/19	-50.00
Check	08/20/2019	122424	City of Beaumont	Non-Commercial Sign Permit	-51.65
Check	08/20/2019	122425	Angel Rodriguez	Refundable Security Deposit - Party - 8/17/19	-500.00
Check	08/20/2019	NL08202019	CPRS	Playing Field Maintenance Academy (Morris, Aaron)	-95.00
Check	08/20/2019	122426	Kaboo Leasing Co.	Labor - Fabricate & Install - Bin Shelter Cover Siding	-1,500.00
Check	08/20/2019	122427	San Gorgonio Builders	ADA Transition - NCR Park ADA Walkways - Horseshoe pits, Field 5 & 6	-9,260.00
Check	08/20/2019	NL08202019	Fred Pryor Seminars	Seminar - (4) Renewals	-796.00
Check	08/21/2019	122428	Petty Cash	Chamber Breakfast, Employee Fingerprinting, Event Signage Permit & Mobile Detailing	-411.65
Bill Pmt -Check	08/21/2019	08212019	ARCO Business Solutions	Monthly - Gas/Fuel - Equipment	-621.24
Bill Pmt -Check	08/21/2019	08212019	Chevron	Monthly - Gas/Fuel - Equipment & Vehicles	-1,586.77
Bill Pmt -Check	08/21/2019	534944509	Office Depot	Office Supplies	-522.00
Bill Pmt -Check	08/21/2019	2320009-69	SoCalGas	Utilities - Gas - Woman's Club, Grange & NCCC	-125.30
Check	08/21/2019	NL08212019	The Toll Roads	Toll Rolls - Transponder	-50.00
Check	08/21/2019	NSF	Good Guy A/C Inc.	NSF Returned Item - Banner Ad	-600.00
General Journal	08/22/2019	Trans 0822		Transfer to Payroll for PR 08/23/2019	-35,000.00
Check	08/22/2019	JC08222019	El Mariachi Taco Shop	Breakfast Burritos - Cassidy last day	-138.00
Check	08/22/2019	JC08222020	Stater Bros	Drinks - Cassidy last day	-14.57
Check	08/22/2019	NL08222019	Safeguard	Operating - Computer Checks	-222.78
Check	08/23/2019	122429	Complex Steel Supply	NCCC Office Car Port Materials	-869.00
Check	08/23/2019	122430	Patsy Gutierrez	Refundable Security Deposit - Baby Shower - 8/10/2019	-500.00
Bill Pmt -Check	08/26/2019	188320461	Verizon Wireless	Monthly Wireless Phone Service	-1,294.43
Check	08/26/2019	NL08262019	Expedia	CSDA Conference - Hotel - 9/25/19 - 9/28/19 - Hughes, Dan	-820.91
Check	08/26/2019	NL08262020	Expedia	Conference - Hotel - 10/11/2019 - Morris, Aaron	-175.99
Check	08/26/2019	RF07242019	Stamps.com	Monthly Stamp Service	-17.99
Check	08/26/2019	JC08262019	California Special Districts Association	Preregistration - Covington, Janet & Law, Nancy - Board Sec Conference	-450.00
Check	08/27/2019	122431	John Flores	Director Fees - June 2019	-200.00
Check	08/27/2019	122432	John Flores	Director Fees - July 2019	-400.00

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

Type	Date	Num	Name	Memo	Amount
Check	08/27/2019	122433	John Flores	Director Fees - August 2019	-400.00
Check	08/27/2019	122434	Chris Diercks	Director Fees - August 2019	-300.00
Check	08/29/2019	122435	Denise Ward	Director Fees - July 2019	-100.00
Check	08/29/2019	122436	Denise Ward	Director Fees - August 2019	-200.00
Bill Pmt -Check	08/29/2019	122437	Beaumont Do it Best	Irrigation Lock, latches and boxes	-246.12
Bill Pmt -Check	08/29/2019	122438	Beaumont Safe & Lock	NCCC Keys and lock change for new doors	-180.16
Bill Pmt -Check	08/29/2019	122439	Best Best & Krieger	Monthly Legal Services - HR	-2,824.80
Bill Pmt -Check	08/29/2019	122440	Blue Shield	Employee - Dental Insurance	-455.40
Bill Pmt -Check	08/29/2019	122441	Chuck Hippensteil	(2) AED Units - Grange & Woman's Club	-2,342.00
Bill Pmt -Check	08/29/2019	122442	Clean Sport, Inc.	Janitorial Supplies - Park/Grounds	-1,062.93
Bill Pmt -Check	08/29/2019	122443	Department of Justice	Employee Fingerprinting - McCafferty, Taylor & Law, Patricia	-64.00
Bill Pmt -Check	08/29/2019	122444	Ferrellgas	Utilities - Propane - Snack Bar	-350.09
Bill Pmt -Check	08/29/2019	122445	Grand American Builders, Inc.	NCCC - Flooring install IT Room, Cabinet removal and Install Business office & Demo/Framing of Doors	-5,012.39
Bill Pmt -Check	08/29/2019	122446	Image Source	Monthly Copy service	-188.13
Bill Pmt -Check	08/29/2019	122447	Pattons Steel Corp	Material - Bin Shelter	-1,482.02
Bill Pmt -Check	08/29/2019	122448	Star Pro Security Patrol Inc.	Monthly Security Services - 8/12/19 - 9/1/2019	-2,208.00
Bill Pmt -Check	08/29/2019	122449	TLC Landscape Services, Inc.	Monthly Landscaping Services	-918.00
Bill Pmt -Check	08/29/2019	122450	Total Compensation Systems, Inc.	GASB75F Valuation Services - 2nd Installment	-765.00
Bill Pmt -Check	08/29/2019	122451	UniFirst Corp	Monthly Janitorial Supplies/Uniforms	-1,676.62
Bill Pmt -Check	08/29/2019	122452	UNUM	Employee - Life Insurance	-416.67
Bill Pmt -Check	08/29/2019	122453	Xerox Financial Services	Monthly Copier Lease	-559.07
Bill Pmt -Check	08/29/2019	1001396081	CalPers	GASB 68 Reports & Schedules	-1,050.00
Bill Pmt -Check	08/29/2019	1001396085	CalPers	Employee - 457 Retirement Plan	-25.00
Bill Pmt -Check	08/29/2019	1001396106	CalPERS-OPEB	Accrued Liability as of June 30, 2017 - Rate Plan: 1357	-4,128.56
Bill Pmt -Check	08/29/2019	1396077-79	CalPers	Employee - Retirement	-4,639.28
Bill Pmt -Check	08/29/2019	388524698	Colonial Life	Employee - Accident Insurance	-785.72
Bill Pmt -Check	08/29/2019	595739	Frontier Communications	Monthly Wifi Services - NCCC	-125.98
Bill Pmt -Check	08/29/2019	595756	Frontier Communications	Monthly Wifi Services - Grange	-103.30
Bill Pmt -Check	08/29/2019	595774	Frontier Communications	Monthly Wifi Services - Woman's Club	-91.76
Bill Pmt -Check	08/29/2019	08292019	Nationwide Retirement Solutions	Employee - 457 Retirement Plan	-856.13

Beaumont Cherry Valley Recreation & Park District
 Check Warrant

Bank of Hemet - Operating
 August 2019

Type	Date	Num	Name	Memo	Amount
Bill Pmt -Check	08/29/2019	245241531	SCE (6245)	Utilities - Electric (Tennis Courts, Horse Arena, Fields #5)	-266.27
Bill Pmt -Check	08/29/2019	135241931	SCE (0135)	Utilities - Electric (Woman's Club, Grange, Snack Bar, NCCC, Maintenance, Parking lot & Back Lot)	-3,660.91
Bill Pmt -Check	08/29/2019	195241231	SCE (0195)	Utilities - Electric (Field #1 - #4)	-91.25
Bill Pmt -Check	08/29/2019	435241431	SCE (0435)	Utilities - Electric (Fire Camp Lighting/Panel)	-196.89
Bill Pmt -Check	08/29/2019	1947241231	SCE (1947)	Utilities - Electric (Hughes Trailer)	-98.71
Bill Pmt -Check	08/29/2019	062241931	SCE (2062)	Utilities - Electricity (RV Park)	-1,284.25
Bill Pmt -Check	08/29/2019	179241931	SCE (6179)	Utilities - Electric (General Electric & Thunder Alley)	-1,340.63
Bill Pmt -Check	08/29/2019	0243321038	Streamline	Monthly Website Services	-200.00
General Journal	08/30/2019	Trans 08301		Transfer to Operating for Lawyer fees paid	2,780.89
Check	08/30/2019	RF083019	Amazon.com	Frank Wireless phone Case & Glass protection	-20.98
Check	08/30/2019	RF08302019	National Construction Rentals	Oktoberfest - Restrooms	-2,153.88
Check	08/30/2019	DB08302019	The Sand Trap Bar & Grill	Bus Meal - Duane Burk & Dan Hughes - Bogart/Construction update	-40.26
Check	08/31/2019			Service Charge - NSF	-10.00
				TOTAL	-190,315.39

