

**SUBMITTAL TO THE BOARD OF SUPERVISORS  
COUNTY OF RIVERSIDE, STATE OF CALIFORNIA**



ITEM: 13.1  
(ID # 13803)

**MEETING DATE:**

Tuesday, December 08, 2020

**FROM:** Regional Parks and Open Space District:

**SUBJECT:** REGIONAL PARK AND OPEN-SPACE DISTRICT: Annual Required Financial Reporting and Actions of the Riverside County Regional Park and Open-Space District related to Resolution for Appropriations Limit, Filing of Annual Audit Report, Increase of Delegated Authority, and Approval of CalPERS Delegation; Districts – ALL; \$0

**RECOMMENDED MOTION:** That the Board of Directors:

1. Approve and Adopt Resolution 2020-019, which establishes the Regional Park & Open-Space District's Fiscal Year 2020-2021 Appropriations Limit;
2. Receive and File the FY 2019-2020 Independent Auditor's Report for the Riverside County Regional Park & Open-Space District (RivCoParks);
3. Increase the limit of the General Manager to bind RivCoParks to \$51,000 pursuant to Public Resource Code Section 5549 (b)(2);
4. Approve and Adopt the CalPers Delegation of Authority to Request Disbursements resolution to assign authority to the correct RivCoParks personnel; and
5. Instructs the Clerk of the Board to return one copy of Resolution 2020-019 to RivCoParks.

**ACTION:** Policy

  
Kyla R. Brown, General Manager 11/16/2020

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**MINUTES OF THE BOARD OF DIRECTORS**

On motion of Supervisor Spiegel, seconded by Supervisor Perez and duly carried by unanimous vote, IT WAS ORDERED that the above matter is approved as recommended.

Ayes: Jeffries, Spiegel, Washington, Perez and Hewitt  
Nays: None  
Absent: None  
Date: December 8, 2020  
xc: Parks

Kecia R. Harper  
Clerk of the Board

By:   
Deputy

**SUBMITTAL TO THE BOARD OF SUPERVISORS COUNTY OF RIVERSIDE,  
STATE OF CALIFORNIA**

<b>FINANCIAL DATA</b>	<b>Current Fiscal Year:</b>	<b>Next Fiscal Year:</b>	<b>Total Cost:</b>	<b>Ongoing Cost</b>
<b>COST</b>	\$ 0	\$ 0	\$ 0	\$ 0
<b>NET COUNTY COST</b>	\$ 0	\$ 0	\$ 0	\$ 0
<b>SOURCE OF FUNDS: None</b>			<b>Budget Adjustment:</b>	No
			<b>For Fiscal Year:</b>	20/21

**C.E.O. RECOMMENDATION:** Approve

**BACKGROUND:**

**Summary**

On November 6, 1990, a majority of voters in Riverside County voted to form the Riverside County Regional Park & Open-Space District (RivCoParks). In that same measure, pursuant to Article XIII B of the California Constitution, the RivCoParks' appropriations limit was set at \$25,000,000. Section 7910 of the Government Code requires that each year the governing body of each local jurisdiction adopt a resolution to establish its appropriations limit for the following fiscal year.

Additionally, California Government Code §26909 requires an annual audit be conducted by a certified public accountant of every special district within a county, and §53891 states the resulting financial transactions shall be reported to the State Controller. California Code of Regulations §1131.2 sets the minimum requirements for conducting those audits in accordance with the Government Accounting Standards Board (GASB).

RivCoParks' audited financial results are included in the County of Riverside Auditor-Controller's Comprehensive Annual Financial Report (CAFR) as a dependent component unit. An annual audit of the CAFR is performed by an external entity to ensure compliance with GASB.

Rogers, Anderson, Malody & Scott, LLP ("RAMS") prepared an audit report for RivCoParks for the fiscal year ending June 30, 2020 and rendered an unqualified opinion. RAMS also compiled the balance sheet of RivCoParks as of June 30, 2020 for the purposes of filing such with the State Controller's Office.

RivCoParks finance staff calculated the 2020-2021 appropriations limit. The appropriations limit for FY 2020-2021 is set at \$120,137,020 as shown in Attachment A.

Documentation used in the determination of the appropriations limit was made available to the public by the California Department of Finance at least fifteen days prior to subject resolution being adopted on December 15, 2020. County Counsel has reviewed and approved Resolution 2020-019 as to form.

**SUBMITTAL TO THE BOARD OF SUPERVISORS COUNTY OF RIVERSIDE,  
STATE OF CALIFORNIA**

In accordance with the Public Resource Code section 5549 (b)(2), RivCoParks requests that the limit of the General Manager to bind RivCoParks be increased by 2% for FY 2020-2021 to a total of \$51,000. The board initially authorized General Manager authority to bind RivCoParks at a limit of \$50,000 by M.O. 13.1 on April 16, 2019. At the regular Board of Directors meeting on April 16, 2019, at item 13.1, the Board authorized the General Manager to bind the district within the limits set by California Public Resources Code Section 5549. Public Resources Code Section 5549 (b) authorizes the delegation of authority to execute agreements not to exceed fifty thousand dollars (\$50,000). The expenditures are reported to the Board at the next regular meeting. Public Resource Code section 5549 (b)(2) authorizes the Board to increase the amount by which the general manager may bind the district in an amount not to exceed two percent (2%) for each fiscal year following the operative date of the last adjustment. In accordance with the Public Resource Code section 5549 (b)(2), RivCoParks requests that the limit of the General Manager to bind RivCoParks be increased by 2% for FY 2020-2021 to a total of \$51,000.

An update to the CalPers Delegation of Authority to Request Disbursements resolution is required to ensure the appropriate staff are authorized to request on behalf of the Employer disbursements from the Other Post Employment Prefunding Plan and to certify as to the purpose for which the disbursed funds will be used.

**Attachments**

Audit Report

Management Letter

Resolution No. 2020-019

Attachment A

CA Department of Finance Price & Population Calculation

CalPers Delegation of Authority to Request Disbursements resolution

		
Douglas Cordonez Jr.	11/30/2020	Gregory T. Priamos, Director County Counsel 11/18/2020

2  
3 RESOLUTION NO. 2020-019

4 A RESOLUTION OF THE BOARD OF DIRECTORS OF THE RIVERSIDE COUNTY  
5 REGIONAL PARK AND OPEN-SPACE DISTRICT ESTABLISHING THE  
6 APPROPRIATIONS LIMIT FOR FISCAL YEAR 2020-2021 FOR THE RIVERSIDE  
7 COUNTY REGIONAL PARK AND OPEN-SPACE DISTRICT IN ACCORDANCE WITH  
8 THE PROVISIONS OF DIVISION 9 OF TITLE 1 OF THE CALIFORNIA GOVERNMENT  
9 CODE

10  
11 **WHEREAS**, Article XIII B of the Constitution of the State of California as proposed by  
12 the Initiative Measure approved by the people at the special statewide election held on November  
13 6, 1979 and amended in June 1990 by the people of the State of California (Proposition 111),  
14 provides that the total annual appropriations subject to limitations of each local government shall  
15 not exceed the appropriations limit of such entity for the prior year adjusted for changes in the cost  
16 of living and population except as otherwise specifically provided for in said Article; and  
17

18 **WHEREAS**, the State Legislature added Division 9 (commencing with Section 7900) to  
19 Title 1 of the Government Code of the State of California to implement Article XIII B of the  
20 Constitution; and  
21

22 **WHEREAS**, Section 7910 of the Government Code provides that each year the governing  
23 body of each local jurisdiction shall, by resolution, establish its appropriations limit for the  
24 following fiscal year pursuant to Article XIII B at a regularly scheduled meeting or a noticed  
25 special meeting and that fifteen days prior to such meeting, documentation used in the  
26 determination of the appropriations limit shall be available to the public; and  
27

FORM APPROVED COUNTY COUNSEL  
BY KRISTINE BELL-VALDEZ 12/8/20



1           **WHEREAS**, Proposition 111 as approved by the voters of the State of California, requires  
2 a recorded vote of the Board of Directors regarding which of the annual adjustment factors have  
3 been selected each year; and  
4

5           **WHEREAS**, Section 7902(b) of the Government Code sets forth the method for  
6 determining the appropriations limit for each local jurisdiction for the 2020-2021 fiscal year; and  
7

8           **WHEREAS**, the Board of Directors of the Riverside County Regional Park and Open-  
9 Space District wishes to establish the appropriations limit for fiscal year 2020-21 for the Riverside  
10 County Regional Park and Open-Space District.

11           **NOW, THEREFORE, BE IT RESOLVED, DETERMINED AND ORDERED** by the  
12 Board of Directors of the Riverside County Regional Park and Open-Space District, in regular  
13 session assembled on December 8, 2020 at 9:30 am in the meeting room of the Board of Directors,  
14 located on the 1<sup>st</sup> floor of the County Administrative Center, 4080 Lemon Street, Riverside,  
15 California, as follows:  
16

17           Section 1: That it is hereby found and determined that the documentation used in the  
18 determination of the appropriations limit for the Riverside County Regional Park and Open-Space  
19 District for fiscal year 2020-2021 was available to the public in the District Office of said District  
20 at least fifteen days prior to this date.  
21

22           Section 2: That the growth in California Per Capita Income and County Wide Population  
23 was selected for the 2020-2021 fiscal year.

24           Section 3. That the appropriations limit for the Riverside County Regional Park and Open-  
25 Space District as established in accordance with Section 7902(b) of the California Government  
26 Code is \$120,137,020.  
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28

1 BOARD OF DIRECTORS

RIVERSIDE COUNTY REGIONAL  
PARK AND OPEN-SPACE DISTRICT

2  
3 **RESOLUTION NO. 2020 - 019**

4 **A RESOLUTION OF THE BOARD OF DIRECTORS OF THE RIVERSIDE COUNTY REGIONAL**  
5 **PARK AND OPEN-SPACE DISTRICT ESTABLISHING THE APPROPRIATIONS LIMIT FOR**  
6 **FISCAL YEAR 2020-2021 FOR THE RIVERSIDE COUNTY REGIONAL PARK AND OPEN-SPACE**  
7 **DISTRICT IN ACCORDANCE WITH THE PROVISIONS OF DIVISION 9 OF TITLE 1 OF THE**  
8 **CALIFORNIA GOVERNMENT CODE**

9  
10 **ADOPTED** by Riverside County Board of Supervisors on September 29, 2020.

11 **ROLL CALL:**

12  
13  
14 **Ayes:** Jeffries, Spiegel, Washington, Perez and Hewitt  
15 **Nays:** None  
16 **Absent:** None

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The foregoing is certified to be a true copy of a resolution duly adopted by said Board of Supervisors on the date therein set forth.

KECIA R. HARPER, Clerk of said Board

By:   
Deputy



ROGERS, ANDERSON, MALODY & SCOTT, LLP  
CERTIFIED PUBLIC ACCOUNTANTS, SINCE 1948

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October 23, 2020

**PARTNERS**

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**MEMBERS**

American Institute of  
Certified Public Accountants

*PCPS The AICPA Alliance  
for CPA Firms*

*Governmental Audit  
Quality Center*

*Employee Benefit Plan  
Audit Quality Center*

California Society of  
Certified Public Accountants



**Board of Supervisors  
Riverside County Regional Park and Open Space District  
Jurupa Valley, California**

We have audited the financial statements of Riverside County Regional Park and Open Space District (the District) as of and for the year ended June 30, 2020, and have issued our report thereon dated October 23, 2020. Professional standards require that we advise you of the following matters relating to our audit.

**Our Responsibility in Relation to the Financial Statement Audit**

As communicated in our engagement letter dated April 16, 2020, our responsibility, as described by professional standards, is to form and express an opinion(s) about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the District solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

## **Planned Scope and Timing of the Audit**

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

## **Compliance with All Ethics Requirements Regarding Independence**

The engagement team, others in our firm, as appropriate, our firm, have complied with all relevant ethical requirements regarding independence.

## **Qualitative Aspects of the Entity's Significant Accounting Practices**

### *Significant Accounting Policies*

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the District is included in Note 1 to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during 2020. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

### *Significant Accounting Estimates*

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements are:

Management's estimate of capital asset depreciation is based on historical estimates of each capitalized item's useful life. We evaluated the key factors and assumptions used to develop the estimated useful lives and determined that it is reasonable in relation to the basic financial statements taken as a whole.

Management's estimate of the net pension liability and net OPEB liability and related deferred outflows of resources and deferred inflows of resources are based on actuarial reports provided by independent actuaries. We evaluated the key factors and assumptions used to develop the estimates and determined that they are reasonable in relation to the basic financial statements taken as a whole.

### *Financial Statement Disclosures*

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the District's financial statements are:

The disclosure of accumulated depreciation in Note 5 to the financial statements is based on estimates useful lives which could differ from actual useful lives of each capitalized item.

The disclosure of net pension liability and related deferred outflows of resources and deferred inflows of resources in Note 9 to the financial statements is based on actuarial assumptions. Actual future liabilities may vary from disclosed estimates.

The disclosure of the other post-employment benefits (OPEB) and related deferred outflows and deferred inflows of resources in Note 10 to the financial statements is based on actuarial assumptions. Actual future liabilities may vary from disclosed estimates.

The disclosure related to the possible effects of the Covid-19 pandemic in Note 13.

### **Significant Difficulties Encountered during the Audit**

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

### **Uncorrected and Corrected Misstatements**

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit. No misstatements were identified during our audit.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. None of the misstatements identified by us as a result of our audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

### **Disagreements with Management**

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the District's financial statements or the auditor's report. No such disagreements arose during the course of the audit.



### **Representations Requested from Management**

We have requested certain written representations from management, which are included in the attached letter dated October 23, 2020.

### **Management's Consultations with Other Accountants**

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

### **Other Significant Matters, Findings, or Issues**

In the normal course of our professional association with the District, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, operating and regulatory conditions affecting the District, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the District's auditors.

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

*Rogers, Anderson, Malody & Scott, LLP.*

October 23, 2020



# Riverside County Regional Park and Open-Space District

Kyla Brown, Parks Director/General Manager | Erin Gettis, Assistant Director

October 23, 2020

Rogers, Anderson, Malody & Scott, LLP

This representation letter is provided in connection with your audit of Financial Statements of Riverside County Regional Park and Open Space District as of June 30, 2020 and for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions on whether the basic financial statements present fairly, in all material respects, the financial position, results of operations, and cash flows, where applicable, of the various opinion units of Riverside County Regional Park and Open Space District in accordance with accounting principles generally accepted for governments in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement.

We confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves as of October 23, 2020:

## Financial Statements

- We have fulfilled our responsibilities, as set out in the terms of the audit engagement dated April 16, 2020 for the preparation and fair presentation of the financial statements of the various opinion units referred to above in accordance with U.S. GAAP.
- We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
- We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- We acknowledge our responsibility for compliance with the laws, regulations, and provisions of contracts and grant agreements.
- We have reviewed, approved, and taken responsibility for the financial statements and related notes.
- We have a process to track the status of audit findings and recommendations.
- We have identified and communicated to you all previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.



- Related party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.
- All events subsequent to the date of the financial statements and for which U.S. GAAP requires adjustment or disclosure have been adjusted or disclosed.
- The effects of uncorrected misstatements and aggregated by you during the current engagement are immaterial, both individually and in the aggregate, to the applicable opinion units and to the financial statements as a whole.
- The effects of all known actual or possible litigation and claims have been accounted for and disclosed in accordance with U.S. GAAP.
- All component units, as well as joint ventures with an equity interest, are included and other joint ventures and related organizations are properly disclosed.
- All funds and activities are properly classified.
- All funds that meet the quantitative criteria in GASB Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*, GASB Statement No. 37, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments: Omnibus* as amended, and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, for presentation as major are identified and presented as such and all other funds that are presented as major are considered important to financial statement users.
- All components of net position, non-spendable fund balance, and restricted, committed, assigned, and unassigned fund balance are properly classified and, if applicable, approved.
- Our policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position/fund balance are available is appropriately disclosed and net position/fund balance is properly recognized under the policy.
- All revenues within the statement of activities have been properly classified as program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- All expenses have been properly classified in or allocated to functions and programs in the statement of activities, and allocations, if any, have been made on a reasonable basis.
- All inter-fund and intra-entity transactions and balances have been properly classified and reported.
- Special items and extraordinary items have been properly classified and reported.
- Deposit and investment risks have been properly and fully disclosed.
- Capital assets, including infrastructure assets, are properly capitalized, reported, and if applicable, depreciated.
- All required supplementary information is measured and presented within the prescribed guidelines.
- With regard to investments and other instruments reported at fair value:
  - The underlying assumptions are reasonable and they appropriately reflect management's intent and ability to carry out its stated courses of action.
  - The measurement methods and related assumptions used in determining fair value are appropriate in the circumstances and have been consistently applied.
  - The disclosures related to fair values are complete, adequate, and in accordance with U.S. GAAP.
  - There are no subsequent events that require adjustments to the fair value measurements and disclosures included in the financial statements.

- With respect to the preparation of the financial statements, we have performed the following:
  - Made all management decisions and performed all management functions;
  - Assigned a competent individual to oversee the services;
  - Evaluated the adequacy of the services performed;
  - Evaluated and accepted responsibility for the result of the service performed; and
  - Established and maintained internal controls, including monitoring ongoing activities.

### Information Provided

- We have provided you with:
  - Access to all information, of which we are aware that is relevant to the preparation and fair presentation of the financial statements of the various opinion units referred to above, such as records, documentation, meeting minutes, and other matters;
  - Additional information that you have requested from us for the purpose of the audit; and
  - Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
- All transactions have been recorded in the accounting records and are reflected in the financial statements.
- We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- We have provided to you our analysis of the entity's ability to continue as a going concern, including significant conditions and events present, and if necessary, our analysis of management's plans, and our ability to achieve those plans.
- We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
  - Management;
  - Employees who have significant roles in internal control; or
  - Others where the fraud could have a material effect on the financial statements.
- We have no knowledge of any allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, vendors, regulators, or others.
- We are not aware of any pending or threatened litigation, claims, and assessments whose effects should be considered when preparing the financial statements.
- We have disclosed to you the identity of the entity's related parties and all the related party relationships and transactions of which we are aware.
- There have been no communications from regulatory agencies concerning noncompliance with or deficiencies in accounting, internal control, or financial reporting practices.
- The District has no plans or intentions that may materially affect the carrying value or classification of assets and liabilities.
- We have disclosed to you all guarantees, whether written or oral, under which the District is contingently liable.
- We have disclosed to you all non-exchange financial guarantees, under which we are obligated and have declared liabilities and disclosed properly in accordance with GASB Statement No. 70, *Accounting and Financial Reporting for Non-exchange Financial*



*Guarantees*, for those guarantees where it is more likely than not that the entity will make a payment on any guarantee.

- For non-exchange financial guarantees where we have declared liabilities, the amount of the liability recognized is the discounted present value of the best estimate of the future outflows expected to be incurred as a result of the guarantee. Where there was no best estimate but a range of estimated future outflows has been established, we have recognized the minimum amount within the range.
- We have disclosed to you all significant estimates and material concentrations known to management that are required to be disclosed in accordance with GASB Statement No. 62 (GASB-62), *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*. Significant estimates are estimates at the balance sheet date that could change materially within the next year. Concentrations refer to volumes of business, revenues, available sources of supply, or markets or geographic areas for which events could occur that would significantly disrupt normal finances within the next year.
- We have identified and disclosed to you the laws, regulations, and provisions of contracts and grant agreements that could have a direct and material effect on financial statement amounts, including legal and contractual provisions for reporting specific activities in separate funds.
- There are no:
  - Violations or possible violations of laws or regulations, or provisions of contracts or grant agreements whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, including applicable budget laws and regulations.
  - Unasserted claims or assessments that our lawyer has advised are probable of assertion and must be disclosed in accordance with GASB-62.
  - Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by GASB-62
  - Continuing disclosure consent decree agreements or filings with the Securities and Exchange Commission and we have filed updates on a timely basis in accordance with the agreements (Rule 240, 15c2-12).
- The District has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset or future revenue been pledged as collateral, except as disclosed to you.
- We have complied with all aspects of grant agreements and other contractual agreements that would have a material effect on the financial statements in the event of noncompliance.



**Kyla Brown**

*Parks Director/General Manager  
Riverside County Regional Parks and Open Space District*





DELEGATION OF AUTHORITY TO REQUEST DISBURSEMENTS

RESOLUTION OF THE

Board of Directors

(GOVERNING BODY)

OF THE

Riverside County Regional Park and Open-Space District

(NAME OF EMPLOYER)

The Board of Directors (GOVERNING BODY) delegates to the incumbents

in the positions of General Manager (TITLE) and

Assistant Director (TITLE) and/or

Bureau Chief (TITLE) authority to request on

behalf of the Employer disbursements from the Other Post Employment Prefunding Plan and to certify as to the purpose for which the disbursed funds will be used.

By \_\_\_\_\_

Title \_\_\_\_\_

Witness \_\_\_\_\_

Date \_\_\_\_\_

Attachment "A"

**Riverside County  
Regional Park & Open -Space District  
Appropriations Limit Computation  
2019-2020**

Population Change: County	0.79% ✓
Per Capita Income Change	3.73% ✓
Population Change Converted to Ratio	1.0079
Per Capita Income Change Converted to Ratio	1.0373
Calculation of Growth Factor <i>(Population ratio x Per Capita Income ratio)</i>	1.0455
2018-19 Limit	<b><u>\$114,908,675</u></b> ✓
2019-20 Appropriation Limit <i>(Prior year limit x Growth Factor)</i>	<b><u>\$120,137,020</u></b>



May 2020

Dear Fiscal Officer:

**Subject: Price Factor and Population Information**

### **Appropriations Limit**

California Revenue and Taxation Code section 2227 requires the Department of Finance to transmit an estimate of the percentage change in population to local governments. Each local jurisdiction must use their percentage change in population factor for January 1, 2020, in conjunction with a change in the cost of living, or price factor, to calculate their appropriations limit for fiscal year 2020-21. Attachment A provides the change in California's per capita personal income and an example for utilizing the price factor and population percentage change factor to calculate the 2020-21 appropriations limit. Attachment B provides the city and unincorporated county population percentage change. Attachment C provides the population percentage change for counties and their summed incorporated areas. The population percentage change data excludes federal and state institutionalized populations and military populations.

### **Population Percent Change for Special Districts**

Some special districts must establish an annual appropriations limit. California Revenue and Taxation Code section 2228 provides additional information regarding the appropriations limit. Article XIII B, section 9(C) of the California Constitution exempts certain special districts from the appropriations limit calculation mandate. The code section and the California Constitution can be accessed at the following website: <http://leginfo.legislature.ca.gov/faces/codes.xhtml>.

Special districts required by law to calculate their appropriations limit must present the calculation as part of their annual audit. Any questions special districts have on this requirement should be directed to their county, district legal counsel, or the law itself. No state agency reviews the local appropriations limits.

### **Population Certification**

The population certification program applies only to cities and counties. California Revenue and Taxation Code section 11005.6 mandates Finance to automatically certify any population estimate that exceeds the current certified population with the State Controller's Office. **Finance will certify the higher estimate to the State Controller by June 1, 2020.**

**Please Note:** The prior year's city population estimates may be revised. The per capita personal income change is based on historical data. Given the stay-at-home orders due to COVID-19, growth in the coming years may be substantially lower than recent trends.

If you have any questions regarding this data, please contact the Demographic Research Unit at (916) 323-4086.

/s/ Keely Martin Bosler

KEELY MARTIN BOSLER  
Director

Attachment

- A. **Price Factor:** Article XIII B specifies that local jurisdictions select their cost of living factor to compute their appropriation limit by a vote of their governing body. The cost of living factor provided here is per capita personal income. If the percentage change in per capita personal income is selected, the percentage change to be used in setting the fiscal year 2020-21 appropriation limit is:

Per Capita Personal Income	
Fiscal Year (FY)	Percentage change over prior year
2020-21	3.73

- B. Following is an example using sample population change and the change in California per capita personal income as growth factors in computing a 2020-21 appropriation limit.

