

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



ITEM: 13.1

(ID # 17843)

**MEETING DATE:**

Tuesday, December 14, 2021

**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, and Increase of Delegated Authority; All Districts. [\$0]

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

1. Approve and Adopt Resolution 2021-016, which establishes the Regional Park & Open-Space District's (RivCoParks); Fiscal Year 2021-2022 Appropriations Limit;
2. Receive and File the FY 2020-2021 Independent Auditor's Report for the Riverside County Regional Park & Open-Space District;
3. Increase the limit of the General Manager to bind RivCoParks to \$52,020 pursuant to Public Resource Code Section 5549 (b)(2); and
4. Instruct the Clerk of the Board to return one copy of Resolution 2021-016 to RivCoParks.

**ACTION:Policy**

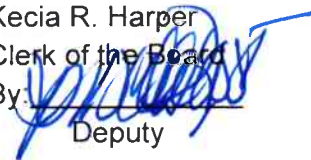
  
Kyla R. Brown, General Manager 12/1/2021

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**MINUTES OF THE BOARD OF DIRECTORS**

On motion of Director Washington, seconded by Director Spiegel 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 14, 2021  
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: No</b>	
			<b>For Fiscal Year: 21/22</b>	

**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 applicable 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, 2021 and rendered an unqualified opinion. An Unqualified Opinion is an independent auditor's judgement that the company's financial records and statements are fairly and appropriately presented. RAMS also compiled the balance sheet of RivCoParks as of June 30, 2021 for the purposes of filing such with the State Controller's Office.

RivCoParks' finance staff calculated the 2021-2022 appropriations limit. The appropriations limit for FY 2021-2022 is set at \$126,167,898 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 14, 2021. County Counsel has reviewed and approved Resolution 2021-016 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 2021-2022 to a total of \$52,020. At the regular Board of Directors (Board) meeting item 13.1 on April 16, 2019, the Board authorized the General Manager to bind the district up to fifty thousand dollars (\$50,000) for execution of agreements, as set by California Public Resources Code Section 5549. 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.

**ATTACHMENTS:**

Attachment A

Audit Report

CA Department of Finance Price & Population Calculation FY2021-22

Management Letter

Resolution No. 2021-016

Sample PSA Template Within District Limit of \$52,020

  
\_\_\_\_\_  
Gregory L. Priamos, Director County Counsel      12/2/2021

1 Board of Directors

Riverside County Regional Park  
and Open-Space District

2  
3 RESOLUTION NO. 2021-016

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 2021-2022 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  
28  
FORM APPROVED COUNTY COUNSEL  
BY KRISTINE BELL-VALDEZ DATE

DEC 14 2021 13.1

Chairman, Board of Directors of the  
RIVERSIDE COUNTY REGIONAL PARK AND  
OPEN-SPACE DISTRICT

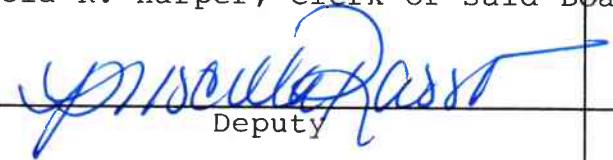
ROLL CALL:

Ayes: Jeffries, Spiegel, Washington, Perez and Hewitt  
Nays: None  
Absent: None

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

Attachment "A"

**Riverside County  
Regional Park & Open -Space District  
Appropriations Limit Computation  
2021-2022**

Population Change: County	0.67% ✓
Per Capita Income Change	5.73% ✓
Population Change Converted to Ratio	0.9933
Per Capita Income Change Converted to Ratio	1.0573
Calculation of Growth Factor <i>(Population ratio x Per Capita Income ratio)</i>	1.0502
2020-21 Limit	<b><u>\$120,137,020</u></b> ✓
2021-22 Appropriation Limit <i>(Prior year limit x Growth Factor)</i>	<b><u>\$126,167,898</u></b>

Attachment "A"

**Riverside County  
Regional Park & Open -Space District  
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2021-22 Appropriation Limit <i>(Prior year limit x Growth Factor)</i>	<b><u>\$126,167,898</u></b>



# Riverside County Regional Park and Open-Space District

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

October 26, 2021

Rogers, Anderson, Malody & Scott, LLP  
735 E. Carnegie Dr. Suite 100  
San Bernardino, CA 92408

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, 2021 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 such that, in the light of surrounding circumstances, there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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 26, 2021:

## Financial Statements

- We have fulfilled our responsibilities, as set out in the terms of the audit engagement dated May 7, 2021 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.
- All 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.

Respectfully,



Kyla Brown  
Parks Director/General Manager

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

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

**For the Fiscal Year Ended  
June 30, 2021**

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# RIVERSIDE COUNTY REGIONAL PARK AND OPEN-SPACE DISTRICT

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## ***Financial Section***

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

## *Independent Auditor's Report*

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San Bernardino, CA 92408  
909 889 0871 T  
909 889 5361 F  
ramscpa.net

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

### **PARTNERS**

Brenda L. Odle, CPA, MST  
Terry P. Shea, CPA  
Scott W. Manno, CPA, CGMA  
Leena Shanbhag, CPA, MST, CGMA  
Bradford A. Welebin, CPA, MBA, CGMA  
Jenny W. Liu, CPA, MST

### **MANAGERS / STAFF**

Charles De Simon, CPA  
Gardenya Duran, CPA, CGMA  
Brianna Schultz, CPA  
Seong Hyea Lee, CPA, MBA  
Evelyn Moretin-Barcena, CPA  
Veronica Hernandez, CPA  
Laura Arvizu, CPA  
Xinlu Zoe Zhang, CPA, MSA  
John Maldonado, CPA, MSA  
Thao Le, CPA, MBA  
Julia Rodriguez Fuentes, CPA, MSA

### **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



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## **Report on the Audit of the Financial Statements**

### ***Opinions***

We have audited 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, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District, as of June 30, 2021, 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 and State Controller's *Minimum Audit Requirements for California Special Districts*.

### ***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and the State Controller's *Minimum Audit Requirements for California Special Districts*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### ***Responsibilities of Management for the Financial Statements***

The District's management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for one year after the date that the financial statements are issued.

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the required supplementary information, such as management's discussion and analysis and budgetary comparison information as listed in the table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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.

### ***Supplementary 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 accompanying supplementary information, such as the combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The accompanying supplementary information 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 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 26, 2021 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 solely 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 the effectiveness of 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, Malachy & Scott, LLP.*

San Bernardino, California  
October 26, 2021

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## RIVERSIDE COUNTY REGIONAL PARK AND OPEN-SPACE DISTRICT

### Management's Discussion and Analysis For the Fiscal Year Ended June 30, 2021

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, 2021. 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 \$87,848,482.
- The District's financial position increased overall as a result of this year's operations. Net position of governmental activities increased by \$2,342,416, or 2.74% of the beginning Net Position.
- Governmental expenses were about \$18.6 million. Revenues were about \$21.0 million.
- The District spent about \$0.9 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 \$36,865.
- Unassigned fund balance in the District's General Fund represents 73.6% 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.

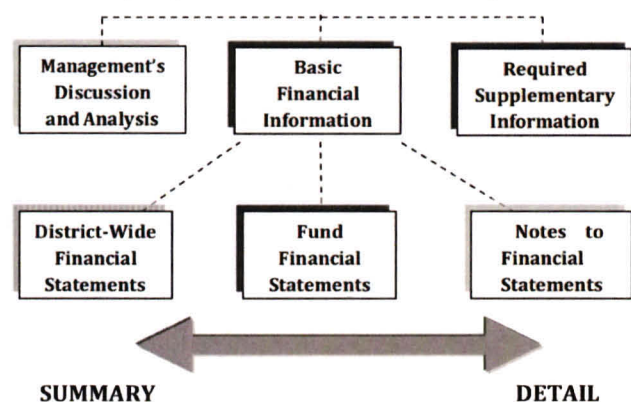
The *governmental funds* statements tell how basic services like parks and recreation were financed in the short term as well as what remains for future spending.

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, 2021

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, 2021

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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 only has governmental funds:

**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.

## RIVERSIDE COUNTY REGIONAL PARK AND OPEN-SPACE DISTRICT

### Management's Discussion and Analysis For the Fiscal Year Ended June 30, 2021

#### FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

##### Net Position

The District's combined net position on June 30, 2021 increased \$2.3 million from the beginning net position to \$87.9 million.

	Governmental Activities (In millions)		Variance Increase (Decrease)
	2020	2021	
Current and other assets	\$ 16.1	\$ 21.9	\$ 5.8
Capital assets	81.5	79.2	(2.3)
<b>Total assets</b>	<b>97.6</b>	<b>101.1</b>	<b>3.5</b>
<b>Total deferred outflows of resources</b>	<b>3.4</b>	<b>4.1</b>	<b>0.7</b>
Other liabilities	1.6	1.6	-
Long-term liabilities	13.1	15.0	1.9
<b>Total liabilities</b>	<b>14.7</b>	<b>16.6</b>	<b>1.9</b>
<b>Total deferred inflows of resources</b>	<b>0.8</b>	<b>0.4</b>	<b>(0.4)</b>
<b>Net position</b>			<b>-</b>
Net investment in capital assets	81.5	79.2	(2.3)
Restricted	8.9	12.0	3.1
Unrestricted	(4.9)	(3.2)	1.7
<b>Total net position</b>	<b>\$ 85.5</b>	<b>\$ 88.0</b>	<b>\$ 2.5</b>

##### Changes in net position, governmental activities

The District's total revenues increased by \$3.9 million. The increase is due primarily to increase in property tax revenues higher than prior year, and reimbursements from State grants and County Development Impact Fees for construction project expenditures. Although revenues increased, the global pandemic disrupted the ability to collect revenue at interpretive and recreation facilities as schools, events and gatherings were non-existent/limited due to the State's health order mandates. At the close of the year, both programs were 55 percent and 92 percent below revenue budget targets with a total loss of revenue of \$876 thousand.

	Governmental Activities (In millions)		Variance Increase (Decrease)
	2020	2021	
Total Revenues	\$ 17.1	\$ 21.0	\$ 3.9
Total Expenditures	19.3	18.5	(0.8)
<b>Increase (decrease) in net position</b>	<b>\$ (2.2)</b>	<b>\$ 2.5</b>	<b>\$ 4.7</b>

## RIVERSIDE COUNTY REGIONAL PARK AND OPEN-SPACE DISTRICT

### Management's Discussion and Analysis For the Fiscal Year Ended June 30, 2021

#### 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 \$20.2 million, which is higher than last year's ending fund balance of \$14.4 million. The increased fund balance was a combination of increased revenue and reduction in spending for the District. The District made drastic cost-cutting measures such as staff reductions, reduced or suspended services, suspended some capital projects, and reduced/shortened operating hours at public facilities.

#### 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 \$5.4 million. The actual results for the year show that revenues exceeded expenditures by roughly \$2.7 million. Actual revenues were \$579,742 more than anticipated, and expenditures were \$7,612,559 less than budgeted. This discrepancy is primarily a result of staff reductions, reduced or suspended services, suspended some capital projects, and reduced/shortened operating hours at public facilities due to the on-going pandemic.

#### CAPITAL ASSET AND DEBT ADMINISTRATION

##### Capital Assets

By the end of 2020-21, the District had invested \$0.9 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. Total depreciation expense for the year was about \$2.8 million.

	Governmental Activities (In millions)		Variance Increase (Decrease)
	2020	2021	
Land	\$ 28.1	\$ 27.9	\$ (0.2)
Construction in Progress	12.1	12.8	0.7
Buildings	39.3	38.6	(0.7)
Machinery & Equipment	0.5	0.5	-
Infrastructure	1.5	(0.6)	(2.1)
Total Net Capital Assets at Year-End	\$ 81.5	\$ 79.2	\$ (2.2)

##### Long-Term Liabilities

At year-end, the District had \$13.9 million in compensated absences and net pension liability – an increase of 6.9% 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)
	2020	2021	
Compensated Absences	\$ 1.5	\$ 1.5	\$ -
Net Pension Liability	11.5	12.4	0.9
Total Outstanding Long-term Liabilities at Year-End	\$ 13.0	\$ 13.9	\$ 0.9

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

### **Management's Discussion and Analysis For the Fiscal Year Ended June 30, 2021**

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#### **FACTORS BEARING ON THE DISTRICT'S FUTURE**

This year was enlightening for the District as we operated a full year of on-going effects of the global pandemic. No one imagined the pandemic lasting this long with the hopeful promise of vaccination and return to normalcy. As the District strives to accomplish its mission and goals, the District ended the year in a better financial position through a combination of controlled spending, higher property tax revenues, and aggressive reimbursement efforts from our grants and development impact fees (DIF).

Our interpretive and recreation programs continue to be hit hard by the State's health order mandates as revenues for both programs declined drastically. Although in-person schooling and events have been allowed to proceed in a limited fashion, our ability to collect revenue from field trips, tours, and events will take some time to be realized. At the close of the year, both programs were 55 percent and 92 percent below revenue budget targets with a total loss of revenue of \$876 thousand.

Our regional parks epitomize resiliency and the importance of park and recreation to our residents and neighboring communities as we've witnessed a dramatic increase in day use and camping usage across our facilities. Park attendance across our Regional Parks was up from last fiscal year by 25%. The most notable increase in attendance was for those coming to our parks for fishing, which increased by 53%. As a result of the increased attendance, we also saw increased revenue at our Regional Parks, up 25% from the prior year with the Mountain Parks experiencing a whopping 46% revenue increase.

As we look forward for the coming year, the District will continue to focus 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.

#### **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).

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# RIVERSIDE COUNTY REGIONAL PARK AND OPEN-SPACE DISTRICT

## Statement of Net Position June 30, 2021

	Governmental Activities
<b>ASSETS</b>	
Cash (Note 2)	\$ 17,931,977
Accounts receivable (Note 3)	46,964
Taxes receivable (Note 3)	89,095
Interest receivable (Note 3)	11,368
Due from other governments	1,550,734
Prepaid expenses	2,276,279
Capital assets, not being depreciated (Note 5)	40,658,332
Capital assets, net of depreciation (Note 5)	38,496,330
Total assets	101,061,079
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	
Pension related (Note 9)	2,742,729
OPEB related (Note 10)	1,252,122
Total deferred outflows of resources	3,994,851
<b>LIABILITIES</b>	
Accounts payable	479,583
Accrued liabilities	350,982
Due to other governments	26
Customer deposits	9,065
Unearned revenue	798,932
Long-term liabilities:	
Due within one year:	
Compensated absences (Note 6)	249,439
Due in more than one year:	
Compensated absences (Note 6)	1,245,365
Net pension liability (Note 9)	12,371,095
Net OPEB liability (Note 10)	1,119,269
Total liabilities	16,623,756
<b>DEFERRED INFLOWS OF RESOURCES</b>	
Pension related (Note 9)	405,493
OPEB related (Note 10)	35,342
Total deferred inflows of resources	440,835
<b>NET POSITION</b>	
Net investment in capital assets	79,154,662
Restricted	11,996,157
Unrestricted	(3,159,480)
Total net position	\$ 87,991,339

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

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# RIVERSIDE COUNTY REGIONAL PARK AND OPEN-SPACE DISTRICT

## Statement of Activities For the Fiscal Year Ended June 30, 2021

Functions/Programs	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position
		Charges for Services	Operating Grants and Contributions	
Governmental Activities:				
Interpretive	\$ 699,981	\$ 185,957	\$ 5,000	\$ (509,024)
Natural resources	1,816,561	1,886,283	351,555	421,277
Regional parks	4,578,297	5,662,056	-	1,083,759
Planning and construction	4,209,308	339,638	3,444,269	(425,401)
Recreation	252,747	53,885	25	(198,837)
General government	6,981,069	962,098	401,290	(5,617,681)
Total governmental activities	<u>\$ 18,537,963</u>	<u>\$ 9,089,917</u>	<u>\$ 4,202,139</u>	<u>(5,245,907)</u>
General revenues:				
Property taxes				7,730,904
Use of money and property				<u>277</u>
Total general revenues				<u>7,731,181</u>
Change in net position				2,485,274
Net position, beginning of year				<u>85,506,065</u>
Net position, end of year				<u>\$ 87,991,339</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, 2021