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

<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>
10015 - Bank of Hemet - Project Account					
Check	08/01/2019	4437	James W. Halbrook	Umpires	-90.00
Check	08/01/2019	4438	Nathan Wilkes	Umpires	-180.00
Check	08/08/2019	4439	James W. Halbrook	Umpires	-180.00
Check	08/08/2019	4440	Nathan Wilkes	Umpires	-180.00
Check	08/08/2019	4441	Pete Gerlach	Umpires	-90.00
Bill Pmt -Check	08/12/2019	4442	Beaumont Unified School District	Custodial Fees - JWPB - 5/25/19 - 5/26/19	-288.00
Bill Pmt -Check	08/12/2019	4443	Inland Kubota	Kubota Parts for Repair	-81.66
Bill Pmt -Check	08/12/2019	4444	Luther's Truck & Equipment, Inc.	Mower - Tire Replacement	-119.18
Bill Pmt -Check	08/12/2019	4445	Resource Building Materials	Fields - Chalk	-351.89
Bill Pmt -Check	08/12/2019	4446	Simplot Partners Palm Desert	Fields - Fertilizer	-1,588.77
Bill Pmt -Check	08/12/2019	4447	Star Pro Security Patrol Inc.	Movies - Additional Coverage	-69.00
Bill Pmt -Check	08/12/2019	4448	Swank Motion Pictures Inc.	Movies - Grinch 2018	-403.00
Check	08/15/2019	4449	Pete Gerlach	Umpires	-90.00
Check	08/15/2019	4450	James W. Halbrook	Umpires	-180.00
Check	08/15/2019	4451	Nathan Wilkes	Umpires	-180.00
Check	08/15/2019	4452	Kristine Carlson	Umpires	-30.00
Check	08/20/2019	4453	Pete Gerlach	Umpires	-90.00
Check	08/20/2019	4454	James W. Halbrook	Umpires	-180.00
Check	08/20/2019	4455	Nathan Wilkes	Umpires	-180.00
Check	08/20/2019	4456	Kristine Carlson	Umpires	-30.00
Check	08/29/2019	4457	Pete Gerlach	Umpires	-60.00
Check	08/29/2019	4458	James W. Halbrook	Umpires	-180.00
Check	08/29/2019	4459	Nathan Wilkes	Umpires	-180.00
Bill Pmt -Check	08/29/2019	4460	BSN Sports	Adult Softball - Dudley ASA Softballs	-812.17
Bill Pmt -Check	08/29/2019	4461	Ewing Irrigation	Fields - Sample Watering System	-1,410.03
Bill Pmt -Check	08/29/2019	4462	Simplot Partners Palm Desert	Round up/Premergent	-2,310.83
Bill Pmt -Check	08/29/2019	4463	TCF Equipment Finance, Inc.	Toro Groundskeeper 4000-D	-3,074.75
Bill Pmt -Check	08/29/2019	4464	Turf Star, Inc.	Sand Pro 3040 Repair	-440.00
Check	08/29/2019			Service Charge/ will be reversed	-10.00
TOTAL					-13,059.28

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

<u>Type</u>	<u>Date</u>	<u>Num</u>	<u>Name</u>	<u>Memo</u>	<u>Amount</u>
10050 - Bank of Hemet - Bogart Park					
Check	08/01/2019	5002	Sue Keiger	Bogart Annual Pass - Refunded	-100.00
Check	08/02/2019	08022019	UMS Banking	Credit Card Fees -	-16.77
Check	08/06/2019	08062019	UMS Banking	Credit Card Fees -Monthly Fee	-6.50
Check	08/21/2019	5003	Petty Cash	Change - Bogart Petty Cash	-180.00
Bill Pmt -Check	08/29/2019	5005	Inland Water Works	Bogart Water Tank Connection	-1,785.24
Bill Pmt -Check	08/29/2019	5006	UniFirst Corp	Monthly Janitorial Supplies/Uniforms	-82.29
Bill Pmt -Check	08/29/2019	5007	Well Tec Services Inc.	Temp. Discharge Piping/ Flush and Test Well	-15,540.02
Check	08/30/2019	5008	Weaver Grading, Inc.	Clearing and Grubbing - Bogart Park	-9,800.00
General Journal	08/30/2019	Trans 08301		Transfer to Operating for Lawyer fees paid	-2,780.89
TOTAL					-30,291.71



Staff Report

Agenda Item No. **3.1**

To: Board of Directors
From: Nancy Law, Business Services Coordinator
Via: Duane Burk, General Manager
Date: September 11th, 2019
Subject: Approval of Final Reading 17/18 Audit

Background and Analysis:

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

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

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

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

On Wednesday, August 14th 2019 the Board of Directors approved the Audit draft.

Fiscal Impact:

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

Recommendations:

Staff recommends that the Board review, comment and approve the Audit for FY 2017-2018 ending June 30, 2018.

Respectfully Submitted,


Nancy Law
Financial Services Technician/Office Manager



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: September 11th, 2019

Subject: Authorization for Submittal of Community Development Block Grant Application 2019-2020

Background and Analysis:

The Economic Development Agency (EDA) is soliciting proposals for the 2020-2021 Community Development Block Grant (CDBG) program. Staff would like to submit an application for ADA Accessibility to the Noble Creek Community Center inside Restrooms.

The 2018-2019 and 2019-2020 Community Development Block Grant that staff submitted was not funded to use for those years.

Recommendations:

Staff recommends that the Board approve and authorize the submission of the Community Development Block Grant Application for the 2020-2021 program year.

Fiscal Impact:

There will be no impact to the general fund, as the application will be completed on staff time.

Respectfully Submitted,

Nancy Law
Financial Services Technician/Office Manager



Staff Report

Agenda Item No. **3.3**

To: Board of Directors:
From: Nancy Law, Business Services Coordinator
Via: Duane Burk, General Manager
Date: September 11th, 2019
Subject: Gann Appropriations Limit

Background and Analysis:

In November 1979, Proposition 4 (Gann Initiative) was adopted by the State of California. Proposition 4 placed limits on the amount of revenues which can be spent by all entities of government. Proposition 4 was modified by proposition 111 in June 1990 providing new adjustment formulas for the calculation of the annual appropriations limit.

Staff has prepared our Appropriation Limit Calculations based on our prior years limit and applying growth factors, our FY 18/19 limit was \$2,279,303.59.00 applying growth factor of 1.0453 making our FY 19/20 Gann Appropriation Limit at \$2,382,626.47.

Fiscal Impact:

There will be no fiscal impact on these calculations based on our Appropriation Limit of 2,382,626.47 is greater than our Spending Limit of \$747,776.47.

Recommendations:

Staff recommends that the Board review, comment, approve or disapprove the Gann Appropriations Limits.

Respectfully Submitted,

Nancy Law
Financial Services Technician/Office Manager

Beaumont Cherry Valley Recreation and Parks District
Appropriations Limit
For fiscal year 19-20

Description	Year ended June 30, 2020	Comment
Appropriations subject to limit:		
Budgeted revenues	\$1,981,450.00	Based on approved budget provided by BCV Parks.
Less other revenues	<u>-\$346,600.00</u>	Based on approved budget provided by BCV Parks.
Total appropriations subject to limit	<u><u>\$1,634,850.00</u></u>	
Appropriation Limit:		
Prior year appropriation limit	\$2,279,303.59	Taken from prior year information provided by C&D.
Approp Limit Factor	<u>1.0453</u>	Calculated below
Appropriation limit	<u><u>\$2,382,626.47</u></u>	
Spending limit surplus	<u><u>\$747,776.47</u></u>	
Calculation of Appropriation limit factor:		
Change in per capita personal income in California	1.031	Information from bureau of economic analysis
Multiplied by Change in population in Riverside County	<u>1.0139</u>	Information from worldpopulationreview.com/us-counties/ca/riverside-county-population/
	<u><u>1.0453</u></u>	



BEAUMONT-CHERRY VALLEY

RECREATION & PARK DISTRICT

Staff Report

Agenda Item No. 3.4

To: Chairman and Board of Directors

From: Janet Covington, Human Resources Administrator

Date: September 11, 2019

Subject: Approval of the Roll Forward Valuation Dated August 21, 2019

Background and Analysis:

In compliance with the Governmental Accounting Standards Board (GASB), the District obtained our Roll Forward Valuation for the actuarial study of Retiree Health Liabilities with a measurement date of June 30, 2018 from Total Compensation Systems, Inc. (TCS). The report is based on an earlier valuation as of June 30, 2017. The study is required to comply with GASB 74/75 for the associated costs of our Post-Retirement benefits.

As you may recall, the District has successfully made policy changes in an attempt to reduce cost significantly.

A full valuation will be completed for the measurement date 6/30/2019 encompassing current data.

Fiscal Impact:

The cost for consulting and production of the valuation - \$1,530.00

Recommendations:

The draft was forwarded to the Districts auditors for review. Staff recommends approval of the actuarial study of retiree health liabilities roll forward valuation dated August 21, 2019.