**2020-21:**

Per Capita Cost of Living Change = 3.73 percent  
 Population Change = 0.22 percent

Per Capita Cost of Living converted to a ratio:  $\frac{3.73 + 100}{100} = 1.0373$

Population converted to a ratio:  $\frac{0.22 + 100}{100} = 1.0022$

Calculation of factor for FY 2020-21:  $1.0373 \times 1.0022 = 1.0396$

Fiscal Year 2020-21

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2019 to January 1, 2020 and Total Population, January 1, 2019**

<b>County City</b>	<b>Percent Change</b>	<b>--- Population Minus Exclusions ---</b>		<b>Total Population</b>
	<b>2019-2020</b>	<b>1-1-19</b>	<b>1-1-20</b>	<b>1-1-2020</b>
Alameda				
Alameda	-0.38	80,211	79,905	81,312
Albany	-0.13	18,961	18,937	18,937
Berkeley	0.18	122,358	122,580	122,580
Dublin	2.82	62,409	64,172	65,716
Emeryville	2.13	12,041	12,298	12,298
Fremont	0.35	233,404	234,220	234,220
Hayward	0.07	160,197	160,311	160,311
Livermore	0.46	91,436	91,861	91,861
Newark	1.67	48,164	48,966	48,966
Oakland	0.68	430,753	433,697	433,697
Piedmont	-0.13	11,468	11,453	11,453
Pleasanton	0.09	79,392	79,464	79,464
San Leandro	-0.41	88,296	87,930	87,930
Union City	-0.03	73,661	73,637	73,637
Unincorporated	-0.31	148,826	148,369	148,452
County Total	0.37	1,661,577	1,667,800	1,670,834

\*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.



Fiscal Year 2020-21

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2019 to January 1, 2020 and Total Population, January 1, 2019**

<b>County City</b>	<b><u>Percent Change</u></b> <b>2019-2020</b>	<b><u>--- Population Minus Exclusions ---</u></b>		<b><u>Total</u></b>
		<b>1-1-19</b>	<b>1-1-20</b>	<b>1-1-2020</b>
Alpine				
Unincorporated	-0.61	1,149	1,142	1,142
County Total	-0.61	1,149	1,142	1,142

\*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

Fiscal Year 2020-21

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2019 to January 1, 2020 and Total Population, January 1, 2019**

<b>County City</b>	<b><u>Percent Change</u></b>	<b><u>--- Population Minus Exclusions ---</u></b>		<b><u>Total Population</u></b>
	<b>2019-2020</b>	<b>1-1-19</b>	<b>1-1-20</b>	<b>1-1-2020</b>
Amador				
Amador	-1.19	168	166	166
lone	1.95	3,942	4,019	8,008
Jackson	0.33	4,844	4,860	4,860
Plymouth	-0.80	1,006	998	998
Sutter Creek	-0.88	2,492	2,470	2,470
Unincorporated	-1.08	21,333	21,103	21,174
County Total	-0.50	33,785	33,616	37,676

\*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

Fiscal Year 2020-21

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2019 to January 1, 2020 and Total Population, January 1, 2019**

<b>County City</b>	<b><u>Percent Change</u></b>	<b><u>--- Population Minus Exclusions ---</u></b>		<b><u>Total Population</u></b>
	<b>2019-2020</b>	<b>1-1-19</b>	<b>1-1-20</b>	<b>1-1-2020</b>
Butte				
Biggs	-9.79	2,053	1,852	1,852
Chico	0.58	109,688	110,326	110,326
Gridley	-9.29	7,058	6,402	6,402
Oroville	-8.78	21,311	19,440	19,440
Paradise	3.26	4,485	4,631	4,631
Unincorporated	-12.07	76,926	67,640	67,640
County Total	-5.07	221,521	210,291	210,291

\*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

Fiscal Year 2020-21

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2019 to January 1, 2020 and Total Population, January 1, 2019**

<b>County City</b>	<b><u>Percent Change</u></b>	<b><u>--- Population Minus Exclusions ---</u></b>		<b><u>Total Population</u></b>
	<b>2019-2020</b>	<b>1-1-19</b>	<b>1-1-20</b>	<b>1-1-2020</b>
Calaveras				
Angels City	0.68	4,095	4,123	4,123
Unincorporated	-0.15	40,889	40,828	40,900
County Total	-0.07	44,984	44,951	45,023

\*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

Fiscal Year 2020-21

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2019 to January 1, 2020 and Total Population, January 1, 2019**

<b>County City</b>	<b><u>Percent Change</u></b>	<b><u>--- Population Minus Exclusions ---</u></b>		<b><u>Total Population</u></b>
	<b>2019-2020</b>	<b>1-1-19</b>	<b>1-1-20</b>	<b>1-1-2020</b>
Colusa				
Colusa	-0.84	6,227	6,175	6,175
Williams	0.63	5,392	5,426	5,426
Unincorporated	-0.67	10,371	10,301	10,301
County Total	-0.40	21,990	21,902	21,902

\*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.



Fiscal Year 2020-21

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2019 to January 1, 2020 and Total Population, January 1, 2019**

<b>County City</b>	<b>Percent Change</b>	<b>--- Population Minus Exclusions ---</b>		<b>Total Population</b>
	<b>2019-2020</b>	<b>1-1-19</b>	<b>1-1-20</b>	<b>1-1-2020</b>
Contra Costa				
Antioch	0.09	112,423	112,520	112,520
Brentwood	1.17	64,365	65,118	65,118
Clayton	-0.09	11,347	11,337	11,337
Concord	-0.22	130,435	130,143	130,143
Danville	-0.11	43,923	43,876	43,876
El Cerrito	0.41	24,852	24,953	24,953
Hercules	0.16	25,488	25,530	25,530
Lafayette	-0.16	25,644	25,604	25,604
Martinez	-0.85	37,424	37,106	37,106
Moraga	0.04	16,939	16,946	16,946
Oakley	1.15	41,979	42,461	42,461
Orinda	0.52	18,911	19,009	19,009
Pinole	-0.30	19,563	19,505	19,505
Pittsburg	1.03	73,565	74,321	74,321
Pleasant Hill	-0.06	34,286	34,267	34,267
Richmond	0.38	110,793	111,217	111,217
San Pablo	-0.22	31,481	31,413	31,413
San Ramon	1.24	82,100	83,118	83,118
Walnut Creek	-0.14	70,958	70,860	70,860
Unincorporated	0.06	174,061	174,173	174,257
County Total	0.26	1,150,537	1,153,477	1,153,561

\*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

Fiscal Year 2020-21

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2019 to January 1, 2020 and Total Population, January 1, 2019**

<b>County City</b>	<b><u>Percent Change</u></b>	<b><u>--- Population Minus Exclusions ---</u></b>		<b><u>Total Population</u></b>
	<b>2019-2020</b>	<b>1-1-19</b>	<b>1-1-20</b>	<b>1-1-2020</b>
Del Norte				
Crescent City	0.62	4,050	4,075	6,673
Unincorporated	0.57	20,441	20,558	20,625
County Total	0.58	24,491	24,633	27,298

\*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

Fiscal Year 2020-21

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2019 to January 1, 2020 and Total Population, January 1, 2019**

<b>County City</b>	<b><u>Percent Change</u></b>	<b><u>--- Population Minus Exclusions ---</u></b>		<b><u>Total Population</u></b>
	<b>2019-2020</b>	<b>1-1-19</b>	<b>1-1-20</b>	<b>1-1-2020</b>
El Dorado				
Placerville	1.33	10,836	10,980	10,980
South Lake Tahoe	0.99	22,304	22,525	22,525
Unincorporated	1.83	156,775	159,638	159,722
County Total	1.70	189,915	193,143	193,227

\*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

Fiscal Year 2020-21

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2019 to January 1, 2020 and Total Population, January 1, 2019**

<b>County City</b>	<b>Percent Change</b>	<b>--- Population Minus Exclusions ---</b>		<b>Total Population</b>
	<b>2019-2020</b>	<b>1-1-19</b>	<b>1-1-20</b>	<b>1-1-2020</b>
Fresno				
Clovis	2.20	116,609	119,175	119,175
Coalinga	1.53	12,459	12,649	17,199
Firebaugh	0.01	7,980	7,981	7,981
Fowler	3.76	6,220	6,454	6,454
Fresno	0.69	541,645	545,397	545,769
Huron	-0.04	7,302	7,299	7,299
Kerman	1.16	15,767	15,950	15,950
Kingsburg	2.65	12,551	12,883	12,883
Mendota	1.92	12,278	12,514	12,514
Orange Cove	-0.04	9,460	9,456	9,456
Parlier	1.48	15,658	15,890	15,890
Reedley	0.17	25,873	25,917	25,917
Sanger	0.67	27,005	27,185	27,185
San Joaquin	-0.05	4,144	4,142	4,142
Selma	0.14	24,402	24,436	24,436
Unincorporated	0.10	170,025	170,188	171,108
County Total	0.81	1,009,378	1,017,516	1,023,358

\*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

Fiscal Year 2020-21

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2019 to January 1, 2020 and Total Population, January 1, 2019**

<b>County City</b>	<b><u>Percent Change</u></b>	<b><u>--- Population Minus Exclusions ---</u></b>		<b><u>Total Population</u></b>
	<b>2019-2020</b>	<b>1-1-19</b>	<b>1-1-20</b>	<b>1-1-2020</b>
Glenn				
Orland	2.59	8,113	8,323	8,323
Willows	2.11	6,080	6,208	6,208
Unincorporated	2.64	14,405	14,785	14,869
County Total	2.51	28,598	29,316	29,400

\*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

Fiscal Year 2020-21

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2019 to January 1, 2020 and Total Population, January 1, 2019**

County City	<u>Percent Change</u> 2019-2020	<u>--- Population Minus Exclusions ---</u>		<u>Total</u>
		1-1-19	1-1-20	1-1-2020
Humboldt				
Arcata	-1.43	18,223	17,963	17,963
Blue Lake	-0.62	1,285	1,277	1,277
Eureka	-0.45	26,820	26,699	26,699
Ferndale	0.29	1,378	1,382	1,382
Fortuna	0.09	12,112	12,123	12,123
Rio Dell	-0.63	3,308	3,287	3,287
Trinidad	-0.59	339	337	337
Unincorporated	-0.38	70,347	70,082	70,234
County Total	-0.49	133,812	133,150	133,302

\*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.



Fiscal Year 2020-21

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2019 to January 1, 2020 and Total Population, January 1, 2019**

<b>County City</b>	<b><u>Percent Change</u></b>	<b><u>--- Population Minus Exclusions ---</u></b>		<b><u>Total Population</u></b>
	<b>2019-2020</b>	<b>1-1-19</b>	<b>1-1-20</b>	<b>1-1-2020</b>
Imperial				
Brawley	0.44	27,229	27,349	27,349
Calexico	-0.33	41,032	40,896	40,896
Calipatria	-0.41	3,669	3,654	6,843
El Centro	-0.26	45,774	45,657	45,657
Holtville	-0.11	6,366	6,359	6,359
Imperial	2.80	19,364	19,907	19,907
Westmorland	-0.42	2,356	2,346	2,346
Unincorporated	-0.82	35,824	35,529	39,420
County Total	0.05	181,614	181,697	188,777

\*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

Fiscal Year 2020-21

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2019 to January 1, 2020 and Total Population, January 1, 2019**

<b>County City</b>	<b>Percent Change 2019-2020</b>	<b>--- Population Minus Exclusions ---</b>		<b>Total</b>
		<b>1-1-19</b>	<b>1-1-20</b>	<b>Population 1-1-2020</b>
Inyo				
Bishop	0.16	3,815	3,821	3,821
Unincorporated	0.09	14,666	14,679	14,763
County Total	0.10	18,481	18,500	18,584

\*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

Fiscal Year 2020-21

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2019 to January 1, 2020 and Total Population, January 1, 2019**

<b>County City</b>	<b><u>Percent Change</u></b>	<b><u>--- Population Minus Exclusions ---</u></b>		<b><u>Total Population</u></b>
	<b>2019-2020</b>	<b>1-1-19</b>	<b>1-1-20</b>	<b>1-1-2020</b>
Kern				
Arvin	1.70	21,314	21,677	21,677
Bakersfield	1.43	387,236	392,756	392,756
California City	0.46	11,927	11,982	14,161
Delano	1.12	44,074	44,568	53,032
Maricopa	0.45	1,122	1,127	1,127
McFarland	0.77	13,468	13,572	14,388
Ridgecrest	0.97	28,364	28,640	29,350
Shafter	3.17	19,267	19,878	20,441
Taft	0.32	6,823	6,845	8,680
Tehachapi	0.94	8,980	9,064	12,758
Wasco	5.45	22,813	24,056	28,884
Unincorporated	0.75	315,236	317,600	320,299
County Total	1.27	880,624	891,765	917,553

\*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

Fiscal Year 2020-21

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2019 to January 1, 2020 and Total Population, January 1, 2019**

<b>County City</b>	<b>Percent Change</b>	<b>--- Population Minus Exclusions ---</b>		<b>Total Population</b>
	<b>2019-2020</b>	<b>1-1-19</b>	<b>1-1-20</b>	<b>1-1-2020</b>
Kings				
Avenal	1.45	9,022	9,153	13,189
Corcoran	0.93	12,740	12,858	21,302
Hanford	0.75	58,907	59,349	59,349
Lemoore	0.97	26,254	26,509	26,509
Unincorporated	1.12	26,027	26,318	33,259
County Total	0.93	132,950	134,187	153,608

\*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

Fiscal Year 2020-21

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2019 to January 1, 2020 and Total Population, January 1, 2019**

<b>County City</b>	<b><u>Percent Change</u></b>	<b><u>--- Population Minus Exclusions ---</u></b>		<b><u>Total Population</u></b>
	<b>2019-2020</b>	<b>1-1-19</b>	<b>1-1-20</b>	<b>1-1-2020</b>
Lake				
Clearlake	-0.46	14,363	14,297	14,297
Lakeport	-0.45	4,698	4,677	4,677
Unincorporated	-0.24	45,116	45,006	45,066
County Total	-0.31	64,177	63,980	64,040

\*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

Fiscal Year 2020-21

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2019 to January 1, 2020 and Total Population, January 1, 2019**

<b>County City</b>	<b><u>Percent Change</u></b>	<b><u>--- Population Minus Exclusions ---</u></b>		<b><u>Total Population</u></b>
	<b>2019-2020</b>	<b>1-1-19</b>	<b>1-1-20</b>	<b>1-1-2020</b>
Lassen				
Susanville	1.22	7,979	8,076	13,717
Unincorporated	1.18	13,797	13,960	15,116
County Total	1.19	21,776	22,036	28,833

\*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.



**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2019 to January 1, 2020 and Total Population, January 1, 2019**

County City	<u>Percent Change</u>	<u>--- Population Minus Exclusions ---</u>		<u>Total Population</u>
	2019-2020	1-1-19	1-1-20	1-1-2020
Los Angeles				
Agoura Hills	-0.27	20,622	20,566	20,566
Alhambra	0.00	86,793	86,792	86,792
Arcadia	-0.09	57,262	57,212	57,212
Artesia	-0.27	16,448	16,404	16,490
Avalon	-0.25	3,939	3,929	3,929
Azusa	0.24	49,537	49,658	49,658
Baldwin Park	-0.08	76,311	76,252	76,252
Bell	0.06	36,510	36,531	36,531
Bellflower	-0.16	78,239	78,110	78,110
Bell Gardens	-0.31	42,579	42,449	42,449
Beverly Hills	-0.45	33,926	33,775	33,775
Bradbury	-0.38	1,056	1,052	1,052
Burbank	0.35	105,496	105,861	105,861
Calabasas	0.03	24,185	24,193	24,193
Carson	-0.05	93,153	93,108	93,108
Cerritos	0.00	49,995	49,994	49,994
Claremont	-0.18	35,872	35,807	35,807
Commerce	-0.47	12,929	12,868	12,868
Compton	-0.18	98,206	98,032	98,032
Covina	0.33	48,683	48,846	48,846
Cudahy	-0.23	24,227	24,172	24,172
Culver City	0.54	39,493	39,705	39,705
Diamond Bar	-0.23	57,308	57,177	57,177
Downey	-0.29	113,863	113,529	113,529
Duarte	-0.04	21,681	21,673	21,673
El Monte	0.10	116,563	116,675	116,675
El Segundo	-0.21	16,812	16,777	16,777
Gardena	0.07	60,892	60,937	60,937
Glendale	0.22	204,883	205,331	205,331
Glendora	0.44	51,840	52,067	52,067
Hawaiian Gardens	-0.25	14,685	14,649	14,649
Hawthorne	-0.19	87,071	86,903	86,903
Hermosa Beach	-0.14	19,641	19,614	19,614
Hidden Hills	0.32	1,862	1,868	1,868
Huntington Park	-0.21	59,642	59,515	59,515
Industry	0.00	427	427	427
Inglewood	-0.33	112,345	111,971	111,971
Irwindale	-0.62	1,443	1,434	1,434

\*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

Fiscal Year 2020-21

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2019 to January 1, 2020 and Total Population, January 1, 2019**

County City	Percent Change 2019-2020	--- Population Minus Exclusions ---		Total Population
		1-1-19	1-1-20	1-1-2020
La Canada Flintridge	-0.18	20,497	20,461	20,461
La Habra Heights	-0.16	5,470	5,461	5,461
Lakewood	-0.31	80,168	79,919	79,919
La Mirada	-0.27	49,007	48,877	48,877
Lancaster	0.10	157,174	157,338	161,699
La Puente	0.09	40,532	40,568	40,568
La Verne	0.03	33,289	33,300	33,300
Lawndale	-0.24	32,879	32,799	32,799
Lomita	-0.32	20,614	20,549	20,549
Long Beach	-0.12	472,730	472,140	472,217
Los Angeles	-0.06	4,010,280	4,007,960	4,010,684
Lynwood	-0.39	71,549	71,269	71,269
Malibu	-0.54	11,784	11,720	11,720
Manhattan Beach	-0.48	35,419	35,250	35,250
Maywood	-0.30	27,988	27,904	27,904
Monrovia	-0.06	37,956	37,935	37,935
Montebello	-0.31	63,742	63,544	63,544
Monterey Park	-0.34	60,943	60,734	60,734
Norwalk	-0.21	105,087	104,862	105,717
Palmdale	-0.24	157,117	156,737	156,737
Palos Verdes Estates	-0.30	13,230	13,190	13,190
Paramount	-0.19	55,569	55,461	55,461
Pasadena	0.11	144,686	144,842	144,842
Pico Rivera	-0.03	63,390	63,374	63,374
Pomona	0.09	154,675	154,817	154,817
Rancho Palos Verdes	-0.26	41,821	41,714	41,731
Redondo Beach	-0.24	67,154	66,994	66,994
Rolling Hills	-0.32	1,880	1,874	1,874
Rolling Hills Estates	0.39	8,035	8,066	8,066
Rosemead	0.30	54,198	54,363	54,363
San Dimas	-0.28	34,042	33,945	33,945
San Fernando	1.65	24,798	25,207	25,207
San Gabriel	-0.22	40,194	40,104	40,104
San Marino	-0.14	13,106	13,087	13,087
Santa Clarita	0.10	221,703	221,932	221,932
Santa Fe Springs	-0.29	18,303	18,250	18,295
Santa Monica	-0.13	92,480	92,357	92,357
Sierra Madre	-0.25	10,843	10,816	10,816
Signal Hill	-0.27	11,744	11,712	11,712
South El Monte	1.98	20,792	21,204	21,204

\*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

Fiscal Year 2020-21

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2019 to January 1, 2020 and Total Population, January 1, 2019**

<b>County City</b>	<b>Percent Change</b>	<b>--- Population Minus Exclusions ---</b>		<b>Total Population</b>
	<b>2019-2020</b>	<b>1-1-19</b>	<b>1-1-20</b>	<b>1-1-2020</b>
South Gate	-0.21	97,211	97,003	97,003
South Pasadena	-0.26	25,524	25,458	25,458
Temple City	0.14	36,098	36,150	36,150
Torrance	-0.26	145,922	145,546	145,546
Vernon	-0.34	298	297	297
Walnut	-0.16	29,977	29,929	29,929
West Covina	-0.30	106,313	105,999	105,999
West Hollywood	-0.36	36,335	36,203	36,203
Westlake Village	-0.18	8,227	8,212	8,212
Whittier	-0.31	87,073	86,801	86,801
Unincorporated	-0.50	1,038,938	1,033,771	1,034,689
<b>County Total</b>	<b>-0.11</b>	<b>10,175,203</b>	<b>10,163,868</b>	<b>10,172,951</b>

\*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

Fiscal Year 2020-21

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2019 to January 1, 2020 and Total Population, January 1, 2019**

<b>County City</b>	<b><u>Percent Change</u></b> <b>2019-2020</b>	<b><u>--- Population Minus Exclusions ---</u></b>		<b><u>Total</u></b>
		<b>1-1-19</b>	<b>1-1-20</b>	<b>Population</b> <b>1-1-2020</b>
Madera				
Chowchilla	-0.28	12,501	12,466	18,196
Madera	0.46	65,117	65,415	65,415
Unincorporated	-0.01	74,546	74,536	74,536
County Total	0.17	152,164	152,417	158,147

\*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

Fiscal Year 2020-21

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2019 to January 1, 2020 and Total Population, January 1, 2019**

<b>County City</b>	<b>Percent Change</b>	<b>--- Population Minus Exclusions ---</b>		<b>Total Population</b>
	<b>2019-2020</b>	<b>1-1-19</b>	<b>1-1-20</b>	<b>1-1-2020</b>
Marin				
Belvedere	-0.70	2,139	2,124	2,124
Corte Madera	-0.24	10,138	10,114	10,114
Fairfax	-0.59	7,443	7,399	7,399
Larkspur	-0.63	12,331	12,253	12,253
Mill Valley	-0.47	14,743	14,674	14,674
Novato	-0.67	53,774	53,414	53,702
Ross	0.08	2,548	2,550	2,550
San Anselmo	-0.69	12,845	12,757	12,757
San Rafael	-0.66	60,207	59,807	59,807
Sausalito	-0.67	7,301	7,252	7,252
Tiburon	-0.43	9,581	9,540	9,540
Unincorporated	-0.59	64,851	64,469	68,659
County Total	-0.60	257,901	256,353	260,831

\*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

Fiscal Year 2020-21

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2019 to January 1, 2020 and Total Population, January 1, 2019**

<b>County City</b>	<b><u>Percent Change</u></b>	<b><u>--- Population Minus Exclusions ---</u></b>		<b><u>Total Population</u></b>
	<b>2019-2020</b>	<b>1-1-19</b>	<b>1-1-20</b>	<b>1-1-2020</b>
Mariposa				
Unincorporated	0.04	17,979	17,986	18,067
County Total	0.04	17,979	17,986	18,067

\*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.