	General Fund	Special Revenue Fund	
		Santa Ana River Mitigation	Lake Skinner
<b>ASSETS</b>			
Cash	\$ 9,188,963	\$ 3,695,274	\$ 934,006
Accounts receivable	28,551	-	18,413
Taxes receivable	89,095	-	-
Interest receivable	4,795	2,359	557
Due from other governments	20,151	-	-
Prepaid expenses	-	-	-
Total assets	<u>\$ 9,331,555</u>	<u>\$ 3,697,633</u>	<u>\$ 952,976</u>
<b>LIABILITIES</b>			
Accounts payable	\$ 220,404	\$ 1,691	\$ 125,006
Accrued liabilities	302,301	-	-
Due to other governments	26	-	-
Customer deposits	8,565	-	500
Unearned revenues	528,587	-	270,345
Total liabilities	<u>1,059,883</u>	<u>1,691</u>	<u>395,851</u>
<b>FUND BALANCE</b>			
Restricted	-	3,695,942	557,125
Unassigned	8,271,672	-	-
Total fund balances	<u>8,271,672</u>	<u>3,695,942</u>	<u>557,125</u>
Total liabilities and fund balances	<u>\$ 9,331,555</u>	<u>\$ 3,697,633</u>	<u>\$ 952,976</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>
\$ 1,814,917	\$ 2,298,817	\$ 17,931,977
-	-	46,964
-	-	89,095
1,167	2,490	11,368
-	1,530,583	1,550,734
500,000	1,776,279	2,276,279
<u>\$ 2,316,084</u>	<u>\$ 5,608,169</u>	<u>\$ 21,906,417</u>
\$ 77,616	\$ 54,866	\$ 479,583
-	48,681	350,982
-	-	26
-	-	9,065
-	-	798,932
<u>77,616</u>	<u>103,547</u>	<u>1,638,588</u>
2,238,468	5,504,622	11,996,157
-	-	8,271,672
<u>2,238,468</u>	<u>5,504,622</u>	<u>20,267,829</u>
<u>\$ 2,316,084</u>	<u>\$ 5,608,169</u>	<u>\$ 21,906,417</u>

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## RIVERSIDE COUNTY REGIONAL PARK AND OPEN-SPACE DISTRICT

### Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position June 30, 2021

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**Fund balances of governmental funds** \$ 20,267,829

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	\$ 40,658,332	
Depreciable, net	<u>38,496,330</u>	
Total capital assets		79,154,662

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	(1,494,804)
Net pension liability	(12,371,095)
Net OPEB liability	(1,119,269)

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	2,742,729
Deferred inflows of resources related to pensions	(405,493)

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	1,252,122
Deferred inflows of resources related to OPEB	<u>(35,342)</u>

**Net position of governmental activities** \$ 87,991,339

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, 2021

	General Fund	Special Revenue Fund	
		Santa Ana River Mitigation	Lake Skinner
<b>REVENUES</b>			
Property taxes	\$ 7,730,904	\$ -	\$ -
Use of money and property	17,123	1,365	1,628
Intergovernmental	1,427,654	-	-
Charges for services	4,566,381	-	2,398,634
Operating grants and contributions	4,365	-	-
Total revenues	13,746,427	1,365	2,400,262
<b>EXPENDITURES</b>			
Interpretive	577,808	-	-
Natural resources	712,446	68,273	-
Regional parks	2,892,165	-	1,672,965
Planning and construction	273,613	-	-
Recreation	226,290	-	-
General government	6,559,842	-	-
Total expenditures	11,242,164	68,273	1,672,965
Excess (deficiency) of revenues over (under) expenditures	2,504,263	(66,908)	727,297
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in	300,000	-	-
Transfers out	-	-	(200,000)
Total other financing sources (uses)	300,000	-	(200,000)
Net change in fund balance	2,804,263	(66,908)	527,297
Fund balances, beginning of year	5,467,409	3,762,850	29,828
Fund balances, end of year	\$ 8,271,672	\$ 3,695,942	\$ 557,125

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

(continued)

<b>Capital Projects Funds</b>		
<b>Park Acquisition and Development</b>	<b>Non-Major Governmental Funds</b>	<b>Total Governmental Funds</b>
\$ -	\$ -	\$ 7,730,904
362	2,234	22,712
628,038	2,662,404	4,718,096
-	-	6,965,015
73,278	1,508,867	1,586,510
701,678	4,173,505	21,023,237
-	-	577,808
-	1,167,551	1,948,270
-	-	4,565,130
499,795	517,163	1,290,571
-	-	226,290
-	-	6,559,842
499,795	1,684,714	15,167,911
201,883	2,488,791	5,855,326
-	-	300,000
-	(100,000)	(300,000)
-	(100,000)	-
201,883	2,388,791	5,855,326
2,036,585	3,115,831	14,412,503
\$ 2,238,468	\$ 5,504,622	\$ 20,267,829

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## 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, 2021

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<b>Net change in fund balances - governmental funds</b>	<b>\$</b>	<b>5,855,326</b>
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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.	(2,327,602)
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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.	36,865
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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.	(955,303)
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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.	<u>(124,012)</u>
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<b>Change in net position of governmental activities</b>	<b>\$</b>	<b><u>2,485,274</u></b>
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The accompanying notes are an integral part of these financial statements.

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## RIVERSIDE COUNTY REGIONAL PARK AND OPEN-SPACE DISTRICT

### Notes to the Financial Statements June 30, 2021

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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, 2021

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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. 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, 2021

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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 2021-22.

*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 2021-22.

*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 2021-22.

## RIVERSIDE COUNTY REGIONAL PARK AND OPEN-SPACE DISTRICT

Notes to the Financial Statements  
June 30, 2021

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### 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).

#### 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, 2021

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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 capital assets are recorded at their acquisition 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 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, 2021

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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.

###### 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, 2019  
Measurement Date June 30, 2020  
Measurement Period July 1, 2019 to June 30, 2020

## RIVERSIDE COUNTY REGIONAL PARK AND OPEN-SPACE DISTRICT

### Notes to the Financial Statements June 30, 2021

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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)

###### 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, 2020

Measurement Date June 30, 2020

Measurement Period July 1, 2019 to June 30, 2020

###### 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.

## RIVERSIDE COUNTY REGIONAL PARK AND OPEN-SPACE DISTRICT

### Notes to the Financial Statements June 30, 2021

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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)

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.

##### 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.

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

### **Notes to the Financial Statements June 30, 2021**

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

##### **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.

##### **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, 2021

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#### NOTE 2 – CASH

Cash at June 30, 2021, is reported at fair value and consisted of the following:

	<b><u>Governmental Activities/Funds</u></b>
Pooled funds:	
Cash in County Treasury	<u>\$ 17,921,977</u>
Total pooled funds	<u>17,921,977</u>
Deposits:	
Cash in revolving fund	<u>10,000</u>
Total cash	<u><u>\$ 17,931,977</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, 2021, 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, 2021

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#### NOTE 2 – CASH (continued)

##### Investments Authorized by California Government Code and District's Investment Policy

The tables below identifies 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	4 years	15%
U.S Treasuries	5 years	100%
Local Agency Obligations	3 years	2.5%
Federal Agencies	5 years	100%
Commercial Paper	270 days	40%
Certification & Time Deposits	1 years	25%
Int'l Bank for Reconstruction and Development and Int'l Finance Corporation	4 years	20%
Repurchase Agreements	45 days	40%/25%
Reverse Repos	60 days	10%
Medium Term Notes	3 years	20%
CalTrust Short Term Fund	Daily Liquidity	1%
Money Market Mutual Funds	Daily Liquidity	20%
Local Agency Investment Fund	Daily Liquidity	Max \$50M
Cash/Deposit Account	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, 2021

### 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	\$ 137,999	\$ -	\$ 137,999
U.S. Treasuries	5,371,217	-	5,371,217
Federal Agencies	6,942,973	-	6,942,973
Commercial Paper	1,577,134	1,577,134	-
Certification & Time Deposits	1,365,655	-	1,365,655
International Bank for Reconstruction and Development	46,597	-	46,597
CalTrust Short Term Fund	177,428	177,428	-
Money Market Mutual Funds	1,453,472	1,453,472	-
Cash/Deposit Account	849,502	849,502	-
	<u>\$ 17,921,977</u>	<u>\$ 4,057,536</u>	<u>\$ 13,864,441</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	A1	Not Rated
Municipal Bonds	\$ 137,999	N/A	\$ -	\$ -	\$ 137,999
U.S. Treasuries	5,371,217	N/A	-	-	5,371,217
Federal Agencies	6,942,973	AAA	6,942,973	-	-
Commercial Paper	1,577,134	A1/P1	-	1,577,134	-
Certification & Time Deposits	1,365,655	N/A	-	-	1,365,655
International Bank for Reconstruction and Development	46,597	N/A	-	-	46,597
CalTrust Short Term Fund	177,428	N/A	-	-	177,428
Money Market Mutual Funds	1,453,472	AAA	1,453,472	-	-
Cash/Deposit Account	849,502	N/A	-	-	849,502
	<u>\$ 17,921,977</u>		<u>\$ 8,396,445</u>	<u>\$ 1,577,134</u>	<u>\$ 7,948,398</u>

## RIVERSIDE COUNTY REGIONAL PARK AND OPEN-SPACE DISTRICT

### Notes to the Financial Statements June 30, 2021

#### 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 Depositary 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, 2021, 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 \$17,921,977 as of June 30, 2021. 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, 2021 are as follows:

	Total	Level 1	Level 2	Level 3	Other
Municipal bonds	\$ 137,999	\$ -	\$ 137,999	\$ -	\$ -
U.S. Treasury	5,371,217	5,371,217	-	-	-
Federal Agencies	6,942,973	6,942,973	-	-	-
Commercial paper	1,577,134	-	1,577,134	-	-
Certificate & Time Deposits	1,365,655	-	1,365,655	-	-
International Bank for Reconstruction and Development	46,597	-	46,597	-	-
CalTrust Short Term Fund	177,428	-	-	-	177,428
Money Market Mutual funds	1,453,472	-	-	-	1,453,472
Cash/Deposit Account	849,502	-	-	-	849,502
Total	<u>\$ 17,921,977</u>	<u>\$ 12,314,190</u>	<u>\$ 3,127,385</u>	<u>\$ -</u>	<u>\$ 2,480,402</u>

# RIVERSIDE COUNTY REGIONAL PARK AND OPEN-SPACE DISTRICT

## Notes to the Financial Statements June 30, 2021

### NOTE 3 – RECEIVABLES

Receivables as of June 30, 2021, consisted of the following:

	General Fund	Santa Ana River Mitigation	Park Acquisition and Development	Lake Skinner	Non-Major Governmental Funds	Total Governmental Funds
Operational revenue	\$ 28,551	\$ -	\$ -	\$ 18,413	\$ -	\$ 46,964
Property taxes	89,095	-	-	-	-	89,095
Interest	4,795	2,359	1,167	557	2,490	11,368
Due from other governments:						
Coastal Conservancy	-	-	-	-	246,600	246,600
Metropolitan Water District	20,151	-	-	-	137,477	157,628
CA Dept of Parks and Rec	-	-	-	-	1,146,506	1,146,506
Total receivables	<u>\$ 142,592</u>	<u>\$ 2,359</u>	<u>\$ 1,167</u>	<u>\$ 18,970</u>	<u>\$ 1,533,073</u>	<u>\$ 1,698,161</u>

### NOTE 4 – INTERFUND TRANSACTIONS

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

Transfers to/from other funds for the fiscal year ended June 30, 2021 consisted of the following:

Transfers Out	Transfers in General Fund
Non-Major Fund:	
Lake Skinner	\$ 200,000
Off-Highway Vehicle Mgmt	<u>100,000</u>
Total	<u>\$ 300,000</u>

During the fiscal year ended June 30, 2021, the District made interfund transfers in accordance with its adopted budget. The General Fund was transferred \$200,000 from the Lake Skinner fund to support related operations and \$100,000 from the Off-Highway Vehicle Mgmt fund for support of the Habitat and Open-Space Operations which includes patrolling for illegal Off-Highway Vehicle use at our protected open-space lands.

# RIVERSIDE COUNTY REGIONAL PARK AND OPEN-SPACE DISTRICT

## Notes to the Financial Statements June 30, 2021

### NOTE 5 – CAPITAL ASSETS AND DEPRECIATION

Capital asset activity for the year ended June 30, 2021, was as follows:

	Balance as of July 1, 2020	Additions	Deletions	Balance as of June 30, 2021
Capital assets, not being depreciated:				
Land	\$ 28,016,880	\$ -	\$ (156,500)	\$ 27,860,380
Construction in progress	12,075,714	885,185	(162,947)	12,797,952
Total capital assets, not being depreciated	40,092,594	885,185	(319,447)	40,658,332
Capital assets, being depreciated:				
Buildings	51,922,814	27,229	(99,000)	51,851,043
Machinery and equipment	4,777,651	25,135	(629,018)	4,173,768
Infrastructure	23,269,014	135,718	(102,000)	23,302,732
Total capital assets, being depreciated	79,969,479	188,082	(830,018)	79,327,543
Accumulated depreciation				
Buildings	(12,604,899)	(712,999)	72,000	(13,245,898)
Machinery and equipment	(4,235,670)	(79,800)	629,018	(3,686,452)
Infrastructure	(21,739,240)	(2,241,168)	81,545	(23,898,863)
Total accumulated depreciation	(38,579,809)	(3,033,967)	782,563	(40,831,213)
Total capital assets, being depreciated, net	41,389,670	(2,845,885)	(47,455)	38,496,330
Total capital assets, net	\$ 81,482,264	\$ (1,960,700)	\$ (366,902)	\$ 79,154,662

Depreciation expense for the year ended June 30, 2021 was \$3,033,967, and was charged to the following functions in the Statement of Activities:

Interpretive	\$ 58,540
Natural resources	27,427
Regional parks	102,255
Planning and construction	2,837,166
Recreation	2,458
General government	6,121
Total depreciation expense	<u>\$ 3,033,967</u>

## RIVERSIDE COUNTY REGIONAL PARK AND OPEN-SPACE DISTRICT

### Notes to the Financial Statements June 30, 2021

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#### NOTE 6 – Long-Term Liabilities

The change in long-term liabilities for the year ended June 30, 2021, was as follows:

	Balance as of July 1, 2020	Additions	Deletions	Balance as of June 30, 2021	Due within one year
Compensated absences	\$ 1,531,669	\$ 50,442	\$ (87,307)	\$ 1,494,804	\$ 249,439
Total	<u>\$ 1,531,669</u>	<u>\$ 50,442</u>	<u>\$ (87,307)</u>	<u>\$ 1,494,804</u>	<u>\$ 249,439</u>

#### 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 May 25, 2021, the District awarded a construction contract to Three Peaks Corp in the amount of \$241,390 for the Harford Springs Reserve Staging Area Project. No expenditures have posted as of June 30, 2021. Estimated completion date is November 2021.

##### 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, 2021.

#### 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, 2021**

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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, 2021, 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 or PERF C") 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 generally accepted accounting principles. Individual employers may sponsor more than one rate plan in the miscellaneous risk pool. The District participates in 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, 2021

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#### 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, 2021 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	16.337%	9.442%	7.874%

###### 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, 2021 were \$1,413,895. The actual employer payments of \$1,515,379 made to CalPERS by the District during the measurement period ended June 30, 2020 differed from the District's proportionate share of the employer's contributions of \$1,687,041 by \$171,662, 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, 2021

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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, 2020, using an annual actuarial valuation as of June 30, 2019 rolled forward to June 30, 2020 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, 2019
Measurement Date	June 30, 2020
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, 2019 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, 2021

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#### 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	-	0.77%	1.81%
Private Equity	8.0%	6.30%	7.23%
Real Estate	13.0%	3.75%	4.93%
Liquidity	1.0%	-	-0.92%
Total	100%		

<sup>1</sup> In the System's ACFR, 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

The Plan adopted a new amortization policy effective with the 2019 actuarial valuation. The new amortization policy shortens the period over which actuarial gains and losses are amortized from 30 years to 20 years with the payments computed as a level dollar amount. In addition, the new policy does not utilize a five-year ramp-up and ramp-down on UAL bases attributable to assumption changes and non-investment gains/losses. The new policy also does not utilize a five-year ramp-down on investment gains/losses. These changes apply only to new UAL bases established on or after June 30, 2019.

## RIVERSIDE COUNTY REGIONAL PARK AND OPEN-SPACE DISTRICT

### Notes to the Financial Statements June 30, 2021

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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.