Respectfully Submitted,

Janet Covington
Human Resources Administrator

**Beaumont-Cherry Valley Recreation and Park
District**

**Actuarial Study of
Retiree Health Liabilities Under GASB 74/75
Roll-forward Valuation**

**Valuation Date: June 30, 2017
Measurement Date: June 30, 2018**

*Prepared by:
Total Compensation Systems, Inc.*

Date: August 21, 2019

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APPENDIX G: GLOSSARY OF RETIREE HEALTH VALUATION TERMS 29

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

PART I: EXECUTIVE SUMMARY

A. Introduction

Beaumont-Cherry Valley Recreation and Park District engaged Total Compensation Systems, Inc. (TCS) to analyze liabilities associated with its current retiree health program as of June 30, 2018 (the measurement date). This valuation report is based on an earlier GASB 75 valuation as of June 30, 2017. We used standard actuarial “roll-forward” methodology to estimate the Total OPEB Liability (TOL) as of the measurement date. The Fiduciary Net Position (FNP) is based on the actual FNP at June 30, 2018. The numbers in this report are based on the assumption that they will first be used to determine accounting entries for the fiscal year ending June 30, 2019. If the report will first be used for a different fiscal year, the numbers may need to be adjusted accordingly.

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

This actuarial study is intended to serve the following purposes:

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

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

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

- the total liability created. (The actuarial present value of total projected benefit payments or APVPBP)
- ten years of projected benefit payments.
- the "total OPEB liability (TOL)." (The TOL is the portion of the APVPBP attributable to employees’ service prior to the measurement date.)
- the “net OPEB liability” (NOL). For plans funded through a trust, this represents the unfunded portion of the liability.

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- the service cost (SC). This is the value of OPEB benefits earned for one year of service.
- deferred inflows and outflows of resources attributable to the OPEB plan.
- “OPEB expense.” This is the amount recognized in accrual basis financial statements as the current period expense. The OPEB expense includes service cost, interest and certain changes in the OPEB liability, adjusted to reflect deferred inflows and outflows. This amount may need to be adjusted to reflect any contributions received after the Measurement Date.
- Amounts to support financial statement Note Disclosures and Required Supplementary Information (RSI) schedules.

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

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

B. General Findings

We estimate the "pay-as-you-go" cost of providing retiree health benefits in the year beginning July 1, 2018 to be \$5,112 (see Section IV.A.). The “pay-as-you-go” cost is the cost of benefits for current retirees.

For current employees, the value of benefits "accrued" in the year beginning July 1, 2018 (the service cost) is \$7,284. This service cost would increase each year based on covered payroll. Had Beaumont-Cherry Valley Recreation and Park District begun accruing retiree health benefits when each current employee and retiree was hired, a substantial liability would have accumulated. We estimate the amount that would have accumulated at June 30, 2018 to be \$460,368. This amount is called the "Total OPEB Liability" (TOL). Beaumont-Cherry Valley Recreation and Park District has set aside funds to cover retiree health liabilities in a GASB 75 qualifying trust. The Fiduciary Net Position of this trust at June 30, 2018 was \$333,108. This leaves a Net OPEB Liability (NOL) of \$127,260.

Based on the information we were provided, the OPEB Expense for the fiscal year ending June 30, 2019 is \$17,330 excluding beginning and ending contributions after the measurement date.

We noted that the amounts reported in the June 30, 2018 audited financial statements did not match what was included in the valuation report with a June 30, 2017 measurement date. Section III.4 details the discrepancies. Appropriate adjustments should be made to align the June 30, 2019 audited financial statements with the numbers in this report.

We based all of the above estimates on employees as of June, 2017. Over time, liabilities and cash flow will vary based on the number and demographic characteristics of employees and retirees.

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C. Description of Retiree Benefits

Following is a description of the current retiree benefit plan that applies to employees hired prior to May 8, 2012. Those hired on or after May 8, 2012 are entitled to statutory minimum benefits under Government Code Section 22892.

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

D. Recommendations

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

- We recommend that Beaumont-Cherry Valley Recreation and Park District maintain an inventory of all benefits and services provided to retirees – whether contractually or not and whether retiree-paid or not. For each, Beaumont-Cherry Valley Recreation and Park District should determine whether the benefit is material and subject to GASB 74 and/or 75.
- We recommend that Beaumont-Cherry Valley Recreation and Park District conduct a study whenever events or contemplated actions significantly affect present or future liabilities, but no less frequently than every two years, as required under GASB 74/75.
- Under GASB 75, it is important to isolate the cost of retiree health benefits. Beaumont-Cherry Valley Recreation and Park District should have all premiums, claims and expenses for retirees separated from active employee premiums, claims, expenses, etc. To the extent any retiree benefits are made available to retirees over the age of 65 – *even on a retiree-pay-all basis* – all premiums, claims and expenses for post-65 retiree coverage should be segregated from those for pre-65 coverage. Furthermore, Beaumont-Cherry Valley Recreation and Park District should arrange for the rates or prices of all retiree benefits to be set on what is expected to be a self-sustaining basis.
- Beaumont-Cherry Valley Recreation and Park District should establish a way of designating employees as eligible or ineligible for future OPEB benefits. Ineligible employees can include those

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in ineligible job classes; those hired after a designated date restricting eligibility; those who, due to their age at hire cannot qualify for District-paid OPEB benefits; employees who exceed the termination age for OPEB benefits, etc.

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

E. Certification

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

This report is for fiscal year July 1, 2018 to June 30, 2019, using a measurement date of June 30, 2018. The calculations in this report have been made based on our understanding of plan provisions and actual practice at the time we were provided the required information. We relied on information provided by Beaumont-Cherry Valley Recreation and Park District. Much or all of this information was unaudited at the time of our evaluation. We reviewed the information provided for reasonableness, but this review should not be viewed as fulfilling any audit requirements. Information we relied on is listed in Appendix A.

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

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

Future actuarial measurements may differ significantly from those presented in this report due to factors such as, but not limited to, the following: plan experience differing from that anticipated by the economic or demographic assumptions; changes in economic or demographic assumptions; increases or decreases expected as part of the natural operation of the measurement methodology (such as the end of an amortization period or

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additional cost or contribution requirements based on the plan's funded status); and changes in plan provisions or applicable law. We were not asked to perform analyses to estimate the potential range of such future measurements.

The signing actuary is independent of Beaumont-Cherry Valley Recreation and Park District and any plan sponsor. TCS does not intend to benefit from and assumes no duty or liability to other parties who receive this report. TCS is not aware of any relationship that would impair the objectivity of the opinion.

On the basis of the foregoing, I hereby certify that, to the best of my knowledge and belief, this report is complete and has been prepared in accordance with generally accepted actuarial principles and practices and all applicable Actuarial Standards of Practice. I am a member of the American Academy of Actuaries and meet the Qualification Standards to render this actuarial opinion.

Respectfully submitted,



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PART II: BACKGROUND

A. Summary

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

B. Actuarial Accrual

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

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

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

The service cost is determined using several key assumptions:

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

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

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

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

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

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

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PART III: LIABILITIES AND COSTS FOR RETIREE BENEFITS

A. Introduction.

The liability for OPEB benefits was calculated in the valuation as of June 30, 2017 and the methodology used was described in our GASB 75 valuation report dated May 28, 2019. In Part III, we show the tables included in our May 28, 2019 valuation report and provide details of our roll-forward valuation.

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

B. Liability for Retiree Benefits.

Below is the actuarial present value of projected benefit payments (APVPBP) table presented in our May 28, 2019 valuation report.

Actuarial Present Value of Projected Benefit Payments at June 30, 2017

<i>All Participants</i>	
Active: Pre-65	\$147,089
Post-65	\$281,159
Subtotal	\$428,248
Retiree: Pre-65	\$0
Post-65	\$58,332
Subtotal	\$58,332
Grand Total	\$486,580
Subtotal Pre-65	\$147,089
Subtotal Post-65	\$339,491

C. Cost to Prefund Retiree Benefits

1. Service Cost

Below is the service cost table included in our May 28, 2019 valuation report. This service cost is used in calculating the OPEB expense.

Service Cost Year Beginning July 1, 2017

<i>All Participants</i>	
# of Employees	12
Per Capita Service Cost	
Pre-65 Benefit	\$151
Post-65 Benefit	\$456
First Year Service Cost	
Pre-65 Benefit	\$1,812
Post-65 Benefit	\$5,472
Total	\$7,284

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

The table below shows the TOL included in the May 28, 2019 valuation report. This TOL is used as the beginning of year TOL to roll forward the TOL to June 30, 2018.