Fiscal Year 2020-21

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2019 to January 1, 2020 and Total Population, January 1, 2019**

<b>County City</b>	<b><u>Percent Change</u></b>	<b><u>--- Population Minus Exclusions ---</u></b>		<b><u>Total Population</u></b>
	<b>2019-2020</b>	<b>1-1-19</b>	<b>1-1-20</b>	<b>1-1-2020</b>
Mendocino				
Fort Bragg	-0.59	7,471	7,427	7,427
Point Arena	2.27	441	451	451
Ukiah	0.20	16,029	16,061	16,061
Willits	-0.88	5,117	5,072	5,072
Unincorporated	-0.65	59,160	58,774	58,935
County Total	-0.49	88,218	87,785	87,946

\*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

Fiscal Year 2020-21

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2019 to January 1, 2020 and Total Population, January 1, 2019**

<b>County City</b>	<b><u>Percent Change</u></b>	<b><u>--- Population Minus Exclusions ---</u></b>		<b><u>Total Population</u></b>
	<b>2019-2020</b>	<b>1-1-19</b>	<b>1-1-20</b>	<b>1-1-2020</b>
Merced				
Atwater	0.03	31,370	31,378	31,378
Dos Palos	-0.05	5,549	5,546	5,546
Gustine	0.14	5,867	5,875	5,875
Livingston	2.33	14,709	15,052	15,052
Los Banos	1.54	41,287	41,923	41,923
Merced	2.37	86,081	88,120	88,120
Unincorporated	-0.13	94,636	94,511	95,627
County Total	1.04	279,499	282,405	283,521

\*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

Fiscal Year 2020-21

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2019 to January 1, 2020 and Total Population, January 1, 2019**

<b>County City</b>	<b><u>Percent Change</u></b>	<b><u>--- Population Minus Exclusions ---</u></b>		<b><u>Total Population</u></b>
	<b>2019-2020</b>	<b>1-1-19</b>	<b>1-1-20</b>	<b>1-1-2020</b>
Modoc				
Alturas	-0.81	2,849	2,826	2,826
Unincorporated	-0.43	6,707	6,678	6,744
County Total	-0.54	9,556	9,504	9,570

\*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

Fiscal Year 2020-21

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2019 to January 1, 2020 and Total Population, January 1, 2019**

<b>County City</b>	<b><u>Percent Change</u></b>	<b><u>--- Population Minus Exclusions ---</u></b>		<b><u>Total Population</u></b>
	<b>2019-2020</b>	<b>1-1-19</b>	<b>1-1-20</b>	<b>1-1-2020</b>
Mono				
Mammoth Lakes	-0.36	7,887	7,859	7,859
Unincorporated	-0.45	5,498	5,473	5,605
County Total	-0.40	13,385	13,332	13,464

\*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

Fiscal Year 2020-21

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2019 to January 1, 2020 and Total Population, January 1, 2019**

<b>County City</b>	<b>Percent Change</b>	<b>--- Population Minus Exclusions ---</b>		<b>Total Population</b>
	<b>2019-2020</b>	<b>1-1-19</b>	<b>1-1-20</b>	<b>1-1-2020</b>
Monterey				
Carmel-By-The-Sea	0.25	3,939	3,949	3,949
Del Rey Oaks	-0.72	1,674	1,662	1,662
Gonzales	-0.70	8,566	8,506	8,506
Greenfield	0.97	18,109	18,284	18,284
King City	1.77	14,540	14,797	14,797
Marina	-1.62	22,688	22,321	22,321
Monterey	-1.45	24,554	24,199	28,170
Pacific Grove	-0.62	15,360	15,265	15,265
Salinas	-0.08	162,353	162,222	162,222
Sand City	0.52	383	385	385
Seaside	-2.10	29,964	29,335	33,537
Soledad	0.36	17,128	17,190	25,301
Unincorporated	-0.15	106,396	106,234	106,744
County Total	-0.31	425,654	424,349	441,143

\*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

Fiscal Year 2020-21

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2019 to January 1, 2020 and Total Population, January 1, 2019**

<b>County City</b>	<b><u>Percent Change</u></b>	<b><u>--- Population Minus Exclusions ---</u></b>		<b><u>Total Population</u></b>
	<b>2019-2020</b>	<b>1-1-19</b>	<b>1-1-20</b>	<b>1-1-2020</b>
Napa				
American Canyon	-0.78	21,000	20,837	20,837
Calistoga	-0.56	5,378	5,348	5,348
Napa	-0.57	79,730	79,278	79,278
St Helena	-0.46	6,101	6,073	6,073
Yountville	-0.51	1,942	1,932	2,685
Unincorporated	-0.64	23,751	23,598	24,867
County Total	-0.61	137,902	137,066	139,088

\*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

Fiscal Year 2020-21

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2019 to January 1, 2020 and Total Population, January 1, 2019**

<b>County City</b>	<b><u>Percent Change</u></b>	<b><u>--- Population Minus Exclusions ---</u></b>		<b><u>Total Population</u></b>
	<b>2019-2020</b>	<b>1-1-19</b>	<b>1-1-20</b>	<b>1-1-2020</b>
Nevada				
Grass Valley	0.11	12,851	12,865	12,865
Nevada City	-0.63	3,160	3,140	3,140
Truckee	0.57	16,136	16,228	16,228
Unincorporated	0.32	65,593	65,804	65,881
County Total	0.30	97,740	98,037	98,114

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Fiscal Year 2020-21

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2019 to January 1, 2020 and Total Population, January 1, 2019**

<b>County City</b>	<b>Percent Change</b>	<b>--- Population Minus Exclusions ---</b>		<b>Total Population</b>
	<b>2019-2020</b>	<b>1-1-19</b>	<b>1-1-20</b>	<b>1-1-2020</b>
Orange				
Aliso Viejo	0.46	49,815	50,044	50,044
Anaheim	0.18	356,652	357,308	357,325
Brea	1.67	44,879	45,629	45,629
Buena Park	-0.51	82,422	81,998	81,998
Costa Mesa	0.20	114,543	114,772	114,778
Cypress	0.60	48,976	49,272	49,272
Dana Point	-0.20	33,212	33,146	33,146
Fountain Valley	-0.39	56,099	55,878	55,878
Fullerton	-0.05	141,931	141,863	141,863
Garden Grove	-0.14	175,052	174,801	174,801
Huntington Beach	0.02	201,239	201,281	201,281
Irvine	1.53	277,462	281,707	281,707
Laguna Beach	-0.45	22,445	22,343	22,343
Laguna Hills	-0.52	31,674	31,508	31,508
Laguna Niguel	-0.07	65,363	65,316	65,316
Laguna Woods	-0.53	16,329	16,243	16,243
La Habra	0.08	63,319	63,371	63,371
Lake Forest	0.16	84,576	84,711	84,711
La Palma	-0.51	15,572	15,492	15,492
Los Alamitos	-0.08	11,576	11,567	11,567
Mission Viejo	-0.53	94,766	94,267	94,267
Newport Beach	0.09	85,706	85,780	85,780
Orange	-0.25	140,410	140,065	140,065
Placentia	-0.49	51,750	51,494	51,494
Rancho Santa Margarita	-0.53	49,051	48,793	48,793
San Clemente	0.06	64,541	64,581	64,581
San Juan Capistrano	0.47	36,149	36,318	36,318
Santa Ana	-0.77	337,639	335,052	335,052
Seal Beach	-0.42	24,480	24,376	24,992
Stanton	-0.05	39,097	39,077	39,077
Tustin	-0.14	80,491	80,382	80,382
Villa Park	-0.35	5,786	5,766	5,766
Westminster	-0.34	92,737	92,421	92,421
Yorba Linda	0.28	68,458	68,650	68,650
Unincorporated	0.26	128,082	128,421	128,421
County Total	0.04	3,192,279	3,193,693	3,194,332

\*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

Fiscal Year 2020-21

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2019 to January 1, 2020 and Total Population, January 1, 2019**

<b>County City</b>	<b>Percent Change</b>	<b>--- Population Minus Exclusions ---</b>		<b>Total Population</b>
	<b>2019-2020</b>	<b>1-1-19</b>	<b>1-1-20</b>	<b>1-1-2020</b>
Placer				
Auburn	1.07	14,440	14,594	14,594
Colfax	1.46	2,121	2,152	2,152
Lincoln	1.31	48,679	49,317	49,317
Loomis	0.88	6,828	6,888	6,888
Rocklin	2.24	68,806	70,350	70,350
Roseville	2.73	141,299	145,163	145,163
Unincorporated	1.27	113,805	115,247	115,247
County Total	1.95	395,978	403,711	403,711

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Fiscal Year 2020-21

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2019 to January 1, 2020 and Total Population, January 1, 2019**

<b>County City</b>	<b><u>Percent Change</u></b>	<b><u>--- Population Minus Exclusions ---</u></b>		<b><u>Total Population</u></b>
	<b>2019-2020</b>	<b>1-1-19</b>	<b>1-1-20</b>	<b>1-1-2020</b>
Plumas				
Portola	-0.05	2,017	2,016	2,016
Unincorporated	0.12	16,225	16,244	16,244
County Total	0.10	18,242	18,260	18,260

\*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

Fiscal Year 2020-21

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2019 to January 1, 2020 and Total Population, January 1, 2019**

County City	Percent Change 2019-2020	--- Population Minus Exclusions ---		Total Population
		1-1-19	1-1-20	1-1-2020
Riverside				
Banning	-0.05	31,142	31,125	31,125
Beaumont	3.72	49,630	51,475	51,475
Blythe	-0.37	13,710	13,659	19,255
Calimesa	5.65	8,830	9,329	9,329
Canyon Lake	0.05	10,995	11,000	11,000
Cathedral City	0.49	53,272	53,531	53,580
Coachella	0.64	46,885	47,186	47,186
Corona	0.91	166,723	168,248	168,248
Desert Hot Springs	-0.08	29,683	29,660	29,660
Eastvale	1.22	65,611	66,413	66,413
Hemet	0.02	85,159	85,175	85,175
Indian Wells	0.45	5,379	5,403	5,403
Indio	0.74	90,087	90,751	90,751
Jurupa Valley	0.91	106,115	107,083	107,083
Lake Elsinore	0.47	63,009	63,308	63,453
La Quinta	0.67	40,389	40,660	40,660
Menifee	2.49	94,732	97,093	97,093
Moreno Valley	0.80	207,181	208,838	208,838
Murrieta	1.20	114,193	115,561	115,561
Norco	-0.06	24,006	23,991	27,564
Palm Desert	0.14	52,911	52,986	52,986
Palm Springs	0.28	47,296	47,427	47,427
Perris	0.43	79,856	80,201	80,201
Rancho Mirage	1.21	18,886	19,114	19,114
Riverside	0.53	326,368	328,096	328,155
San Jacinto	1.18	50,431	51,028	51,028
Temecula	0.08	111,879	111,970	111,970
Wildomar	0.15	37,126	37,183	37,183
Unincorporated	0.79	382,077	385,084	385,388
County Total	0.79	2,413,561	2,432,578	2,442,304

\*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

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**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2019 to January 1, 2020 and Total Population, January 1, 2019**

<b>County City</b>	<b><u>Percent Change</u></b>	<b><u>--- Population Minus Exclusions ---</u></b>		<b><u>Total Population</u></b>
	<b>2019-2020</b>	<b>1-1-19</b>	<b>1-1-20</b>	<b>1-1-2020</b>
Sacramento				
Citrus Heights	0.09	87,731	87,811	87,811
Elk Grove	1.72	173,170	176,154	176,154
Folsom	3.05	73,815	76,065	81,610
Galt	0.76	25,655	25,849	25,849
Isleton	0.12	827	828	828
Rancho Cordova	1.22	77,438	78,381	78,381
Sacramento	1.13	505,230	510,931	510,931
Unincorporated	0.29	592,079	593,801	593,801
County Total	0.90	1,535,945	1,549,820	1,555,365

\*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

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**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2019 to January 1, 2020 and Total Population, January 1, 2019**

<b>County City</b>	<b><u>Percent Change</u></b>	<b><u>--- Population Minus Exclusions ---</u></b>		<b><u>Total Population</u></b>
	<b>2019-2020</b>	<b>1-1-19</b>	<b>1-1-20</b>	<b>1-1-2020</b>
San Benito				
Hollister	1.62	39,998	40,646	40,646
San Juan Bautista	0.67	2,098	2,112	2,112
Unincorporated	0.92	19,417	19,595	19,595
County Total	1.37	61,513	62,353	62,353

\*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

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**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2019 to January 1, 2020 and Total Population, January 1, 2019**

<b>County City</b>	<b>Percent Change</b>	<b>--- Population Minus Exclusions ---</b>		<b>Total Population</b>
	<b>2019-2020</b>	<b>1-1-19</b>	<b>1-1-20</b>	<b>1-1-2020</b>
San Bernardino				
Adelanto	0.73	34,857	35,113	35,663
Apple Valley	0.34	74,140	74,394	74,394
Barstow	0.13	23,790	23,822	24,268
Big Bear Lake	0.29	5,191	5,206	5,206
Chino	2.18	82,094	83,883	89,109
Chino Hills	0.12	82,310	82,409	82,409
Colton	0.48	53,862	54,118	54,118
Fontana	0.33	212,304	213,000	213,000
Grand Terrace	0.52	12,362	12,426	12,426
Hesperia	0.93	95,509	96,393	96,393
Highland	0.18	55,222	55,323	55,323
Loma Linda	0.53	24,329	24,459	24,535
Montclair	0.10	39,452	39,490	39,490
Needles	-0.78	5,289	5,248	5,248
Ontario	1.32	180,494	182,871	182,871
Rancho Cucamonga	0.18	175,201	175,522	175,522
Redlands	0.36	70,700	70,952	70,952
Rialto	0.21	104,334	104,553	104,553
San Bernardino	0.13	216,104	216,395	217,946
Twentynine Palms	2.55	18,365	18,834	29,258
Upland	0.32	78,564	78,814	78,814
Victorville	0.86	121,109	122,155	126,432
Yucaipa	0.15	55,629	55,712	55,712
Yucca Valley	0.14	22,205	22,236	22,236
Unincorporated	0.32	295,855	296,797	304,659
County Total	0.51	2,139,271	2,150,125	2,180,537

\*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

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**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2019 to January 1, 2020 and Total Population, January 1, 2019**

<b>County City</b>	<b>Percent Change</b>	<b>--- Population Minus Exclusions ---</b>		<b>Total Population</b>
	<b>2019-2020</b>	<b>1-1-19</b>	<b>1-1-20</b>	<b>1-1-2020</b>
San Diego				
Carlsbad	0.73	113,635	114,463	114,463
Chula Vista	0.43	270,736	271,908	272,202
Coronado	-0.45	16,774	16,699	21,381
Del Mar	-0.16	4,275	4,268	4,268
El Cajon	0.28	104,104	104,393	104,393
Encinitas	0.14	62,096	62,183	62,183
Escondido	0.40	152,391	153,008	153,008
Imperial Beach	0.43	27,934	28,055	28,055
La Mesa	0.23	59,827	59,966	59,966
Lemon Grove	0.38	26,426	26,526	26,526
National City	-0.27	57,308	57,153	62,099
Oceanside	0.05	177,242	177,335	177,335
Poway	0.08	49,298	49,338	49,338
San Diego	0.07	1,410,653	1,411,662	1,430,489
San Marcos	0.58	96,651	97,209	97,209
Santee	0.38	57,780	57,999	57,999
Solana Beach	0.38	13,786	13,838	13,838
Vista	0.81	102,098	102,928	102,928
Unincorporated	0.59	465,611	468,381	505,675
County Total	0.27	3,268,625	3,277,312	3,343,355

\*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.



Fiscal Year 2020-21

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2019 to January 1, 2020 and Total Population, January 1, 2019**

<b>County City</b>	<b><u>Percent Change</u></b>	<b><u>--- Population Minus Exclusions ---</u></b>		<b><u>Total Population</u></b>
	<b>2019-2020</b>	<b>1-1-19</b>	<b>1-1-20</b>	<b>1-1-2020</b>
San Francisco				
San Francisco	0.76	890,773	897,564	897,806
County Total	0.76	890,773	897,564	897,806

\*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

Fiscal Year 2020-21

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2019 to January 1, 2020 and Total Population, January 1, 2019**

<b>County City</b>	<b>Percent Change</b>	<b>--- Population Minus Exclusions ---</b>		<b>Total Population</b>
	<b>2019-2020</b>	<b>1-1-19</b>	<b>1-1-20</b>	<b>1-1-2020</b>
San Joaquin				
Escalon	0.48	7,442	7,478	7,478
Lathrop	5.64	25,401	26,833	26,833
Lodi	0.74	67,430	67,930	67,930
Manteca	1.68	83,395	84,800	84,800
Ripon	1.54	15,688	15,930	15,930
Stockton	0.35	314,598	315,691	318,522
Tracy	1.42	94,586	95,931	95,931
Unincorporated	1.33	151,610	153,625	156,208
County Total	1.06	760,150	768,218	773,632

\*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

Fiscal Year 2020-21

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2019 to January 1, 2020 and Total Population, January 1, 2019**

<b>County City</b>	<b><u>Percent Change</u></b>	<b><u>--- Population Minus Exclusions ---</u></b>		<b><u>Total Population</u></b>
	<b>2019-2020</b>	<b>1-1-19</b>	<b>1-1-20</b>	<b>1-1-2020</b>
San Luis Obispo				
Arroyo Grande	-0.85	17,839	17,687	17,687
Atascadero	-0.98	29,202	28,915	30,057
El Paso De Robles	0.27	31,136	31,221	31,221
Grover Beach	-0.80	13,320	13,214	13,214
Morro Bay	-0.79	10,269	10,188	10,188
Pismo Beach	-1.19	8,237	8,139	8,139
San Luis Obispo	-0.04	45,937	45,920	45,920
Unincorporated	-0.41	117,563	117,078	120,833
County Total	-0.42	273,503	272,362	277,259

\*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

Fiscal Year 2020-21

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2019 to January 1, 2020 and Total Population, January 1, 2019**

County City	<u>Percent Change</u>	<u>--- Population Minus Exclusions ---</u>		<u>Total</u>
	2019-2020	1-1-19	1-1-20	1-1-2020
San Mateo				
Atherton	-0.18	7,044	7,031	7,031
Belmont	-0.63	26,983	26,813	26,813
Brisbane	-0.56	4,659	4,633	4,633
Burlingame	-0.67	30,320	30,118	30,118
Colma	14.05	1,516	1,729	1,729
Daly City	-0.52	109,710	109,142	109,142
East Palo Alto	-0.60	30,979	30,794	30,794
Foster City	-0.54	33,211	33,033	33,033
Half Moon Bay	-0.39	12,480	12,431	12,431
Hillsborough	-0.03	11,421	11,418	11,418
Menlo Park	-0.57	35,319	35,118	35,254
Millbrae	-0.66	22,983	22,832	22,832
Pacifica	-0.64	38,579	38,331	38,331
Portola Valley	-0.35	4,623	4,607	4,607
Redwood City	0.71	86,139	86,754	86,754
San Bruno	-0.19	45,542	45,454	45,454
San Carlos	1.66	29,652	30,145	30,145
San Mateo	-0.47	103,569	103,087	103,087
South San Francisco	0.98	67,221	67,879	67,879
Woodside	0.23	5,663	5,676	5,676
Unincorporated	-0.60	66,483	66,083	66,083
County Total	-0.13	774,096	773,108	773,244

\*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

Fiscal Year 2020-21

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2019 to January 1, 2020 and Total Population, January 1, 2019**

<b>County City</b>	<b>Percent Change</b>	<b>--- Population Minus Exclusions ---</b>		<b>Total Population</b>
	<b>2019-2020</b>	<b>1-1-19</b>	<b>1-1-20</b>	<b>1-1-2020</b>
Santa Barbara				
Buellton	1.05	5,407	5,464	5,464
Carpinteria	-0.23	13,366	13,335	13,335
Goleta	0.95	31,920	32,223	32,223
Guadalupe	4.02	7,769	8,081	8,081
Lompoc	-0.28	40,959	40,843	43,786
Santa Barbara	0.43	93,088	93,491	93,511
Santa Maria	0.41	106,969	107,407	107,407
Solvang	-0.23	5,575	5,562	5,562
Unincorporated	-0.14	140,239	140,040	142,471
County Total	0.26	445,292	446,446	451,840

\*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

Fiscal Year 2020-21

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2019 to January 1, 2020 and Total Population, January 1, 2019**

<b>County City</b>	<b>Percent Change</b>	<b>--- Population Minus Exclusions ---</b>		<b>Total Population</b>
	<b>2019-2020</b>	<b>1-1-19</b>	<b>1-1-20</b>	<b>1-1-2020</b>
Santa Clara				
Campbell	0.28	42,168	42,288	42,288
Cupertino	0.08	59,504	59,549	59,549
Gilroy	0.40	56,854	57,084	57,084
Los Altos	-0.02	30,881	30,876	30,876
Los Altos Hills	0.23	8,394	8,413	8,413
Los Gatos	2.34	30,720	31,439	31,439
Milpitas	2.30	76,211	77,961	77,961
Monte Sereno	0.22	3,586	3,594	3,594
Morgan Hill	1.55	45,745	46,454	46,454
Mountain View	0.78	81,639	82,272	82,272
Palo Alto	0.18	69,082	69,206	69,226
San Jose	0.13	1,047,871	1,049,187	1,049,187
Santa Clara	1.34	127,401	129,104	129,104
Saratoga	0.09	31,002	31,030	31,030
Sunnyvale	0.47	155,766	156,503	156,503
Unincorporated	-1.00	86,903	86,035	86,989
County Total	0.37	1,953,727	1,960,995	1,961,969

\*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

Fiscal Year 2020-21

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2019 to January 1, 2020 and Total Population, January 1, 2019**

<b>County City</b>	<b>Percent Change</b>	<b>--- Population Minus Exclusions ---</b>		<b>Total Population</b>
	<b>2019-2020</b>	<b>1-1-19</b>	<b>1-1-20</b>	<b>1-1-2020</b>
Santa Cruz				
Capitola	-0.22	10,130	10,108	10,108
Santa Cruz	-1.25	65,241	64,424	64,424
Scotts Valley	0.40	11,646	11,693	11,693
Watsonville	-0.30	51,672	51,515	51,515
Unincorporated	-0.23	133,715	133,411	133,493
County Total	-0.46	272,404	271,151	271,233

\*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

Fiscal Year 2020-21

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2019 to January 1, 2020 and Total Population, January 1, 2019**

<b>County City</b>	<b><u>Percent Change</u></b>	<b><u>--- Population Minus Exclusions ---</u></b>		<b><u>Total Population</u></b>
	<b>2019-2020</b>	<b>1-1-19</b>	<b>1-1-20</b>	<b>1-1-2020</b>
Shasta				
Anderson	0.63	10,604	10,671	10,671
Redding	-0.01	91,611	91,603	91,743
Shasta Lake	0.60	10,593	10,657	10,657
Unincorporated	0.09	64,833	64,890	64,974
County Total	0.10	177,641	177,821	178,045

\*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.



Fiscal Year 2020-21

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2019 to January 1, 2020 and Total Population, January 1, 2019**

<b>County City</b>	<b>Percent Change</b>	<b>--- Population Minus Exclusions ---</b>		<b>Total Population</b>
	<b>2019-2020</b>	<b>1-1-19</b>	<b>1-1-20</b>	<b>1-1-2020</b>
Sierra				
Loyalton	-0.38	784	781	781
Unincorporated	-0.25	2,426	2,420	2,420
County Total	-0.28	3,210	3,201	3,201

\*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

Fiscal Year 2020-21

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2019 to January 1, 2020 and Total Population, January 1, 2019**

<b>County City</b>	<b><u>Percent Change</u></b>	<b><u>--- Population Minus Exclusions ---</u></b>		<b><u>Total Population</u></b>
	<b>2019-2020</b>	<b>1-1-19</b>	<b>1-1-20</b>	<b>1-1-2020</b>
Siskiyou				
Dorris	-0.50	1,001	996	996
Dunsmuir	-0.43	1,641	1,634	1,634
Etna	-0.27	747	745	745
Fort Jones	-0.44	676	673	673
Montague	-0.51	1,370	1,363	1,363
Mount Shasta	-0.32	3,386	3,375	3,375
Tulelake	-0.44	914	910	910
Weed	-0.54	2,762	2,747	2,747
Yreka	-0.59	7,832	7,786	7,786
Unincorporated	-0.16	24,191	24,153	24,232
County Total	-0.31	44,520	44,382	44,461

\*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

Fiscal Year 2020-21

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2019 to January 1, 2020 and Total Population, January 1, 2019**

<b>County City</b>	<b>Percent Change 2019-2020</b>	<b>--- Population Minus Exclusions ---</b>		<b>Total</b>
		<b>1-1-19</b>	<b>1-1-20</b>	<b>Population 1-1-2020</b>
Solano				
Benicia	-0.32	27,263	27,175	27,175
Dixon	0.26	19,920	19,972	19,972
Fairfield	0.97	111,059	112,131	116,981
Rio Vista	4.10	9,594	9,987	9,987
Suisun City	-0.31	29,211	29,119	29,119
Vacaville	0.48	91,509	91,945	98,855
Vallejo	-0.24	119,349	119,063	119,063
Unincorporated	-0.10	18,304	18,285	19,072
County Total	0.34	426,209	427,677	440,224

\*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

Fiscal Year 2020-21

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2019 to January 1, 2020 and Total Population, January 1, 2019**

<b>County City</b>	<b><u>Percent Change</u></b>	<b><u>--- Population Minus Exclusions ---</u></b>		<b><u>Total Population</u></b>
	<b>2019-2020</b>	<b>1-1-19</b>	<b>1-1-20</b>	<b>1-1-2020</b>
Sonoma				
Cloverdale	-0.71	9,279	9,213	9,213
Cotati	-1.25	7,628	7,533	7,533
Healdsburg	-0.63	12,166	12,089	12,089
Petaluma	-0.52	62,195	61,873	61,873
Rohnert Park	-0.15	43,134	43,069	43,069
Santa Rosa	-0.89	175,183	173,628	173,628
Sebastopol	-1.04	7,826	7,745	7,745
Sonoma	-1.02	11,164	11,050	11,050
Windsor	-1.22	28,596	28,248	28,248
Unincorporated	-0.89	139,098	137,864	138,532
<b>County Total</b>	<b>-0.80</b>	<b>496,269</b>	<b>492,312</b>	<b>492,980</b>

\*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

Fiscal Year 2020-21

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2019 to January 1, 2020 and Total Population, January 1, 2019**

<b>County City</b>	<b>Percent Change</b>	<b>--- Population Minus Exclusions ---</b>		<b>Total Population</b>
	<b>2019-2020</b>	<b>1-1-19</b>	<b>1-1-20</b>	<b>1-1-2020</b>
Stanislaus				
Ceres	0.84	48,027	48,430	48,430
Hughson	0.91	7,232	7,298	7,298
Modesto	1.00	220,126	222,335	222,335
Newman	0.44	11,860	11,912	11,912
Oakdale	0.70	22,838	22,997	22,997
Patterson	0.44	22,974	23,074	23,074
Riverbank	0.66	24,867	25,030	25,030
Turlock	0.57	73,874	74,297	74,297
Waterford	1.00	8,806	8,894	8,894
Unincorporated	0.02	113,414	113,442	113,442
County Total	0.67	554,018	557,709	557,709

\*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

Fiscal Year 2020-21

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2019 to January 1, 2020 and Total Population, January 1, 2019**

<b>County City</b>	<b><u>Percent Change</u></b>	<b><u>--- Population Minus Exclusions ---</u></b>		<b><u>Total Population</u></b>
	<b>2019-2020</b>	<b>1-1-19</b>	<b>1-1-20</b>	<b>1-1-2020</b>
Sutter				
Live Oak	0.39	9,164	9,200	9,200
Yuba City	-2.15	72,005	70,458	70,458
Unincorporated	-3.00	21,745	21,092	21,092
County Total	-2.10	102,914	100,750	100,750

\*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

Fiscal Year 2020-21

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2019 to January 1, 2020 and Total Population, January 1, 2019**

<b>County City</b>	<b><u>Percent Change</u></b>	<b><u>--- Population Minus Exclusions ---</u></b>		<b><u>Total Population</u></b>
	<b>2019-2020</b>	<b>1-1-19</b>	<b>1-1-20</b>	<b>1-1-2020</b>
Tehama				
Corning	1.14	7,534	7,620	7,620
Red Bluff	0.56	14,166	14,245	14,245
Tehama	0.68	442	445	445
Unincorporated	0.87	42,311	42,680	42,819
County Total	0.83	64,453	64,990	65,129

\*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

Fiscal Year 2020-21

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2019 to January 1, 2020 and Total Population, January 1, 2019**

<b>County City</b>	<b><u>Percent Change</u></b>	<b><u>--- Population Minus Exclusions ---</u></b>		<b><u>Total Population</u></b>
	<b>2019-2020</b>	<b>1-1-19</b>	<b>1-1-20</b>	<b>1-1-2020</b>
Trinity				
Unincorporated	-0.44	13,538	13,478	13,548
County Total	-0.44	13,538	13,478	13,548

\*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.