##### 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	Plan Fiduciary Net	Plan Net Pension
	Liability (a)	Position (b)	Liability
			(c) = (a) - (b)
Balance at: 6/30/2019 (Valuation Date)	\$ 48,240,787	\$ 36,706,465	\$ 11,534,322
Balance at: 6/30/2020 (Measurement Date)	50,129,699	37,758,604	12,371,095
Net Changes During 2019-20	1,888,912	1,052,139	836,773

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 plan as of the June 30, 2019 and 2020 measurement dates was as follows:

## RIVERSIDE COUNTY REGIONAL PARK AND OPEN-SPACE DISTRICT

### Notes to the Financial Statements June 30, 2021

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

##### C. Proportionate Share of Net Pension Liability (continued)

Proportionate Share - June 30, 2019	0.288034%
Proportionate Share - June 30, 2020	0.293288%
Change - Increase (Decrease)	0.005254%

##### 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	\$ 19,042,135	\$ 12,371,095	\$ 6,859,025

##### Subsequent Events

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

##### 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

## RIVERSIDE COUNTY REGIONAL PARK AND OPEN-SPACE DISTRICT

### Notes to the Financial Statements June 30, 2021

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

##### C. Proportionate Share of Net Pension Liability (continued)

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, 2020 is 3.8 years, which was obtained by dividing the total service years of 548,581 (the sum of remaining service lifetimes of the active employees) by 145,663 (the total number of participants: active, inactive, and retired) in PERF C. Inactive employees and retirees have remaining service lifetimes equal to 0. Total future service is based on the members' probability of decrementing due to an event other than receiving a cash refund.

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

As of the start of the measurement period (July 1, 2019), the District's net pension liability is \$11,534,322. For the measurement period ending June 30, 2020 (the measurement date), the District incurred pension expense of \$2,369,198.

As of June 30, 2021, 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	\$ -	\$ 88,236
Differences Between Expected and Actual Experience	637,519	-
Difference Between Projected and Actual Investment Earnings	367,503	-
Difference between Employer's Contribution and Proportionate Share of Contributions	-	317,257
Change in Employer's Proportion	323,812	-
Pension Contributions Made Subsequent to Measurement Date	1,413,895	-
Total	<u>\$ 2,742,729</u>	<u>\$ 405,493</u>

These amounts above are net of outflows and inflows recognized in the 2019-20 measurement period expense. Contributions subsequent to the measurement date of \$1,413,895 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, 2021

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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>Fiscal Year Ending June 30:</b>	<b>Deferred Outflows/(Inflows) of Resources</b>
2022	\$ 133,729
2023	342,717
2024	270,631
2025	176,264
2026	-
Thereafter	-
	<u>\$ 923,341</u>

#### 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, 2021.

### 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, 2020 actuarial valuation date, for the June 30, 2020 measurement date, the following current and former employees were covered by the benefit terms under the OPEB Plan.

Active employees	89
Inactive employees or beneficiaries currently receiving benefits	12
<b>Total</b>	<u><b>101</b></u>

## RIVERSIDE COUNTY REGIONAL PARK AND OPEN-SPACE DISTRICT

### Notes to the Financial Statements June 30, 2021

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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 \$139 – \$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 liability was measured as of June 30, 2020 and the total OPEB liability used to calculate the net OPEB asset was determined by an actuarial valuation dated July 1, 2020, based on the following actuarial methods and assumptions:

##### **Actuarial Assumptions:**

Discount Rate	7.30%
Inflation	2.50%
Salary Increases	2.75%
Investment Rate of Return	7.30% - net of OPEB plan investment expense, including inflation
Mortality Rate	Pub-2010 Public Retirement Plans Mortality Tables using Scale MP-2020

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

# RIVERSIDE COUNTY REGIONAL PARK AND OPEN-SPACE DISTRICT

## Notes to the Financial Statements June 30, 2021

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

#### Discount Rate

The discount rate used to measure the total OPEB liability was 7.30% 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.

#### 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, 2020</b> (Based on Measurement Date June 30, 2019)	\$ 219,174	\$ 362,031	\$ (142,857)
<b>Changes recognized for the measurement period:</b>			
Service Cost	6,716	-	6,716
Interest on the Total OPEB Liability	16,389	-	16,389
Differences Between Expected and Actual Experience	26,894	-	26,894
Changes of Assumptions	1,226,458	-	1,226,458
Contributions - employer	-	-	-
Benefit Payments	(20,303)	(20,303)	-
Contributions from the Employer	-	1,702	(1,702)
Net Investment Income	-	12,809	(12,809)
Administrative Expenses	-	(180)	180
<b>Net Changes</b>	<b>1,256,154</b>	<b>(5,972)</b>	<b>1,262,126</b>
<b>Balance at June 30, 2021</b> (Based on Measurement Date June 30, 2020)	<b>\$ 1,475,328</b>	<b>\$ 356,059</b>	<b>\$ 1,119,269</b>

#### Sensitivity of the Net OPEB Liability 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, 2020:

	1% Decrease 6.30%	Current Discount Rate 7.30%	1% Increase 8.30%
Net OPEB Liability	\$ 1,338,757	\$ 1,119,269	\$ 941,670

## RIVERSIDE COUNTY REGIONAL PARK AND OPEN-SPACE DISTRICT

### Notes to the Financial Statements June 30, 2021

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

##### *Sensitivity of the Net OPEB Liability 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).

##### *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) (10.59 Years at June 30, 2020)

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

For the fiscal year ended June 30, 2021, the District recognized OPEB expense of \$125,713. As of June 30, 2021, the District reported deferred outflows and inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference Between Actual and Expected Experience	\$ 37,538	\$ 33,877
Changes of Assumptions	1,204,357	1,465
Difference Between Expected and Actual Earnings on OPEB Plan Investments	10,227	-
Total	<u>\$ 1,252,122</u>	<u>\$ 35,342</u>

## RIVERSIDE COUNTY REGIONAL PARK AND OPEN-SPACE DISTRICT

### Notes to the Financial Statements June 30, 2021

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

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

<b>Fiscal Year Ended June 30:</b>	<b>Deferred Outflows/(Inflows) of Resources</b>
2022	\$ 129,199
2023	131,285
2024	131,858
2025	131,097
2026	128,303
Thereafter	565,038
	<u>\$ 1,216,780</u>

#### 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.

## RIVERSIDE COUNTY REGIONAL PARK AND OPEN-SPACE DISTRICT

### Notes to the Financial Statements June 30, 2021

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

- 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.
- 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.

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***Required Supplementary Information***

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# RIVERSIDE COUNTY REGIONAL PARK AND OPEN-SPACE DISTRICT

## Budgetary Comparison Schedule – General Fund – Budgetary Basis For the Fiscal Year Ended June 30, 2021

	Budget		Actual	Variance with
	Original	Final	Amounts	Final Budget
REVENUES				
Property taxes	\$ 6,806,619	\$ 6,806,619	\$ 7,730,904	\$ 924,285
Use of money and property	100,300	100,300	16,656	(83,644)
Intergovernmental	496,965	496,965	682,542	185,577
Charges for services	4,893,532	4,893,532	4,485,516	(408,016)
Operating grants and contributions	42,800	42,800	4,340	(38,460)
Total revenues	12,340,216	12,340,216	12,919,958	579,742
EXPENDITURES				
Salaries and benefits	6,387,504	6,387,504	5,959,036	428,468
Services and supplies	10,482,183	10,442,083	3,353,526	7,088,557
Interfund expenditures	1,001,402	994,811	899,276	95,535
Total expenditures	17,871,089	17,824,398	10,211,838	7,612,560
Excess (deficiency) of revenues over (under) expenditures	(5,530,873)	(5,484,182)	2,708,120	8,192,302
OTHER FINANCING SOURCES (USES)				
Transfer in	-	-	200,000	200,000
Total other financing sources (uses)	-	-	200,000	200,000
Net change in fund balance	(5,530,873)	(5,484,182)	2,908,120	8,392,302
Fund balance, beginning of year	4,365,724	4,365,724	4,365,724	-
Fund balance, end of year	\$ (1,165,149)	\$ (1,118,458)	\$ 7,273,844	\$ 8,392,302

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, 2021

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#### 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	\$ 12,919,958
Revenues from other general funds are combined with the general fund, as required under generally accepted accounting principles	<u>826,469</u>
Total revenues as reported on the Statement of Revenues, Expenditures and Changes in Fund Balances for the General Fund (GAAP Basis)	<u>13,746,427</u>
Actual expenditures from budgetary comparison schedule	10,211,838
Expenditures from other general funds are combined with the general fund, as required under generally accepted accounting principles	<u>1,030,326</u>
Total expenditures as reported on the Statement of Revenues, Expenditures and Changes in Fund Balances for the General Fund (GAAP Basis)	<u>11,242,164</u>
Actual other financing sources (uses) from budgetary comparison schedule	200,000
Other financing sources (uses) from other general funds are combined with the general fund, as required under generally accepted accounting principles	<u>100,000</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>300,000</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)	2,804,263
Fund balance, beginning of year (GAAP Basis)	<u>5,467,409</u>
Fund balance, end of year (GAAP Basis)	<u>\$ 8,271,672</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).

See notes to the required supplementary information.

# RIVERSIDE COUNTY REGIONAL PARK AND OPEN-SPACE DISTRICT

## Budgetary Comparison Schedule – Santa Ana River Mitigation Fund For the Fiscal Year Ended June 30, 2021

	Budget		Actual Amounts	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Use of money and property	\$ 60,000	\$ 60,000	\$ 1,365	\$ (58,635)
Intergovernmental	104,976	104,976	-	(104,976)
Total revenues	164,976	164,976	1,365	(163,611)
<b>EXPENDITURES</b>				
Salaries and benefits	19,664	19,664	19,548	116
Services and supplies	142,982	142,982	48,725	94,257
Interfund expenditures	45	45	-	45
Total expenditures	162,691	162,691	68,273	94,418
Net change in fund balance	2,285	2,285	(66,908)	(69,193)
Fund balance, beginning of year	3,762,850	3,762,850	3,762,850	-
Fund balance, end of year	\$ 3,765,135	\$ 3,765,135	\$ 3,695,942	\$ (69,193)

See notes to the required supplementary information.

# RIVERSIDE COUNTY REGIONAL PARK AND OPEN-SPACE DISTRICT

## Budgetary Comparison Schedule – Lake Skinner Fund For the Fiscal Year Ended June 30, 2021

	Budget		Actual Amounts	Variance with Final Budget
	Original	Final		
<b>REVENUES</b>				
Use of money and property	\$ -	\$ -	\$ 1,628	\$ 1,628
Charges for services	-	-	2,398,634	2,398,634
Total revenues	-	-	2,400,262	2,400,262
<b>EXPENDITURES</b>				
Salaries and benefits	663,228	663,228	640,924	22,304
Services and supplies	1,291,964	1,291,964	897,870	394,094
Interfund expenditures	164,600	164,600	134,171	30,429
Total expenditures	2,119,792	2,119,792	1,672,965	446,827
Excess (deficiency) of revenues over (under) expenditures	(2,119,792)	(2,119,792)	727,297	2,847,089
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers out	-	-	(200,000)	(200,000)
Total other financing sources (uses)	-	-	(200,000)	(200,000)
Net change in fund balance	(2,119,792)	(2,119,792)	527,297	2,647,089
Fund balance, beginning of year	29,828	29,828	29,828	-
Fund balance (deficit), end of year	<u>\$ (2,089,964)</u>	<u>\$ (2,089,964)</u>	<u>\$ 557,125</u>	<u>\$ 2,647,089</u>

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, 2021**

	Measurement Date									
	6/30/2014	6/30/2015	6/30/2016	6/30/2017	6/30/2018	6/30/2019	6/30/2020			
Employer's Proportion of the Collective Net Pension Liability <sup>1</sup>	0.099420%	0.102402%	0.105753%	0.108289%	0.109026%	0.112562%	0.113700%			
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	\$12,371,095			
Employer's Covered Payroll	\$4,992,076	\$5,799,186	\$6,790,996	\$6,200,874	\$5,415,135	\$5,438,751	\$5,463,566			
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%	226.43%			
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%	75.32%			

<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.

See notes to the required supplementary information.

# RIVERSIDE COUNTY REGIONAL PARK AND OPEN-SPACE DISTRICT

## Schedule of Pension Plan Contributions – Last 10 Years\* For the Fiscal Year Ended June 30, 2021

	Fiscal Year						
	6/30/2015	6/30/2016	6/30/2017	6/30/2018	6/30/2019	6/30/2020	6/30/2021
Actuarially Determined Contribution	\$ 950,056	\$ 1,061,769	\$ 1,094,243	\$ 1,094,073	\$ 1,229,176	\$ 1,515,379	\$ 1,413,895
Contributions in Relation to the Actuarially Determined Contribution	(950,056)	(1,061,769)	(1,094,243)	(1,094,073)	(1,229,176)	(1,515,379)	(1,413,895)
Contribution Deficiency (Excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered Payroll	\$ 5,799,186	\$ 6,790,996	\$ 6,200,874	\$ 5,415,135	\$ 5,438,751	\$ 5,463,566	\$ 4,927,005
Contributions as a Percentage of Covered Payroll	16.38%	15.63%	17.65%	20.20%	22.60%	27.74%	28.70%

\*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: For 2020, the Plan adopted a new amortization policy effective with the 2019 actuarial valuation. The new amortization policy shortens the period over which actuarial gains and losses are amortized from 30 years to 20 years with the payments computed as a level dollar amount. In addition, the new policy does not utilize a five-year ramp-up and ramp-down on UAL bases attributable to assumption changes and non-investment gains/losses. The new policy also does not utilize a five-year ramp-down on investment gains/losses. These changes apply only to new UAL bases established on or after June 30, 2019. 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 2019. In 2017, the accounting discount rate was reduced from 7.65 percent to 7.15 percent. In 2016, there were no changes in the discount rate. In 2015, amounts reported reflect an adjustment of 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, 2021

	SCHEDULE OF CHANGES IN THE NET OPEB LIABILITY AND RELATED RATIOS for the Measurement Period Ended June 30			
	Measurement Period			
	2017	2018	2019	2020
<b>Total OPEB Liability</b>				
Service cost	\$ 2,780	\$ 1,350	\$ 1,391	\$ 6,716
Interest cost	8,369	9,904	10,041	16,389
Differences between expected and actual experiences	23,284	-	(42,603)	26,894
Changes of assumptions	(2,589)	-	117,850	1,226,458
Benefit payments	(7,900)	(10,816)	(7,944)	(20,303)
<b>Net Change in Total OPEB Liability</b>	<b>23,944</b>	<b>438</b>	<b>78,735</b>	<b>1,256,154</b>
<b>Total OPEB Liability - beginning</b>	<b>116,057</b>	<b>140,001</b>	<b>140,439</b>	<b>219,174</b>
<b>Total OPEB Liability - ending (a)</b>	<b>140,001</b>	<b>140,439</b>	<b>219,174</b>	<b>1,475,328</b>
<b>Plan Fiduciary Net Position</b>				
Contributions - employer	-	50	-	1,702
Net investment income	32,602	26,702	21,299	12,809
Benefit payments	(7,900)	(10,816)	(7,944)	(20,303)
Administrative expenses	(158)	(173)	(172)	(180)
<b>Net Change in Plan Fiduciary Net Position</b>	<b>24,544</b>	<b>15,763</b>	<b>13,183</b>	<b>(5,972)</b>
<b>Plan Fiduciary Net Position - beginning</b>	<b>308,541</b>	<b>333,085</b>	<b>348,848</b>	<b>362,031</b>
<b>Plan Fiduciary Net Position - ending (b)</b>	<b>333,085</b>	<b>348,848</b>	<b>362,031</b>	<b>356,059</b>
<b>Net OPEB Liability (Asset) - ending (a) - (b)</b>	<b>\$ (193,084)</b>	<b>\$ (208,409)</b>	<b>\$ (142,857)</b>	<b>\$ 1,119,269</b>
Plan fiduciary net position as a percentage of the total OPEB liability	237.92%	248.40%	165.18%	24.13%
Covered-employee payroll				
	\$ 5,682,573	\$ 5,853,050	\$ 5,563,315	\$ 5,463,566
Net OPEB liability (asset) as a percentage of covered-employee payroll	-3.40%	-3.56%	-2.57%	20.49%

### 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.

See notes to the required supplementary information.