Total OPEB Liability (TOL) and Net OPEB Liability (NOL) as of June 30, 2017

<i>All Participants</i>	
Active: Pre-65	\$132,364
Active: Post-65	\$236,691
Subtotal	\$369,055
Retiree: Pre-65	\$0
Retiree: Post-65	\$58,332
Subtotal	\$58,332
Subtotal: Pre-65	\$132,364
Subtotal: Post-65	\$295,023
Total OPEB Liability (TOL)	\$427,387
Fiduciary Net Position as of June 30, 2017	\$267,326
Net OPEB Liability (NOL)	\$160,061

In order to determine the June 30, 2018 NOL, we used a “roll-forward” technique for the TOL. The FNP is based on the actual June 30, 2018 FNP. The following table shows the results of the roll-forward.

Changes in Net OPEB Liability as of June 30, 2018

	<i>TOL</i>	<i>FNP</i>	<i>NOL</i>
Balance at June 30, 2017	\$427,387	\$267,326	\$160,061
Service Cost	\$7,284	\$0	\$7,284
Interest on TOL	\$30,021	\$0	\$30,021
Employer Contributions	\$0	\$49,324	(\$49,324)
Employee Contributions	\$0	\$0	\$0
Assumption Changes	\$0	\$0	\$0
Expected Investment Income	\$0	\$20,270	(\$20,270)
Investment Gains/Losses	\$0	\$1,009	(\$1,009)
Administrative Expense	\$0	(\$497)	\$497
Expected Benefit Payments	(\$4,324)	(\$4,324)	\$0
Actual minus Expected Benefit Payments	\$0	\$0	\$0
Other	\$0	\$0	\$0
Net Change during 2017-18	\$32,981	\$65,782	(\$32,801)
Balance at June 30, 2018 *	\$460,368	\$333,108	\$127,260

* May include a slight rounding error.

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3. Preliminary OPEB Expense

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

Deferred Inflow/Outflow Balances Fiscal Year Ending June 30, 2019

	<i>Beginning Balance</i>	<i>Ending Balance</i>
Experience Gains/Losses	\$0	\$0
Assumption Changes	\$0	\$0
Investment Gains/Losses	\$0	(\$807)
Deferred Balances	\$0	(\$807)

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

Preliminary OPEB Expense Fiscal Year Ending June 30, 2019

	<i>Beginning Balance</i>	<i>Ending Balance</i>	<i>Change</i>
Net OPEB Liability (NOL)	\$160,061	\$127,260	(\$32,801)
Deferred Balances	\$0	(\$807)	(\$807)
Change in Net Position	\$160,061	\$128,067	(\$31,994)
Employer Contributions			\$49,324
Actual minus Expected Benefit Payments*			\$0
Other			\$0
OPEB Expense			\$17,330

* Counts as contribution.

Under GASB 74 and 75, OPEB expense includes service cost, interest cost, change in TOL due to plan changes; all adjusted for deferred inflows and outflows. Following is the OPEB expense for the fiscal year ending June 30, 2019. The OPEB expense shown below is considered to be preliminary because it does not reflect beginning or ending deferred outflows for contributions after the measurement date.

Preliminary OPEB Expense Fiscal Year Ending June 30, 2019

	<i>Total</i>
Service Cost	\$7,284
Interest on Total OPEB Liability (TOL)	\$30,021
Employee Contributions	\$0
Recognized Experience Gains/Losses	\$0
Recognized Assumption Changes	\$0
Expected Investment Income	(\$20,270)
Recognized Investment Gains/Losses	(\$202)
Contributions After Measurement Date*	\$0
Liability Change Due to Benefit Changes	\$0
Administrative Expense	\$497
OPEB Expense**	\$17,330

* Should be added by Beaumont-Cherry Valley Recreation and Park District if reporting date is after the measurement date.

** May include a slight rounding error.

The above OPEB expense does not include an estimated \$49,324 in employer contribution.

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4. Adjustments

The above OPEB expense includes all deferred inflows and outflows except any contributions after the measurement date. Contributions from July 1, 2018 to June 30, 2019 minus prior contributions after the measurement date of \$69,801 should also be reflected in OPEB expense. June 30, 2019 deferred outflows should include contributions from July 1, 2018 to June 30, 2019.

The amounts reflected in Beaumont-Cherry Valley Recreation and Park District's June 30, 2018 audited financial statements do not match what was included in the valuation report with a June 30, 2017 measurement date. Consequently, the above OPEB expenses, TOL Change and/or FNP change cannot be reflected directly in Beaumont-Cherry Valley Recreation and Park District's journal entries. The following table details discrepancies between the June 30, 2017 numbers contained in the valuation report and what was reported in the June 30, 2018 audit report.

Adjustments to Net OPEB Liability as of Fiscal Year Ending June 30, 2018

	<i>TOL</i>	<i>FNP</i>	<i>NOL</i>
Valuation Report Balance as of June 30, 2017	427,387	267,326	160,061
Reported Balance FYE June 30, 2018	472,930	312,195	250,473
Adjustment Needed to Match Valuation	-45,543	-44,869	-674

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

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

The following table shows a projection of annual amounts needed to pay the District's share of retiree health costs, including any implicit rate subsidy, that was included in the May 28, 2019 valuation report.

<i>Year Beginning</i>	
<i>July 1</i>	<i>All Participants</i>
2017	\$4,324
2018	\$5,112
2019	\$6,976
2020	\$9,107
2021	\$11,385
2022	\$14,148
2023	\$17,921
2024	\$20,935
2025	\$24,666
2026	\$28,651

PART V: RECOMMENDATIONS FOR FUTURE VALUATIONS

To effectively manage benefit costs, an employer must periodically examine the existing liability for retiree benefits as well as future annual expected premium costs. GASB 74/75 require biennial valuations. In addition, a valuation should be conducted whenever plan changes, changes in actuarial assumptions or other employer actions are likely to cause a material change in accrual costs and/or liabilities.

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

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

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

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

PART VI: APPENDICES

APPENDIX A: MATERIALS USED FOR THIS STUDY

We relied on the following materials to complete this study.

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

APPENDIX B: EFFECT OF ASSUMPTIONS USED IN CALCULATIONS

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

APPENDIX C: ACTUARIAL ASSUMPTIONS AND METHODS

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

ACTUARIAL METHODS AND ASSUMPTIONS:

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

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

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

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

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ECONOMIC ASSUMPTIONS:

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

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

INVESTMENT RETURN / DISCOUNT RATE: We assumed 7% per year net of expenses. This is based on assumed long-term return on plan assets assuming 100% funding through CERBT. We used the "Building Block Method". (See Appendix E, Paragraph 53 for more information).

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

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

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

Fiduciary Net Position as of June 30, 2018

	<u>06/30/2017</u>	<u>06/30/2018</u>
Cash and Equivalents	\$0	\$0
Contributions Receivable	\$0	\$0
Total Investments	\$267,326	\$333,108
Capital Assets	\$0	\$0
Total Assets	<u>\$267,326</u>	<u>\$333,108</u>
Benefits Payable	\$0	\$0
Fiduciary Net Position	<u>\$267,326</u>	<u>\$333,108</u>

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NON-ECONOMIC ASSUMPTIONS:

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

MORTALITY

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

RETIREMENT RATES

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

SERVICE REQUIREMENT

<i>Employee Type</i>	<i>Vesting Rate Tables</i>
All Participants	Hired on or after 5/8/12: 100% at retirement Hired prior to 5/8/12 - 50% at 10 years of service increasing to 100% at 25 years

COSTS FOR RETIREE COVERAGE

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

Because the section 3.7.7(c) exception is new, there is not a consensus among practicing actuaries regarding the specific circumstances under which a section 3.7.7(c) exception may be invoked. It is my opinion that the section 3.7.7(c)(4) exception allows use of unadjusted premium for PEMHCA agencies if certain conditions are met. Other actuaries have taken the position that ASOP 6 does not explicitly allow use of unadjusted premium for any agencies participating in the CalPERS medical plan.

Prior to the most recent ASOP 6 revision, there was general agreement that ASOP 6 allowed use of unadjusted premium as a retiree cost basis for PEMHCA agencies (under section 3.4.5 of the prior version of ASOP 6). Since there have been no changes to the CalPERS medical plan, use of unadjusted premium must still be viewed as appropriate actuarial practice to the extent that it was under the prior version of ASOP 6. That means that if the current ASOP 6 section 3.7.7(c)(4) exception is not deemed to explicitly allow use of unadjusted premium as a retiree cost basis for Beaumont-Cherry Valley Recreation and Park District, then it would be allowable as a “deviation.”

While I am confident that ASOP 6 section 3.7.7(c)(4) will ultimately be found to explicitly allow use of unadjusted premium as a retiree cost basis for most PEMHCA agencies, I cannot be certain that this will be the case if and when this issue is fully reviewed. Therefore, I am including disclosure information required for a “deviation” so that the valuation will not need to be revised in the event section 3.7.7(c)(4) should be found not to explicitly allow use of unadjusted premium. Following is the disclosure information that is required should a deviation be necessary.