Fiscal Year 2020-21

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2019 to January 1, 2020 and Total Population, January 1, 2019**

<b>County City</b>	<b><u>Percent Change</u></b>	<b><u>--- Population Minus Exclusions ---</u></b>		<b><u>Total Population</u></b>
	<b>2019-2020</b>	<b>1-1-19</b>	<b>1-1-20</b>	<b>1-1-2020</b>
Tulare				
Dinuba	1.19	25,689	25,994	25,994
Exeter	0.19	11,009	11,030	11,030
Farmersville	0.03	11,396	11,399	11,399
Lindsay	0.01	13,153	13,154	13,154
Porterville	0.38	59,218	59,443	59,655
Tulare	2.07	66,457	67,834	67,834
Visalia	0.69	137,696	138,649	138,649
Woodlake	1.07	7,691	7,773	7,773
Unincorporated	0.35	143,933	144,433	144,489
County Total	0.73	476,242	479,709	479,977

\*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

Fiscal Year 2020-21

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2019 to January 1, 2020 and Total Population, January 1, 2019**

<b>County City</b>	<b><u>Percent Change</u></b>	<b><u>--- Population Minus Exclusions ---</u></b>		<b><u>Total Population</u></b>
	<b>2019-2020</b>	<b>1-1-19</b>	<b>1-1-20</b>	<b>1-1-2020</b>
Tuolumne				
Sonora	-0.17	4,725	4,717	4,717
Unincorporated	-0.07	47,150	47,119	50,200
County Total	-0.08	51,875	51,836	54,917

\*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

Fiscal Year 2020-21

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2019 to January 1, 2020 and Total Population, January 1, 2019**

<b>County City</b>	<b>Percent Change</b>	<b>--- Population Minus Exclusions ---</b>		<b>Total Population</b>
	<b>2019-2020</b>	<b>1-1-19</b>	<b>1-1-20</b>	<b>1-1-2020</b>
Ventura				
Camarillo	0.34	70,024	70,261	70,261
Fillmore	-0.73	15,680	15,566	15,566
Moorpark	-1.01	36,649	36,278	36,278
Ojai	-0.45	7,591	7,557	7,557
Oxnard	0.06	206,221	206,352	206,352
Port Hueneme	0.67	20,785	20,925	23,607
San Buenaventura	-0.70	106,963	106,217	106,276
Santa Paula	-0.60	30,573	30,389	30,389
Simi Valley	-0.44	125,664	125,115	125,115
Thousand Oaks	-0.88	127,610	126,484	126,484
Unincorporated	-0.66	93,226	92,611	95,001
County Total	-0.38	840,986	837,755	842,886

\*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

Fiscal Year 2020-21

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2019 to January 1, 2020 and Total Population, January 1, 2019**

<b>County City</b>	<b><u>Percent Change</u></b>	<b><u>--- Population Minus Exclusions ---</u></b>		<b><u>Total Population</u></b>
	<b>2019-2020</b>	<b>1-1-19</b>	<b>1-1-20</b>	<b>1-1-2020</b>
Yolo				
Davis	0.01	69,179	69,183	69,183
West Sacramento	0.62	53,995	54,328	54,328
Winters	1.53	7,169	7,279	7,279
Woodland	1.12	60,068	60,742	60,742
Unincorporated	-1.02	30,485	30,173	30,173
County Total	0.37	220,896	221,705	221,705

\*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

Fiscal Year 2020-21

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2019 to January 1, 2020 and Total Population, January 1, 2019**

<b>County City</b>	<b><u>Percent Change</u></b>	<b><u>--- Population Minus Exclusions ---</u></b>		<b><u>Total Population</u></b>
	<b>2019-2020</b>	<b>1-1-19</b>	<b>1-1-20</b>	<b>1-1-2020</b>
Yuba				
Marysville	0.74	12,333	12,424	12,424
Wheatland	0.58	3,620	3,641	3,641
Unincorporated	3.27	58,791	60,715	62,822
County Total	2.72	74,744	76,780	78,887

\*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

Fiscal Year 2020-21

**Attachment C**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2019 to January 1, 2020**

County	Percent Change	--- Population Minus Exclusions ---	
	2019-20	1-1-19	1-1-20
<b>Alameda</b>			
Incorporated	0.44	1,512,751	1,519,431
County Total	0.37	1,661,577	1,667,800
<b>Alpine</b>			
Incorporated	0.00	0	0
County Total	-0.61	1,149	1,142
<b>Amador</b>			
Incorporated	0.49	12,452	12,513
County Total	-0.50	33,785	33,616
<b>Butte</b>			
Incorporated	-1.34	144,595	142,651
County Total	-5.07	221,521	210,291
<b>Calaveras</b>			
Incorporated	0.68	4,095	4,123
County Total	-0.07	44,984	44,951
<b>Colusa</b>			
Incorporated	-0.15	11,619	11,601
County Total	-0.40	21,990	21,902
<b>Contra Costa</b>			
Incorporated	0.29	976,476	979,304
County Total	0.26	1,150,537	1,153,477
<b>Del Norte</b>			
Incorporated	0.62	4,050	4,075
County Total	0.58	24,491	24,633
<b>El Dorado</b>			
Incorporated	1.10	33,140	33,505
County Total	1.70	189,915	193,143

\*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

Fiscal Year 2020-21

**Attachment C**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2019 to January 1, 2020**

County	Percent Change	--- Population Minus Exclusions ---	
	2019-20	1-1-19	1-1-20
Fresno			
Incorporated	0.95	839,353	847,328
County Total	0.81	1,009,378	1,017,516
Glenn			
Incorporated	2.38	14,193	14,531
County Total	2.51	28,598	29,316
Humboldt			
Incorporated	-0.63	63,465	63,068
County Total	-0.49	133,812	133,150
Imperial			
Incorporated	0.26	145,790	146,168
County Total	0.05	181,614	181,697
Inyo			
Incorporated	0.16	3,815	3,821
County Total	0.10	18,481	18,500
Kern			
Incorporated	1.55	565,388	574,165
County Total	1.27	880,624	891,765
Kings			
Incorporated	0.88	106,923	107,869
County Total	0.93	132,950	134,187
Lake			
Incorporated	-0.46	19,061	18,974
County Total	-0.31	64,177	63,980
Lassen			
Incorporated	1.22	7,979	8,076
County Total	1.19	21,776	22,036

\*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

Fiscal Year 2020-21

**Attachment C**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2019 to January 1, 2020**

County	Percent Change	--- Population Minus Exclusions ---	
	2019-20	1-1-19	1-1-20
Los Angeles			
Incorporated	-0.07	9,136,265	9,130,097
County Total	-0.11	10,175,203	10,163,868
Madera			
Incorporated	0.34	77,618	77,881
County Total	0.17	152,164	152,417
Marin			
Incorporated	-0.60	193,050	191,884
County Total	-0.60	257,901	256,353
Mariposa			
Incorporated	0.00	0	0
County Total	0.04	17,979	17,986
Mendocino			
Incorporated	-0.16	29,058	29,011
County Total	-0.49	88,218	87,785
Merced			
Incorporated	1.64	184,863	187,894
County Total	1.04	279,499	282,405
Modoc			
Incorporated	-0.81	2,849	2,826
County Total	-0.54	9,556	9,504
Mono			
Incorporated	-0.36	7,887	7,859
County Total	-0.40	13,385	13,332
Monterey			
Incorporated	-0.36	319,258	318,115
County Total	-0.31	425,654	424,349

\*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.



Fiscal Year 2020-21

**Attachment C**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2019 to January 1, 2020**

County	Percent Change	--- Population Minus Exclusions ---	
	2019-20	1-1-19	1-1-20
Napa			
Incorporated	-0.60	114,151	113,468
County Total	-0.61	137,902	137,066
Nevada			
Incorporated	0.27	32,147	32,233
County Total	0.30	97,740	98,037
Orange			
Incorporated	0.04	3,064,197	3,065,272
County Total	0.04	3,192,279	3,193,693
Placer			
Incorporated	2.23	282,173	288,464
County Total	1.95	395,978	403,711
Plumas			
Incorporated	-0.05	2,017	2,016
County Total	0.10	18,242	18,260
Riverside			
Incorporated	0.79	2,031,484	2,047,494
County Total	0.79	2,413,561	2,432,578
Sacramento			
Incorporated	1.29	943,866	956,019
County Total	0.90	1,535,945	1,549,820
San Benito			
Incorporated	1.57	42,096	42,758
County Total	1.37	61,513	62,353
San Bernardino			
Incorporated	0.54	1,843,416	1,853,328
County Total	0.51	2,139,271	2,150,125

\*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

Fiscal Year 2020-21

**Attachment C**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2019 to January 1, 2020**

<b>County</b>	<b><u>Percent Change</u></b> <b>2019-20</b>	<b><u>--- Population Minus Exclusions ---</u></b> <b>1-1-19</b>	<b><u>1-1-20</u></b>
<b>San Diego</b>			
Incorporated	0.21	2,803,014	2,808,931
County Total	0.27	3,268,625	3,277,312
<b>San Francisco</b>			
Incorporated	0.76	890,773	897,564
County Total	0.76	890,773	897,564
<b>San Joaquin</b>			
Incorporated	0.99	608,540	614,593
County Total	1.06	760,150	768,218
<b>San Luis Obispo</b>			
Incorporated	-0.42	155,940	155,284
County Total	-0.42	273,503	272,362
<b>San Mateo</b>			
Incorporated	-0.08	707,613	707,025
County Total	-0.13	774,096	773,108
<b>Santa Barbara</b>			
Incorporated	0.44	305,053	306,406
County Total	0.26	445,292	446,446
<b>Santa Clara</b>			
Incorporated	0.44	1,866,824	1,874,960
County Total	0.37	1,953,727	1,960,995
<b>Santa Cruz</b>			
Incorporated	-0.68	138,689	137,740
County Total	-0.46	272,404	271,151
<b>Shasta</b>			
Incorporated	0.11	112,808	112,931
County Total	0.10	177,641	177,821

\*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

Fiscal Year 2020-21

**Attachment C**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2019 to January 1, 2020**

County	Percent Change	--- Population Minus Exclusions ---	
	2019-20	1-1-19	1-1-20
Sierra			
Incorporated	-0.38	784	781
County Total	-0.28	3,210	3,201
Siskiyou			
Incorporated	-0.49	20,329	20,229
County Total	-0.31	44,520	44,382
Solano			
Incorporated	0.36	407,905	409,392
County Total	0.34	426,209	427,677
Sonoma			
Incorporated	-0.76	357,171	354,448
County Total	-0.80	496,269	492,312
Stanislaus			
Incorporated	0.83	440,604	444,267
County Total	0.67	554,018	557,709
Sutter			
Incorporated	-1.86	81,169	79,658
County Total	-2.10	102,914	100,750
Tehama			
Incorporated	0.76	22,142	22,310
County Total	0.83	64,453	64,990
Trinity			
Incorporated	0.00	0	0
County Total	-0.44	13,538	13,478
Tulare			
Incorporated	0.89	332,309	335,276
County Total	0.73	476,242	479,709

\*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

Fiscal Year 2020-21

**Attachment C**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2019 to January 1, 2020**

<b>County</b>	<b>Percent Change</b>	<b>--- Population Minus Exclusions ---</b>	
	<b>2019-20</b>	<b>1-1-19</b>	<b>1-1-20</b>
Tuolumne			
Incorporated	-0.17	4,725	4,717
County Total	-0.08	51,875	51,836
Ventura			
Incorporated	-0.35	747,760	745,144
County Total	-0.38	840,986	837,755
Yolo			
Incorporated	0.59	190,411	191,532
County Total	0.37	220,896	221,705
Yuba			
Incorporated	0.70	15,953	16,065
County Total	2.72	74,744	76,780

\*Exclusions include residents on federal military installations and group quarters residents in state mental institutions, state and federal correctional institutions and veteran homes.

**RIVERSIDE COUNTY REGIONAL PARK  
AND OPEN-SPACE DISTRICT**

**Financial Statements  
and  
Independent Auditor's Report**

**For the Fiscal Year Ended  
June 30, 2020**

**RIVERSIDE COUNTY REGIONAL PARK AND OPEN-SPACE DISTRICT**

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For the Fiscal Year Ended June 30, 2020**

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CERTIFIED PUBLIC ACCOUNTANTS, SINCE 1948

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## *Independent Auditor's Report*

Board of Supervisors  
Riverside County Regional Park and Open-Space District  
Jurupa Valley, California

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Zoe Xinku Zhang, CPA, MSA

### **MEMBERS**

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Certified Public Accountants

*PCPS The AICPA Alliance  
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*Governmental Audit  
Quality Center*

*Employee Benefit Plan  
Audit Quality Center*

California Society of  
Certified Public Accountants



### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Riverside County Regional Park and Open-Space District (the District), as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

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

### ***Auditor's Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the State Controller's *Minimum Audit Requirements for California Special Districts*, and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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



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

### ***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Riverside County Regional Park and Open-Space District, as of June 30, 2020, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America, as well as the accounting systems prescribed by the State Controller's Office and State regulations governing Special Districts.

### ***Other Matters***

#### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, schedule of proportionate share of the plan's net pension liability and related ratios as of the measurement date, schedule of pension plan contributions, schedule of change in the net OPEB liability and related ratios, and the schedule of OPEB plan contributions be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

#### *Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The other supplementary information listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The other supplementary information listed in the table of contents is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the other supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.



**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated October 23, 2020 on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

*Rogers, Anderson, Malody & Scott, LLP.*

San Bernardino, California  
October 23, 2020

# RIVERSIDE COUNTY REGIONAL PARK AND OPEN-SPACE DISTRICT

## Management's Discussion and Analysis For the Fiscal Year Ended June 30, 2020

This discussion and analysis of Riverside County Regional Park and Open-Space District's financial performance provides an overview of the District's financial activities for the fiscal year ended June 30, 2020. Please read it in conjunction with the District's financial statements, which immediately follow this section.

### FINANCIAL HIGHLIGHTS

- The assets and deferred outflows of the District exceeded its liabilities and deferred inflows at the close of the current fiscal year by \$85,506,064.
- The District's financial position decreased overall as a result of this year's operations. Net position of governmental activities decreased by \$2,185,819, or 2.49% of the restated beginning Net Position.
- Governmental expenses were about \$19.3 million. Revenues were about \$17.1 million.
- The District spent about \$8.8 million in new capital assets during the year. These expenses were incurred primarily from capital projects funds for capital improvement projects.
- The District's net decrease in its long-term liabilities from compensated absences was \$59,112.
- Unassigned fund balance in the District's General Fund represents 43.2% of total General Fund expenditures.

### OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of three parts – management's discussion and analysis (this section), the basic financial statements, and required supplementary information. The basic financial statements include two kinds of statements that present different views of the District:

- The first two statements are *district-wide financial statements* that provide both short-term and long-term information about the District's overall financial status.
- The remaining statements are *fund financial statements* that focus on individual parts of the District, reporting the District's operations in more detail than the district-wide statements.

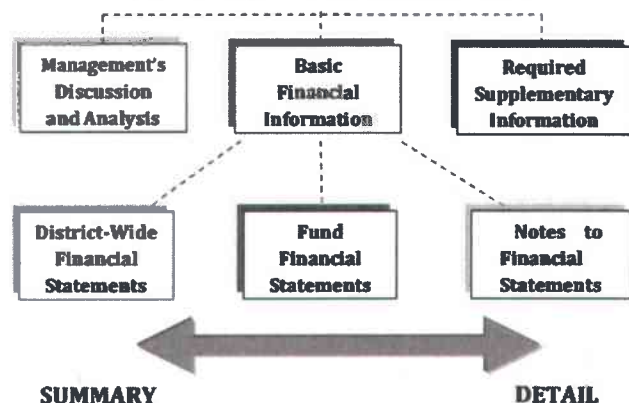
The *governmental funds* statements tell how basic services like parks and recreation were financed in the short term as well as what remains for future spending.

The *fiduciary funds* statement provides information about the financial relationships in which the District acts solely as a trustee or agent for the benefit of others to whom the resources belong.

The financial statements also include notes that explain some of the information in the statements and provide more detailed data.

Figure A-1 shows how the various parts of this annual report are arranged and related to one another.

**Figure A-1. Organization of Riverside County Regional Park and Open-Space District's Annual Financial Report**



## RIVERSIDE COUNTY REGIONAL PARK AND OPEN-SPACE DISTRICT

### Management's Discussion and Analysis For the Fiscal Year Ended June 30, 2020

Figure A-2 summarizes the major features of the District's financial statements, including the portion of the District's activities they cover and the types of information they contain.

**Figure A-2. Major Features of the District-Wide and Fund Financial Statements**

Type of Statements	District-Wide	Governmental Funds	Fiduciary Funds
<i>Scope</i>	Entire District, except fiduciary activities	The activities of the District that are not proprietary or fiduciary, such as building maintenance	Instances in which the District administers resources on behalf of someone else.
<i>Required financial statements</i>	<ul style="list-style-type: none"> <li>• Statement of Net Position</li> <li>• Statement of Activities</li> </ul>	<ul style="list-style-type: none"> <li>• Balance Sheet</li> <li>• Statement of Revenues, Expenditures &amp; Changes in Fund Balances</li> </ul>	<ul style="list-style-type: none"> <li>• Statement of Fiduciary Net Position</li> <li>• Statement of Changes in Fiduciary Net Position</li> </ul>
<i>Accounting basis and measurement focus</i>	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus	Accrual accounting and economic resources focus
<i>Type of asset/liability information</i>	All assets and liabilities, both financial and capital, short-term and long-term	Only assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets included	All assets and liabilities, both short-term and long-term; The District's funds do not currently contain nonfinancial assets, though they can
<i>Type of inflow/outflow information</i>	All revenues and expenses during year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and payment is due during the year or soon thereafter	All revenues and expenses during the year, regardless of when cash is received or paid

The remainder of this overview section of management's discussion and analysis highlights the structure and contents of each of the statements.

# RIVERSIDE COUNTY REGIONAL PARK AND OPEN-SPACE DISTRICT

## Management's Discussion and Analysis For the Fiscal Year Ended June 30, 2020

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### District-Wide Statements

The district-wide statements report information about the District as a whole using accounting methods similar to those used by private-sector companies. The Statement of Net Position includes all of the District's assets and liabilities. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two district-wide statements report the District's net position and how it has changed. Net position – the difference between the District's assets and deferred outflows of resources and liabilities and deferred inflows of resources – is one way to measure the District's financial health, or *position*.

- Over time, increases and decreases in the District's net position are an indicator of whether its financial position is improving or deteriorating, respectively.
- To assess the overall health of the District, you need to consider additional nonfinancial factors such as changes in the District's property tax base and the condition of park locations and other facilities.
- In the district-wide financial statements, the District's activities are categorized as *Governmental Activities*. Most of the District's basic services are included here, such as park maintenance, acquisition, preservation, and administration. Property taxes, grants and fees finance most of these activities.

### Fund Financial Statements

The fund financial statements provide more detailed information about the District's most significant funds, not the District as a whole. Funds are accounting devices the District uses to keep track of specific sources of funding and spending on particular programs. The District establishes other funds to control and manage money for particular purposes (like repaying its long-term debt) or to show that it is properly using certain revenues.

The District has two kinds of funds:

- 1) **Governmental funds** – Most of the District's basic services are included in governmental funds, which generally focus on (1) how cash and other financial assets that can readily be converted to cash flow in and out and (2) the balances left at year-end that are available for spending. Consequently, the governmental funds statements provide a detailed short-term view that helps you determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs. Because this information does not encompass the additional long-term focus of the district-wide statements, we provide additional information on a separate reconciliation page that explains the relationship (or differences) between them. The District maintains fifteen individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund and five other governmental funds that are considered to be major funds. Data from the other nine governmental funds are combined into a single, aggregated presentation.
- 2) **Fiduciary funds** – The District is the trustee, or fiduciary, for assets that belong to others, such as the Historical Commission and Iodine Springs funds. The District is responsible for ensuring that the assets reported in these funds are used only for their intended purposes and by those to whom the assets belong. All of the District's fiduciary activities are reported in a separate statement of fiduciary net position. These activities are excluded from the district-wide financial statements because the District cannot use these assets to finance its operations.

# RIVERSIDE COUNTY REGIONAL PARK AND OPEN-SPACE DISTRICT

## Management's Discussion and Analysis For the Fiscal Year Ended June 30, 2020

### FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

#### Net Position

The District's combined net position on June 30, 2020 decreased \$2.2 million from the beginning net position to \$85.5 million.

	Governmental Activities (In millions)		Variance Increase (Decrease)
	2019	2020	
Current and other assets	\$ 18.3	\$ 16.1	\$ (2.2)
Capital assets	81.8	81.5	(0.3)
<b>Total assets</b>	<b>100.1</b>	<b>97.6</b>	<b>(2.5)</b>
<b>Total deferred outflows of resources</b>	<b>3.3</b>	<b>3.4</b>	<b>0.1</b>
Other liabilities	2.9	1.6	(1.3)
Long-term liabilities	12.1	13.1	1.0
<b>Total liabilities</b>	<b>15.0</b>	<b>14.7</b>	<b>(0.3)</b>
<b>Total deferred inflows of resources</b>	<b>0.7</b>	<b>0.8</b>	<b>0.1</b>
<b>Net position</b>			-
Net investment in capital assets	81.8	81.5	(0.3)
Restricted	9.6	8.9	(0.7)
Unrestricted	(3.7)	(4.9)	(1.2)
<b>Total net position</b>	<b>\$ 87.7</b>	<b>\$ 85.5</b>	<b>\$ (2.2)</b>

#### Changes in net position, governmental activities

The District's total revenues decreased by \$4.2 million. The decrease is due primarily to the COVID-19 pandemic. The stay-at-home measures and park closures had a dramatic impact on the District's ability to collect revenue. Our regional parks, interpretive sites, and recreation facilities have been hit the hardest.

	Governmental Activities (In millions)		Variance Increase (Decrease)
	2019	2020	
Total Revenues	\$ 21.3	\$ 17.1	\$ (4.2)
Total Expenditures	19.4	19.3	(0.1)
<b>Increase (decrease) in net position</b>	<b>\$ 1.9</b>	<b>\$ (2.2)</b>	<b>\$ (4.1)</b>

**RIVERSIDE COUNTY REGIONAL PARK AND OPEN-SPACE DISTRICT**

**Management’s Discussion and Analysis  
For the Fiscal Year Ended June 30, 2020**

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**FINANCIAL ANALYSIS OF THE DISTRICT’S FUNDS**

The financial performance of the District as a whole is reflected in its governmental funds as well. As the District completed this year, its governmental funds reported a combined fund balance of \$14.4 million, which is lower than last year’s ending fund balance of \$15.2 million. The primary causes of the decreased fund balance are the planned use of reserves for capital improvement projects and the unplanned use of reserves to mitigate the revenue deficits caused by the COVID-19 pandemic.