# RIVERSIDE COUNTY REGIONAL PARK AND OPEN-SPACE DISTRICT

## Schedule of OPEB Plan Contributions – Last Ten Years\* For the Fiscal Year Ended June 30, 2021

	SCHEDULE OF CONTRIBUTIONS			
Fiscal Year Ended June 30	2018	2019	2020	2021
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	\$ 4,927,005
Contribution as a percentage of covered-employee payroll	0.00%	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  
7.30%, 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, 2021**

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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

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

### **Notes to the Required Supplementary Information For the Fiscal Year Ended June 30, 2021**

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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, 2021, the District had no expenditures in excess of appropriations.

### ***Supplementary Information***

# RIVERSIDE COUNTY REGIONAL PARK AND OPEN-SPACE DISTRICT

## Combining Balance Sheet – Non-Major Governmental Funds June 30, 2021

	Special Revenue Funds				
	Off Hwy Vehicle Mgmt	Fish and Wildlife Commission	Arundo Removal	Multi- Species Reserve	MSHCP Reserve Management
<b>ASSETS</b>					
Cash	\$ 348,913	\$ 15,747	\$ 913	\$ 249,093	\$ 277,128
Interest receivable	58	10	-	172	64
Due from other governments	-	-	-	137,477	-
Prepays	-	-	-	-	-
Total assets	<u>\$ 348,971</u>	<u>\$ 15,757</u>	<u>\$ 913</u>	<u>\$ 386,742</u>	<u>\$ 277,192</u>
<b>LIABILITIES</b>					
Accounts payable	\$ -	\$ -	\$ -	\$ 422	\$ 35,688
Accrued liabilities	-	-	-	8,262	40,419
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,684</u>	<u>76,107</u>
<b>FUND BALANCES</b>					
Restricted	<u>348,971</u>	<u>15,757</u>	<u>913</u>	<u>378,058</u>	<u>201,085</u>
Total fund balances	<u>348,971</u>	<u>15,757</u>	<u>913</u>	<u>378,058</u>	<u>201,085</u>
Total liabilities and fund balances	<u>\$ 348,971</u>	<u>\$ 15,757</u>	<u>\$ 913</u>	<u>\$ 386,742</u>	<u>\$ 277,192</u>

# RIVERSIDE COUNTY REGIONAL PARK AND OPEN-SPACE DISTRICT

## Combining Balance Sheet – Non-Major Governmental Funds (continued) June 30, 2021

	Special Revenue Funds		Capital Projects Funds		Total Non-Major Funds
	CSA Park Maintenance	Community Center Maintenance	Capital Development Parks - Grants	Developer Impact Fees	
<b>ASSETS</b>					
Cash	\$ 152	\$ 12	50,454	\$ 1,356,405	\$ 2,298,817
Interest receivable	-	-	340	1,846	2,490
Due from other governments	-	-	1,393,106	-	1,530,583
Prepays	-	-	1,394,127	382,152	1,776,279
Total assets	<u>\$ 152</u>	<u>\$ 12</u>	<u>\$ 2,838,027</u>	<u>\$ 1,740,403</u>	<u>\$ 5,608,169</u>
<b>LIABILITIES</b>					
Accounts payable	\$ -	\$ -	17,011	\$ 1,745	\$ 54,866
Accrued liabilities	-	-	-	-	48,681
Total liabilities	<u>-</u>	<u>-</u>	<u>17,011</u>	<u>1,745</u>	<u>103,547</u>
<b>FUND BALANCES</b>					
Restricted	<u>152</u>	<u>12</u>	<u>2,821,016</u>	<u>1,738,658</u>	<u>5,504,622</u>
Total fund balances	<u>152</u>	<u>12</u>	<u>2,821,016</u>	<u>1,738,658</u>	<u>5,504,622</u>
Total liabilities and fund balances	<u>\$ 152</u>	<u>\$ 12</u>	<u>\$ 2,838,027</u>	<u>\$ 1,740,403</u>	<u>\$ 5,608,169</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, 2021

	Special Revenue Funds				
	Off Hwy Vehicle Mgmt	Fish and Wildlife Commission	Arundo Removal	Multi- Species Reserve	MSHCP Reserve Management
<b>REVENUES</b>					
Use of money and property	\$ 236	\$ 9	\$ -	\$ 445	55
Intergovernmental	91,681	1,359	-	347,816	988,229
Operating grants and contributions	-	-	-	-	-
Total revenues	91,917	1,368	-	348,261	988,284
<b>EXPENDITURES</b>					
Natural resources	-	-	-	237,840	929,711
Planning and construction	-	-	-	-	-
Total expenditures	-	-	-	237,840	929,711
Excess (deficiency) of revenues over (under) expenditures	91,917	1,368	-	110,421	58,573
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers out	(100,000)	-	-	-	-
Total other financing sources (uses)	(100,000)	-	-	-	-
Net change in fund balances	(8,083)	1,368	-	110,421	58,573
Fund balances, beginning of year	357,054	14,389	913	267,637	142,512
Fund balances, end of year	\$ 348,971	\$ 15,757	\$ 913	\$ 378,058	\$ 201,085

# 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, 2021

	Special Revenue Funds		Capital Projects Funds		Total
	CSA Park Maintenance	Community Center Maintenance	Capital Development Parks - Grants	Developer Impact Fees	Non-Major Funds
<b>REVENUES</b>					
Use of money and property	\$ -	\$ -	\$ 1,370	\$ 119	\$ 2,234
Intergovernmental	-	-	-	1,233,319	2,662,404
Operating grants and contributions	-	-	1,508,867	-	1,508,867
Total revenues	-	-	1,510,237	1,233,438	4,173,505
<b>EXPENDITURES</b>					
Natural resources	-	-	-	-	1,167,551
Planning and construction	-	-	332,421	184,742	517,163
Total expenditures	-	-	332,421	184,742	1,684,714
Excess (deficiency) of revenues over (under) expenditures	-	-	1,177,816	1,048,696	2,488,791
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers out	-	-	-	-	(100,000)
Total other financing sources (uses)	-	-	-	-	(100,000)
Net change in fund balances	-	-	1,177,816	1,048,696	2,388,791
Fund balances, beginning of year	152	12	1,643,200	689,962	3,115,831
Fund balances, end of year	\$ 152	\$ 12	\$ 2,821,016	\$ 1,738,658	\$ 5,504,622

# RIVERSIDE COUNTY REGIONAL PARK AND OPEN-SPACE DISTRICT

## Combining Balance Sheet – General Fund June 30, 2021

	General Fund Operating	Recreation	Habitat & Open Space Management	Park Residence Utilities & Maintenance	Historical Commission	Reported General Fund
<b>ASSETS</b>						
Cash	\$ 8,081,500	\$ 124,255	\$ 577,598	\$ 379,548	\$ 26,062	\$ 9,188,963
Accounts receivable	23,551	5,000	-	-	-	28,551
Taxes receivable	89,095	-	-	-	-	89,095
Interest receivable	4,076	73	391	239	16	4,795
Due from other governments	20,151	-	-	-	-	20,151
Total assets	<u>\$ 8,218,373</u>	<u>\$ 129,328</u>	<u>\$ 577,989</u>	<u>\$ 379,787</u>	<u>\$ 26,078</u>	<u>\$ 9,331,555</u>
<b>LIABILITIES</b>						
Accounts payable	\$ 193,133	\$ 841	\$ 13,952	\$ 12,478	\$ -	\$ 220,404
Accrued liabilities	274,319	4,359	23,623	-	-	302,301
Due to other governments	-	26	-	-	-	26
Customer deposits	1,090	-	-	7,475	-	8,565
Unearned revenue	475,987	52,600	-	-	-	528,587
Total liabilities	<u>944,529</u>	<u>57,826</u>	<u>37,575</u>	<u>19,953</u>	<u>-</u>	<u>1,059,883</u>
<b>FUND BALANCES</b>						
Unassigned	7,273,844	71,502	540,414	359,834	26,078	8,271,672
Total fund balances	<u>7,273,844</u>	<u>71,502</u>	<u>540,414</u>	<u>359,834</u>	<u>26,078</u>	<u>8,271,672</u>
Total liabilities and fund balances	<u>\$ 8,218,373</u>	<u>\$ 129,328</u>	<u>\$ 577,989</u>	<u>\$ 379,787</u>	<u>\$ 26,078</u>	<u>\$ 9,331,555</u>

# RIVERSIDE COUNTY REGIONAL PARK AND OPEN-SPACE DISTRICT

## Combining Statement of Revenues and Expenditures – General Fund For the Fiscal Year Ended June 30, 2021

	General Fund Operating	Recreation	Habitat & Open Space Management	Park Resident Utilities & Maintenance	Historical Commission	Reported General Fund
<b>REVENUES</b>						
Property taxes	\$ 7,730,904	\$ -	\$ -	\$ -	\$ -	\$ 7,730,904
Use of money and property	16,656	25	276	153	13	17,123
Intergovernmental	682,542	49,025	696,087	-	-	1,427,654
Charges for services	4,485,516	4,550	13,677	62,638	-	4,566,381
Operating grants and contributions	4,340	25	-	-	-	4,365
Total revenues	12,919,958	53,625	710,040	62,791	13	13,746,427
<b>EXPENDITURES</b>						
Interpretive	577,808	-	-	-	-	577,808
Natural resources	29,554	-	682,892	-	-	712,446
Regional parks	2,892,165	-	-	-	-	2,892,165
Planning and construction	152,469	-	-	121,144	-	273,613
Recreation	-	226,290	-	-	-	226,290
General government	6,559,842	-	-	-	-	6,559,842
Total expenditures	10,211,838	226,290	682,892	121,144	-	11,242,164
Excess (deficiency) of revenues over (under) expenditures	2,708,120	(172,665)	27,148	(58,353)	13	2,504,263
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in	200,000	-	100,000	-	-	300,000
Total other financing sources (uses)	200,000	-	100,000	-	-	300,000
Net change in fund balances	2,908,120	(172,665)	127,148	(58,353)	13	2,804,263
Fund balances, beginning of year	4,365,724	244,167	413,266	418,187	26,065	5,467,409
Fund balances, end of year	\$ 7,273,844	\$ 71,502	\$ 540,414	\$ 359,834	\$ 26,078	\$ 8,271,672

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***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**

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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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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, 2021, 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 26, 2021.

***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) as a basis for designing 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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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 26, 2021



Gavin Newsom ■ Governor

State Capitol ■ Room 1145 ■ Sacramento CA ■ 95814-4998 ■ [www.dof.ca.gov](http://www.dof.ca.gov)

May 2021

Dear Fiscal Officer:

**Subject: Price Factor and Population Information**

**Appropriations Limit**

California Revenue and Taxation Code section 2227 requires the Department of Finance (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, 2021, in conjunction with a change in the cost of living, or price factor, to calculate their appropriations limit for fiscal year 2021-22. 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 2021-22 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, 2021.**

**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.

KEELY MARTIN BOSLER  
Director  
By:

/s/ Erika Li

Erika Li  
Chief Deputy 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 2021-22 appropriation limit is:

Per Capita Personal Income

Fiscal Year (FY)	Percentage change over prior year
2021-22	5.73

- B. Following is an example using sample population change and the change in California per capita personal income as growth factors in computing a 2021-22 appropriation limit.

**2021-22:**

Per Capita Cost of Living Change = 5.73 percent  
Population Change = -0.46 percent

Per Capita Cost of Living converted to a ratio:  $\frac{5.73 + 100}{100} = 1.0573$

Population converted to a ratio:  $\frac{-0.46 + 100}{100} = 0.9954$

Calculation of factor for FY 2021-22:  $1.0573 \times 0.9954 = 1.0524$

Fiscal Year 2021-22

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2020 to January 1, 2021 and Total Population, January 1, 2021**

<b>County City</b>	<b><u>Percent Change</u> 2020-2021</b>	<b><u>--- Population Minus Exclusions ---</u></b>		<b><u>Total Population</u></b>
		<b>1-1-20</b>	<b>1-1-21</b>	<b>1-1-2021</b>
Alameda				
Alameda	-0.31	80,445	80,194	80,884
Albany	-9.62	18,871	17,055	17,055
Berkeley	-4.58	122,364	116,761	116,761
Dublin	-0.26	64,003	63,837	64,695
Emeryville	1.11	12,448	12,586	12,586
Fremont	0.47	233,132	234,239	234,239
Hayward	-0.74	159,266	158,089	158,089
Livermore	0.15	91,082	91,216	91,216
Newark	0.53	48,603	48,859	48,859
Oakland	0.74	432,327	435,514	435,514
Piedmont	-0.01	11,297	11,296	11,296
Pleasanton	-0.36	78,654	78,371	78,371
San Leandro	-0.63	87,840	87,289	87,289
Union City	-0.64	73,248	72,779	72,779
Unincorporated	-0.48	147,603	146,890	146,958
County Total	-0.37	1,661,183	1,654,975	1,656,591

\*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 2021-22

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<b>County City</b>	<b><u>Percent Change</u></b>	<b><u>--- Population Minus Exclusions ---</u></b>		<b><u>Total Population</u></b>
	<b>2020-2021</b>	<b>1-1-20</b>	<b>1-1-21</b>	<b>1-1-2021</b>
Alpine				
Unincorporated	-0.96	1,146	1,135	1,135
County Total	-0.96	1,146	1,135	1,135

\*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 2021-22

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<b>County City</b>	<b><u>Percent Change</u></b>	<b><u>--- Population Minus Exclusions ---</u></b>		<b><u>Total Population</u></b>
	<b>2020-2021</b>	<b>1-1-20</b>	<b>1-1-21</b>	<b>1-1-2021</b>
Amador				
Amador	-0.65	154	153	153
Ione	-0.52	3,873	3,853	7,712
Jackson	-0.73	4,655	4,621	4,621
Plymouth	-0.52	955	950	950
Sutter Creek	-0.45	2,432	2,421	2,421
Unincorporated	-0.32	21,544	21,474	21,520
County Total	-0.42	33,613	33,472	37,377

\*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 2021-22

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<b>County City</b>	<b><u>Percent Change</u></b>	<b><u>--- Population Minus Exclusions ---</u></b>		<b><u>Total Population</u></b>
	<b>2020-2021</b>	<b>1-1-20</b>	<b>1-1-21</b>	<b>1-1-2021</b>
Butte				
Biggs	-6.75	1,852	1,727	1,727
Chico	1.02	110,364	111,490	111,490
Gridley	-5.92	6,515	6,129	6,129
Oroville	-5.43	18,888	17,863	17,863
Paradise	31.21	4,608	6,046	6,046
Unincorporated	-10.96	66,724	59,414	59,414
County Total	-3.01	208,951	202,669	202,669

\*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 2021-22

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**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2020 to January 1, 2021 and Total Population, January 1, 2021**

<b>County City</b>	<b><u>Percent Change</u></b> <b>2020-2021</b>	<b><u>--- Population Minus Exclusions ---</u></b>		<b><u>Total</u></b> <b><u>Population</u></b>
		<b>1-1-20</b>	<b>1-1-21</b>	<b>1-1-2021</b>
Calaveras				
Angels City	-0.05	4,040	4,038	4,038
Unincorporated	0.01	40,911	40,914	40,998
County Total	0.00	44,951	44,952	45,036

\*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 2021-22

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**January 1, 2020 to January 1, 2021 and Total Population, January 1, 2021**

<b>County City</b>	<b><u>Percent Change</u> 2020-2021</b>	<b><u>--- Population Minus Exclusions ---</u></b>		<b><u>Total Population</u></b>
		<b>1-1-20</b>	<b>1-1-21</b>	<b>1-1-2021</b>
Colusa				
Colusa	1.29	6,188	6,268	6,268
Williams	0.98	5,434	5,487	5,487
Unincorporated	0.82	10,408	10,493	10,493
County Total	0.99	22,030	22,248	22,248

\*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 2021-22

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**January 1, 2020 to January 1, 2021 and Total Population, January 1, 2021**