Use of *age-adjusted* premium for the CalPERS medical plan results in an overstatement of Beaumont-Cherry Valley Recreation and Park District’s OPEB Expense and Total OPEB Liability (TOL) to the extent that Beaumont-Cherry Valley Recreation and Park District continues to participate in the CalPERS medical plan AND that the rate structure of the CalPERS medical plan continues in its current form (i.e. with no rate distinction between active employees and retirees). In addition to the overstatement of OPEB costs and liabilities, Beaumont-Cherry Valley Recreation and Park District’s policy of funding OPEB obligations could lead to an inability of Beaumont-Cherry Valley Recreation and Park District to recover overfunded assets. It is important to note that, should Beaumont-Cherry Valley Recreation and Park

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District leave the CalPERS medical plan, the subsequent plan may not qualify to use unadjusted premium rates. In this event, leaving the CalPERS medical plan would be comparable to a significant change in plan terms and would likely require a new valuation.

Following are the criteria we applied to Beaumont-Cherry Valley Recreation and Park District to determine that it is reasonable to assume that Beaumont-Cherry Valley Recreation and Park District's future participation in PEMHCA is likely and that the CalPERS medical program as well as its premium structure are sustainable. (We also have an extensive white paper on this subject that provides a basis for our rationale entirely within the context of ASOP 6. We will make this white paper available upon request.)

The District participates in the CalPERS medical program. We have performed the required evaluation of the CalPERS medical program and we have determined that there is sufficient evidence to apply the 3.7.7(c)(4) exception. Following are details regarding the evaluation based on the criteria we have set:

- **Plan qualifies as a “pooled health plan.”** ASOP 6 defines a “pooled health plan” as one in which premiums are based at least in part on the claims experience of groups other than the one being valued.” Since CalPERS rates are the same for all employers in each region, rates are clearly based on the experience of many groups.
- **Rates not based to any extent on the agency’s claim experience.** As mentioned above, rates are the same for all participating employers regardless of claim experience or size.
- **Rates not based to any extent on the agency’s demographics.** As mentioned above, rates are the same for all participating employers regardless of demographics.
- **No refunds or charges based on the agency’s claim experience or demographics.** The terms of operation of the CalPERS program are set by statute and there is no provision for any refunds and charges that vary from employer to employer for any reason. The only charges are uniform administrative charges.
- **Plan in existence 20 or more years.** Enabling legislation to allow “contracting agencies” to participate in the CalPERS program was passed in 1967. The CalPERS medical plan has been successfully operating for almost 50 years. As far back as we can obtain records, the rating structure has been consistent, with the only difference having been a move to regional rating which is unrelated to age-adjusted rating.
- **No recent large increases or decreases in the number of participating plans or enrollment.** The CalPERS medical plan has shown remarkably stable enrollment. In the past 10 years, there has been small growth in the number of employers in most years – with the maximum being a little over 2% and a very small decrease in one year. Average year over year growth in the number of employers over the last 10 years has been about 0.75% per year. Groups have been consistently leaving the CalPERS medical plan while other groups have been joining with no disruption to its stability.
- **Agency is not expecting to leave plan in foreseeable future.** The District does not plan to leave CalPERS at present.

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- **No indication the plan will be discontinued.** We are unaware of anything that would cause the CalPERS medical plan to cease or to significantly change its operation in a way that would affect this determination.
- **The agency does not represent a large part of the pool.** The District is in the CalPERS Other Southern California region. Based on the information we have, the District constitutes no more than 0.1% of the Other Southern California pool. In our opinion, this is not enough for the District to have a measurable effect on the rates or viability of the Other Southern California pool.

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

<i>Employee Type</i>	<i>Future Retirees Pre-65</i>	<i>Future Retirees Post-65</i>
All Participants	Statutory minimum: \$1,566 Supplemental benefit: \$7,322	Statutory minimum: \$1,566 Supplemental benefit: \$4,616

PARTICIPATION RATES

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

TURNOVER

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

SPOUSE PREVALENCE

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

SPOUSE AGES

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

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APPENDIX D: DISTRIBUTION OF ELIGIBLE PARTICIPANTS BY AGE

ELIGIBLE ACTIVE EMPLOYEES

<i>Age</i>	<i>All Participants</i>
Under 25	2
25-29	1
30-34	0
35-39	1
40-44	1
45-49	1
50-54	5
55-59	1
60-64	0
65 and older	0
Total	12

ELIGIBLE RETIREES

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

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APPENDIX E: GASB 74/75 ACCOUNTING ENTRIES AND DISCLOSURES

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

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

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

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

50.c: Following is a table of plan participants

	Number of Participants
Inactive Employees Currently Receiving Benefit Payments	1
Inactive Employees Entitled to But Not Yet Receiving Benefit Payments*	0
Participating Active Employees	12
Total Number of participants	13

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

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

shown in Appendix C.

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

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

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

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

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

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

Retirement Tables

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

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

Turnover Tables

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

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

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

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

	Trend 1% Lower	Valuation Trend	Trend 1% Higher
Net OPEB Liability	\$48,634	\$127,260	\$229,065

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Paragraph 53:

Discount Rate

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

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

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

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

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

53.e: Not applicable.

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

Asset Class	Percentage of Portfolio	Assumed Gross Return
US Large Cap	43.0000	7.7950
US Small Cap	23.0000	7.7950
Long-Term Corporate Bonds	12.0000	5.2950
Long-Term Government Bonds	6.0000	4.5000
Treasury Inflation Protected Securities (TIPS)	5.0000	7.7950
US Real Estate	8.0000	7.7950
All Commodities	3.0000	7.7950

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

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

	Discount Rate 1% Lower	Valuation Discount Rate	Discount Rate 1% Higher
Net OPEB Liability	\$222,079	\$127,260	\$54,601

Paragraph 55:

Changes in the Net OPEB Liability

Please see reconciliation on page 9. Please see the notes for Paragraph 244 below for more information.

Paragraph 56:

Additional Net OPEB Liability Information

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

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- 56.a: The valuation date is June 30, 2017.
The measurement date is June 30, 2018.
- 56 b: We are not aware of a special funding arrangement.
- 56 c: There were no assumption changes since the prior measurement date.
- 56.d: There were no changes in benefit terms since the prior measurement date.
- 56.e: Not applicable
- 56.f: To be determined by the employer
- 56.g: To be determined by the employer
- 56.h: Other than contributions after the measurement, all deferred inflow and outflow balances are shown in Appendix F
- 56.i: Future recognition of deferred inflows and outflows is shown in Appendix F

Paragraph 57:

Required Supplementary Information

- 57.a: Please see reconciliation on page 9. Please see the notes for Paragraph 244 below for more information.
- 57.b: These items are provided on page 9 for the current valuation, except for covered payroll, which should be determined based on appropriate methods.
- 57.c: We have not been asked to calculate an actuarially determined contribution amount.
We assume the District contributes on an ad hoc basis, but in an amount sufficient to fully fund the obligation over a period not to exceed 38 years.
- 57.d: We are not aware that there are any statutorily or contractually established contribution requirements.

Paragraph 58:

Actuarially Determined Contributions

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

Paragraph 244:

Transition Option

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

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

EXPERIENCE GAINS AND LOSSES

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

Measurement Period	Experience Gain/Loss	Original Recognition Period (Years)	Amounts Recognized in OPEB Expense through 2017	2018	2019	2020	2021	2022	2023	Thereafter
2017-18	\$0	0	\$0	\$0						
				Amounts to be Recognized in OPEB Expense after 2018						
				\$0						
Net Increase (Decrease) in OPEB Expense			\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

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CHANGES OF ASSUMPTIONS

Increase (Decrease) in OPEB Expense Arising from the Recognition of Effects of Changes of Assumptions (Measurement Periods)

Measurement Period	Changes of Assumptions	Original Recognition Period (Years)	Amounts Recognized in OPEB Expense through 2017	Amounts to be Recognized in OPEB Expense after 2018	2019	2020	2021	2022	2023	Thereafter
2017-18	\$0	0	\$0	\$0						
Net Increase (Decrease) in OPEB Expense				\$0	\$0	\$0	\$0	\$0	\$0	\$0

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INVESTMENT GAINS AND LOSSES

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

Measurement Period	Investment Gain/Loss	Original Recognition Period (Years)	Amounts Recognized in OPEB Expense through 2017	Amounts to be Recognized in OPEB Expense after 2018	2018	2019	2020	2021	2022	2023	Thereafter
2017-18	(\$1,009)	5	\$0	(\$807)	(\$202)	(\$202)	(\$202)	(\$202)	(\$201)		
Net Increase (Decrease) in OPEB Expense				(\$807)	(\$202)	(\$202)	(\$202)	(\$202)	(\$201)	\$0	\$0

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APPENDIX G: GLOSSARY OF RETIREE HEALTH VALUATION TERMS

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

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

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

Retirement Rate:

The proportion of active employees who retire each year. Retirement rates are usually based on age and/or length of service. (Retirement rates can be used in conjunction with the service requirement to reflect both age and length of service). The more likely employees are to retire early, the higher service costs and actuarial accrued liability will be.

Service Cost:

The annual dollar value of the “earned” portion of retiree health benefits if retiree health benefits are to be fully accrued at retirement.