**General Fund Budgetary Highlights**

Over the course of the year, the District revised the annual operating budget to revise operational cost and revenue estimates. The District’s final budget for the General Fund anticipated that revenues would be under expenditures by about \$490 thousand. The actual results for the year show that revenues exceeded expenditures by roughly \$627 thousand. Actual revenues were \$9,868 more than anticipated, and expenditures were \$1,107,530 less than budgeted. This discrepancy is primarily a result of receiving more property tax revenues than expected and unspent project funds due to project holds as a result of the pandemic.

**CAPITAL ASSET AND DEBT ADMINISTRATION**

**Capital Assets**

By the end of 2019-20, the District had invested \$8.8 million in new capital assets, related to the District’s ongoing efforts towards constructing new regional trails and continued work on the Santa Ana River Trail, as well as the expansion of the District’s headquarters campus to allow for additional revenue opportunities. Total depreciation expense for the year was about \$2.9 million.

	Governmental Activities (In millions)		Variance
	2019	2020	Increase (Decrease)
Land	\$ 28.1	\$ 28.1	\$ 0.1
Construction in Progress	15.6	12.1	(3.5)
Buildings	35.3	39.3	4.0
Machinery & Equipment	0.6	0.5	(0.1)
Infrastructure	2.3	1.5	(0.8)
<b>Total Net Capital Assets at Year-End</b>	<b>\$ 81.8</b>	<b>\$ 81.5</b>	<b>\$ (0.3)</b>



**RIVERSIDE COUNTY REGIONAL PARK AND OPEN-SPACE DISTRICT**

**Management’s Discussion and Analysis  
For the Fiscal Year Ended June 30, 2020**

**Long-Term Liabilities**

At year-end, the District had \$13.1 million in compensated absences and net pension liability – an increase of 8.0% from the prior year balance. (More detailed information about the District’s long-term liabilities is presented in Note 6 to the financial statements).

	Governmental Activities (In millions)		Variance Increase (Decrease)
	2019	2020	
Compensated Absences	\$ 1.6	\$ 1.5	\$ (0.1)
Net Pension Liability	10.5	11.5	1.0
<b>Total Outstanding Long-term Liabilities at Year-End</b>	<b>\$ 12.1</b>	<b>\$ 13.0</b>	<b>\$ 0.9</b>

**FACTORS BEARING ON THE DISTRICT’S FUTURE**

The District had a very unusual and challenging year. The COVID-19 pandemic and two catastrophic fire events on our properties had direct impacts to the District’s core operations. These events forced the District to analyze and consider some drastic changes to current operations and redirect resources to ensure sustainability.

The COVID-19 pandemic, which resulted in stay-at-home measures and District facility closures, had a dramatic impact on the District’s ability to collect revenue. Interpretive sites and recreation facilities were closed completely, resulting in nearly zero revenue in the fourth quarter. Regional park operations were limited due to the orders, and revenues in fourth quarter were significantly reduced.

The Tenaja Fire in early Fall of 2019 ravaged through our Santa Rosa Plateau (SRP) Ecological Reserve and destroyed most of the trails, fencing, and structures. Although, the visitor center was not affected by the fire, the site was closed for most of the year. Fortunately, with the help of the SRP Nature Education Foundation, renovation and repair of the burned areas are now underway. The 46 Fire in October of 2019 destroyed the Louis Rubidoux Nature Center building that was scheduled for renovations and collaborative use with a new group of partners.

Due to the uncertainty surrounding the COVID-19 pandemic, the District’s management team had to swiftly and decisively make some difficult decisions regarding staffing and operations. The District workforce was reduced by roughly 20% and all non-essential spending was ceased during the fourth quarter of 2019/20 to limit the impacts to reserve funds as the full impacts and duration of the pandemic regulations remained unknown. Operational procedures were developed and implemented to ensure the safety of the District’s team and guests as certain sites were allowed to re-open.

Going forward, the District focus will be on fiscal sustainability and providing core services. In order to successfully do this, the District will need to: Identify ongoing revenue sources to support our Habitat and Open- Space Management program; Develop strategies to repair, upgrade, or replace aging infrastructure, specifically at Regional Parks; Successfully transfer the institutional knowledge from a growing list of long-time staff who are nearing retirement ; Propel long term projects, such as the Santa Ana River Trail, forward through collaboration with the appropriate local, state, and federal agencies; Continue to partner with other agencies and organizations to provide services and programs utilizing the land resources of the District; and Implement fiscal strategies to replenish reserve funds and support CIP projects. The District must remain true to the mission of protecting valuable resources and ensuring they are well-maintained and operated for generations to come.

# RIVERSIDE COUNTY REGIONAL PARK AND OPEN-SPACE DISTRICT

## Management's Discussion and Analysis For the Fiscal Year Ended June 30, 2020

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### CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the District's finances and to demonstrate the District's accountability for the money it receives. If you have any questions about this report or need additional financial information, contact the District's Fiscal Manager at 4600 Crestmore Road, Jurupa Valley, CA 92509-6858, send an email to [Parks-Finance@rivco.org](mailto:Parks-Finance@rivco.org), or visit [www.rivcoparks.org](http://www.rivcoparks.org).



**RIVERSIDE COUNTY REGIONAL PARK AND OPEN-SPACE DISTRICT**

**Statement of Net Position  
June 30, 2020**

	<b>Governmental Activities</b>
<b>ASSETS</b>	
Cash (Note 2)	\$ 13,820,440
Accounts receivable (Note 3)	54,385
Taxes receivable (Note 3)	126,764
Interest receivable (Note 3)	23,551
Due from other governments	1,603,921
Prepaid expenses	366,284
OPEB asset (Note 10)	142,858
Capital assets, not being depreciated (Note 5)	40,092,594
Capital assets, net of depreciation (Note 5)	<u>41,389,670</u>
 Total assets	 <u>97,620,467</u>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Pension related (Note 9)	3,278,194
OPEB related (Note 10)	<u>121,490</u>
 Total deferred outflows of resources	 <u>3,399,684</u>
<b>LIABILITIES</b>	
Accounts payable	530,258
Accrued liabilities	491,015
Customer deposits	8,625
Unearned revenue	552,944
Long-term liabilities:	
Due within one year:	
Compensated absences (Note 6)	219,299
Due in more than one year:	
Compensated absences (Note 6)	1,312,370
Net pension liability (Note 9)	<u>11,534,322</u>
 Total liabilities	 <u>14,648,833</u>
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Pension related (Note 9)	822,428
OPEB related (Note 10)	<u>42,825</u>
 Total deferred inflows of resources	 <u>865,253</u>
<b>NET POSITION</b>	
Net investment in capital assets	81,482,264
Restricted	8,945,094
Unrestricted	<u>(4,921,293)</u>
 Total net position	 <u>\$ 85,506,065</u>

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

**RIVERSIDE COUNTY REGIONAL PARK AND OPEN-SPACE DISTRICT**

**Statement of Activities  
For the Fiscal Year Ended June 30, 2020**

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	
Governmental Activities:				
Interpretive	\$ 1,324,231	\$ 223,800	\$ 121,160	\$ (979,271)
Natural resources	996,310	1,259,747	352,766	616,203
Regional parks	4,135,764	4,557,097	250	421,583
Planning and construction	6,354,791	104,794	2,480,349	(3,769,648)
Recreation	784,774	417,391	699	(366,684)
General government	5,714,273	358,843	24,545	(5,330,885)
Total governmental activities	<u>\$ 19,310,143</u>	<u>\$ 6,921,672</u>	<u>\$ 2,979,769</u>	<u>(9,408,702)</u>
General revenues:				
Property taxes				7,007,107
Use of money and property				<u>190,051</u>
Total general revenues				<u>7,197,158</u>
Special Item:				
Transfer of operations (see Note 12)				<u>25,726</u>
Change in net position				(2,185,818)
Net position, beginning of year				<u>87,691,883</u>
Net position, end of year				<u>\$ 85,506,065</u>

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

RIVERSIDE COUNTY REGIONAL PARK AND OPEN-SPACE DISTRICT

Balance Sheet – Governmental Funds  
June 30, 2020

	<u>Special Revenue Fund</u>		
	<u>General Fund</u>	<u>Santa Ana River Mitigation</u>	<u>Lake Skinner</u>
<b>ASSETS</b>			
Cash	\$ 6,402,570	\$ 3,857,111	\$ 75,488
Accounts receivable	54,385	-	-
Taxes receivable	126,764	-	-
Interest receivable	9,088	7,328	-
Due from other governments	30,097	-	-
Due from other funds	75,603	216	200,000
Prepaid expenses	-	-	-
Total assets	<u>\$ 6,698,507</u>	<u>\$ 3,864,655</u>	<u>\$ 275,488</u>
<b>LIABILITIES</b>			
Accounts payable	\$ 135,351	\$ 101,805	\$ 90,476
Accrued liabilities	422,888	-	2,931
Due to other funds	263,543	-	-
Customer deposits	8,125	-	500
Unearned revenues	401,191	-	151,753
Total liabilities	<u>1,231,098</u>	<u>101,805</u>	<u>245,660</u>
<b>FUND BALANCE</b>			
Restricted	-	3,762,850	29,828
Unassigned	5,467,409	-	-
Total fund balance	<u>5,467,409</u>	<u>3,762,850</u>	<u>29,828</u>
Total liabilities and fund balance	<u>\$ 6,698,507</u>	<u>\$ 3,864,655</u>	<u>\$ 275,488</u>

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

(continued)

<u>Capital Project Funds</u>		
<u>Park Acquisition &amp; Development</u>	<u>Non-Major Governmental Funds</u>	<u>Total Governmental Funds</u>
\$ 2,185,121	\$ 1,300,150	\$ 13,820,440
-	-	54,385
-	-	126,764
4,439	2,696	23,551
-	1,573,824	1,603,921
-	6,759	282,578
-	366,284	366,284
<u>\$ 2,189,560</u>	<u>\$ 3,249,713</u>	<u>\$ 16,277,923</u>
\$ 152,975	\$ 49,651	\$ 530,258
-	65,196	491,015
-	19,035	282,578
-	-	8,625
-	-	552,944
<u>152,975</u>	<u>133,882</u>	<u>1,865,420</u>
2,036,585	3,115,831	8,945,094
-	-	5,467,409
<u>2,036,585</u>	<u>3,115,831</u>	<u>14,412,503</u>
<u>\$ 2,189,560</u>	<u>\$ 3,249,713</u>	<u>\$ 16,277,923</u>

RIVERSIDE COUNTY REGIONAL PARK AND OPEN-SPACE DISTRICT

Reconciliation of the Governmental Funds Balance Sheet  
to the Statement of Net Position  
June 30, 2020

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Fund balances of governmental funds \$ 14,412,503

Capital assets used in governmental activities are not current financial resources. Therefore, they are not reported in the Governmental Funds Balance Sheet. Total capital assets are as follows:

Nondepreciable	\$ 40,092,594	
Depreciable, net	<u>41,389,670</u>	
Total capital assets		81,482,264

In governmental funds, other postemployment benefits (OPEB) costs are recognized as expenditures in the period they are paid. In the government-wide statements, OPEB costs are actuarially determined, and are recognized in the period they are incurred. The net OPEB asset at the end of the period was:

142,858

Long-term liabilities are not due and payable in the current period and therefore are not reported as liabilities in the Governmental Funds Balance Sheet.

Compensated absences	(1,531,669)
Net pension liability	(11,534,322)

Deferred outflows and inflows of resources relating to pensions are not reported in the governmental funds because they are applicable to future periods.

Deferred outflows of resources related to pensions	3,278,194
Deferred inflows of resources related to pensions	(822,428)

Deferred outflows and inflows of resources relating to OPEB are not reported in the governmental funds because they are applicable to future periods.

Deferred outflows of resources related to OPEB	121,490
Deferred inflows of resources related to OPEB	<u>(42,825)</u>

Net position of governmental activities \$ 85,506,065

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

RIVERSIDE COUNTY REGIONAL PARK AND-OPEN SPACE DISTRICT

Statement of Revenues, Expenditures and Changes in  
Fund Balances – Governmental Funds  
For the Fiscal Year Ended June 30, 2020

	<u>Special Revenue Fund</u>		
	<u>General Fund</u>	<u>Santa Ana River Mitigation</u>	<u>Lake Skinner</u>
<b>REVENUES</b>			
Property taxes	\$ 7,007,107	\$ -	\$ -
Use of money and property	74,967	63,560	351
Intergovernmental	537,012	-	-
Charges for services	4,937,214	-	753,649
Operating grants and contributions	60,798	-	-
Total revenues	<u>12,617,098</u>	<u>63,560</u>	<u>754,000</u>
<b>EXPENDITURES</b>			
Interpretive	1,166,605	-	-
Natural resources	715,208	124,635	-
Regional parks	4,011,164	-	924,172
Planning and construction	791,864	-	-
Recreation	704,641	-	-
General government	5,280,300	-	-
Total expenditures	<u>12,669,782</u>	<u>124,635</u>	<u>924,172</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(52,684)</u>	<u>(61,075)</u>	<u>(170,172)</u>
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	136,000	-	200,000
Transfers out	(200,000)	-	-
Total other financing sources (uses)	<u>(64,000)</u>	<u>-</u>	<u>200,000</u>
Net change in fund balance	(116,684)	(61,075)	29,828
Fund balance, beginning of year, as restated (Note 12)	5,584,093	3,823,925	-
Fund balance, end of year	<u>\$ 5,467,409</u>	<u>\$ 3,762,850</u>	<u>\$ 29,828</u>

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

(continued)

<u>Capital Projects Funds</u>		
<u>Park Acquisition and Development</u>	<u>Non-Major Governmental Funds</u>	<u>Total Governmental Funds</u>
\$ -	\$ -	\$ 7,007,107
34,558	16,612	190,048
-	2,054,286	2,591,298
-	1,041	5,691,904
840,494	716,950	1,618,242
<u>875,052</u>	<u>2,788,889</u>	<u>17,098,599</u>
-	-	1,166,605
-	1,275,081	2,114,924
-	-	4,935,336
1,232,698	1,634,328	3,658,890
-	-	704,641
-	-	5,280,300
<u>1,232,698</u>	<u>2,909,409</u>	<u>17,860,696</u>
<u>(357,646)</u>	<u>(120,520)</u>	<u>(762,097)</u>
-	-	336,000
-	(136,000)	(336,000)
-	(136,000)	-
(357,646)	(256,520)	(762,097)
<u>2,394,231</u>	<u>3,372,351</u>	<u>15,174,600</u>
<u>\$ 2,036,585</u>	<u>\$ 3,115,831</u>	<u>\$ 14,412,503</u>

**RIVERSIDE COUNTY REGIONAL PARK AND OPEN-SPACE DISTRICT**

**Reconciliation of the Governmental Funds Statement of Revenues, Expenditures  
and Changes in Fund Balance to the Statement of Activities  
For the Fiscal Year Ended June 30, 2020**

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**Net change in fund balance - governmental funds** \$ (762,097)

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

In governmental funds, the costs of capital assets are reported as expenditures in the period when the assets are acquired. In the Statement of Activities, costs of capital assets are allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlay exceeded depreciation expense and capital asset dispositions in the current period. (340,113)

Transfer of operations from fiduciary fund to General fund is included in the special item on the Statement of Activities. 25,726

Compensated absences expense was reported in the Statement of Activities, but does not require the use of current financial resources and, therefore, the changes in compensated absences is not reported as an expenditure in governmental funds. 59,112

Pension obligation expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. (1,173,894)

OPEB expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. 5,448

**Change in net position of governmental activities** \$ (2,185,818)

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



RIVERSIDE COUNTY REGIONAL PARK AND OPEN-SPACE DISTRICT

Statement of Fiduciary Net Position  
June 30, 2020

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	<b>Fiduciary Trust</b>
<b>ASSETS</b>	<u>\$ -</u>
Total assets	<u>-</u>
<b>LIABILITIES</b>	<u>-</u>
Total liabilities	<u>-</u>
<b>NET POSITION</b>	<u><u>\$ -</u></u>

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

RIVERSIDE COUNTY REGIONAL PARK AND OPEN-SPACE DISTRICT

Statement of Changes in Fiduciary Net Position  
For the Fiscal Year Ended June 30, 2020

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	<u>Fiduciary Trust</u>
<b>ADDITIONS</b>	
Use of money and property	<u>\$          2</u>
Total additions	<u>          2</u>
<b>DEDUCTIONS</b>	
Administrative expenses	<u>         1,139</u>
Change in net position	(1,137)
Net position, beginning of year	<u>         1,137</u>
Net position, end of year	<u><u>          -</u></u>

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

# RIVERSIDE COUNTY REGIONAL PARK AND OPEN-SPACE DISTRICT

## Notes to the Financial Statements June 30, 2020

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### NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Riverside County Regional Park and Open-Space District (District) have been prepared in conformity with accounting principles generally accepted in the United States of America as applied to government entities. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The following is a summary of the significant policies.

#### A. Reporting Entity

The District was formed July 1, 1991 for the purpose of preserving, protecting and maintaining open space and wildlife habitat and providing and maintaining regional parks and public recreation facilities under Public Resources Code 5506.7 et seq. District Directors consist of the Board of Supervisors of the County of Riverside. The District is a component unit of the County of Riverside.

A reporting entity is comprised of the primary government, component units, and other organizations that are included to ensure the financial statements are not misleading. The primary government of the District consists of all funds, departments, and agencies that are not legally separate from the District.

The District has no component units that meet the criteria in generally accepted accounting principles to be included in the financial statements of the District.

#### B. Basis of Presentation, Basis of Accounting

##### Government-Wide Financial Statements

These statements are presented on the *economic resources* measurement focus and the accrual basis of accounting. Accordingly, these statements include the financial activities of the overall government, except for fiduciary activities. Eliminations have been made to minimize the double-counting of internal activities. Governmental activities generally are financed through taxes, intergovernmental revenues, and other nonexchange transactions.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the District's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) fees, fines, and charges paid by the recipients of goods or services offered by the programs and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

## RIVERSIDE COUNTY REGIONAL PARK AND OPEN-SPACE DISTRICT

Notes to the Financial Statements  
June 30, 2020

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### NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

#### B. Basis of Presentation, Basis of Accounting (continued)

##### Fund Financial Statements

Governmental funds are accounted for on a spending or *current financial resources* measurement focus and the modified accrual basis of accounting. The fund financial statements provide information about the District's funds, including its fiduciary funds. Separate statements for each fund category - *governmental* and *fiduciary* - are presented. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as nonmajor funds.

##### Major Governmental Funds:

The District maintains the following major governmental funds:

General Fund – This fund is used to account for and report all financial resources not accounted for and reported in another fund. Under generally accepted accounting principles, the following funds do not meet the criteria to be considered special revenue funds as they are not composed primarily of restricted or committed revenue sources. These funds are the Recreation, Park Residence Utilities & Maintenance, Habitat & Open Space Management, Historical Commission, and the activity in those funds is being reported in the General Fund.

Santa Ana River Mitigation Fund – This special revenue fund is used to account for wetlands habitat restoration and maintenance activities and the subsequent sale of mitigation credits to developers within the Santa Ana River Mitigation Bank.

Lake Skinner Fund – This special revenue fund is used to account for recreation activities at the Lake Skinner Regional Park.

Park Acquisition & Development District Fund – This capital projects fund is used to account for capital improvements for major parks and open space areas countywide as designed by the Board of Supervisors.

## RIVERSIDE COUNTY REGIONAL PARK AND OPEN-SPACE DISTRICT

Notes to the Financial Statements  
June 30, 2020

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### NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

#### B. Basis of Presentation, Basis of Accounting (continued)

##### Non-Major Governmental Funds:

The District maintains the following non-major governmental funds:

##### Special Revenue Funds:

Off Highway Vehicle Management Fund – To account for the receipt of State of California Off-Highway Vehicle Management funding, and education, maintenance, and improvement activities related to Off-Road Vehicle usage within the District.

Fish and Wildlife Commission Fund – To account for the receipt of the County of Riverside's portion of State of California Fish & Wildlife fee and fine revenue, and protection, education, conservation, propagation and preservation activities related to fish and wildlife as approved by the County Fish & Wildlife Commission.

Arundo Removal Fund – This fund is used to account for activities to remove and control *Arundo Donax*, as well as Interpretive Education regarding habitat and native vegetation, and maintaining trails and outdoor facilities in sensitive areas along the Santa Ana River. The revenue source for these activities was from California Proposition 13 for water quality improvements and was not an ongoing revenue source. This fund will be closed permanently in fiscal year 2020-21.

Multi-Species Reserve Fund – To account for activities performed under contract for Metropolitan Water District (MWD) to provide reserve management services at their Multi-Species Reserve located on MWD land adjacent to Lake Skinner.

MSHCP Reserve Management Fund – To account for activities performed under contract for Western Riverside County Regional Conservation Authority (RCA) to provide reserve management services within designated parcel areas throughout the County.

CSA Park Maintenance Fund – This special revenue fund accounts for the District's activities in accordance with its service contract with the County of Riverside Economic Development Agency (EDA) to perform maintenance and operations at several Community Service Area (CSA) funded parks throughout Riverside County. This service contract ended January 2017 and this fund will be permanently closed in fiscal year 2020-21.

Community Center Maintenance Fund – This special revenue fund accounts for the District's activities in accordance with its service contract with the County of Riverside to perform programming, maintenance, and operations at several Community Centers throughout Riverside County. This service contract ended January 2017 and this fund will be permanently closed in fiscal year 2020-21.

# RIVERSIDE COUNTY REGIONAL PARK AND OPEN-SPACE DISTRICT

Notes to the Financial Statements  
June 30, 2020

---

## NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

### B. Basis of Presentation, Basis of Accounting (continued)

#### Special Revenue Funds:

Park Acquisition & Development – Grants Fund – This capital projects fund is used to account for the acquisition and capital improvement of regional parks and trails funded by State, Federal, and/or other grant sources.

Park Acquisition & Development – DIF Fund – This capital projects fund is to account for the acquisition and capital improvement of regional parks and trails funded by Development Impact Fees (DIF).

#### Fiduciary Funds

Fiduciary fund reporting focuses on net position and changes in net position. Fiduciary funds are used to report assets held in a trustee or agency capacity for others and therefore cannot be used to support the District's own programs. The fiduciary fund category includes pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds, and agency funds. The District maintains the following fiduciary funds:

Park District Fiduciary Trust – This private purpose trust fund accounts for assets held in a trustee or agency capacity for others for various purposes. This fund was closed in fiscal year 19-20.

### C. Budgets and Budgetary Accounting

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all government funds. By state law, the District's governing board must adopt a budget no later than July 1. A public hearing must be conducted to receive comments prior to adoption. The District's governing board satisfied these requirements.

These budgets are revised by the District's governing board during the year to give consideration to unanticipated income and expenditures. The final adopted and revised budgets are presented for the General Fund and the Santa Ana River Mitigation Fund in the required supplementary information section. Formal budgetary integration was employed as a management control device during the year for all budgeted funds. The District employs budget control by minor object and by individual appropriation accounts. Expenditures cannot legally exceed appropriations by major object account.

### D. Encumbrances

Encumbrance accounting is used in all budgeted funds to reserve portions of applicable appropriations for which commitments have been made. Encumbrances are recorded for purchase orders, contracts, and other commitments when they are written. Encumbrances are liquidated when the commitments are paid. All encumbrances are liquidated as of June 30.



RIVERSIDE COUNTY REGIONAL PARK AND OPEN-SPACE DISTRICT

Notes to the Financial Statements  
June 30, 2020

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NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

E. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position

Cash and Cash Equivalents

The District considers cash and cash equivalents in funds to be cash on hand and demand deposits. In addition, because the County Treasury Pool is sufficiently liquid to permit withdrawal of cash at any time without prior notice or penalty, equity in the pool is also deemed to be a cash equivalent.