<b>County City</b>	<b>Percent Change</b>	<b>--- Population Minus Exclusions ---</b>		<b>Total Population</b>
	<b>2020-2021</b>	<b>1-1-20</b>	<b>1-1-21</b>	<b>1-1-2021</b>
Contra Costa				
Antioch	0.55	112,236	112,848	112,848
Brentwood	1.28	65,263	66,097	66,097
Clayton	-0.19	11,290	11,268	11,268
Concord	-0.14	129,453	129,273	129,273
Danville	0.15	43,840	43,906	43,906
El Cerrito	0.04	24,835	24,846	24,846
Hercules	1.45	25,494	25,864	25,864
Lafayette	0.15	25,321	25,358	25,358
Martinez	-0.32	36,946	36,827	36,827
Moraga	0.38	16,756	16,820	16,820
Oakley	1.48	42,268	42,895	42,895
Orinda	0.50	18,984	19,078	19,078
Pinole	-0.11	19,390	19,369	19,369
Pittsburg	0.00	74,501	74,498	74,498
Pleasant Hill	0.02	34,127	34,133	34,133
Richmond	-0.14	110,288	110,130	110,130
San Pablo	-0.12	31,078	31,041	31,041
San Ramon	0.58	83,376	83,863	83,863
Walnut Creek	1.03	70,592	71,317	71,317
Unincorporated	0.35	173,731	174,339	174,423
County Total	0.35	1,149,769	1,153,770	1,153,854

\*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 2021-22

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2020 to January 1, 2021 and Total Population, January 1, 2021**

<b>County City</b>	<b><u>Percent Change</u></b>	<b><u>--- Population Minus Exclusions ---</u></b>		<b><u>Total Population</u></b>
	<b>2020-2021</b>	<b>1-1-20</b>	<b>1-1-21</b>	<b>1-1-2021</b>
Del Norte				
Crescent City	0.15	4,067	4,073	6,282
Unincorporated	0.56	20,499	20,613	20,667
County Total	0.49	24,566	24,686	26,949

\*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 2021-22

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<b>County City</b>	<b><u>Percent Change</u></b>	<b><u>--- Population Minus Exclusions ---</u></b>		<b><u>Total Population</u></b>
	<b>2020-2021</b>	<b>1-1-20</b>	<b>1-1-21</b>	<b>1-1-2021</b>
El Dorado				
Placerville	-0.69	10,964	10,888	10,888
South Lake Tahoe	0.81	23,210	23,398	23,398
Unincorporated	1.10	159,261	161,011	161,076
County Total	0.96	193,435	195,297	195,362

\*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 2021-22

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**January 1, 2020 to January 1, 2021 and Total Population, January 1, 2021**

<b>County City</b>	<b><u>Percent Change</u></b>	<b><u>--- Population Minus Exclusions ---</u></b>		<b><u>Total Population</u></b>
	<b>2020-2021</b>	<b>1-1-20</b>	<b>1-1-21</b>	<b>1-1-2021</b>
Fresno				
Clovis	2.60	118,741	121,834	121,834
Coalinga	0.43	12,627	12,681	16,748
Firebaugh	1.13	8,035	8,126	8,126
Fowler	2.56	6,436	6,601	6,601
Fresno	0.62	543,079	546,466	546,770
Huron	1.47	7,297	7,404	7,404
Kerman	1.23	15,922	16,118	16,118
Kingsburg	1.59	12,879	13,084	13,084
Mendota	0.19	12,424	12,448	12,448
Orange Cove	0.20	9,562	9,581	9,581
Parlier	0.20	15,797	15,828	15,828
Reedley	0.44	25,974	26,087	26,087
Sanger	0.72	27,157	27,353	27,353
San Joaquin	0.19	4,137	4,145	4,145
Selma	0.34	24,405	24,487	24,487
Unincorporated	-0.52	169,978	169,102	170,067
County Total	0.68	1,014,450	1,021,345	1,026,681

\*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 2021-22

**Attachment B**  
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**January 1, 2020 to January 1, 2021 and Total Population, January 1, 2021**

County City	<u>Percent Change</u>	<u>--- Population Minus Exclusions ---</u>		<u>Total Population</u>
	2020-2021	1-1-20	1-1-21	1-1-2021
Glenn				
Orland	1.83	8,374	8,527	8,527
Willows	-0.16	6,243	6,233	6,233
Unincorporated	0.26	14,881	14,919	14,919
County Total	0.61	29,498	29,679	29,679

\*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 2021-22

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<b>County City</b>	<b><u>Percent Change</u> 2020-2021</b>	<b><u>--- Population Minus Exclusions ---</u></b>		<b><u>Total Population</u></b>
		<b>1-1-20</b>	<b>1-1-21</b>	<b>1-1-2021</b>
Humboldt				
Arcata	-5.49	17,891	16,909	16,909
Blue Lake	-0.71	1,271	1,262	1,262
Eureka	-1.76	26,582	26,113	26,113
Ferndale	-0.58	1,376	1,368	1,368
Fortuna	-0.67	12,006	11,926	11,926
Rio Dell	0.89	3,270	3,299	3,299
Trinidad	-0.87	345	342	342
Unincorporated	-0.54	69,918	69,543	69,632
County Total	-1.43	132,659	130,762	130,851

\*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 2021-22

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<b>County City</b>	<b><u>Percent Change</u></b>	<b><u>--- Population Minus Exclusions ---</u></b>		<b><u>Total Population</u></b>
	<b>2020-2021</b>	<b>1-1-20</b>	<b>1-1-21</b>	<b>1-1-2021</b>
Imperial				
Brawley	-0.61	27,494	27,326	27,326
Calexico	-0.81	40,814	40,485	40,485
Calipatria	-1.73	3,646	3,583	6,509
El Centro	-1.13	45,509	44,997	44,997
Holtville	-1.72	6,345	6,236	6,236
Imperial	1.88	19,915	20,289	20,289
Westmorland	-1.41	2,338	2,305	2,305
Unincorporated	-2.24	35,535	34,739	37,887
County Total	-0.90	181,596	179,960	186,034

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Fiscal Year 2021-22

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		<b>1-1-20</b>	<b>1-1-21</b>	<b>1-1-2021</b>
Inyo				
Bishop	0.36	3,910	3,924	3,924
Unincorporated	-0.05	14,590	14,583	14,639
County Total	0.04	18,500	18,507	18,563

\*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 2021-22

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**January 1, 2020 to January 1, 2021 and Total Population, January 1, 2021**

County City	<u>Percent Change</u>	<u>--- Population Minus Exclusions ---</u>		<u>Total Population</u>
	2020-2021	1-1-20	1-1-21	1-1-2021
Kern				
Arvin	0.31	21,947	22,014	22,014
Bakersfield	0.78	394,328	397,392	397,392
California City	0.42	12,054	12,105	14,120
Delano	0.64	44,646	44,931	51,070
Maricopa	-0.09	1,143	1,142	1,142
McFarland	4.18	13,480	14,044	14,044
Ridgecrest	0.70	29,293	29,498	29,591
Shafter	3.46	19,765	20,448	20,448
Taft	-1.44	6,866	6,767	7,142
Tehachapi	0.10	9,085	9,094	12,008
Wasco	0.79	24,112	24,303	26,815
Unincorporated	0.25	317,328	318,125	318,407
County Total	0.65	894,047	899,863	914,193

\*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 2021-22

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County City	Percent Change 2020-2021	--- Population Minus Exclusions ---		Total Population
		1-1-20	1-1-21	1-1-2021
Kings				
Avenal	0.73	8,956	9,021	12,354
Corcoran	1.16	13,091	13,243	20,476
Hanford	1.36	59,178	59,981	59,981
Lemoore	1.65	26,373	26,809	26,809
Unincorporated	-0.59	31,183	31,000	32,923
County Total	0.92	138,781	140,054	152,543

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Fiscal Year 2021-22

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	<b>2020-2021</b>	<b>1-1-20</b>	<b>1-1-21</b>	<b>1-1-2021</b>
Lake				
Clearlake	-0.11	14,008	13,993	13,993
Lakeport	-0.15	4,781	4,774	4,774
Unincorporated	-0.11	45,156	45,107	45,173
County Total	-0.11	63,945	63,874	63,940

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Fiscal Year 2021-22

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<b>County City</b>	<b><u>Percent Change</u></b>	<b><u>--- Population Minus Exclusions ---</u></b>		<b><u>Total Population</u></b>
	<b>2020-2021</b>	<b>1-1-20</b>	<b>1-1-21</b>	<b>1-1-2021</b>
Lassen				
Susanville	-1.50	8,012	7,892	12,729
Unincorporated	-0.59	13,900	13,818	14,843
County Total	-0.92	21,912	21,710	27,572

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Fiscal Year 2021-22

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**January 1, 2020 to January 1, 2021 and Total Population, January 1, 2021**

<b>County City</b>	<b>Percent Change</b>	<b>--- Population Minus Exclusions ---</b>		<b>Total Population</b>
	<b>2020-2021</b>	<b>1-1-20</b>	<b>1-1-21</b>	<b>1-1-2021</b>
Los Angeles				
Agoura Hills	-0.69	20,599	20,457	20,457
Alhambra	-0.38	86,588	86,258	86,258
Arcadia	-0.28	57,820	57,660	57,660
Artesia	-0.70	16,514	16,398	16,484
Avalon	-0.80	4,005	3,973	3,973
Azusa	-0.44	49,805	49,587	49,587
Baldwin Park	-0.59	76,388	75,935	75,935
Bell	-0.43	36,475	36,319	36,319
Bellflower	-0.58	77,909	77,458	77,458
Bell Gardens	-0.67	42,518	42,233	42,233
Beverly Hills	-0.78	33,660	33,399	33,399
Bradbury	-1.04	1,056	1,045	1,045
Burbank	-0.54	104,535	103,969	103,969
Calabasas	0.76	24,157	24,341	24,341
Carson	-0.49	92,121	91,668	91,668
Cerritos	-0.43	50,262	50,048	50,048
Claremont	-0.47	35,877	35,707	35,707
Commerce	-0.74	12,888	12,792	12,792
Compton	-0.68	98,447	97,775	97,775
Covina	-0.13	48,899	48,833	48,833
Cudahy	-0.78	23,937	23,750	23,750
Culver City	0.05	39,785	39,805	39,805
Diamond Bar	-0.65	57,088	56,717	56,717
Downey	-0.68	112,186	111,425	111,425
Duarte	-0.34	21,531	21,457	21,457
El Monte	-0.35	116,876	116,465	116,465
El Segundo	-0.53	16,749	16,660	16,660
Gardena	-0.64	60,732	60,344	60,344
Glendale	-0.27	204,392	203,834	203,834
Glendora	-0.65	51,879	51,540	51,540
Hawaiian Gardens	-0.71	14,571	14,467	14,467
Hawthorne	-0.65	87,571	86,999	86,999
Hermosa Beach	-0.77	19,601	19,451	19,451
Hidden Hills	0.63	1,901	1,913	1,913
Huntington Park	-0.67	59,337	58,937	58,937
Industry	-0.23	428	427	427
Inglewood	-0.69	110,925	110,159	110,159
Irwindale	-0.07	1,442	1,441	1,441

\*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, 2020 to January 1, 2021 and Total Population, January 1, 2021**

County City	<u>Percent Change</u>	<u>--- Population Minus Exclusions ---</u>		<u>Total Population</u>
	2020-2021	1-1-20	1-1-21	1-1-2021
La Canada Flintridge	-0.78	20,352	20,194	20,194
La Habra Heights	-0.33	5,469	5,451	5,451
Lakewood	-0.67	80,757	80,218	80,218
La Mirada	-0.65	48,947	48,631	48,631
Lancaster	-0.12	157,696	157,504	161,372
La Puente	-0.67	40,358	40,087	40,087
La Verne	-0.69	33,313	33,084	33,084
Lawndale	-0.50	32,873	32,710	32,710
Lomita	-0.73	20,582	20,431	20,431
Long Beach	-0.91	471,975	467,684	467,730
Los Angeles	-1.29	3,973,512	3,922,113	3,923,341
Lynwood	-2.13	71,399	69,880	69,880
Malibu	-0.61	11,608	11,537	11,537
Manhattan Beach	-0.67	35,294	35,058	35,058
Maywood	-0.60	27,837	27,670	27,670
Monrovia	1.36	37,964	38,479	38,479
Montebello	-0.55	63,264	62,914	62,914
Monterey Park	-0.70	60,808	60,380	60,380
Norwalk	-0.62	105,207	104,554	105,393
Palmdale	-0.53	156,910	156,074	156,074
Palos Verdes Estates	-0.68	13,377	13,286	13,286
Paramount	-0.66	55,566	55,200	55,200
Pasadena	0.17	145,061	145,306	145,306
Pico Rivera	-0.59	63,530	63,157	63,157
Pomona	-1.74	153,992	151,319	151,319
Rancho Palos Verdes	-0.70	41,835	41,541	41,541
Redondo Beach	-0.62	66,900	66,484	66,484
Rolling Hills	-0.59	1,877	1,866	1,866
Rolling Hills Estates	0.15	8,086	8,098	8,098
Rosemead	-0.44	54,471	54,229	54,229
San Dimas	-0.65	34,226	34,003	34,003
San Fernando	0.05	24,742	24,754	24,754
San Gabriel	-0.46	40,129	39,945	39,945
San Marino	-0.36	13,008	12,961	12,961
Santa Clarita	0.21	221,106	221,572	221,572
Santa Fe Springs	-0.74	18,219	18,084	18,129
Santa Monica	-0.03	92,995	92,968	92,968
Sierra Madre	-0.68	10,728	10,655	10,655
Signal Hill	-0.67	11,695	11,617	11,617
South El Monte	0.21	21,252	21,296	21,296

\*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 2021-22

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2020 to January 1, 2021 and Total Population, January 1, 2021**

County City	<u>Percent Change</u>	<u>--- Population Minus Exclusions ---</u>		<u>Total Population</u>
	2020-2021	1-1-20	1-1-21	1-1-2021
South Gate	0.42	96,147	96,553	96,553
South Pasadena	-0.72	25,853	25,668	25,668
Temple City	-0.32	36,343	36,225	36,225
Torrance	-0.65	145,783	144,832	144,832
Vernon	-0.67	297	295	295
Walnut	-0.60	30,015	29,835	29,835
West Covina	-0.58	106,209	105,593	105,593
West Hollywood	-0.60	36,344	36,125	36,125
Westlake Village	-0.74	8,241	8,180	8,180
Whittier	-0.34	86,487	86,196	86,196
Unincorporated	-1.14	1,035,457	1,023,632	1,024,204
County Total	-0.89	10,127,550	10,037,774	10,044,458

\*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, 2020 to January 1, 2021 and Total Population, January 1, 2021**

<b>County City</b>	<b><u>Percent Change</u></b>	<b><u>--- Population Minus Exclusions ---</u></b>		<b><u>Total Population</u></b>
	<b>2020-2021</b>	<b>1-1-20</b>	<b>1-1-21</b>	<b>1-1-2021</b>
Madera				
Chowchilla	0.17	12,576	12,598	17,330
Madera	0.99	65,526	66,172	66,172
Unincorporated	0.27	74,770	74,972	74,972
County Total	0.57	152,872	153,742	158,474

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**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2020 to January 1, 2021 and Total Population, January 1, 2021**

County City	<u>Percent Change</u>	<u>--- Population Minus Exclusions ---</u>		<u>Total Population</u>
	2020-2021	1-1-20	1-1-21	1-1-2021
Marin				
Belvedere	-0.58	2,078	2,066	2,066
Corte Madera	-0.55	10,084	10,029	10,029
Fairfax	-0.36	7,525	7,498	7,498
Larkspur	-0.54	12,260	12,194	12,194
Mill Valley	-0.50	14,623	14,550	14,550
Novato	-0.10	53,532	53,477	53,486
Ross	-0.35	2,556	2,547	2,547
San Anselmo	-0.41	12,741	12,689	12,689
San Rafael	-0.62	59,385	59,016	59,016
Sausalito	-0.45	7,388	7,355	7,355
Tiburon	-0.57	9,510	9,456	9,456
Unincorporated	-0.47	64,535	64,229	66,888
County Total	-0.43	256,217	255,106	257,774

\*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, 2020 to January 1, 2021 and Total Population, January 1, 2021**

<b>County City</b>	<b><u>Percent Change</u></b>	<b><u>--- Population Minus Exclusions ---</u></b>		<b><u>Total Population</u></b>
	<b>2020-2021</b>	<b>1-1-20</b>	<b>1-1-21</b>	<b>1-1-2021</b>
Mariposa				
Unincorporated	-0.02	17,993	17,989	18,037
County Total	-0.02	17,993	17,989	18,037

\*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 2021-22

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2020 to January 1, 2021 and Total Population, January 1, 2021**