Service Requirement:

The proportion of retiree benefits payable under the OPEB plan, based on length of service and, sometimes, age. A shorter service requirement increases service costs and TOL.

Total OPEB Liability (TOL):

The amount of the actuarial present value of projected benefit payments attributable to employees’ past service based on the actuarial cost method used.

Trend Rate:

The rate at which the employer’s share of the cost of retiree benefits is expected to increase over time. The trend rate usually varies by type of benefit (e.g. medical, dental, vision, etc.) and may vary over time. A higher trend rate results in higher service costs and TOL.

Turnover Rate:

The rate at which employees cease employment due to reasons other than death, disability or retirement. Turnover rates usually vary based on length of service and may vary by other factors. Higher turnover rates reduce service costs and TOL.

Valuation Date:

The date as of which the OPEB obligation is determined by means of an actuarial valuation. Under GASB 74 and 75, the valuation date does not have to coincide with the statement date, but can’t be more than 30 months prior.



BEAUMONT-CHERRY VALLEY

RECREATION & PARK DISTRICT

STAFF REPORT

Item 3.5

To: Chairman and Board of Directors

From: Janet Covington, Human Resources Administrator/Clerk of the Board
Via: Duane Burk, General Manager

Re: Long Term Debt, Unfunded Liabilities

Date: September 11, 2019

Background and Analysis:

In proactively managing our long-term debt, staff would like the Board to review options for paying down the unfunded pension liabilities. Establishing a funding policy will allow the District to fully fund the liabilities within five, eight or ten years.

Unfunded Pension

CalPERS released a new Annual Valuation Report as of June 30, 2018. The current amounts of our (three) unfunded pension plans are as follows:

PEPRA: \$9355 Tier II: \$8,384 Tier I: \$768,897.00

The District's current amortization schedule for Tier I reflect paying the debt by 2037 (19 years). Our current fiscal year (FY) 19/20 required annual contribution to CalPERS is \$49,543.00. According to the new schedule, if the District remains on the current funding method, the interest paid will be \$525,912.

Staff has reviewed options to fully fund Tier I over a five, eight or ten year commitment by contributing a level dollar amount each of the years. Fully funding Tier I within five, eight or ten years would provide significant savings by reducing interest. Our current FY budget, account #50104 reflects \$83,982.00 for the contribution. The attached spreadsheet identifies the current valuation schedule as well as the ten, eight and five year options. The annual payments for each schedule are as follows and include the annual impact to the general fund.

Ten Year Amortization payments: \$105,538.00 - \$21,566.00 increase to the general fund.

Eight Year Amortization payments: \$124,145.00 - \$40,163.00 increase to the general fund.

Five Year Amortization payments: \$180,843.00 - \$96,328.00 increase to the general fund.

Fiscal Impact:

The short-term impact to the general fund would increase according to the amortization schedule chosen.

The long-term impact will be the decreased amount of interest paid and funding in a shorter time. For example, the interest saved on the ten-year plan will be approximately \$289,263.00 and the term will be shortened by nine years.

Also to consider, the FY 19/20 and 20/21 budget allocates \$80,000.00 each year for the unfunded health account number 50103. The unfunded health liability is scheduled to fully fund in FY 20/21. The FY 21/22 budget can reallocate those funds to the unfunded pension liability .

Recommendations:

Staff recommends fully funding PEPRA and Tier II totaling approximately \$17,739.00.

Staff recommends fully funding Tier I within five, eight or ten years.

Staff recommends consideration of contributing into the Public Agency Retirement Services (PARS) who specializes exclusively in retirement plan consulting and administration for public agencies.

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

Respectfully Submitted,

Janet Covington, Human Resources Administrator/Clerk of the Board



Staff Report

Agenda Item No. **3.6**

To: Board of Directors:
From: Nancy Law, Financial Services Technician/Office Manager
Via: Duane Burk, General Manager
Date: July 17, 2019
Subject: Notice of Completion – Bogart Park Water Tank

Background and Analysis:

On January 1st, 2019 the District entered into an operating agreement with Riverside County Parks and Trails District for Bogart Park 9600 International Drive, Cherry Valley. Part of the infrastructure for Bogart Park is the 50,000 gallon steel bolted tank, this tank services irrigation and a small pond located on the 80 acres of Bogart Park.

On May 6th, 2019 the 50,000 gallon water tank breached at the bottom causing loss of water and erosion of the service road consequently and was in need of repairs.

On June 10th General Manger met with two tank companies to determine the damage and repairs. Superior Tank Solutions presented a proposal of \$44,830.00. Additionally, staff was unaware of the interior condition of the tank.

On June 12th, 2019 the Board approved Superior Tank Solutions proposal of \$44,830.00.

On July 17th, 2019 the Board approved a change order of \$40,000.00 to come from capital reserves to Superior Tank Solutions due to additional repairs needed on the roof and wall staves.

On August 23rd, 2019 Superior Tank completed the repairs to Bogart Park Water Tank.


Recommendations:

Staff recommends that the Board approve the Notice of Completion (NOC) for the Bogart Park Water Tank Project and have the NOC filed with the County Recorder's Office.

Fiscal Impact:

Superior Tank Solutions: \$44,830.00
Superior Tank Solutions change order: \$40,000.00
Total for Project:\$84,839.00

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: Bogart Water Tank Project
16

17
18 THIS NOTICE OF COMPLETION IS HEREBY GIVEN by the OWNER, the
19 Beaumont Cherry Valley Recreation and Park District, a California Special District, pursuant
20 to the provisions of Section 9204 of the Civil Code of the State of California, and is hereby
21 accepted by the Board of Directors of the Beaumont Cherry Valley Recreation and Park
22 District, this September 11th, 2019.
23

24 That the OWNER, the Beaumont Cherry Valley Recreation and Park District, and
25 Superior Tank Solutions Rancho Cucamonga, California, the contractor, entered into an
26 agreement dated,
27 June 12th, 2019, for the construction of the work of improvement referred to as “Bogart
28 Water Tank Project” completed on the
29 Property identified below.
30

31 The scope of work included, Provide all labor, equipment, and miscellaneous material to
32 build and install staves to repair the Water Tank for the Beaumont-Cherry Valley Recreation
33 & Pak District.

34 That the work of improvement was completed on August 23, 2019, for “Bogart Water Tank
35 Project” by Superior Tank Solutions

36 The Nature of Interest was Bogart Water Tank.

/

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

5 (2) That said work of improvement was performed at Parcel# 401-210-011, 9600
6 International Park Rd, Cherry Valley, California 92223.

7 (3) The nature of interest in the property is fee simple ownership.

8
9 Dated: September 11th, 2019

10 Beaumont Cherry Valley Recreation
11 and Park District

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13 A California Special District

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17 By _____
18 Duane Burk, General Manager
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VERIFICATION

/

1
2 I, _____, state that I am the Authorized Agent of the Owner
3 identified in the foregoing Notice of Completion. I have read said Notice of Completion and
4 know the contents thereof; the same is true of my own knowledge.
5

6 I declare under penalty of perjury under the laws of the State of California that the foregoing
7 is true and correct.
8

9 Executed on this _____ day of _____, 20____, at Beaumont, California.
10


11 Beaumont Cherry Valley Recreation and Park District
12

13 A California Special District
14

15
16 By: _____
17 Duane Burk, General Manager
18

Staff Report

Agenda Item No. 3.7

To: Chairman and Board Members
From: Duane Burk, General Manager 
Date: September 11, 2019
Subject: New Domestic Water Line for Bogart Park, cleaning of onsite flood basin

Background and Analysis:

Bogart Park was acquired in January of 2019 from the County of Riverside Parks and Trails Department. During the past eight months the District has been upgrading infrastructure throughout the Park. Currently, Bogart Park domestic water system is served by a 2" water meter from the Beaumont Cherry Valley Water District. Consequently, this meter is located in a very remote locality off the property and attached down a hill side through a wash. Unfortunately, to maintain this now or in the near future would be extremely dangerous and costly. If, this service line was damaged or wash out by flooding or fires all of the restroom facilities and camp sites would be affected until service was restored. Staff is looking to proactively relocate this facility.

Recommendations:

Staff is recommending to install 2400+- new c900 class200 4" PVC pipe from an existing manifold at Bogart Park entrance and reconnecting to the overhead line at campsite 4. This would be a beginning phase to replace the old existing 4" water line throughout the Park. Staff is recommending purchasing all material from Inland Water Works independently. Also, contract a design build project with Merlin Johnson Construction for equipment and labor only.

Additionally, staff would direct the contractor to clean out the headworks debris basin located in Bogart Park which is full of silt and fire runoff from years of collection this material can be used for back fill of the pipeline.

Fiscal Impact:

Inland Waterworks \$24,000.00

Merlin Johnson Construction \$65,000.00 based on an hourly rate for labor and equipment. Estimated time is 12 days to complete project.

August 22,, 2019

This letter is regarding ownership of four signs owned by the Cherry Valley Chamber of Commerce.