Capital Assets

Capital assets are defined by the District as assets with an initial individual cost of more than \$5,000 and an estimated useful life in excess of two years. Purchased or constructed capital assets are reported at cost or estimated historical cost. Donated fixed assets are recorded at their estimated fair value at the date of donation. The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

Capital Assets (continued)

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

<u>Description</u>	<u>Estimated Lives</u>
Buildings and improvements	27.5 years
Public domain infrastructure	27.5 years
System infrastructure	27.5 years
Furniture and equipment	5-7 years
Vehicles	5-10 years
Field equipment	3-20 years

Unavailable and Unearned Revenue

Unavailable revenue arises when potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Unearned revenue arises when resources are received by the District prior to the incurrence of qualifying expenditures. In subsequent periods, when both revenue recognition criteria are met, or when the District has a legal claim to the resources, the amount for unavailable or unearned revenue is removed from the balance sheet and revenue is recognized. Certain grants received that have not met eligibility requirements are recorded as unearned revenue. On the governmental fund financial statements, receivables that will not be collected within the available period (generally 60 days after year-end) are recorded as unavailable revenue.

RIVERSIDE COUNTY REGIONAL PARK AND OPEN-SPACE DISTRICT

Notes to the Financial Statements  
June 30, 2020

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NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

**E. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position (continued)**

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until then. The District has deferred outflows of resources related to pensions and OPEB, which includes the recognition of contributions made to the pension plan after the measurement date of the net pension liability.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time. The District has deferred inflows of resources related to pensions and OPEB, which includes the recognition of the District's proportionate share of the deferred inflows of resources related to its pension plan as more fully described in the footnote entitled "Pension Plan".

Compensated Absences

The liability for compensated absences reported in the government-wide statements consists of unpaid, accumulated annual and sick leave balances. The liability has been calculated using the vesting method, in which leave amounts for both employees who currently are eligible to receive termination payments and other employees who are expected to become eligible in the future to receive such payments upon termination are included.



**RIVERSIDE COUNTY REGIONAL PARK AND OPEN-SPACE DISTRICT**

**Notes to the Financial Statements  
June 30, 2020**

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**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

**E. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources,  
and Net Position (continued)**

Pensions

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the District's California Public Employees' Retirement System (CalPERS) plan and addition to/deductions from the Plan's fiduciary net position have been determined on the same basis as they are reported by CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value. CalPERS audited financial statements are publicly available reports that can be obtained at CalPERS' website at [www.calpers.ca.gov](http://www.calpers.ca.gov).

Generally accepted accounting principles require that the reported results must pertain to liability and asset information within certain defined timeframes. For this report, the following timeframes are used:

Valuation Date June 30, 2018  
Measurement Date June 30, 2019  
Measurement Period July 1, 2018 to June 30, 2019

Other Postemployment Benefits (OPEB)

For purposes of measuring the net OPEB liability/asset, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the District's plan (OPEB Plan) and additions to/deductions from the OPEB Plan's fiduciary net position have been determined on the same basis. For this purpose, benefit payments are recognized when currently due and payable in accordance with the benefit terms. Investments are reported at fair value.

Generally accepted accounting principles require that the reported results must pertain to liability and asset information within certain defined timeframes. For this report, the following timeframes are used:

Valuation Date July 1, 2019  
Measurement Date June 30, 2019  
Measurement Period July 1, 2018 to June 30, 2019

RIVERSIDE COUNTY REGIONAL PARK AND OPEN-SPACE DISTRICT

Notes to the Financial Statements  
June 30, 2020

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NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

**E. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position (continued)**

Fund Balances

The fund balance for governmental funds is reported in classifications based on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.

Nonspendable – Fund balance is reported as nonspendable when the resources cannot be spent because they are either in a nonspendable form or legally or contractually required to be maintained intact. Resources in nonspendable form include inventories and prepaid assets.

Restricted – Fund balance is reported as restricted when the constraints placed on the use of resources are either externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or imposed by law through constitutional provision or by enabling legislation.

Committed – Amounts considered to specific purposes by a government itself, using the highest level of decision-making authority; to be reported as committed, amounts cannot be used for any other purpose unless the government takes the same highest level action to remove or change the constraint.

Assigned – Resources that are constrained by the District's intent to use them for a specific purpose, but are neither restricted nor committed, are reported as assigned fund balance. Intent may be expressed by either the Board, committees (such as budget or finance), or officials to which the Board has delegated authority.

Unassigned – Unassigned fund balance represents fund balance that has not been restricted, committed, or assigned and may be utilized by the District for any purpose. When expenditures are incurred, and both restricted and unrestricted resources are available, it is the District's policy to use restricted resources first, then unrestricted resources in the order of committed, assigned, and then unassigned, as they are needed.

## RIVERSIDE COUNTY REGIONAL PARK AND OPEN-SPACE DISTRICT

### Notes to the Financial Statements June 30, 2020

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#### NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

##### E. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position (continued)

###### Net Position

Net position is classified into three components: net investment in capital assets; restricted; and unrestricted. These classifications are defined as follows:

Net investment in capital assets – This component of net position consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. If there are significant unspent related debt proceeds at year-end, the portion of the debt attributable to the unspent proceeds are not included in the calculation of net investment in capital assets. Rather, that portion of the debt is included in the same net position component as the unspent proceeds.

Restricted – This component of net position consists of constraints placed on net position use through external constraints imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation.

Unrestricted net position – This component of net position consists of net position that does not meet the definition of "net investment in capital assets" or "restricted". When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

##### F. Minimum Fund Balance Policy

The District adopted a formal minimum fund balance policy in November 2012, and updated it in March 2018. When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the District considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the District considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed unless the governing board has provided otherwise in its commitment or assignment actions.

##### G. Property Tax Calendar

The County is responsible for the assessment, collection, and apportionment of property taxes for all jurisdictions including the schools and special districts within the County. The Board of Supervisors levies property taxes as of September 1 on property values assessed on July 1. Secured property tax payments are due in two equal installments. The first is generally due November 1 and is delinquent with penalties on December 10, and the second is generally due on February 1 and is delinquent with penalties on April 10. Secured property taxes become a lien on the property on January 1. The District recognizes as revenue only those taxes which are received within 60 days after year end.

## RIVERSIDE COUNTY REGIONAL PARK AND OPEN-SPACE DISTRICT

### Notes to the Financial Statements June 30, 2020

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#### NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

##### H. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reported period. Actual results could differ from those estimates.

##### I. Compensated Absences

In accordance with generally accepted accounting principles, an employee benefits payable liability is recorded for unused vacation and similar compensatory leave balances. The employee's entitlements to these balances are attributable to services already rendered and it is probable that virtually all these balances will be liquidated by either paid time off or payments upon termination or retirement.

##### J. Relationship to the County of Riverside

The Riverside County Regional Park and Open-Space District is an integral part of the reporting entity of the County of Riverside. The funds and account groups of the District have been blended within the financial statements of the County because the County Board of Supervisors is the governing board of the District and exercises control over the operations of the District.

Only the funds of the District are included herein, therefore, these financial statements do not purport to represent the financial position of operations of the County of Riverside, California.

**RIVERSIDE COUNTY REGIONAL PARK AND OPEN-SPACE DISTRICT**

**Notes to the Financial Statements  
June 30, 2020**

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**NOTE 2 – CASH**

Cash at June 30, 2020, is reported at fair value and consisted of the following:

	<b><u>Governmental Activities/Funds</u></b>
Pooled funds:	
Cash in County Treasury	<u>\$ 13,810,440</u>
Total pooled funds	<u>13,810,440</u>
Deposits:	
Cash in revolving fund	<u>10,000</u>
Total cash	<u><u>\$ 13,820,440</u></u>

**Pooled Funds**

The District maintains substantially all of its cash in the County Treasury. The County pools and invests the cash. These pooled funds are carried at cost which approximates fair value. Interest earned is deposited annually to participating funds. Any investment losses are proportionately shared by all funds in the pool. Because the District's deposits are maintained in a recognized pooled investment fund under the care of a third party and the District's share of the pool does not consist of specific, identifiable investment securities owned by the District, disclosure of the individual deposits and investments and related custodial credit risk classifications should be obtained from the County of Riverside Comprehensive Annual Financial Report at [www.auditorcontroller.org](http://www.auditorcontroller.org). In accordance with applicable state laws, the County Treasurer may invest in derivative securities with the State of California. However, at June 30, 2020, the County Treasurer has represented that the Pooled Investment Fund contained no derivatives or other investments with similar risk profiles.

**RIVERSIDE COUNTY REGIONAL PARK AND OPEN-SPACE DISTRICT**

**Notes to the Financial Statements  
June 30, 2020**

**NOTE 2 – CASH (continued)**

**Investments Authorized by California Government Code and District’s Investment Policy**

The tables below identified the investment types that are authorized for the District by the California Government Code or the District’s investment policy, whichever is more restrictive. The table also identifies certain provisions that address interest rate and credit risk.

Investments Types Authorized by State Law		*Maximum Maturity	*Maximum Percentage of Portfolio
Municipal Bonds	Yes	4 years	15%
U.S Treasuries	Yes	5 years	100%
Local Agency Obligations	Yes	3 years	2.5%
Federal Agencies	Yes	5 years	100%
Commercial Paper	Yes	270 days	40%
Certification & Time Deposits	Yes	1 years	25%
Repurchase Agreements	Yes	45 days	40%/25%
Reverse Repos	Yes	60 days	10%
Medium Term Notes	Yes	3 years	20%
CalTrust Short Term Fund	Yes	Daily Liquidity	1%
Money Market Mutual Funds	Yes	Daily Liquidity	20%
Local Agency Investment Fund	Yes	Daily Liquidity	Max \$50M
Cash/Deposit Account	Yes	N/A	N/A

\*Based on state law requirements or investment policy requirements, whichever is more restrictive.

**Interest Rate Risk**

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The District limits it’s risk by giving careful and ongoing attention to the (1) credit quality standards issued by the nationally recognized rating agencies on the credit worthiness of each issuer of the security, (2) limiting the concentration of investment in any single firm, (3) by limiting the duration of investment, and (4) by maintaining the diversification and liquidity standards expressed within the District’s policy.



**RIVERSIDE COUNTY REGIONAL PARK AND OPEN-SPACE DISTRICT**

**Notes to the Financial Statements  
June 30, 2020**

**NOTE 2 – CASH (continued)**

**Interest Rate Risk (continued)**

Information about the sensitivity of the fair values of the District's investments to market interest rates is provided by the following table that shows the distribution of the District's investments by maturity.

Investment Type	Total	Remaining Maturity	
		1 Year or Less	2 to 5 Years
Municipal Bonds	\$ 227,734	-	\$ 227,734
U.S. Treasuries	3,596,100	-	3,596,100
Federal Agencies	7,873,332	-	7,873,332
Commercial Paper	443,315	443,315	-
Certification & Time Deposits	266,541	-	266,541
Medium Term Notes	147,634	-	147,634
CalTrust Short Term Fund	6,215	6,215	-
Money Market Mutual Funds	584,044	584,044	-
Cash/Deposit Account	665,525	665,525	-
	<u>\$ 13,810,440</u>	<u>\$ 1,699,099</u>	<u>\$ 12,111,341</u>

**Credit Risk**

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Presented below is the minimum rating required by the California Government Code, the District's investment policy and the actual ratings as of year-end for each investment type.

Investment Type	Total	Minimum Legal Rating	Ratings as of Year End			
			AAA	A	A1	Not Rated
Municipal Bonds	\$ 227,734	N/A	-	-	-	\$ 227,734
U.S. Treasuries	3,596,100	N/A	-	-	-	3,596,100
Federal Agencies	7,873,332	AAA	7,873,332	-	-	-
Commercial Paper	443,315	A1/P1	-	-	443,315	-
Certification & Time Deposits	266,541	N/A	-	-	-	266,541
Medium Term Notes	147,634	A	-	147,634	-	-
CalTrust Short Term Fund	6,215	N/A	-	-	-	6,215
Money Market Mutual Funds	584,044	AAA	584,044	-	-	-
Cash/Deposit Account	665,525	N/A	-	-	-	665,525
	<u>\$ 13,810,440</u>		<u>\$ 8,457,376</u>	<u>\$ 147,634</u>	<u>\$ 443,315</u>	<u>\$ 4,762,115</u>

# RIVERSIDE COUNTY REGIONAL PARK AND OPEN-SPACE DISTRICT

## Notes to the Financial Statements June 30, 2020

### NOTE 2 – CASH (continued)

#### Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a policy for custodial credit risk for deposits. Cash balances held in banks are insured up to \$250,000 by the Federal Depository Insurance Corporation (FDIC) and are collateralized by the respective financial institutions. In addition, the California Government Code requires that a financial institution secure deposits made by State or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under State law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110 percent of the total amount deposited by the public agencies.

California law also allows financial institutions to secure public deposits by pledging first trust deed mortgage notes having a value of 150 percent of the secured public deposits and letters of credit issued by the Federal Home Loan Bank of San Francisco having a value of 105 percent of the secured deposits. As of June 30, 2020, none of the District's bank balance was exposed to custodial credit risk.

#### Fair Value Measurements

The District relies upon information provided by the County Treasury in estimating the fair value position of its holdings in it. The District's holdings in the pool had a value of \$13,810,440 as of June 30, 2020. The allocated totals for each investment type is derived from the percentage of the District's investment balance in relation to the pool's investment balance applied to the pool's total balance for each investment category.

The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs, either directly or indirectly; Level 3 inputs have the lowest priority and consist of unobservable inputs.

The fair value measurements and levels within the fair value hierarchy of those measurements for the assets reported at fair value on a recurring basis at June 30, 2020 are as follows:

	Total	Level 1	Level 2	Level 3	Other
Municipal bonds	\$ 227,734	\$ -	\$ 227,734	\$ -	\$ -
U.S. Treasury	3,596,100	3,596,100	-	-	-
Federal Agencies	7,873,332	7,873,332	-	-	-
Commercial paper	443,315	-	443,315	-	-
Certificate & Time Deposits	266,541	-	266,541	-	-
Medium Term Notes	147,634	-	147,634	-	-
CalTrust Short Term Fund	6,215	-	-	-	6,215
Money Market Mutual funds	584,044	-	-	-	584,044
Cash/Deposit Account	665,525	-	-	-	665,525
<b>Total</b>	<b>\$ 13,810,440</b>	<b>\$ 11,469,432</b>	<b>\$ 1,085,224</b>	<b>\$ -</b>	<b>\$ 1,255,784</b>



**RIVERSIDE COUNTY REGIONAL PARK AND OPEN-SPACE DISTRICT**

**Notes to the Financial Statements  
June 30, 2020**

**NOTE 3 – RECEIVABLES**

Receivables as of June 30, 2020, consisted of the following:

	General Fund	Santa Ana River Mitigation	Park Acquisition and Development	Non-Major Governmental Funds	Total Governmental Funds
Operational revenue	\$ 54,385	\$ -	\$ -	\$ -	\$ 54,385
Property taxes	126,764	-	-	-	126,764
Interest	9,088	7,328	4,439	2,696	23,551
Due from other governments:					
Coastal Conservancy	-	-	-	1,367,668	1,367,668
Metropolitan Water District	30,097	-	-	206,156	236,253
<b>Total receivables</b>	<b>\$220,334</b>	<b>\$ 7,328</b>	<b>\$ 4,439</b>	<b>\$ 1,576,520</b>	<b>\$ 1,808,621</b>

**NOTE 4 – INTERFUND TRANSACTIONS**

**A. Transfers To/From Other Funds**

Transfers to/from other funds for the fiscal year ended June 30, 2020 consisted of the following:

Transfers Out	Transfers in		
	General Fund	Lake Skinner	Total
General Fund	\$ -	\$ 200,000	\$ 200,000
Non-Major Fund:			
Off-Highway Vehicle Management	100,000	-	100,000
MSHCP Reserve Management	36,000	-	36,000
<b>Total</b>	<b>\$ 136,000</b>	<b>\$ 200,000</b>	<b>\$ 336,000</b>

During the fiscal year ended June 30, 2020, the District made interfund transfers in accordance with its adopted budget. Lake Skinner fund was transferred \$200,000 from the General Fund to support related operations. Two non-major funds, the Off-Highway Vehicle Management Fund and MSHCP Reserved Management fund transferred \$100,000 and \$36,000, respectively to the General Fund to support related operations.

RIVERSIDE COUNTY REGIONAL PARK AND OPEN-SPACE DISTRICT

Notes to the Financial Statements  
June 30, 2020

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NOTE 4 – INTERFUND TRANSACTIONS (continued)

B. Due To/From Other Funds

Due to/from other funds for the fiscal year ended June 30, 2020 consisted of the following:

Fund	Due From Other Funds	Due To Other Funds
General Fund	\$ 75,603	\$ (263,543)
Santa Ana River Mitigation	216	-
Lake Skinner	200,000	-
Non-Major Governmental Funds	6,759	(19,035)
	<u>\$ 282,578</u>	<u>\$ (282,578)</u>

Due to/from other funds represented the corrections to program classifications amongst funds for prior years' revenue and expenditure activities, and for construction related activities.

**RIVERSIDE COUNTY REGIONAL PARK AND OPEN-SPACE DISTRICT**

**Notes to the Financial Statements  
June 30, 2020**

**NOTE 5 – CAPITAL ASSETS AND DEPRECIATION**

Capital asset activity for the year ended June 30, 2020, was as follows:

	Balance as of July 1, 2019	Additions	Deletions	Balance as of June 30, 2020
Capital assets, not being depreciated:				
Land	\$ 28,100,840	\$ -	\$ (83,960)	\$ 28,016,880
Construction in progress	15,590,616	2,610,250	(6,125,152)	12,075,714
<b>Total capital assets, not being depreciated</b>	<b>43,691,456</b>	<b>2,610,250</b>	<b>(6,209,112)</b>	<b>40,092,594</b>
Capital assets, being depreciated:				
Buildings	47,281,029	4,641,785	-	51,922,814
Machinery and equipment	4,987,035	39,192	(248,576)	4,777,651
Infrastructure	21,785,648	1,483,366	-	23,269,014
<b>Total capital assets, being depreciated</b>	<b>74,053,712</b>	<b>6,164,343</b>	<b>(248,576)</b>	<b>79,969,479</b>
Accumulated depreciation				
Buildings	(12,000,432)	(604,467)	-	(12,604,899)
Machinery and equipment	(4,390,566)	(93,680)	248,576	(4,235,670)
Infrastructure	(19,531,793)	(2,207,447)	-	(21,739,240)
<b>Total accumulated depreciation</b>	<b>(35,922,791)</b>	<b>(2,905,594)</b>	<b>248,576</b>	<b>(38,579,809)</b>
<b>Total capital assets, being depreciated, net</b>	<b>38,130,921</b>	<b>3,258,749</b>	<b>-</b>	<b>41,389,670</b>
<b>Total capital assets, net</b>	<b>\$ 81,822,377</b>	<b>\$ 5,868,999</b>	<b>\$ (6,209,112)</b>	<b>\$ 81,482,264</b>

Depreciation expense for the year ended June 30, 2020 was \$2,905,594, and was charged to the following functions in the Statement of Activities:

Interpretive	\$ 65,456
Natural resources	26,517
Regional parks	107,398
Planning and construction	2,695,901
Recreation	2,458
General government	7,864
<b>Total depreciation expense</b>	<b>\$ 2,905,594</b>

## RIVERSIDE COUNTY REGIONAL PARK AND OPEN-SPACE DISTRICT

### Notes to the Financial Statements June 30, 2020

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#### NOTE 6 – Long-Term Liabilities

The change in long-term liabilities for the year ended June 30, 2020, was as follows:

	Balance as of July 1, 2019	Additions	Deletions	Balance as of June 30, 2020	Due within one year
Compensated absences	\$ 1,590,781	\$ 662,024	\$ (721,136)	\$ 1,531,669	\$ 219,299
Total	\$ 1,590,781	\$ 662,024	\$ (721,136)	\$ 1,531,669	\$ 219,299

#### NOTE 7 – COMMITMENTS AND CONTINGENCIES

##### A. State and Federal Allowances, Awards and Grants

The District has received state and federal funds for specific purposes that are subject to review and audit by the grantor agencies. Although such audits could generate expenditure disallowances under terms of the grants, it is believed that any required reimbursement will not be material.

##### B. Construction Commitments

On April 24, 2018, the District awarded a construction contract to Woodcliff Corporation in the amount of \$3,517,500 for the Park District Headquarters Expansion Project. On May 8, 2018, the District issued a Notice to Proceed to Woodcliff, and construction began on May 21, 2018. On January 28, 2020, the District issued a Notice of Completion to Woodcliff. As of June 30, 2020, the District expended \$3,661,807 against Woodcliff's contract, which included change orders totaling \$144,310.

##### C. Litigation

The District is involved in certain legal matters that arose out of the normal course of business. The District has not accrued a liability for any potential litigation against it because it does not meet the criteria to be considered a liability at June 30, 2020.

#### NOTE 8 – RISK MANAGEMENT

##### Property and Liability

The District is part of the County of Riverside's insurance programs including coverage for property, general liability and auto liability. The County's insurance programs for property, general liability, and auto liability are a combination of self-insurance and excess insurance providing limits of liability of \$25,000,000 per occurrence.

## RIVERSIDE COUNTY REGIONAL PARK AND OPEN-SPACE DISTRICT

### Notes to the Financial Statements

June 30, 2020

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#### NOTE 8 – RISK MANAGEMENT (continued)

##### Workers' Compensation

The employees of the District are considered to be employees of the County of Riverside and are covered by the County's workers' compensation program. The County's workers' compensation program is a combination of self-insurance and excess insurance providing statutory limits of coverage as required by the State of California.

##### Claims Liability

During the year ended June 30, 2020, the District had no settlements exceeding insurance coverage for these categories of risk. For the past three years, settlements or judgment amounts have not exceeded insurance provided for the District.

#### NOTE 9 – PENSION PLAN

##### A. General Information about the Pension Plan

###### Plan Description

All qualified permanent and probationary employees are eligible to participate in the Public Agency Cost-Sharing Multiple-Employer Defined Benefit Pension Plan (Plan) administered by the California Public Employees' Retirement System (CalPERS.) The Plan consists of individual rate plans (benefit tiers) within a miscellaneous risk pool. Plan assets may be used to pay benefits for any employer rate plan of the safety and miscellaneous pools. Accordingly, rate plans within the safety or miscellaneous pools are not separate plans under GASB Statement No. 68. Individual employers may sponsor more than one rate plan in the miscellaneous or safety risk pools. The District sponsors three miscellaneous rate plans. Benefit provisions under the Plan are established by State statute and District resolution. CalPERS issues publicly available reports that include a full description of the pension plan regarding benefit provisions, assumptions and membership information that can be found on the CalPERS' website at [www.calpers.ca.gov](http://www.calpers.ca.gov).

###### Benefits Provided

CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full time employment. Members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 5 years of service. The death benefit is one of the following: the Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost of living adjustments for each plan are applied as specified by the Public Employees' Retirement Law.

RIVERSIDE COUNTY REGIONAL PARK AND OPEN-SPACE DISTRICT

Notes to the Financial Statements  
June 30, 2020

NOTE 9 – PENSION PLAN (continued)

A. General Information about the Pension Plan (continued)

Benefits Provided (continued)

The Plan operates under the provisions of the California Public Employees' Retirement Law (PERL), the California Public Employees' Pension Reform Act of 2013 (PEPRA), and the regulations, procedures and policies adopted by the CalPERS Board of Administration. The Plan's authority to establish and amend the benefit terms are set by the PERL and PEPRA, and may be amended by the California state legislature and in some cases require approval by the CalPERS Board.

The Plan's provisions and benefits in effect at June 30, 2020 are summarized as follows:

	Miscellaneous		
	Tier I	Tier II	Tier III
Hire date	Prior to August 23, 2012	August 23, 2012 to December 31, 2012	On or after January 1, 2013
Benefit formula	3% @ 60	2% @ 60	2% @ 62
Benefit vesting schedule	5 years service	5 years service	5 years service
Benefit payments	monthly for life	monthly for life	monthly for life
Retirement age	50-67	50-67	52-67
Monthly benefits, as a % of eligible compensation	2.0% to 3.0%	1.092% to 2.418%	1.0% to 2.5%
Required employer contribution rates	15.206%	8.668%	7.072%

Contributions

Section 20814(c) of the California Public Employees' Retirement Law (PERL) requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. The total plan contributions are determined through CalPERS' annual actuarial valuation process. For public agency cost-sharing plans covered by either the Miscellaneous or Safety risk pools, the Plan's actuarially determined rate is based on the estimated amount necessary to pay the Plan's allocated share of the risk pool's costs of benefits earned by employees during the year, and any unfunded accrued liability. The employer is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. Employer contribution rates may change if plan contracts are amended. Employer contributions for the fiscal year ended June 30, 2020 were \$1,515,379. The actual employer payments of \$1,229,176 made to CalPERS by the District during the measurement period ended June 30, 2019 differed from the District's proportionate share of the employer's contributions of \$1,520,970 by \$291,794, which is being amortized over the expected average remaining service lifetime in the Public Agency Cost-Sharing Multiple Employer Plan.