<b>County City</b>	<b><u>Percent Change</u> 2020-2021</b>	<b><u>--- Population Minus Exclusions ---</u></b>		<b><u>Total Population</u></b>
		<b>1-1-20</b>	<b>1-1-21</b>	<b>1-1-2021</b>
Mendocino				
Fort Bragg	-0.56	7,451	7,409	7,409
Point Arena	-0.68	438	435	435
Ukiah	-2.66	15,951	15,526	15,526
Willits	-0.49	5,065	5,040	5,040
Unincorporated	-0.68	58,642	58,245	58,259
County Total	-1.02	87,547	86,655	86,669

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Fiscal Year 2021-22

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2020 to January 1, 2021 and Total Population, January 1, 2021**

County City	Percent Change 2020-2021	--- Population Minus Exclusions ---		Total Population
		1-1-20	1-1-21	1-1-2021
Merced				
Atwater	0.51	31,648	31,810	31,810
Dos Palos	0.05	5,572	5,575	5,575
Gustine	0.09	5,840	5,845	5,845
Livingston	2.25	15,108	15,448	15,448
Los Banos	2.42	41,855	42,869	42,869
Merced	3.07	88,261	90,971	90,971
Unincorporated	-2.85	93,952	91,277	92,318
County Total	0.55	282,236	283,795	284,836

\*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 2021-22

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2020 to January 1, 2021 and Total Population, January 1, 2021**

<b>County City</b>	<b><u>Percent Change</u></b>	<b><u>--- Population Minus Exclusions ---</u></b>		<b><u>Total Population</u></b>
	<b>2020-2021</b>	<b>1-1-20</b>	<b>1-1-21</b>	<b>1-1-2021</b>
Modoc				
Alturas	-0.07	2,888	2,886	2,886
Unincorporated	-0.06	6,609	6,605	6,605
County Total	-0.06	9,497	9,491	9,491

\*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, 2020 to January 1, 2021 and Total Population, January 1, 2021**

<b>County City</b>	<b><u>Percent Change</u></b>	<b><u>--- Population Minus Exclusions ---</u></b>		<b><u>Total Population</u></b>
	<b>2020-2021</b>	<b>1-1-20</b>	<b>1-1-21</b>	<b>1-1-2021</b>
Mono				
Mammoth Lakes	-0.33	7,853	7,827	7,827
Unincorporated	-2.34	5,464	5,336	5,468
County Total	-1.16	13,317	13,163	13,295

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**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2020 to January 1, 2021 and Total Population, January 1, 2021**

<b>County City</b>	<b><u>Percent Change</u></b>	<b><u>--- Population Minus Exclusions ---</u></b>		<b><u>Total Population</u></b>
	<b>2020-2021</b>	<b>1-1-20</b>	<b>1-1-21</b>	<b>1-1-2021</b>
Monterey				
Carmel-By-The-Sea	-0.42	4,040	4,023	4,023
Del Rey Oaks	-0.42	1,677	1,670	1,670
Gonzales	-0.45	8,528	8,490	8,490
Greenfield	0.38	18,333	18,402	18,402
King City	0.94	14,838	14,977	14,977
Marina	-2.02	22,372	21,920	21,920
Monterey	0.29	26,195	26,272	28,382
Pacific Grove	-0.22	15,571	15,536	15,536
Salinas	-0.11	160,387	160,206	160,206
Sand City	3.22	373	385	385
Seaside	-4.42	33,608	32,121	32,121
Soledad	0.44	17,288	17,364	24,454
Unincorporated	-0.20	106,664	106,453	106,752
County Total	-0.48	429,874	427,819	437,318

\*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 2021-22

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2020 to January 1, 2021 and Total Population, January 1, 2021**

<b>County City</b>	<b><u>Percent Change</u></b>	<b><u>--- Population Minus Exclusions ---</u></b>		<b><u>Total Population</u></b>
	<b>2020-2021</b>	<b>1-1-20</b>	<b>1-1-21</b>	<b>1-1-2021</b>
Napa				
American Canyon	-0.47	20,901	20,802	20,802
Calistoga	-0.22	5,352	5,340	5,340
Napa	0.48	79,016	79,397	79,397
St Helena	-0.39	6,094	6,070	6,070
Yountville	-0.05	1,960	1,959	2,642
Unincorporated	-5.69	23,655	22,310	23,386
County Total	-0.80	136,978	135,878	137,637

\*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 2021-22

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2020 to January 1, 2021 and Total Population, January 1, 2021**

County City	Percent Change 2020-2021	--- Population Minus Exclusions ---		Total Population
		1-1-20	1-1-21	1-1-2021
Nevada				
Grass Valley	-0.37	12,806	12,758	12,758
Nevada City	-0.64	3,101	3,081	3,081
Truckee	0.65	16,108	16,213	16,213
Unincorporated	-0.48	65,683	65,370	65,414
County Total	-0.28	97,698	97,422	97,466

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Fiscal Year 2021-22

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2020 to January 1, 2021 and Total Population, January 1, 2021**

<b>County City</b>	<b><u>Percent Change</u></b>	<b><u>--- Population Minus Exclusions ---</u></b>		<b><u>Total Population</u></b>
	<b>2020-2021</b>	<b>1-1-20</b>	<b>1-1-21</b>	<b>1-1-2021</b>
Orange				
Aliso Viejo	-1.07	50,351	49,813	49,813
Anaheim	-1.01	357,042	353,451	353,468
Brea	-0.79	45,498	45,137	45,137
Buena Park	-0.86	82,336	81,626	81,626
Costa Mesa	-0.78	113,661	112,780	112,780
Cypress	-1.07	49,055	48,531	48,531
Dana Point	-0.83	33,466	33,189	33,189
Fountain Valley	-0.84	55,419	54,953	54,953
Fullerton	-1.86	142,070	139,431	139,431
Garden Grove	-0.57	173,457	172,476	172,476
Huntington Beach	-0.93	198,725	196,874	196,874
Irvine	-2.31	277,988	271,564	271,564
Laguna Beach	-0.86	22,690	22,495	22,495
Laguna Hills	-1.03	31,397	31,073	31,073
Laguna Niguel	0.94	64,559	65,168	65,168
Laguna Woods	-1.07	16,209	16,036	16,036
La Habra	-1.04	63,471	62,808	62,808
Lake Forest	-0.02	84,556	84,538	84,538
La Palma	-1.06	15,607	15,442	15,442
Los Alamitos	-0.55	11,602	11,538	11,538
Mission Viejo	-1.06	95,130	94,119	94,119
Newport Beach	-0.64	86,415	85,865	85,865
Orange	-1.53	139,504	137,366	137,366
Placentia	-0.77	51,569	51,173	51,173
Rancho Santa Margarita	-1.08	48,708	48,183	48,183
San Clemente	-0.73	64,538	64,065	64,065
San Juan Capistrano	-0.78	36,081	35,801	35,801
Santa Ana	0.02	331,304	331,369	331,369
Seal Beach	-1.09	24,683	24,414	24,443
Stanton	1.08	39,150	39,573	39,573
Tustin	-0.62	80,511	80,009	80,009
Villa Park	-1.07	5,821	5,759	5,759
Westminster	-0.51	91,931	91,466	91,466
Yorba Linda	-0.85	68,426	67,846	67,846
Unincorporated	0.22	127,510	127,787	127,787
County Total	-0.84	3,180,440	3,153,718	3,153,764

\*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, 2020 to January 1, 2021 and Total Population, January 1, 2021**

<b>County City</b>	<b><u>Percent Change</u></b>	<b><u>--- Population Minus Exclusions ---</u></b>		<b><u>Total Population</u></b>
	<b>2020-2021</b>	<b>1-1-20</b>	<b>1-1-21</b>	<b>1-1-2021</b>
Placer				
Auburn	0.42	14,372	14,433	14,433
Colfax	0.84	2,154	2,172	2,172
Lincoln	2.14	48,584	49,624	49,624
Loomis	0.31	6,787	6,808	6,808
Rocklin	1.10	69,702	70,469	70,469
Roseville	2.36	143,493	146,875	146,875
Unincorporated	0.61	113,923	114,613	114,613
County Total	1.50	399,015	404,994	404,994

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**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2020 to January 1, 2021 and Total Population, January 1, 2021**

<b>County City</b>	<b><u>Percent Change</u></b>	<b><u>--- Population Minus Exclusions ---</u></b>		<b><u>Total Population</u></b>
	<b>2020-2021</b>	<b>1-1-20</b>	<b>1-1-21</b>	<b>1-1-2021</b>
Plumas				
Portola	-0.98	1,947	1,928	1,928
Unincorporated	-0.74	16,309	16,188	16,188
County Total	-0.77	18,256	18,116	18,116

\*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, 2020 to January 1, 2021 and Total Population, January 1, 2021**

<b>County City</b>	<b>Percent Change 2020-2021</b>	<b>--- Population Minus Exclusions ---</b>		<b>Total Population</b>
		<b>1-1-20</b>	<b>1-1-21</b>	<b>1-1-2021</b>
Riverside				
Banning	3.79	31,057	32,233	32,233
Beaumont	1.85	51,731	52,686	52,686
Blythe	-0.02	13,934	13,931	18,556
Calimesa	7.50	9,522	10,236	10,236
Canyon Lake	0.06	11,018	11,025	11,025
Cathedral City	0.91	53,445	53,934	53,973
Coachella	0.51	47,583	47,825	47,825
Corona	0.67	168,332	169,454	169,454
Desert Hot Springs	0.17	30,036	30,086	30,086
Eastvale	1.64	66,535	67,626	67,626
Hemet	0.16	84,391	84,525	84,525
Indian Wells	1.06	5,371	5,428	5,428
Indio	0.90	90,804	91,621	91,621
Jurupa Valley	1.03	107,000	108,097	108,097
Lake Elsinore	1.85	63,446	64,617	64,762
La Quinta	0.83	40,906	41,247	41,247
Menifee	2.67	97,094	99,686	99,686
Moreno Valley	0.30	208,791	209,426	209,426
Murrieta	0.55	114,541	115,172	115,172
Norco	0.02	24,038	24,043	26,107
Palm Desert	0.12	53,828	53,892	53,892
Palm Springs	0.52	47,509	47,754	47,754
Perris	0.51	78,575	78,977	78,977
Rancho Mirage	1.01	18,611	18,799	18,799
Riverside	-1.36	328,707	324,243	324,302
San Jacinto	2.12	50,207	51,269	51,269
Temecula	0.23	112,512	112,771	112,771
Wildomar	0.14	36,963	37,013	37,013
Unincorporated	1.35	384,506	389,711	389,905
County Total	0.67	2,430,993	2,447,327	2,454,453

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**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2020 to January 1, 2021 and Total Population, January 1, 2021**

<b>County City</b>	<b><u>Percent Change</u></b>	<b><u>--- Population Minus Exclusions ---</u></b>		<b><u>Total Population</u></b>
	<b>2020-2021</b>	<b>1-1-20</b>	<b>1-1-21</b>	<b>1-1-2021</b>
Sacramento				
Citrus Heights	0.03	87,788	87,811	87,811
Elk Grove	1.19	176,036	178,124	178,124
Folsom	3.15	75,561	77,942	82,303
Galt	0.42	26,006	26,116	26,116
Isleton	0.00	832	832	832
Rancho Cordova	1.70	78,333	79,662	79,662
Sacramento	0.40	513,626	515,673	515,673
Unincorporated	0.18	589,430	590,493	590,493
County Total	0.58	1,547,612	1,556,653	1,561,014

\*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 2021-22

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2020 to January 1, 2021 and Total Population, January 1, 2021**

<b>County City</b>	<b><u>Percent Change</u></b>	<b><u>--- Population Minus Exclusions ---</u></b>		<b><u>Total Population</u></b>
	<b>2020-2021</b>	<b>1-1-20</b>	<b>1-1-21</b>	<b>1-1-2021</b>
San Benito				
Hollister	1.53	40,762	41,386	41,386
San Juan Bautista	0.51	2,140	2,151	2,151
Unincorporated	2.07	19,584	19,989	19,989
County Total	1.66	62,486	63,526	63,526

\*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 2021-22

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2020 to January 1, 2021 and Total Population, January 1, 2021**

<b>County City</b>	<b><u>Percent Change</u></b>	<b><u>--- Population Minus Exclusions ---</u></b>		<b><u>Total Population</u></b>
	<b>2020-2021</b>	<b>1-1-20</b>	<b>1-1-21</b>	<b>1-1-2021</b>
San Bernardino				
Adelanto	0.13	35,102	35,147	35,147
Apple Valley	0.03	74,331	74,350	74,350
Barstow	-0.24	24,097	24,040	24,205
Big Bear Lake	-0.06	5,192	5,189	5,189
Chino	1.41	83,889	85,073	88,184
Chino Hills	-0.22	82,846	82,661	82,661
Colton	0.27	54,051	54,198	54,198
Fontana	1.15	211,519	213,944	213,944
Grand Terrace	-0.07	12,408	12,399	12,399
Hesperia	0.23	95,834	96,053	96,053
Highland	-0.27	55,211	55,060	55,060
Loma Linda	1.31	24,533	24,854	24,895
Montclair	0.25	39,501	39,598	39,598
Needles	-0.54	5,382	5,353	5,353
Ontario	0.67	180,788	182,004	182,004
Rancho Cucamonga	0.05	175,052	175,131	175,131
Redlands	-0.01	71,164	71,154	71,154
Rialto	-0.24	102,813	102,567	102,567
San Bernardino	-0.62	216,384	215,035	216,291
Twentynine Palms	0.09	24,380	24,402	29,967
Upland	-0.33	78,769	78,513	78,513
Victorville	0.61	123,241	123,992	127,170
Yucaipa	-0.07	55,674	55,634	55,634
Yucca Valley	0.11	22,306	22,330	22,330
Unincorporated	-0.20	303,098	302,484	303,912
County Total	0.17	2,157,565	2,161,165	2,175,909

\*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 2021-22

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2020 to January 1, 2021 and Total Population, January 1, 2021**

County City	<u>Percent Change</u>	<u>--- Population Minus Exclusions ---</u>		<u>Total Population</u>
	2020-2021	1-1-20	1-1-21	1-1-2021
San Diego				
Carlsbad	0.73	114,664	115,501	115,501
Chula Vista	0.40	273,090	274,187	274,449
Coronado	-0.33	17,778	17,720	22,357
Del Mar	-0.30	4,271	4,258	4,258
El Cajon	-0.32	103,576	103,243	103,243
Encinitas	0.07	62,243	62,289	62,289
Escondido	-0.08	151,803	151,688	151,688
Imperial Beach	-0.73	27,978	27,774	27,774
La Mesa	-0.07	59,621	59,578	59,578
Lemon Grove	-0.33	26,432	26,345	26,345
National City	0.44	57,550	57,803	62,749
Oceanside	-0.12	176,969	176,754	176,754
Poway	-0.33	49,096	48,936	48,936
San Diego	-0.69	1,405,132	1,395,448	1,411,034
San Marcos	-1.01	97,281	96,302	96,302
Santee	-1.10	57,430	56,800	56,800
Solana Beach	-0.32	13,872	13,827	13,827
Vista	0.68	102,570	103,268	103,268
Unincorporated	-0.54	481,119	478,525	498,252
County Total	-0.37	3,282,475	3,270,246	3,315,404

\*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 2021-22

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2020 to January 1, 2021 and Total Population, January 1, 2021**

<b>County City</b>	<b><u>Percent Change</u></b>	<b><u>--- Population Minus Exclusions ---</u></b>		<b><u>Total Population</u></b>
	<b>2020-2021</b>	<b>1-1-20</b>	<b>1-1-21</b>	<b>1-1-2021</b>
San Francisco				
San Francisco	-1.66	889,552	874,805	875,010
County Total	-1.66	889,552	874,805	875,010

\*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 2021-22

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2020 to January 1, 2021 and Total Population, January 1, 2021**

County City	<u>Percent Change</u>	<u>--- Population Minus Exclusions ---</u>		<u>Total Population</u>
	2020-2021	1-1-20	1-1-21	1-1-2021
San Joaquin				
Escalon	0.40	7,471	7,501	7,501
Lathrop	6.33	26,806	28,503	28,503
Lodi	1.09	68,011	68,751	68,751
Manteca	2.92	84,842	87,319	87,319
Ripon	3.00	15,818	16,292	16,292
Stockton	0.68	316,357	318,517	320,876
Tracy	2.86	95,861	98,601	98,601
Unincorporated	0.67	152,925	153,950	155,691
County Total	1.48	768,091	779,434	783,534