The Cherry Valley Chamber of Commerce has lost its Chain of Command as of 2018.

The Chamber has four signs in the sphere of Cherry Valley for several Decades. The Chamber decided to transfer ownership of the four signs To Beaumont Cherry Valley Recreation and Parks District.

The location of these signs is:

1. Westside on Oak Glen Rd. before Wildwood Canyon.
2. Corner of Brookside and Beaumont Ave.
3. CherryValley Blvd. Southside about 1/2 mile before the 10 Fwy.
4. Highland Springs Ave. eastside corner of golf course off Brookside Ave.

Respectfully:

President: Lenie Humphrey *Lenie (Waggoner) Humphrey*

Vice President: Marilyn Legerat *Marilyn Legerat*

Secretary: Minnie Birchard *Minnie Birchard*



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: September 11, 2019

Employees:

One Special Project Associate completed her assignment and we hired three casual recreation assistants. We have 31 employees.

Reports:

- Submitted to CAPRI the Final Workers Comp Payroll Calculations for FY 2018-2019
- Submitted to CalPERS the Roll Forward Valuation with the following supporting documents.
 - Certification of OPEB Actuarial Information
 - Certification of OPEB Funding Policy & GASB Standards Reporting Compliance
 - Summary of Actuarial Information for CalPERS CERBT Program

Workers Compensation Cases/Incidents/Accidents – We closed the workers comp case dated July 22, 2019. We have no other cases.

Training:

- The Safety Compliance Company provided “Back Safety” training on August 28, 2019.

Other:

- Rodrigo Camacho was selected the July employee of the month celebrated on August 17 during the field competitions.
- The employee of the month for August will be celebrated on Saturday morning, September 21 prior to opening up for Oktoberfest.
- The annual holiday party is Friday, December 13, 2019 at the Grange Community Center. We have a comedian show scheduled. Additional details will be provided at the next Board Meeting.
- The CAPRI visitation is scheduled for Monday, September 23, 2019.
- The employee newsletter is attached.

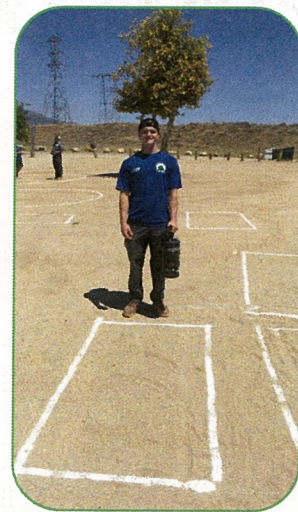
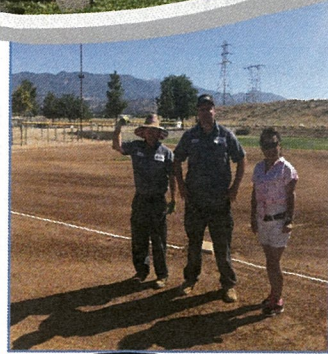
Fiscal Impact/Recommendations: This report is for informational purposes only.

Respectfully Submitted,

Janet Covington, Human Resources Administrator/Clerk of the Board

What's Happening???

WE HELD OUR FIRST FIELD WAR COMPETITION AND EMPLOYEE OF THE MONTH CELEBRATION AUGUST 17, 2019. IT WAS SO SUCCESSFUL THAT PREPARATIONS ARE UNDERWAY FOR NEXT YEARS EVENT!



BEST BOX
STEPHEN



STRAIGHTEST LINE
CAMERON

Fruit Pizza!!!



Oatmeal Cookie:

- 1 1/2 Cups of old fashioned oats (GF if you prefer)
- 1/3 Cup of Almond Flour
- 3 Tablespoons of Honey
- 3 Ripe, Mashed Bananas

Fruit Dip:

- 1 (32 ounce) container Low-Fat Vanilla Yogurt
- 1 (8 ounce) container Lite Cool Whip
- 1 (3.4 ounce) box dry instant vanilla pudding mix

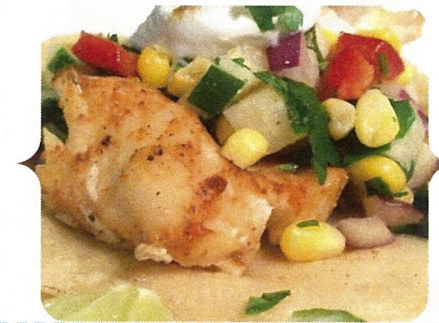
Fruit:

- Strawberries
- Blueberries
- Raspberries
- Bananas
- Oranges
- Kiwi

Any Other Fruits That You Like!

1. Combine: Oatmeal, Mashed Bananas, Almond Flour, Honey
2. Spread evenly on a pizza pan and bake at 375 for 20-25 minutes. The cookie should not be undercooked so watch it the last 5 – 10 minutes and add a few if needed.
3. While the cookie is baking combine the ingredients for the fruit dip. Let the cool whip get to room temperature so that your dip is a smooth consistency.
4. Spread dip on cooled cookie. Top with your choice of fruit. If you want to make a design start from the outside first. Have fun and enjoy

Healthy Corner



Fiery Fish Tacos with Crunchy Corn Salsa

Ingredients

- 2 cups cooked corn kernels
- 1/2 cup diced red onion
- 1 cup peeled, diced jicama
- 1/2 cup diced red bell pepper
- 1 cup fresh cilantro leaves, chopped
- 1 lime, juiced and zested
- 2 Tablespoons cayenne pepper, or to taste
- 1 Tablespoon black pepper
- 2 Tablespoons salt, or to taste
- 6 (4oz) fillets tilapia
- 2 Tablespoons olive oil
- 12 corn tortillas, warmed
- 2 Tablespoons sour cream, or to taste

Directions

Preheat grill for high heat.

1. In a medium bowl, mix together corn, red onion, jicama, red bell pepper, and cilantro. Stir in lime juice and zest.
2. In a small bowl, combine cayenne pepper, ground black pepper, and salt.
3. Brush each fillet with olive oil, and sprinkle with spices to taste.

Arrange fillets on grill grate, and cook for 3 minutes per side. For each fiery fish taco, top two corn tortillas with fish, sour cream, and corn salsa.

Your Trash - My Treasure

Cal King box spring that can also be used as 2 twin XL box springs. FREE!

Contact Alyssa.

Bow Flex for sell.

Only \$100.00!

Contact Kyle for more info.



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

Calendar of Events

- 28th Annual Oktoberfest
September 20—22, 2019

If you haven't received your parking pass please stop by the office.

- Pumpkin Carve
October 26, 2019
- 25th Annual Winterfest
December 6 & 7, 2019

Think Positive = Be = Positive

*It's better to correct an unsafe friend than to bury one.
Be Safe*

Date Since Our Last Employee Incident
7-22-2019

Human Resources Corner
Save the date for our annual holiday party
Friday evening, , December 13, 2019 @ the Grange
Comedy Show, Dinner and Gift Exchange
janet@bcvparks.com



Congratulations to the following employees who were chosen for the Employee of the Month recognition from their peers.

May—Mike Aldrich
June—Jesse Camacho
July—Rodrigo Camacho

HAPPY BIRTHDAY

July
Ryann Flores
Rodrigo Camacho
Mike Aldrich
Janet Covington
Kaily MacKinnon

August
Karla Burk
Cameron Mondello

September
Christian Elkins
Nancy Law

EMPLOYEE NEWSLETTER

Beaumont-Cherry Valley Recreation & Park District

September 2019

FIELD WARS

Congratulations to Ryann, Kristine and Angelica for winning the 2019 FIELD WAR COMPETITION!



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Your Trash My Treasurer	3
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Staff Birthdays	4
HR Corner	4

The Annual Staff Picnic was on 8-3-2019 in Bogart.

**What's
Happening at
Bogart???**

There has been a lot of activity, repairs and maintenance going on at Bogart Park since we acquired it in January. If you did not attend the Summer Staff Picnic or have not had an opportunity to visit, the Park is located at 9600 Cherry Ave. Cherry Valley, CA 92223.