**RIVERSIDE COUNTY REGIONAL PARK AND OPEN-SPACE DISTRICT**

**Notes to the Financial Statements  
June 30, 2020**

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**NOTE 9 – PENSION PLAN (continued)**

**B. Net Pension Liability**

The District's net pension liability for the Plan is measured as the total pension liability, less the pension plan's fiduciary net position. The net pension liability of the Plan is measured as of June 30, 2019, using an annual actuarial valuation as of June 30, 2018 rolled forward to June 30, 2019 using standard update procedures. A summary of principal assumptions and methods used to determine the net pension liability is as follows.

**Actuarial Methods and Assumptions Used to Determine Total Pension Liability**

Valuation Date	June 30, 2018
Measurement Date	June 30, 2019
Actuarial Cost Method	Entry Age Normal
Asset Valuation Method	Market Value of Assets
Actuarial Assumptions:	
Discount Rate	7.15%
Inflation	2.50%
Salary Increases	Varies by Entry Age and Service
Mortality Rate Table <sup>(1)</sup>	Derived using CalPERS' Membership Data for all Funds
Post Retirement Benefit Increase	The Lesser of contract COLA or 2.50% until Purchasing Power Protection Allowance floor on purchasing power applies, 2.50% thereafter.

(1) The mortality table used was developed based on CalPERS' specific data. The probabilities of mortality are based on the 2017 CalPERS Experience Study for the period from 1977 to 2015. Pre-retirement and Post-retirement mortality rates include 15 years of projected mortality improvements using 90% of Scale MP-2016 published by the Society of Actuaries. For more details on this table, please refer to the CalPERS Experience Study and Review of Actuarial Assumptions report from December 2017 that can be found on the CalPERS website.

All other actuarial assumptions used in the June 30, 2018 valuation were based on the results of an actuarial experience study for the period from 1997 to 2015, including updates to salary increase, mortality and retirement rates. The Experience Study report can be obtained at CalPERS' website at [www.calpers.ca.gov](http://www.calpers.ca.gov).

**Long-term Expected Rate of Return**

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

RIVERSIDE COUNTY REGIONAL PARK AND OPEN-SPACE DISTRICT

Notes to the Financial Statements  
June 30, 2020

NOTE 9 – PENSION PLAN (continued)

B. Net Pension Liability (continued)

Long-term Expected Rate of Return (continued)

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11+ years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the rounded single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equal to the single equivalent rate calculated above and adjusted to account for assumed administrative expenses.

The expected real rates of return by asset class are as follows:

Asset Class <sup>1</sup>	New Strategic Allocation	Real Return Years 1 - 10 <sup>2</sup>	Real Return Years 11+ <sup>3</sup>
Global Equity	50.0%	4.80%	5.98%
Global Fixed Income	28.0%	1.00%	2.62%
Inflation Sensitive	0.0%	0.77%	1.81%
Private Equity	8.0%	6.30%	7.23%
Real Estate	13.0%	3.75%	4.93%
Liquidity	1.0%	0.00%	-0.92%
Total	<u>100%</u>		

<sup>1</sup> In the System's CAFR, fixed income is included in global debt securities; liquidity is included in short-term investments; inflation assets are included in both global equity securities and global debt securities.

<sup>2</sup> An expected inflation of 2.0% used for this period

<sup>3</sup> An expected inflation of 2.92% used for this period

Change of Assumptions

There were no changes in assumptions.



## RIVERSIDE COUNTY REGIONAL PARK AND OPEN-SPACE DISTRICT

### Notes to the Financial Statements June 30, 2020

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#### NOTE 9 – PENSION PLAN (continued)

##### B. Net Pension Liability (continued)

###### Discount Rate

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

###### Pension Plan Fiduciary Net Position

Information about the pension plan's assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fiduciary net position are presented in CalPERS' audited financial statements, which are publicly available reports that can be obtained at CalPERS' website at [www.calpers.ca.gov](http://www.calpers.ca.gov). The plan's fiduciary net position and additions to/deductions from the Plan's fiduciary net position have been determined on the same basis used by the pension plan, which is the economic resources measurement focus and the accrual basis of accounting. Benefits and refunds are recognized when due and payable in accordance with the terms of each plan. Investments are reported at fair value.

The plan fiduciary net position disclosed in the District's GASB 68 accounting valuation report may differ from the plan assets reported in the funding actuarial valuation report due to several reasons. First, for the accounting valuations, CalPERS must keep items such as deficiency reserves, fiduciary self-insurance and OPEB expense included as assets. These amounts are excluded for rate setting purposes in the funding actuarial valuation. In addition, differences may result from early Comprehensive Annual Financial Report closing and final reconciled reserves.

RIVERSIDE COUNTY REGIONAL PARK AND OPEN-SPACE DISTRICT

Notes to the Financial Statements  
June 30, 2020

NOTE 9 – PENSION PLAN (continued)

C. Proportionate Share of Net Pension Liability

The following table shows the Plan's proportionate share of the net pension liability over the measurement period.

	Increase (Decrease)		
	Plan Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Plan Net Pension Liability (c) = (a) - (b)
Balance at: 6/30/2018 (Valuation Date)	\$ 45,781,782	\$ 35,275,744	\$ 10,506,038
Balance at: 6/30/2019 (Measurement Date)	48,240,787	36,706,465	11,534,322
Net Changes During 2018-19	2,459,005	1,430,721	1,028,284

The District's net pension liability for the Plan is measured as the proportionate share of the net pension liability. The net pension liability of the Plan is measured as of June 30, 2019, and the total pension liability for the Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2018 rolled forward to June 30, 2019 using standard update procedures. The District's proportion of the net pension liability was determined by CalPERS using the output from the Actuarial Valuation System and the fiduciary net position, as provided in the CalPERS Public Agency Cost-Sharing Allocation Methodology Report, which is a publicly available report that can be obtained at CalPERS' website at [www.calpers.ca.gov](http://www.calpers.ca.gov). The District's proportionate share of the net pension liability for the miscellaneous total Plan as of June 30, 2018 and 2019 was as follows:

Proportionate Share - June 30, 2018	0.27877%
Proportionate Share - June 30, 2019	0.28803%
Change - Increase (Decrease)	0.00926%

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

The following presents the District's proportionate share of the net pension liability of the Plan as of the measurement date, calculated using the discount rate of 7.15 percent, as well as what the net pension liability would be if it were calculated using a discount rate that is 1 percentage-point lower (6.15 percent) or 1 percentage-point higher (8.15 percent) than the current rate:

	Discount Rate - 1% (6.15%)	Current Discount Rate (7.15%)	Discount Rate + 1% (8.15%)
Plan's Net Pension Liability	\$ 18,022,855	\$ 11,534,322	\$ 6,178,496

**Subsequent Events**

There were no subsequent events that would materially affect the results presented in this disclosure.

RIVERSIDE COUNTY REGIONAL PARK AND OPEN-SPACE DISTRICT

Notes to the Financial Statements  
June 30, 2020

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NOTE 9 – PENSION PLAN (continued)

C. Proportionate Share of Net Pension Liability (continued)

**Amortization of Deferred Outflows and Deferred Inflows of Resources**

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

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

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

Difference between projected and actual earnings	5 year straight-line amortization
All other amounts	Straight-line amortization over the average expected remaining service lives of all members that are provided with benefits (active, inactive and retired) as of the beginning of the measurement period

The expected average remaining service lifetime (EARSL) is calculated by dividing the total future service years by the total number of plan participants (active, inactive, and retired) in the Public Agency Cost-Sharing Multiple-Employer Plan (PERF C).

The EARSL for PERF C for the measurement period ending June 30, 2019 is 3.8 years, which was obtained by dividing the total service years of 530,470 (the sum of remaining service lifetimes of the active employees) by 140,593 (the total number of participants: active, inactive, and retired). Note that inactive employees and retirees have remaining service lifetimes equal to 0. Also note that total future service is based on the members' probability of decrementing due to an event other than receiving a cash refund.

RIVERSIDE COUNTY REGIONAL PARK AND OPEN-SPACE DISTRICT

Notes to the Financial Statements  
June 30, 2020

NOTE 9 – PENSION PLAN (continued)

D. Pension Expense and Deferred Outflows and Deferred Inflows of Resources Related to Pensions

As of the start of the measurement period (July 1, 2018), the District's net pension liability is \$10,506,038. For the measurement period ending June 30, 2019 (the measurement date), the District incurred pension expense of \$2,689,273.

As of June 30, 2020, the District has deferred outflows and deferred inflows of resources related to pensions as follows:

	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
Changes of Assumptions	\$ 550,010	\$ (194,974)
Differences Between Expected and Actual Experience	801,107	(62,070)
Difference Between Projected and Actual Investment Earnings	-	(201,656)
Difference between Employer's Contribution and Proportionate Share of Contributions	-	(363,728)
Change in Employer's Proportion Pension Contributions Made Subsequent to Measurement Date	411,698	-
	1,515,379	-
Total	<u>\$ 3,278,194</u>	<u>\$ (822,428)</u>

These amounts above are net of outflows and inflows recognized in the 2018-19 measurement period expense. Contributions subsequent to the measurement date of \$1,515,379 reported with deferred outflows of resources will be recognized as a reduction of the net pension liability in the upcoming fiscal year ended. Other amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in future pension expense as follows:

**RIVERSIDE COUNTY REGIONAL PARK AND OPEN-SPACE DISTRICT**

**Notes to the Financial Statements  
June 30, 2020**

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**NOTE 9 – PENSION PLAN (continued)**

**D. Pension Expense and Deferred Outflows and Deferred Inflows of Resources Related to Pensions (continued)**

<b>Measurement Period Ended June 30:</b>	<b>Deferred Outflows/(Inflows) of Resources</b>
2020	\$ 907,964
2021	(106,942)
2022	98,617
2023	40,748
2024	-
Thereafter	-

**E. Payable to the Pension Plan**

The District reported a payable of \$-0- for the outstanding amount of contributions to the pension plan required for the year ended June 30, 2020.

**NOTE 10 – OTHER POST-EMPLOYMENT BENEFITS**

***Plan Description***

The District provides retiree medical benefits for eligible retirees enrolled in District sponsored plans. The benefits are provided in the form of monthly District contributions toward the retiree's premium. The District participates in CalPERS' California Employers' Retiree Benefit Trust (CERBT) trust fund. The healthcare coverage provided meets the definition of an other post-employment benefit plan (OPEB Plan).

***Employees Covered***

As of the July 1, 2019 actuarial valuation date, for the June 30, 2019 measurement date, the following current and former employees were covered by the benefit terms under the OPEB Plan.

Active employees	107
Inactive employees or beneficiaries currently receiving benefits	8
<b>Total</b>	<b>115</b>

RIVERSIDE COUNTY REGIONAL PARK AND OPEN-SPACE DISTRICT

Notes to the Financial Statements  
June 30, 2020

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**NOTE 10 – OTHER POST-EMPLOYMENT BENEFITS (continued)**

***Contributions***

The District makes contributions to eligible retirees for their medical plan premiums when the retiree enrolls in a District sponsored health plan. The current monthly amount paid by the District ranges from \$25 – \$256, depending on the retiree’s bargaining unit at retirement. These amounts do not increase in future years to account for inflation. The District provided amounts are detailed in the Summary of Principal Plan Provisions.

***Net OPEB Liability/Asset***

The District’s net OPEB asset was measured as of June 30, 2019 and the total OPEB liability used to calculate the net OPEB asset was determined by an actuarial valuation dated June 30, 2019, based on the following actuarial methods and assumptions:

**Actuarial Assumptions:**

Discount Rate	7.59%
Inflation	2.50%
Salary Increases	2.75%
Investment Rate of Return	7.59% - net of OPEB plan investment expense, including inflation
Mortality Rate	Most recent CalPERS mortality table developed in the 1997-2011 CalPERS Experience Study, with generational future improvements from 2010 using scale MP-2019

RIVERSIDE COUNTY REGIONAL PARK AND OPEN-SPACE DISTRICT

Notes to the Financial Statements  
June 30, 2020

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NOTE 10 – OTHER POST-EMPLOYMENT BENEFITS (continued)

*Net OPEB Liability/Asset (continued)*

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

Asset Class	Target Allocation	Real Return Years 1 - 10 <sup>1</sup>	Real Return Years 11+ <sup>2</sup>
Global Equities	59%	4.80%	5.98%
Fixed Income	25%	1.10%	2.62%
Treasury Inflation-Protected Securities	5%	0.25%	1.46%
Real Estate Investment Trusts	8%	3.20%	5.00%
Commodities	3%	1.50%	2.87%
Total	100%		

<sup>1</sup> An expected inflation of 2.0% used for this period

<sup>2</sup> An expected inflation of 2.92% used for this period

**Discount Rate**

The discount rate used to measure the total OPEB liability was 7.59% percent. The projection of cash flows used to determine the discount rate assumed that District contributions will be made at rates equal to the actuarially determined contribution rates. Based on those assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected OPEB payments for current active and inactive employees and beneficiaries. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.



RIVERSIDE COUNTY REGIONAL PARK AND OPEN-SPACE DISTRICT

Notes to the Financial Statements  
June 30, 2020

NOTE 10 – OTHER POST-EMPLOYMENT BENEFITS (continued)

*Changes in the OPEB Liability*

The changes in the net OPEB liability for the OPEB Plan are as follows:

	Total OPEB Liability (a)	Plan Fiduciary Net Position (B)	Net OPEB Liability/(Asset) (c)= (a) - (b)
<b>Balance at June 30, 2019</b> (Based on Measurement Date June 30, 2018)	\$ 140,439	\$ 348,848	\$ (208,409)
<b>Changes recognized for the measurement period:</b>			
Service cost	1,391	-	1,391
Interest on the total OPEB liability	10,041	-	10,041
Differences between expected and actual experience	(42,603)	-	(42,603)
Changes of assumptions	117,850	-	117,850
Benefit payments	(7,944)	(7,944)	-
Net investment income	-	21,299	(21,299)
Administrative expenses	-	(172)	172
<b>Net Changes</b>	<u>78,735</u>	<u>13,183</u>	<u>65,552</u>
<b>Balance at June 30, 2020</b> (Based on Measurement Date June 30, 2019)	<u>\$ 219,174</u>	<u>\$ 362,031</u>	<u>\$ (142,857)</u>

*Sensitivity of the Net OPEB Asset to Changes in the Discount Rate*

The following presents the net OPEB asset of the District if it were calculated using a discount rate that is one percentage point lower or one percentage point higher than the current rate, for measurement period ended June 30, 2019:

	1% Decrease 6.59%	Current Discount Rate 7.59%	1% Increase 8.59%
Net OPEB Asset	\$ (112,150)	\$ (142,857)	\$ (167,702)

*Sensitivity of the Net OPEB Asset to Changes in the Health Care Cost Trend Rates*

The net OPEB asset is not sensitive to changes in the health care cost trend rates because the benefit amount is fixed and does not change or adjust to inflation or changes in future health care costs.

*OPEB Plan Fiduciary Net Position*

The California Employers' Retirement Benefit Trust (CERBT) is a section 115 trust that issued a publicly available financial report that may be obtained from CalPERS' website, at [www.calpers.ca.gov](http://www.calpers.ca.gov).



**RIVERSIDE COUNTY REGIONAL PARK AND OPEN-SPACE DISTRICT**

**Notes to the Financial Statements  
June 30, 2020**

**NOTE 10 – OTHER POST-EMPLOYMENT BENEFITS (continued)**

***Recognition of Deferred Outflows and Deferred Inflows of Resources***

Gains and losses related to changes in total OPEB liability and fiduciary net position are recognized in OPEB expense systematically over time. Amounts are first recognized in OPEB expense for the year the gain or loss occurs. The remaining amounts are categorized as deferred outflows and deferred inflows of resources related to OPEB and are to be recognized in future OPEB expense.

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

Net difference between projected and actual earnings on OPEB plan investments	5 years
All other amounts	Expected average remaining service lifetime (EARSL) (9.77 Years at June 30, 2019)

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

For the fiscal year ended June 30, 2020, the District recognized OPEB expense of \$5,448. As of June 30, 2020, the District reported deferred outflows and inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 15,709	\$ (38,240)
Changes of assumptions	105,781	(1,746)
Difference between expected and actual earnings on OPEB plan investments	-	(2,839)
Total	<u>\$ 121,490</u>	<u>\$ (42,825)</u>

The amount recognized in the deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized as expense as follows:

Fiscal Year Ended June 30:	Deferred Outflows/(Inflows) of Resources
2021	\$ 8,054
2022	8,054
2023	10,141
2024	10,710
2025	9,952
Thereafter	31,754

## RIVERSIDE COUNTY REGIONAL PARK AND OPEN-SPACE DISTRICT

### Notes to the Financial Statements June 30, 2020

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#### NOTE 11 – SERVICE CONCESSION ARRANGEMENTS

- A. On October 15, 1985, and as later amended, the District entered into an agreement with California East Coast, Inc. (the "Company"), under which the Company will operate and collect user fees from a campground, camp store, boat launch and recovery ramp, day-use area and marina fuel station through a lease with the District at McIntyre County Park through the year 2047. The Company will pay the District between ten and seventeen percent of the revenues it earns from the operation of the campground. The Company is required to operate and maintain the campground in accordance with the lease contract. The District reports the campground as a capital asset with a carrying amount of \$51,640 at year-end. The District has received no upfront payments or installment payments that are required to be reported as a deferred inflow of resources on the financial statements. The District also has no contractual obligations to sacrifice financial resources that meet the criteria to be recognized as a liability.
- B. On or about January 1, 1970, and as later amended, the County of Riverside and later the District entered into an agreement with Cavan Inc. The lease was assigned to J&W Enterprises, then to Alpine Capital LLC, then Reynolds Riviera Resorts, and lastly to The Cove RV Resort (the "Company") as of December 2016. Under the terms of the agreement, the Company is permitted to engage in the operation of a travel trailer park, rental of spaces in the park, food service operations including a grocery store, boat launching ramp, and other associated camping functions through a lease that is proposed to expire in June 2044. The Company will pay the District each month the greater of \$833 or seven percent of gross receipts earned from operation of the RV Park during that month. The District reports the RV Park as a capital asset with a carrying amount of \$131,420 at year-end. The District has received no upfront payments or installment payments that are required to be reported as a deferred inflow of resources on the financial statements. The District also has no contractual obligations to sacrifice financial resources that meet the criteria to be recognized as a liability.
- C. In November 2007, the District entered into an agreement with Pyramid Enterprises, Inc. d.b.a Rocky Mountain Recreation Company of Piru, California (the "Company") to sublease its rights to Lake Skinner Recreation Area Concessionaire. Under the provisions of the agreement, the Company is permitted to engage in the operation of a marina, camp store, cafe, parking lots, laundry facility, fueling station, and bike shop. The monthly payment from the Company to the District will be the greater of the combination of 7% of all retail gross sales, 9% of all rental gross sales, and 2% of all fuel gross sales or \$2,500. The District has received no upfront payments or installment payments that are required to be reported as a deferred inflow of resources on the financial statements. The District also has no contractual obligations to sacrifice financial resources that meet the criteria to be recognized as a liability. The term of the agreement is 10 years, renewable in 5 year increments.

**RIVERSIDE COUNTY REGIONAL PARK AND OPEN-SPACE DISTRICT**

**Notes to the Financial Statements  
June 30, 2020**

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**NOTE 11 – SERVICE CONCESSION ARRANGEMENTS (continued)**

D. On February 7, 2018, the District entered into an agreement with Pyramid Enterprises, Inc. d.b.a Rocky Mountain Recreation Company of Piru, California (the “Company”) to lease the Rancho Jurupa Regional Park Gopher Hole camp store. Under the provisions of the agreement, the Company is permitted to engage in the operation of the store, office, storage 107 and storage 102. The Company will pay the District ten percent of gross receipts earned from operation of the store each month. All remaining areas will remain under the control and responsibility of the District. The term of the agreement is 3 years, renewable 2 years.

**NOTE 12 – Special Items (Transfer of Operations)**

In fiscal year 2019-20, the District transferred operations from the Historical Commission fund, previously reported as fiduciary fund, to be rolled up into the General Fund.

	<u>General Fund</u>
Fund balance as previously stated	\$ 5,558,367
Transfer of operations	<u>25,726</u>
Fund balance restated	<u>\$ 5,584,093</u>

**NOTE 13 – COVID-19 Considerations**

On March 11, 2020, the World Health Organization declared the novel strain of coronavirus (COVID-19) a global pandemic and recommended containment and mitigation measures worldwide. The COVID-19 outbreak in the United States has caused business disruption through mandated and voluntary closings of businesses and shelter in place orders for all but those deemed essential services. While the business disruption is currently expected to be temporary, there is considerable uncertainty around the duration of the closings and shelter in place orders. As a result, the outbreak has caused uncertainty in the financial markets. Although the District's services are considered essential, the District's office was closed to the public, certain other services transitioned to online-only and because the District's major revenue sources are directly impacted by these events, it is possible that this matter will negatively impact the District. However, the ultimate financial impact and duration cannot be estimated at this time.

***Required Supplementary Information***

**RIVERSIDE COUNTY REGIONAL PARK AND OPEN-SPACE DISTRICT**

**Budgetary Comparison Schedule – General Fund – Budgetary Basis  
For the Fiscal Year Ended June 30, 2020**

	Budget		Actual Amounts	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Property taxes	\$ 6,472,057	\$ 6,472,057	\$ 7,007,107	\$ 535,050
Use of money and property	100,000	100,000	54,126	(45,874)
Intergovernmental	27,631	27,631	269,209	241,578
Charges for services	6,445,705	5,139,180	4,452,308	(686,872)
Operating grants and contributions	94,362.00	94,362	60,348	(34,014)
<b>Total revenues</b>	<b>13,139,755</b>	<b>11,833,230</b>	<b>11,843,098</b>	<b>9,868</b>
<b>EXPENDITURES</b>				
Salaries and benefits	7,238,359	7,238,359	6,869,125	369,234
Services and supplies	4,326,942	4,326,942	3,852,500	474,442
Interfund expenditures	511,787	511,787	481,251	30,536
Capital outlay	246,954	246,954	13,636	233,318
<b>Total expenditures</b>	<b>12,324,042</b>	<b>12,324,042</b>	<b>11,216,512</b>	<b>1,107,530</b>
Excess (deficiency) of revenues over (under) expenditures	815,713	(490,812)	626,586	1,117,398
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfer in	36,000	36,000	36,000	-
Transfers out	(550,000)	(550,000)	(550,000)	-
<b>Total other financing sources (uses)</b>	<b>(514,000)</b>	<b>(514,000)</b>	<b>(514,000)</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>301,713</b>	<b>(1,004,812)</b>	<b>112,586</b>	<b>1,117,398</b>
Fund balance, beginning of year	4,253,138	4,253,138	4,253,138	-
<b>Fund balance, end of year</b>	<b>\$ 4,554,851</b>	<b>\$ 3,248,326</b>	<b>\$ 4,365,724</b>	<b>\$ 1,117,398</b>

See notes to the required supplementary information.

**RIVERSIDE COUNTY REGIONAL PARK AND OPEN-SPACE DISTRICT**

**Budgetary Comparison Schedule – General Fund – Budgetary Basis (continued)  
For the Fiscal Year Ended June 30, 2020**

**Reconciliation of the Budgetary Comparison Schedule - General Fund to the  
Statement of Revenues, Expenditures and Changes in Fund Balances -  
Governmental Funds (GAAP Basis)**

Actual revenues from budgetary comparison schedule	\$ 11,843,098
Revenues from other general funds are combined with the general fund, as required under generally accepted accounting principles	<u>774,000</u>
Total revenues as reported on the Statement of Revenues, Expenditures and Changes in Fund Balances for the General Fund (GAAP Basis)	<u>12,617,098</u>
Actual expenditures from budgetary comparison schedule	11,216,512
Expenditures from other general funds are combined with the general fund, as required under generally accepted accounting principles	<u>1,453,270</u>
Total expenditures as reported on the Statement of Revenues, Expenditures and Changes in Fund Balances for the General Fund (GAAP Basis)	<u>12,669,782</u>
Actual other financing sources (uses) from budgetary comparison schedule	(514,000)
Other financing sources (uses) from other general funds are combined with the general fund, as required under generally accepted accounting principles	<u>450,000</u>
Total other financing sources (uses) as reported on the Statement of Revenues, Expenditures and Changes in Fund Balances for the General Fund (GAAP Basis)	<u>(64,000)</u>
Net change in fund balance as reported on the Statement of Revenues, Expenditures and Changes in Fund Balances for the General Fund (GAAP Basis)	(116,684)
Fund balance, beginning of year, as restated (GAAP Basis)	<u>5,584,093</u>
Fund balance, end of year (GAAP Basis)	<u>\$ 5,467,409</u>

Certain funds, including the Recreation, Habitat & Open Space Management and Park Resident Utilities & Maintenance and Historical Commission Funds, are combined into the General Fund for reporting purposes under generally accepted accounting principles (GAAP).