\*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 2021-22

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2020 to January 1, 2021 and Total Population, January 1, 2021**

County City	<u>Percent Change</u>	<u>--- Population Minus Exclusions ---</u>		<u>Total Population</u>
	2020-2021	1-1-20	1-1-21	1-1-2021
San Luis Obispo				
Arroyo Grande	-0.35	17,617	17,555	17,555
Atascadero	-0.83	28,900	28,660	29,623
El Paso De Robles	-0.55	31,245	31,073	31,073
Grover Beach	-0.58	13,204	13,128	13,128
Morro Bay	-0.30	10,151	10,121	10,121
Pismo Beach	-1.01	8,191	8,108	8,108
San Luis Obispo	0.31	45,916	46,058	46,058
Unincorporated	-3.66	116,697	112,430	115,506
County Total	-1.76	271,921	267,133	271,172

\*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 2021-22

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2020 to January 1, 2021 and Total Population, January 1, 2021**

County City	Percent Change	--- Population Minus Exclusions ---		Total Population
	2020-2021	1-1-20	1-1-21	1-1-2021
San Mateo				
Atherton	-0.66	6,942	6,896	6,896
Belmont	-0.75	26,669	26,470	26,470
Brisbane	-0.91	4,621	4,579	4,579
Burlingame	-1.07	30,068	29,746	29,746
Colma	-1.13	1,678	1,659	1,659
Daly City	-0.15	108,767	108,599	108,599
East Palo Alto	-0.91	30,630	30,350	30,350
Foster City	-0.55	33,025	32,842	32,842
Half Moon Bay	-0.77	12,404	12,309	12,309
Hillsborough	-0.45	11,442	11,391	11,391
Menlo Park	-0.83	34,984	34,693	34,825
Millbrae	-1.02	22,742	22,509	22,509
Pacifica	-0.99	38,267	37,890	37,890
Portola Valley	-0.83	4,598	4,560	4,560
Redwood City	-1.46	86,444	85,182	85,182
San Bruno	-1.00	45,392	44,936	44,936
San Carlos	-0.84	30,067	29,814	29,814
San Mateo	0.27	102,766	103,045	103,045
South San Francisco	-0.88	67,730	67,135	67,135
Woodside	-0.74	5,670	5,628	5,628
Unincorporated	-1.73	66,019	64,880	64,880
County Total	-0.75	770,925	765,113	765,245

\*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 2021-22

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2020 to January 1, 2021 and Total Population, January 1, 2021**

County City	<u>Percent Change</u>	<u>--- Population Minus Exclusions ---</u>		<u>Total Population</u>
	2020-2021	1-1-20	1-1-21	1-1-2021
Santa Barbara				
Buellton	-0.22	5,447	5,435	5,435
Carpinteria	-0.54	13,268	13,196	13,196
Goleta	0.71	32,112	32,339	32,339
Guadalupe	5.03	7,946	8,346	8,346
Lompoc	-0.70	40,701	40,415	42,493
Santa Barbara	-0.18	93,225	93,055	93,055
Santa Maria	0.22	107,205	107,445	107,445
Solvang	-0.74	5,553	5,512	5,512
Unincorporated	-6.02	141,685	133,150	133,351
County Total	-1.84	447,142	438,893	441,172

\*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 2021-22

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2020 to January 1, 2021 and Total Population, January 1, 2021**

<b>County City</b>	<b>Percent Change</b>	<b>--- Population Minus Exclusions ---</b>		<b>Total Population</b>
	<b>2020-2021</b>	<b>1-1-20</b>	<b>1-1-21</b>	<b>1-1-2021</b>
Santa Clara				
Campbell	-0.87	41,898	41,533	41,533
Cupertino	-0.99	59,244	58,656	58,656
Gilroy	-0.19	56,704	56,599	56,599
Los Altos	-0.79	30,754	30,510	30,510
Los Altos Hills	-0.33	8,418	8,390	8,390
Los Gatos	-0.81	31,087	30,836	30,836
Milpitas	-1.97	77,180	75,663	75,663
Monte Sereno	-0.50	3,622	3,604	3,604
Morgan Hill	2.32	46,299	47,374	47,374
Mountain View	1.86	81,302	82,814	82,814
Palo Alto	-0.71	68,125	67,642	67,657
San Jose	-1.12	1,041,466	1,029,782	1,029,782
Santa Clara	2.71	127,301	130,746	130,746
Saratoga	-0.99	30,850	30,546	30,546
Sunnyvale	-0.28	154,252	153,827	153,827
Unincorporated	-1.17	86,644	85,634	85,634
County Total	-0.56	1,945,146	1,934,156	1,934,171

\*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 2021-22

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2020 to January 1, 2021 and Total Population, January 1, 2021**

<b>County City</b>	<b><u>Percent Change</u></b>	<b><u>--- Population Minus Exclusions ---</u></b>		<b><u>Total Population</u></b>
	<b>2020-2021</b>	<b>1-1-20</b>	<b>1-1-21</b>	<b>1-1-2021</b>
Santa Cruz				
Capitola	-0.50	10,142	10,091	10,091
Santa Cruz	-13.00	64,547	56,156	56,156
Scotts Valley	0.35	11,714	11,755	11,755
Watsonville	-0.56	51,656	51,366	51,366
Unincorporated	-0.40	132,232	131,705	131,747
County Total	-3.41	270,291	261,073	261,115

\*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 2021-22

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2020 to January 1, 2021 and Total Population, January 1, 2021**

<b>County City</b>	<b><u>Percent Change</u></b>	<b><u>--- Population Minus Exclusions ---</u></b>		<b><u>Total Population</u></b>
	<b>2020-2021</b>	<b>1-1-20</b>	<b>1-1-21</b>	<b>1-1-2021</b>
Shasta				
Anderson	0.54	10,645	10,702	10,702
Redding	0.24	91,363	91,578	91,715
Shasta Lake	0.29	10,626	10,657	10,657
Unincorporated	0.00	64,678	64,677	64,723
County Total	0.17	177,312	177,614	177,797

\*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 2021-22

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2020 to January 1, 2021 and Total Population, January 1, 2021**

<b>County City</b>	<b><u>Percent Change</u> 2020-2021</b>	<b><u>--- Population Minus Exclusions ---</u></b>		<b><u>Total Population</u></b>
		<b>1-1-20</b>	<b>1-1-21</b>	<b>1-1-2021</b>
Sierra				
Loyalton	-0.13	755	754	754
Unincorporated	-0.41	2,445	2,435	2,435
County Total	-0.34	3,200	3,189	3,189

\*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 2021-22

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2020 to January 1, 2021 and Total Population, January 1, 2021**

<b>County City</b>	<b><u>Percent Change</u> 2020-2021</b>	<b><u>--- Population Minus Exclusions ---</u></b>		<b><u>Total Population</u></b>
		<b>1-1-20</b>	<b>1-1-21</b>	<b>1-1-2021</b>
Siskiyou				
Dorris	0.00	991	991	991
Dunsmuir	0.00	1,648	1,648	1,648
Etna	0.00	743	743	743
Fort Jones	0.00	670	670	670
Montague	0.15	1,351	1,353	1,353
Mount Shasta	0.18	3,402	3,408	3,408
Tulelake	-0.22	904	902	902
Weed	-2.71	2,731	2,657	2,657
Yreka	-0.05	7,750	7,746	7,746
Unincorporated	0.05	24,194	24,207	24,212
County Total	-0.13	44,384	44,325	44,330

\*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 2021-22

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2020 to January 1, 2021 and Total Population, January 1, 2021**

<b>County City</b>	<b><u>Percent Change</u></b>	<b><u>--- Population Minus Exclusions ---</u></b>		<b><u>Total Population</u></b>
	<b>2020-2021</b>	<b>1-1-20</b>	<b>1-1-21</b>	<b>1-1-2021</b>
Solano				
Benicia	-0.01	27,114	27,111	27,111
Dixon	1.33	19,932	20,197	20,197
Fairfield	0.39	116,583	117,035	118,005
Rio Vista	0.17	10,063	10,080	10,080
Suisun City	-0.09	28,907	28,882	28,882
Vacaville	1.56	91,429	92,859	98,041
Vallejo	-0.26	118,151	117,846	117,846
Unincorporated	-3.94	19,065	18,314	18,365
County Total	0.25	431,244	432,324	438,527

\*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 2021-22

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2020 to January 1, 2021 and Total Population, January 1, 2021**

<b>County City</b>	<b><u>Percent Change</u></b>	<b><u>--- Population Minus Exclusions ---</u></b>		<b><u>Total Population</u></b>
	<b>2020-2021</b>	<b>1-1-20</b>	<b>1-1-21</b>	<b>1-1-2021</b>
Sonoma				
Cloverdale	-0.43	9,172	9,133	9,133
Cotati	-1.01	7,505	7,429	7,429
Healdsburg	-0.85	11,901	11,800	11,800
Petaluma	-1.03	61,738	61,104	61,104
Rohnert Park	-0.11	42,531	42,484	42,484
Santa Rosa	-0.83	173,153	171,711	171,711
Sebastopol	-1.09	7,741	7,657	7,657
Sonoma	-0.81	11,013	10,924	10,924
Windsor	-1.01	28,140	27,855	27,855
Unincorporated	-3.15	138,258	133,908	134,110
County Total	-1.46	491,152	484,005	484,207

\*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 2021-22

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2020 to January 1, 2021 and Total Population, January 1, 2021**

<b>County City</b>	<b><u>Percent Change</u></b>	<b><u>--- Population Minus Exclusions ---</u></b>		<b><u>Total Population</u></b>
	<b>2020-2021</b>	<b>1-1-20</b>	<b>1-1-21</b>	<b>1-1-2021</b>
Stanislaus				
Ceres	0.03	48,886	48,901	48,901
Hughson	0.59	7,260	7,303	7,303
Modesto	0.39	218,440	219,294	219,294
Newman	0.10	11,950	11,962	11,962
Oakdale	0.55	23,109	23,237	23,237
Patterson	0.67	23,150	23,304	23,304
Riverbank	0.22	25,133	25,189	25,189
Turlock	-0.28	75,030	74,820	74,820
Waterford	0.35	8,913	8,944	8,944
Unincorporated	-0.04	113,060	113,014	113,014
County Total	0.19	554,931	555,968	555,968

\*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, 2020 to January 1, 2021 and Total Population, January 1, 2021**

<b>County City</b>	<b><u>Percent Change</u></b>	<b><u>--- Population Minus Exclusions ---</u></b>		<b><u>Total Population</u></b>
	<b>2020-2021</b>	<b>1-1-20</b>	<b>1-1-21</b>	<b>1-1-2021</b>
Sutter				
Live Oak	1.46	9,232	9,367	9,367
Yuba City	-0.18	70,901	70,776	70,776
Unincorporated	-0.28	21,206	21,146	21,146
County Total	-0.05	101,339	101,289	101,289

\*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 2021-22

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2020 to January 1, 2021 and Total Population, January 1, 2021**

<b>County City</b>	<b><u>Percent Change</u></b>	<b><u>--- Population Minus Exclusions ---</u></b>		<b><u>Total Population</u></b>
	<b>2020-2021</b>	<b>1-1-20</b>	<b>1-1-21</b>	<b>1-1-2021</b>
Tehama				
Corning	0.09	7,657	7,664	7,664
Red Bluff	-0.11	14,288	14,272	14,272
Tehama	0.00	448	448	448
Unincorporated	0.61	42,594	42,853	42,970
County Total	0.38	64,987	65,237	65,354

\*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, 2020 to January 1, 2021 and Total Population, January 1, 2021**

<b>County City</b>	<b><u>Percent Change</u></b>	<b><u>--- Population Minus Exclusions ---</u></b>		<b><u>Total Population</u></b>
	<b>2020-2021</b>	<b>1-1-20</b>	<b>1-1-21</b>	<b>1-1-2021</b>
Trinity				
Unincorporated	0.12	13,481	13,497	13,535
County Total	0.12	13,481	13,497	13,535

\*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, 2020 to January 1, 2021 and Total Population, January 1, 2021**

<b>County City</b>	<b><u>Percent Change</u></b>	<b><u>--- Population Minus Exclusions ---</u></b>		<b><u>Total Population</u></b>
	<b>2020-2021</b>	<b>1-1-20</b>	<b>1-1-21</b>	<b>1-1-2021</b>
Tulare				
Dinuba	2.94	25,759	26,517	26,517
Exeter	-0.24	11,023	10,997	10,997
Farmersville	-0.50	11,384	11,327	11,327
Lindsay	-0.31	13,131	13,090	13,090
Porterville	0.15	59,279	59,370	59,571
Tulare	1.75	68,058	69,246	69,246
Visalia	0.58	138,456	139,254	139,254
Woodlake	2.93	7,825	8,054	8,054
Unincorporated	-0.41	144,220	143,632	143,677
County Total	0.49	479,135	481,487	481,733

\*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, 2020 to January 1, 2021 and Total Population, January 1, 2021**

<b>County City</b>	<b><u>Percent Change</u></b>	<b><u>--- Population Minus Exclusions ---</u></b>		<b><u>Total Population</u></b>
	<b>2020-2021</b>	<b>1-1-20</b>	<b>1-1-21</b>	<b>1-1-2021</b>
Tuolumne				
Sonora	-1.82	4,777	4,690	4,690
Unincorporated	-0.90	47,067	46,644	48,775
County Total	-0.98	51,844	51,334	53,465

\*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 2021-22

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2020 to January 1, 2021 and Total Population, January 1, 2021**

County City	<u>Percent Change</u>	<u>--- Population Minus Exclusions ---</u>		<u>Total Population</u>
	2020-2021	1-1-20	1-1-21	1-1-2021
Ventura				
Camarillo	-0.37	69,964	69,708	69,708
Fillmore	1.60	15,558	15,807	15,807
Moorpark	-0.78	36,264	35,981	35,981
Ojai	-0.19	7,450	7,436	7,436
Oxnard	-0.62	205,950	204,675	204,675
Port Hueneme	-1.02	22,963	22,728	23,374
San Buenaventura	-0.44	105,819	105,357	105,415
Santa Paula	1.00	30,386	30,691	30,691
Simi Valley	-0.39	124,953	124,468	124,468
Thousand Oaks	-0.76	126,384	125,426	125,426
Unincorporated	-2.59	94,124	91,684	92,242
County Total	-0.70	839,815	833,961	835,223

\*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 2021-22

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2020 to January 1, 2021 and Total Population, January 1, 2021**

<b>County City</b>	<b><u>Percent Change</u></b>	<b><u>--- Population Minus Exclusions ---</u></b>		<b><u>Total Population</u></b>
	<b>2020-2021</b>	<b>1-1-20</b>	<b>1-1-21</b>	<b>1-1-2021</b>
Yolo				
Davis	0.55	68,915	69,295	69,295
West Sacramento	-0.44	54,208	53,967	53,967
Winters	4.97	7,257	7,618	7,618
Woodland	0.28	60,809	60,978	60,978
Unincorporated	-14.77	30,087	25,642	25,642
County Total	-1.71	221,276	217,500	217,500

\*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 2021-22

**Attachment B**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2020 to January 1, 2021 and Total Population, January 1, 2021**

<b>County City</b>	<b><u>Percent Change</u></b>	<b><u>--- Population Minus Exclusions ---</u></b>		<b><u>Total Population</u></b>
	<b>2020-2021</b>	<b>1-1-20</b>	<b>1-1-21</b>	<b>1-1-2021</b>
Yuba				
Marysville	-1.45	12,381	12,201	12,201
Wheatland	-0.30	3,621	3,610	3,610
Unincorporated	1.67	62,039	63,072	63,596
County Total	1.08	78,041	78,883	79,407

\*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 2021-22

**Attachment C**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2020 to January 1, 2021**

County	Percent Change	--- Population Minus Exclusions ---	
	2020-21	1-1-20	1-1-21
Alameda			
Incorporated	-0.36	1,513,580	1,508,085
County Total	-0.37	1,661,183	1,654,975
Alpine			
Incorporated	0.00	0	0
County Total	-0.96	1,146	1,135
Amador			
Incorporated	-0.59	12,069	11,998
County Total	-0.42	33,613	33,472
Butte			
Incorporated	0.72	142,227	143,255
County Total	-3.01	208,951	202,669
Calaveras			
Incorporated	-0.05	4,040	4,038
County Total	0.00	44,951	44,952
Colusa			
Incorporated	1.14	11,622	11,755
County Total	0.99	22,030	22,248
Contra Costa			
Incorporated	0.35	976,038	979,431
County Total	0.35	1,149,769	1,153,770
Del Norte			
Incorporated	0.15	4,067	4,073
County Total	0.49	24,566	24,686
El Dorado			
Incorporated	0.33	34,174	34,286
County Total	0.96	193,435	195,297