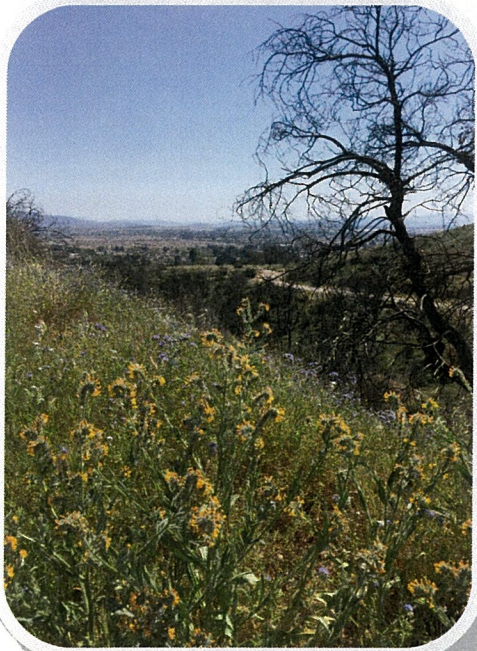
THE PARK



PAVING



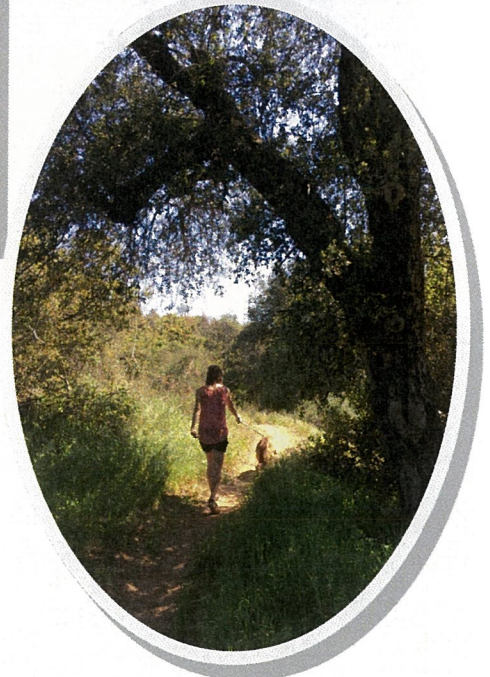
TREE TRIMMING



**WATER TANK
REPAIR**



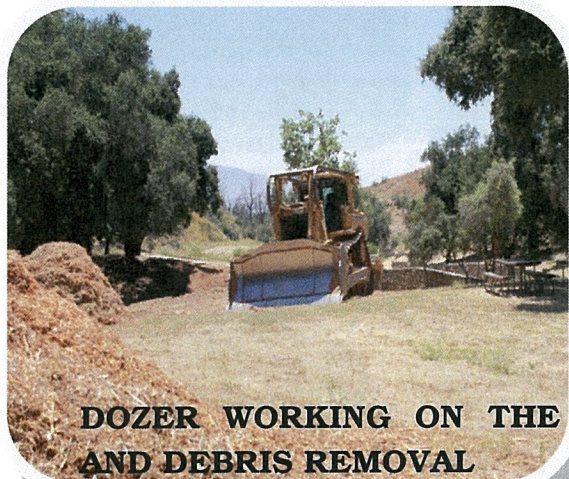
THE POND



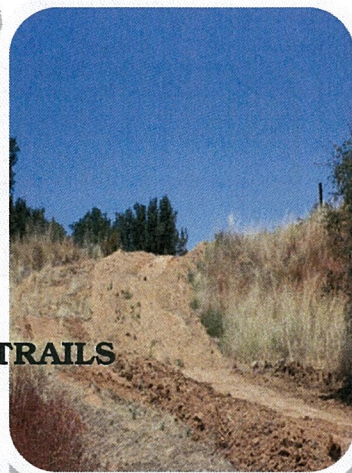
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Please don't feed the Wildlife



DOZER WORKING ON THE TRAILS AND DEBRIS REMOVAL



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**THE WELL
REPAIR**





BEAUMONT-CHERRY VALLEY

RECREATION & PARK DISTRICT

Department Report

To: Board of Directors
From: Nancy Law, Financial Services Technician/Office Manager
Date: September 11th, 2019

The Finance Committee meet Thursday September 5th, 2019 to review August 2019 Financial Reports for Fiscal Year 2019-2020.

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

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

The Finance Services Technician has transferred into the Reserve fund the \$5,000.00 monthly contribution for July 2019 bringing our balance to \$360,035.99.

Additional items:

- ❖ Finance and General Manager attended a Compliance and Transparency Workshop for CSDA.
- ❖ Finance and the General Manager meet with the City of LaQuinta to view and discuss the installation and process of their National Fitness Campaign outside gym.
- ❖ Finance attended the State of the City.
- ❖ Finance meet with the Polished Images regarding the Bogart entrance gate.
- ❖ Finance completed the minutes for Collaborative agency and prepared for next meeting on September 4th, 2019.

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: September 11th, 2019

Facility Users-

Facility rentals have been picking up for the fall season.

Upcoming District Events

- Oktoberfest September 20th-22nd
 - 3 bands have been booked
 - Beer order has been placed and confirmed
 - Beer pouring Friday is the Board and I appreciate the willingness to pour, Saturday will be the Lions Club all day, and Sunday will be BYB
 - Advertising signs are out around the city along with each of our facilities, a community brief has been placed in the paper, and flyers have been sent to dominos to be placed on pizza boxes
 - Julie Farren will be doing a story the Friday of Oktoberfest highlighting the history of the event
 - Anheuser Busch will be sponsoring again this year.
 - We have 8 food vendors and 12 craft vendors
 - Dance Spectrum will be performing
 - Mugs, prizes, and coozies have been received
 - The schedule of events is finished
 - The ABC license has been submitted and I am waiting on the return
 - Christian Linnemann is The Bergermeister and Nathan Stine is King
 - There is no Favorite German American Nominee
- Pumpkin Carve October 26th
 - Dance Spectrum will be performing

Community Events/Meetings/Networking

Facilities Ad hoc September 10th

Next Good Morning Beaumont Breakfast September 13th

Next facilities Ad hoc September 24th

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: September 5, 2019

Reports:

The Summer Slow Pitch season is wrapping up. We will be starting Fall Fast pitch on 9-6-19 and the Fall Slow pitch season will get going, with some divisions starting the end of September and early October.

We will be hosting our annual Oktoberfest Slow Pitch tournament on Friday Sept. 20, at 6:30pm on field 5 & 6 please stop by to get a chance.

The ball field calendar is 95% full thru January of 2020. All users are excited to hear of the improvements that will be taking place on the fields. We have been getting a lot of good comments on the park and its condition.

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

Other: BYB's Fall Ball season has gotten started with 19 teams across both Baseball and Softball.

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: August 2019
Subject: Maintenance Report

Background and Analysis:

The maintenance staff has been focused on weed abatement, irrigation and working on improving the District's cultural practices with all staff. The District is always improving on ADA standards and recently installed a new concrete walkway from the horseshoe pits connecting to the field 6 bleacher area. Concrete was also installed to create room for a new tuff shed for field 7; this will make materials for that field very accessible to staff for faster field prep times.

Bogart Park again has accessible water to the irrigation system located in the day use area. Maintenance is currently going through the current system to get all of the valves in proper working condition. The valves that are working are being used to water the turf. Maintenance has been working with the General Manager on water use while also monitoring the water levels in the water tank.

I would like to thank the District for giving me the time to continue my education; hence the reason I am not at this board meeting. I have a leadership class on Wednesday nights but look forward to seeing you all at Oktoberfest!

Noble Creek Park:

- Rain Bird demo and installation on field 4.
- Repaired broken irrigation to equestrian area pump.
- Purchased a new spreader and seeders.

Bogart Park:

- Water tank has been repaired.
- Irrigation tracing and repair.
- CDF candle light trail with the wood chipper.
- The entrance fee gate has been installed.

Recommendations:

The Maintenance Department has no recommendations at this time.

Thank you,

Frank Flores





BEAUMONT-CHERRY VALLEY

RECREATION & PARK DISTRICT

Department Report

Agenda Item No. 4

To: Chairman and Board of Directors
From: Aaron Morris, Maintenance Foreman
Date: September 11th, 2019

Report: This month has been a productive month for the field crew. We obtained a lot of our new tools and corresponding materials to help our turf thrive through proper nutrient application. We have been introducing our staff to new tasks during our weekend events and this has been a morale booster for those who are willing to try something new. Everyone is getting the same opportunity to work on these different tasks while learning along the way. Being able to catch up on projects that we may have not been able to finish during the week has made the field crew that much more productive. Thank you all again for this opportunity, here are a few items of what we have accomplished this last month.

Noble Creek Park baseball fields and other facilities:

- First Annual Field Wars: Winners; Angelica Dale, Kristine Carlson, Ryann Flores
- Tuff Shed Field 7 installed and stocked with field tools.
- Rain Bird Demo: Installed new sprinkler heads on Field 4 to test out their product. (Rain Bird Falcon 6504 10x heads installed.)
- Installed Rain Bird IQ timer on Equestrian Center
- Got new spreaders: Lely Spreader for our larger applications, 2 small Lesco Spreaders for smaller applications.
- Applied Gypsum and Potassium to our ball fields.
- Registered for Playing Field Maintenance Academy with CPRS for October 10th

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

Respectfully Submitted,

Aaron Morris, Maintenance Foreman

Join us for the

PASS AREA JOINT CHAMBER MIXER

Sponsored by



The Bank of Hemet

Celebrating 12 years in the Pass

Thursday, September 12, 2019

5:30 PM - 7:00 PM

The Bank of Hemet
1540 E. 6th Street
Beaumont, CA 92223

Refreshments * Prizes * Networking

More Information - ghanley@bankofhemet.com - 951-766-4195

Chambers & Communities Working Together!