**RIVERSIDE COUNTY REGIONAL PARK AND OPEN-SPACE DISTRICT**

**Budgetary Comparison Schedule – Santa Ana River Mitigation Fund  
For the Fiscal Year Ended June 30, 2020**

	Budget		Actual Amounts	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Use of money and property	\$ 60,000	\$ 60,000	\$ 63,560	\$ 3,560
Total revenues	60,000	60,000	63,560	3,560
<b>EXPENDITURES</b>				
Salaries and benefits	35,648	35,648	11,302	24,346
Services and supplies	149,139	149,139	112,626	36,513
Interfund expenditures	2,494	2,494	707	1,787
Total expenditures	187,281	187,281	124,635	62,646
Excess (deficiency) of revenues over (under) expenditures	(127,281)	(127,281)	(61,075)	66,206
Net change in fund balance	(127,281)	(127,281)	(61,075)	66,206
Fund balance, beginning of year	3,823,925	3,823,925	3,823,925	-
Fund balance, end of year	\$ 3,696,644	\$ 3,696,644	\$ 3,762,850	\$ 66,206

See notes to the required supplementary information.



RIVERSIDE COUNTY REGIONAL PARK AND OPEN-SPACE DISTRICT

**Budgetary Comparison Schedule – Lake Skinner  
For the Fiscal Year Ended June 30, 2020**

	Budget		Actual Amounts	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Use of money and property	\$ -	\$ -	\$ 351	\$ 351
Charges for services	896,273	896,273	753,649	(142,624)
Total revenues	896,273	896,273	754,000	(142,273)
<b>EXPENDITURES</b>				
Salaries and benefits	476,147	476,147	474,929	1,218
Services and supplies	3,850	3,850	444,703	(440,853)
Interfund expenditures	105	105	4,540	(4,435)
Total expenditures	480,102	480,102	924,172	(444,070)
Excess (deficiency) of revenues over (under) expenditures	416,171	416,171	(170,172)	(586,343)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	100,000	200,000	200,000	-
Total other financing sources (uses)	100,000	200,000	200,000	-
Net change in fund balance	516,171	616,171	29,828	(586,343)
Fund balance, beginning of year	-	-	-	-
Fund balance (deficit), end of year	\$ 516,171	\$ 616,171	\$ 29,828	\$ (586,343)

See notes to the required supplementary information.



**RIVERSIDE COUNTY REGIONAL PARK AND OPEN-SPACE DISTRICT**

**Schedule of Proportionate Share of the Plan's Net Pension Liability and  
Related Ratios as of the Measurement Date – Last 10 Years\*  
For the Fiscal Year Ended June 30, 2020**

	Measurement Date					
	6/30/2014	6/30/2015	6/30/2016	6/30/2017	6/30/2018	6/30/2019
Employer's Proportion of the Collective Net Pension Liability <sup>1</sup>	0.09942%	0.25620%	0.26345%	0.27243%	0.27877%	0.28803%
Employer's Proportionate Share of the Collective Net Pension Liability	\$6,188,861	\$7,028,782	\$9,151,775	\$10,739,277	\$10,506,038	\$11,534,322
Employer's Covered Payroll	\$4,992,076	\$5,799,186	\$6,790,996	\$6,200,874	\$5,415,135	\$5,438,751
Employer's Proportionate Share of the Collective Net Pension Liability as a Percentage of its Covered Payroll	123.97%	121.20%	134.76%	173.19%	194.01%	212.08%
Pension Plan's Fiduciary Net Position as a Percentage of the Total Pension Liability	81.15%	80.20%	75.90%	75.30%	77.05%	76.09%

<sup>1</sup> Proportion of the collective net pension liability represents the Plan's proportion of PERF C, which includes both the Miscellaneous and Safety Risk Pools excluding the 1959 Survivors Risk Pool.

\*Measurement period 2013-2014 (fiscal year 2014-2015) was the first year of implementation.

**RIVERSIDE COUNTY REGIONAL PARK AND OPEN-SPACE DISTRICT**

**Schedule of Pension Plan Contributions – Last 10 Years\*  
For the Fiscal Year Ended June 30, 2020**

	Fiscal Year				
	6/30/2015	6/30/2016	6/30/2017	6/30/2018	6/30/2020
Actuarially Determined Contribution	\$ 950,056	\$ 1,061,769	\$ 1,094,243	\$ 1,094,073	\$ 1,229,176
Contributions in Relation to the Actuarially Determined Contribution	(950,056)	(1,061,769)	(1,094,243)	(1,094,073)	(1,229,176)
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -	\$ -
Covered Payroll	\$ 5,799,186	\$ 6,790,996	\$ 6,200,874	\$ 5,415,135	\$ 5,438,751
Contributions as a Percentage of Covered Payroll	16.38%	15.63%	17.65%	20.20%	22.60%
					27.74%

\*Measurement period 2013-2014 (fiscal year 2014-2015) was the first year of implementation.

**Notes to Schedule:**

Change in Benefit Terms: None

Changes in Assumptions: There were no changes in assumptions in 2019. In 2018, demographic assumptions and inflation rate were changed in accordance to the CalPERS Experience Study and Review of Actuarial Assumptions December 2017. There were no changes in the discount rate. In 2017, the accounting discount rate was reduced from 7.65 percent to 7.15 percent. In 2016, there were no changes. In 2015, amounts reported reflect an adjustment to the discount rate from 7.5 percent (net of administrative expense) to 7.65 percent (without a reduction for pension plan administrative expense). In 2014, amounts reported were based on the 7.5 percent discount rate.

See notes to the required supplementary information.

**RIVERSIDE COUNTY REGIONAL PARK AND OPEN-SPACE DISTRICT**

**Schedule of Changes in the Net OPEB Liability and Related Ratios – Last Ten Years\*  
For the Fiscal Year Ended June 30, 2020**

<b>SCHEDULE OF CHANGES IN THE NET OPEB LIABILITY AND RELATED RATIOS for the Measurement Period Ended June 30</b>			
<b>Measurement Period</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>
<b>Total OPEB Liability</b>			
Service cost	\$ 2,780	\$ 1,350	\$ 1,391
Interest cost	8,369	9,904	10,041
Differences between expected and actual experiences	23,284	-	(42,603)
Changes of assumptions	(2,589)	-	117,850
Benefit payments	(7,900)	(10,816)	(7,944)
<b>Net Change in Total OPEB Liability</b>	<b>23,944</b>	<b>438</b>	<b>78,735</b>
<b>Total OPEB Liability - beginning</b>	<b>116,057</b>	<b>140,001</b>	<b>140,439</b>
<b>Total OPEB Liability - ending (a)</b>	<b>\$ 140,001</b>	<b>\$ 140,439</b>	<b>\$ 219,174</b>
<b>Plan Fiduciary Net Position</b>			
Contributions - employer	\$ -	\$ 50	\$ -
Net investment income	32,602	26,702	21,299
Benefit payments	(7,900)	(10,816)	(7,944)
Administrative expenses	(158)	(173)	(172)
<b>Net Change in Plan Fiduciary Net Position</b>	<b>24,544</b>	<b>15,763</b>	<b>13,183</b>
<b>Plan Fiduciary Net Position - beginning</b>	<b>308,541</b>	<b>333,085</b>	<b>348,848</b>
<b>Plan Fiduciary Net Position - ending (b)</b>	<b>\$ 333,085</b>	<b>\$ 348,848</b>	<b>\$ 362,031</b>
<b>Net OPEB Liability (Asset) - ending (a) - (b)</b>	<b>\$ (193,084)</b>	<b>\$ (208,409)</b>	<b>\$ (142,857)</b>
Plan fiduciary net position as a percentage of the total OPEB liability	237.92%	248.40%	165.18%
Covered-employee payroll	\$ 5,682,573	\$ 5,853,050	\$ 5,563,315
Net OPEB liability (asset) as a percentage of covered-employee payroll	-3.40%	-3.56%	-2.57%

**Notes to schedule:**

*The following assumptions were changed from the prior valuation:*

- 1) Mortality improvement was updated to use scale MP-2019

\* Historical information is required only for measurement period for which GASB 75 is applicable. Future years' information will be displayed up to 10 years as information becomes available.

Fiscal Year 2017-18 was the first year of implementation.

## RIVERSIDE COUNTY REGIONAL PARK AND OPEN-SPACE DISTRICT

### Schedule of OPEB Plan Contributions – Last Ten Years\* For the Fiscal Year Ended June 30, 2020

SCHEDULE OF CONTRIBUTIONS			
Fiscal Year Ended June 30	2018	2019	2020
Actuarially Determined Contributions (ADC)	\$ -	\$ -	\$ -
Contributions in relation to the ADC	-	-	-
Contribution deficiency/(excess)	\$ -	\$ -	\$ -
Covered-employee payroll	\$ 5,853,050	\$ 5,563,315	\$ 5,463,566
Contribution as a percentage of covered-employee payroll	0.00%	0.00%	0.00%

**Notes to schedule:**

Valuation Date: Actuarially determined contribution rates are calculated as of June 30, one year prior to the end of the fiscal year in which contributions are reported.

**Methods and assumptions used to determine contributions:**

*Actuarial Cost Method*

Entry Age Normal with period amortization of 7/1/2017 unfunded liability over a period ending 6/30/2037 and amortization of subsequent unanticipated changes in unfunded liability over a 15-year period from date established.

*Asset Valuation Method*

5 Year Assets Smoothing

*Salary Increases*

2.75%

*Investment Rate of Return*

7.59%, net of OPEB plan investment expense, including inflation.

*Retirement Age*

Retirement rates developed in the 2017 CalPERS Experience Study.

*Mortality*

Pub-2010 Public Retirement Plans Mortality Tables using scale MP-2019.

\* Historical information is required only for measurement period for which GASB 75 is applicable. Future years' information will be displayed up to 10 years as information becomes available.

Fiscal Year 2017-18 was the first year of implementation.

See notes to the required supplementary information.

## RIVERSIDE COUNTY REGIONAL PARK AND OPEN-SPACE DISTRICT

### Notes to the Required Supplementary Information For the Fiscal Year Ended June 30, 2020

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#### NOTE 1 – PURPOSE OF SCHEDULES

##### **Budgetary Comparison Schedules**

These schedules are required by generally accepted accounting principles as required supplementary information (RSI) for the General Fund and for each major special revenue fund that has a legally adopted annual budget. The budgetary comparison schedule presents both (a) the original and (b) the final appropriated budgets for the reporting period as well as (c) actual inflows, outflows, and balances, stated on the District's budgetary basis. A separate column to report the variance between the final budget and actual amounts is also presented, although not required.

##### **Schedule of Proportionate Share of the Plan's Net Pension Liability and Related Ratios as of the Measurement Date**

This schedule is required by generally accepted accounting principles and is required for all employers in a cost-sharing pension plan. The schedule reports the following information:

- The proportion (percentage) of the collective net pension liability (similar to the note disclosure)
- The proportionate share (amount) of the collective net pension liability
- The employer's covered payroll
- The proportionate share (amount) of the collective net pension liability as a percentage of the employer's covered payroll
- The pension plan's fiduciary net position as a percentage of the total pension liability

##### **Schedule of Pension Contributions**

This schedule is required by generally accepted accounting principles and is required for all employers in a cost-sharing pension plan. The schedule reports the following information:

- If an employer's contributions to the plan are actuarially determined or based on statutory or contractual requirements: the employer's actuarially determined contribution to the pension plan (or, if applicable, its statutorily or contractually required contribution), the employer's actual contributions, the difference between the actual and actuarially determined contributions (or statutorily or contractually required), and a ratio of the actual contributions divided by covered payroll.

##### **Schedule of Changes in the Net OPEB Liability and Related Ratios**

This schedule is required by generally accepted accounting principles and are required for all single and agent employers. The schedule reports the following information:

- OPEB plan's fiduciary net position as a percentage of the total OPEB liability
- Covered-employee payroll
- Net OPEB liability as a percentage of covered-employee payroll

See notes to the required supplementary information.

**RIVERSIDE COUNTY REGIONAL PARK AND OPEN-SPACE DISTRICT**

**Notes to the Required Supplementary Information  
For the Fiscal Year Ended June 30, 2020**

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**NOTE 1 – PURPOSE OF SCHEDULES (continued)**

**Schedule of OPEB Plan Contributions**

This schedule is required by generally accepted accounting principles and are required for all single and agent employers. This schedule reports the following information:

- Actuarially or contractually determined amount
- Actual contribution made
- Covered-employee payroll
- Contributions as a percentage of covered-employee payroll

**NOTE 2 – EXCESS OF EXPENDITURES OVER APPROPRIATIONS**

At June 30, 2020, the District incurred excess expenditures over appropriations in the Lake Skinner Fund presented in the major Budgetary Comparison Schedules. The original budget only reflects half of the fiscal year since the fund was established in January 2020. The updated 30-year lease contract for Lake Skinner did not include the \$100,000 water credits from Eastern Municipal Water District which caused excess expenditures over appropriations.

RIVERSIDE COUNTY REGIONAL PARK AND OPEN-SPACE DISTRICT

Combining Balance Sheet – Non-Major Governmental Funds  
June 30, 2020

	Off Hwy Vehicle Mgmt	Fish and Wildlife Commission	Arundo Removal	Multi- Species Reserve	MSHCP Reserve Management
<b>ASSETS</b>					
Cash	\$ 356,668	\$ 14,362	\$ -	\$ 74,549	\$ 221,926
Interest receivable	386	27	-	195	97
Due from other governments	-	-	-	206,156	-
Due from other funds	-	-	1,029	1,379	4,351
Prepays	-	-	-	-	-
Total assets	<u>\$ 357,054</u>	<u>\$ 14,389</u>	<u>\$ 1,029</u>	<u>\$ 282,279</u>	<u>\$ 226,374</u>
<b>LIABILITIES</b>					
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ 33,173
Accrued liabilities	-	-	-	14,507	50,689
Due to other funds	-	-	116	135	-
Total liabilities	<u>-</u>	<u>-</u>	<u>116</u>	<u>14,642</u>	<u>83,862</u>
<b>FUND BALANCE</b>					
Restricted	<u>357,054</u>	<u>14,389</u>	<u>913</u>	<u>267,637</u>	<u>142,512</u>
Total fund balance	<u>357,054</u>	<u>14,389</u>	<u>913</u>	<u>267,637</u>	<u>142,512</u>
Total liabilities and fund balance	<u>\$ 357,054</u>	<u>\$ 14,389</u>	<u>\$ 1,029</u>	<u>\$ 282,279</u>	<u>\$ 226,374</u>

RIVERSIDE COUNTY REGIONAL PARK AND OPEN-SPACE DISTRICT

Combining Balance Sheet – Non-Major Governmental Funds (continued)  
June 30, 2020

	CSA Park Maintenance	Community Center Maintenance	Capital Development Parks - Grants	Developer Impact Fees	Total Non-Major Funds
<b>ASSETS</b>					
Cash	\$ 152	\$ 12	\$ 260,204	\$ 372,277	\$ 1,300,150
Interest receivable	-	-	105	1,886	2,696
Due from other governments	-	-	1,367,668	-	1,573,824
Due from other funds	-	-	-	-	6,759
Prepays	-	-	34,007	332,277	366,284
Total assets	<u>\$ 152</u>	<u>\$ 12</u>	<u>\$ 1,661,984</u>	<u>\$ 706,440</u>	<u>\$ 3,249,713</u>
<b>LIABILITIES</b>					
Accounts payable	\$ -	\$ -	\$ -	\$ 16,478	\$ 49,651
Accrued liabilities	-	-	-	-	65,196
Due to other funds	-	-	18,784	-	19,035
Total liabilities	<u>-</u>	<u>-</u>	<u>18,784</u>	<u>16,478</u>	<u>133,882</u>
<b>FUND BALANCE</b>					
Restricted	<u>152</u>	<u>12</u>	<u>1,643,200</u>	<u>689,962</u>	<u>3,115,831</u>
Total fund balance	<u>152</u>	<u>12</u>	<u>1,643,200</u>	<u>689,962</u>	<u>3,115,831</u>
Total liabilities and fund balance	<u>\$ 152</u>	<u>\$ 12</u>	<u>\$ 1,661,984</u>	<u>\$ 706,440</u>	<u>\$ 3,249,713</u>



RIVERSIDE COUNTY REGIONAL PARK AND OPEN-SPACE DISTRICT

Combining Statement of Revenues, Expenditures and Changes in Fund Balances –  
Non-Major Governmental Funds  
For the Fiscal Year Ended June 30, 2020

	Off Hwy Vehicle Mgmt	Fish and Wildlife Commission	Arundo Removal	Multi- Species Reserve	MSHCP Reserve Management
<b>REVENUES</b>					
Use of money and property	\$ 6,157	\$ 232	\$ -	\$ 2,415	1,431
Intergovernmental	92,766	810	-	329,938	922,397
Charges for services	-	-	-	275	-
Operating grants and contributions	-	-	-	-	-
Total revenues	<u>98,923</u>	<u>1,042</u>	<u>-</u>	<u>332,628</u>	<u>923,828</u>
<b>EXPENDITURES</b>					
Natural resources	-	-	-	323,078	952,003
Planning and construction	-	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>323,078</u>	<u>952,003</u>
Excess (deficiency) of revenues over (under) expenditures	<u>98,923</u>	<u>1,042</u>	<u>-</u>	<u>9,550</u>	<u>(28,175)</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers out	(100,000)	-	-	-	(36,000)
Total other financing sources (uses)	<u>(100,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(36,000)</u>
Net change in fund balance	(1,077)	1,042	-	9,550	(64,175)
Fund balance, beginning of year	<u>358,131</u>	<u>13,347</u>	<u>913</u>	<u>258,087</u>	<u>206,687</u>
Fund balance, end of year	<u>\$ 357,054</u>	<u>\$ 14,389</u>	<u>\$ 913</u>	<u>\$ 267,637</u>	<u>\$ 142,512</u>

**RIVERSIDE COUNTY REGIONAL PARK AND OPEN-SPACE DISTRICT**

**Combining Statement of Revenues, Expenditures and Changes in Fund Balances –  
Non-Major Governmental Funds (continued)  
For the Fiscal Year Ended June 30, 2020**

	<b>CSA Park Maintenance</b>	<b>Community Center Maintenance</b>	<b>Capital Development Parks - Grants</b>	<b>Developer Impact Fees</b>	<b>Total Non-Major Funds</b>
<b>REVENUES</b>					
Use of money and property	\$ -	\$ -	\$ 2,481	\$ 3,896	\$ 16,612
Intergovernmental	-	-	-	708,375	2,054,286
Charges for services	-	-	-	766	1,041
Operating grants and contributions	-	-	716,950	-	716,950
<b>Total revenues</b>	<b>-</b>	<b>-</b>	<b>719,431</b>	<b>713,037</b>	<b>2,788,889</b>
<b>EXPENDITURES</b>					
Natural resources	-	-	-	-	1,275,081
Planning and construction	-	-	165,761	1,468,567	1,634,328
<b>Total expenditures</b>	<b>-</b>	<b>-</b>	<b>165,761</b>	<b>1,468,567</b>	<b>2,909,409</b>
Excess (deficiency) of revenues over (under) expenditures	-	-	553,670	(755,530)	(120,520)
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers out	-	-	-	-	(136,000)
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(136,000)</b>
Net change in fund balance	-	-	553,670	(755,530)	(256,520)
Fund balance, beginning of year	152	12	1,089,530	1,445,492	3,372,351
Fund balance, end of year	<b>\$ 152</b>	<b>\$ 12</b>	<b>\$ 1,643,200</b>	<b>\$ 689,962</b>	<b>\$ 3,115,831</b>

RIVERSIDE COUNTY REGIONAL PARK AND OPEN-SPACE DISTRICT

Combining Balance Sheet -- General Fund  
June 30, 2020

	General Fund Operating	Recreation	Habitat & Open Space Management	Park Residence Utilities & Maintenance	Historical Commission	Reported General Fund
<b>ASSETS</b>						
Cash	\$ 5,218,218	\$ 279,095	\$ 453,424	\$ 425,816	\$ 26,017	\$ 6,402,570
Accounts receivable	23,386	30,999	-	-	-	54,385
Taxes receivable	126,764	-	-	-	-	126,764
Interest receivable	6,736	654	859	791	48	9,088
Due from other governments	30,097	-	-	-	-	30,097
Due from other funds	65,004	7,731	2,784	58	26	75,603
Total assets	\$ 5,470,205	\$ 318,479	\$ 457,067	\$ 426,665	\$ 26,091	\$ 6,698,507
<b>LIABILITIES</b>						
Accounts payable	\$ 116,777	\$ 10,443	\$ 7,328	\$ 803	\$ -	\$ 135,351
Accrued liabilities	374,572	11,978	36,338	-	-	422,888
Due to other funds	263,091	291	135	-	26	263,543
Customer deposits	450	-	-	7,675	-	8,125
Unearned revenue	349,591	51,600	-	-	-	401,191
Total liabilities	1,104,481	74,312	43,801	8,478	26	1,231,098
<b>FUND BALANCE</b>						
Unassigned	4,365,724	244,167	413,266	418,187	26,065	5,467,409
Total fund balance	4,365,724	244,167	413,266	418,187	26,065	5,467,409
Total liabilities and fund balance	\$ 5,470,205	\$ 318,479	\$ 457,067	\$ 426,665	\$ 26,091	\$ 6,698,507

RIVERSIDE COUNTY REGIONAL PARK AND OPEN-SPACE DISTRICT

Combining Statement of Revenues and Expenditures – General Fund  
For the Fiscal Year Ended June 30, 2020

	General Fund Operating	Recreation	Habitat & Open Space Management	Park Resident Utilities & Maintenance	Historical Commission	Eliminations	Reported General Fund
<b>REVENUES</b>							
Property taxes	\$ 7,007,107	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,007,107
Use of money and property	54,126	5,320	8,177	6,917	427	-	74,967
Intergovernmental	269,209	7,803	260,000	-	-	-	537,012
Charges for services	4,452,308	409,838	7,137	67,931	-	-	4,937,214
Operating grants and contributions	60,348	450	-	-	-	-	60,798
Total revenues	11,843,098	423,411	275,314	74,848	427	-	12,617,098
<b>EXPENDITURES</b>							
Interpretive	1,166,517	-	-	-	88	-	1,166,605
Natural resources	66,306	-	648,902	-	-	-	715,208
Regional parks	4,011,164	-	-	-	-	-	4,011,164
Planning and construction	692,225	-	-	99,639	-	-	791,864
Recreation	-	704,641	-	-	-	-	704,641
General government	5,280,300	-	-	-	-	-	5,280,300
Total expenditures	11,216,512	704,641	648,902	99,639	88	-	12,669,782
Excess (deficiency) of revenues over (under) expenditures	626,586	(281,230)	(373,588)	(24,791)	339	-	(52,684)
<b>OTHER FINANCING SOURCES (USES)</b>							
Transfers in	36,000	350,000	100,000	-	-	(350,000)	136,000
Transfers out	(550,000)	-	-	-	-	350,000	(200,000)
Total other financing sources (uses)	(514,000)	350,000	100,000	-	-	-	(64,000)
Net change in fund balance	112,586	68,770	(273,588)	(24,791)	339	-	(116,684)
Fund balance, beginning of year, as restated (Note 12)	4,253,138	175,397	686,854	442,978	25,726	-	5,584,093
Fund balance, end of year	\$ 4,365,724	\$ 244,167	\$ 413,266	\$ 418,187	\$ 26,065	\$ -	\$ 5,467,409

***Other Independent Auditor's Report***



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**REPORT ON INTERNAL CONTROL OVER FINANCIAL  
REPORTING AND ON COMPLIANCE AND  
OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL  
STATEMENTS PERFORMED IN ACCORDANCE  
WITH GOVERNMENT AUDITING STANDARDS**

*Independent Auditor's Report*

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Jurupa Valley, California**

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Veronica Hernandez, CPA  
Tara R. Thorp, CPA, MSA  
Laura Arvizu, CPA  
Louis Fernandez, CPA  
Abigail Hernandez Conde, CPA, MSA  
Zoe Xinlu Zhang, CPA, MSA

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Riverside County Regional Park and Open-Space District (the District) as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated October 23, 2020.

***Internal Control Over Financial Reporting***

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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Certified Public Accountants



Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

### ***Compliance and Other Matters***

As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Rogers, Anderson, Malody & Scott, LLP.*

San Bernardino, California  
October 23, 2020