\*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 2021-22

**Attachment C**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2020 to January 1, 2021**

<b>County</b>	<b>Percent Change 2020-21</b>	<b>--- Population Minus Exclusions ---</b>	
		<b>1-1-20</b>	<b>1-1-21</b>
Fresno			
Incorporated	0.92	844,472	852,243
County Total	0.68	1,014,450	1,021,345
Glenn			
Incorporated	0.98	14,617	14,760
County Total	0.61	29,498	29,679
Humboldt			
Incorporated	-2.43	62,741	61,219
County Total	-1.43	132,659	130,762
Imperial			
Incorporated	-0.58	146,061	145,221
County Total	-0.90	181,596	179,960
Inyo			
Incorporated	0.36	3,910	3,924
County Total	0.04	18,500	18,507
Kern			
Incorporated	0.87	576,719	581,738
County Total	0.65	894,047	899,863
Kings			
Incorporated	1.35	107,598	109,054
County Total	0.92	138,781	140,054
Lake			
Incorporated	-0.12	18,789	18,767
County Total	-0.11	63,945	63,874
Lassen			
Incorporated	-1.50	8,012	7,892
County Total	-0.92	21,912	21,710

\*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 2021-22

**Attachment C**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2020 to January 1, 2021**

County	Percent Change 2020-21	--- Population Minus Exclusions --- 1-1-20	1-1-21
Los Angeles			
Incorporated	-0.86	9,092,093	9,014,142
County Total	-0.89	10,127,550	10,037,774
Madera			
Incorporated	0.86	78,102	78,770
County Total	0.57	152,872	153,742
Marin			
Incorporated	-0.42	191,682	190,877
County Total	-0.43	256,217	255,106
Mariposa			
Incorporated	0.00	0	0
County Total	-0.02	17,993	17,989
Mendocino			
Incorporated	-1.71	28,905	28,410
County Total	-1.02	87,547	86,655
Merced			
Incorporated	2.25	188,284	192,518
County Total	0.55	282,236	283,795
Modoc			
Incorporated	-0.07	2,888	2,886
County Total	-0.06	9,497	9,491
Mono			
Incorporated	-0.33	7,853	7,827
County Total	-1.16	13,317	13,163
Monterey			
Incorporated	-0.57	323,210	321,366
County Total	-0.48	429,874	427,819

\*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 2021-22

**Attachment C**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2020 to January 1, 2021**

County	Percent Change	--- Population Minus Exclusions ---	
	2020-21	1-1-20	1-1-21
Napa			
Incorporated	0.22	113,323	113,568
County Total	-0.80	136,978	135,878
Nevada			
Incorporated	0.12	32,015	32,052
County Total	-0.28	97,698	97,422
Orange			
Incorporated	-0.88	3,052,930	3,025,931
County Total	-0.84	3,180,440	3,153,718
Placer			
Incorporated	1.86	285,092	290,381
County Total	1.50	399,015	404,994
Plumas			
Incorporated	-0.98	1,947	1,928
County Total	-0.77	18,256	18,116
Riverside			
Incorporated	0.54	2,046,487	2,057,616
County Total	0.67	2,430,993	2,447,327
Sacramento			
Incorporated	0.83	958,182	966,160
County Total	0.58	1,547,612	1,556,653
San Benito			
Incorporated	1.48	42,902	43,537
County Total	1.66	62,486	63,526
San Bernardino			
Incorporated	0.23	1,854,467	1,858,681
County Total	0.17	2,157,565	2,161,165

\*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 2021-22

**Attachment C**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2020 to January 1, 2021**

County	Percent Change	--- Population Minus Exclusions ---	
	2020-21	1-1-20	1-1-21
San Diego			
Incorporated	-0.34	2,801,356	2,791,721
County Total	-0.37	3,282,475	3,270,246
San Francisco			
Incorporated	-1.66	889,552	874,805
County Total	-1.66	889,552	874,805
San Joaquin			
Incorporated	1.68	615,166	625,484
County Total	1.48	768,091	779,434
San Luis Obispo			
Incorporated	-0.34	155,224	154,703
County Total	-1.76	271,921	267,133
San Mateo			
Incorporated	-0.66	704,906	700,233
County Total	-0.75	770,925	765,113
Santa Barbara			
Incorporated	0.09	305,457	305,743
County Total	-1.84	447,142	438,893
Santa Clara			
Incorporated	-0.54	1,858,502	1,848,522
County Total	-0.56	1,945,146	1,934,156
Santa Cruz			
Incorporated	-6.30	138,059	129,368
County Total	-3.41	270,291	261,073
Shasta			
Incorporated	0.27	112,634	112,937
County Total	0.17	177,312	177,614

\*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 2021-22

**Attachment C**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2020 to January 1, 2021**

County	Percent Change	--- Population Minus Exclusions ---	
	2020-21	1-1-20	1-1-21
Sierra			
Incorporated	-0.13	755	754
County Total	-0.34	3,200	3,189
Siskiyou			
Incorporated	-0.36	20,190	20,118
County Total	-0.13	44,384	44,325
Solano			
Incorporated	0.44	412,179	414,010
County Total	0.25	431,244	432,324
Sonoma			
Incorporated	-0.79	352,894	350,097
County Total	-1.46	491,152	484,005
Stanislaus			
Incorporated	0.25	441,871	442,954
County Total	0.19	554,931	555,968
Sutter			
Incorporated	0.01	80,133	80,143
County Total	-0.05	101,339	101,289
Tehama			
Incorporated	-0.04	22,393	22,384
County Total	0.38	64,987	65,237
Trinity			
Incorporated	0.00	0	0
County Total	0.12	13,481	13,497
Tulare			
Incorporated	0.88	334,915	337,855
County Total	0.49	479,135	481,487

\*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 2021-22

**Attachment C**  
**Annual Percent Change in Population Minus Exclusions\***  
**January 1, 2020 to January 1, 2021**

County	<u>Percent Change</u>	<u>--- Population Minus Exclusions ---</u>	
	2020-21	1-1-20	1-1-21
Tuolumne			
Incorporated	-1.82	4,777	4,690
County Total	-0.98	51,844	51,334
Ventura			
Incorporated	-0.46	745,691	742,277
County Total	-0.70	839,815	833,961
Yolo			
Incorporated	0.35	191,189	191,858
County Total	-1.71	221,276	217,500
Yuba			
Incorporated	-1.19	16,002	15,811
County Total	1.08	78,041	78,883

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



ROGERS, ANDERSON, MALODY & SCOTT, LLP  
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October 26, 2021

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**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, 2021, and have issued our report thereon dated October 26, 2021. 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 May 7, 2021, 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, and our firm have complied with all relevant ethical requirements regarding independence.

## **Significant Risks Identified**

We have identified the following significant risks:

Management's ability to override internal controls over financial reporting, although no instance of this has been identified.

## **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 2021. 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 relate to:

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.

### **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. Management has corrected all such misstatements. In addition, none of the misstatements detected as the 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 26, 2021.

### **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 26, 2021

**SERVICES AGREEMENT**

**for**

**(Service to be Rendered)**

**Between**

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

**and**

**(Name of Vendor)**



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This Agreement, made and entered into this \_\_\_\_ day of \_\_\_\_\_, by and between **(INSERT VENDOR NAME and LEGAL CAPACITY)** (herein referred to as "CONTRACTOR"), and the **RIVERSIDE COUNTY REGIONAL PARK AND OPEN SPACE DISTRICT**, a special District, (herein referred to as "DISTRICT"). The parties agree as follows:

**1. Description of Services**

**1.1** CONTRACTOR shall provide all services as outlined and specified in Exhibit 'A', Scope of Services, at the prices stated in Exhibit 'B', Cost Summary.

**1.2** CONTRACTOR represents that it has the skills, experience, and knowledge necessary to perform under this Agreement and the DISTRICT relies upon this representation. CONTRACTOR shall perform to the satisfaction of the DISTRICT and in conformance to and consistent with the highest standards of firms/professionals in the same discipline in the State of California.

**1.3** CONTRACTOR affirms this it is fully apprised of all of the work to be performed under this Agreement; and the CONTRACTOR agrees it can properly perform this work at the prices stated in Exhibit B. CONTRACTOR is not to perform services or provide products outside of the Agreement.

**1.4** Acceptance by the DISTRICT of the CONTRACTOR's performance under this Agreement does not operate as a release of CONTRACTOR's responsibility for full compliance with the terms of this Agreement.

**1.5** (Optional if On-Call Services Agreement) This Agreement shall permit the issuance of Work Assignments until < date >. This contract may be extended for up to two (2) additional one (1) year terms following the close of the initial three (3) year term by approval of the General Manager for the purpose of authorizing Work Assignments. All covenants set forth in this contract shall be completed by < date >, unless extended by supplemental agreement. In the event that a Work Assignment is issued, the following terms shall apply:

**1.5.1** This contract shall begin upon notification to proceed by the DISTRICT GENERAL MANAGER.

**1.5.2** CONTRACTOR is advised that any recommendation for contract award is not binding on DISTRICT until the proposed contract is fully executed and approved by DISTRICT.

**1.5.4** Where CONTRACTOR is required to prepare and submit studies, reports, plans, etc., to DISTRICT, these shall be submitted in draft as scheduled, and the opportunity provided for DISTRICT to offer comments prior to final submission.

1.5.5 When DISTRICT determines that CONTRACTOR has satisfactorily completed the PROJECT services, DISTRICT may give CONTRACTOR a written Notice of Final Acceptance. CONTRACTOR shall not incur any further costs hereunder unless so specified in the Notice of Final Acceptance. CONTRACTOR may request a Notice of Final Acceptance determination when, in its opinion, it has satisfactorily completed all covenants as stipulated in this contract.

1.5.6 Time is of the essence in this contract.

1.6 CONTRACTOR shall perform the Services in accordance with the provisions set forth in Exhibit A, Scope of Services, which is attached hereto and incorporated herein by reference.

## **2. Period of Performance**

2.1 This Agreement shall be effective upon signature of this Agreement by both parties and continue in effect for (Term of Agreement), unless terminated earlier. CONTRACTOR shall commence performance upon signature of this Agreement by both parties and shall diligently and continuously perform thereafter. The District may extend the agreement to allow for payments on balance of contract only; total amount shall not exceed the original contract amount, with no obligation by the District to purchase any specified amount of services. The Riverside County Regional Park and Open Space District's Board of Director's is the only authority that may obligate the District for a non-cancelable multi-year agreement.

2.2 The District retains an option to renew on an "as-needed" basis with no obligation by the DISTRICT to purchase any specified amount of services.

## **3. Compensation**

3.1 The DISTRICT shall pay the CONTRACTOR for services performed, products provided and expenses incurred in accordance with the terms of Exhibit 'B', Cost Summary. Maximum payments by DISTRICT to CONTRACTOR shall not exceed (Max Contract Amount) annually including all expenses. The DISTRICT is not responsible for any fees or costs incurred above or beyond the contracted amount and shall have no obligation to purchase any specified amount of services or products. Unless otherwise specifically stated in Exhibit 'B', Cost Summary, DISTRICT shall not be responsible for payment of any of CONTRACTOR's expenses related to this Agreement.

3.2 No price increases will be permitted during the first year of this Agreement. All price decreases (for example, if CONTRACTOR offers lower prices to another governmental entity) will automatically be extended to the DISTRICT. The DISTRICT requires written proof satisfactory to DISTRICT of cost increases

prior to any approved price adjustment. After the first year of the award, a minimum of 30-days advance notice in writing is required to be considered and approved by DISTRICT. No retroactive price adjustments will be considered. Any price increases must be stated in a written amendment to this Agreement. The net dollar amount of profit will remain firm during the period of the Agreement. Annual increases shall not exceed the Consumer Price Index- All Consumers, All Items - Greater Los Angeles, Riverside and Orange County areas and be subject to satisfactory performance review by the DISTRICT and approved (if needed) for budget funding by the Board of Directors.

**3.3** CONTRACTOR shall be paid only in accordance with an invoice submitted to DISTRICT by CONTRACTOR within fifteen (15) days from the last day of each calendar month, and DISTRICT shall pay the invoice within thirty (30) working days from the date of receipt of the invoice. Payment shall be made to CONTRACTOR only after services have been rendered or delivery of materials or products, and acceptance has been made by DISTRICT. Prepare invoices in duplicate. For this Agreement, send the original and duplicate copies of invoices to:

Riverside County Regional Park and Open-Space District  
Attn: Finance  
4600 Crestmore Road, Jurupa Valley, CA 92509  
OR: Email invoices to: [parks-finance@rvcoparks.org](mailto:parks-finance@rvcoparks.org)

- a) Each invoice shall contain a minimum of the following information: invoice number and date; remittance address; bill-to and ship-to addresses of ordering department/division; Agreement number < PKARC-xxx >; quantities; item descriptions, unit prices, extensions, sales/use tax if applicable, and an invoice total.
- b) Invoices shall be rendered monthly in arrears.

**3.4** The DISTRICT obligation for payment of this Agreement beyond the current fiscal year end is contingent upon and limited by the availability of DISTRICT funding from which payment can be made. No legal liability on the part of the DISTRICT shall arise for payment beyond June 30 of each calendar year unless funds are made available for such payment. In the event that such funds are not forthcoming for any reason, DISTRICT shall immediately notify CONTRACTOR in writing; and this Agreement shall be deemed terminated, have no further force, and effect.

#### **4. Alteration or Changes to the Agreement**

**4.1** The General Manager, or his designee, is the only authorized DISTRICT representative who may at any time, by written order, alter this Agreement. If any such alteration causes an unanticipated increase or decrease in the cost of, or the time required for the performance under this Agreement, an equitable adjustment shall be made in the Agreement price or delivery schedule, or both, and the Agreement shall be modified by written amendment accordingly.

**4.2** Any claim by the CONTRACTOR for additional payment related to this Agreement shall be made in writing by the CONTRACTOR within 30 days of when the CONTRACTOR has or should have notice of any actual or claimed change in the work, which results in additional and unanticipated cost to the CONTRACTOR. If the DISTRICT Purchasing Agent decides that the facts provide sufficient justification, may authorize additional payment to the CONTRACTOR pursuant to the claim. Nothing in this section shall excuse the CONTRACTOR from proceeding with performance of the Agreement even if there has been a change.

## **5. Termination**

**5.1** DISTRICT may terminate this Agreement without cause upon 30 days written notice served upon the CONTRACTOR stating the extent and effective date of termination.

**5.2** CONTRACTOR may terminate this Agreement without cause upon 180 days written notice served upon the DISTRICT stating the intent and effective date of termination. CONTRACTOR will return funds to DISTRICT on a pro-rata basis, if applicable.

**5.3** DISTRICT may, upon five (5) days written notice terminate this Agreement for CONTRACTOR's default, if CONTRACTOR refuses or fails to comply with the terms of this Agreement or fails to make progress that may endanger performance and does not immediately cure such failure. In the event of such termination, the DISTRICT may proceed with the work in any manner deemed proper by DISTRICT.

**5.4** After receipt of the notice of termination, CONTRACTOR shall:

- (a) Stop all work under this Agreement on the date specified in the notice of termination; and
- (b) Transfer to DISTRICT and deliver in the manner as directed by DISTRICT any materials, reports or other products, which, if the Agreement had been completed or continued, would have been required to be furnished to DISTRICT.

**5.5** After termination, DISTRICT shall make payment only for CONTRACTOR's performance up to the date of termination in accordance with this Agreement.

**5.6** CONTRACTOR's rights under this Agreement shall terminate (except for fees accrued prior to the date of termination) upon dishonesty or a willful or material breach of this Agreement by CONTRACTOR; or in the event of CONTRACTOR's unwillingness or inability for any reason whatsoever to perform the terms of this Agreement. In such event, CONTRACTOR shall not be entitled to any further compensation under this Agreement.

**5.7** CONTRACTOR is not debarred from the System for Award Management (SAM). If the Agreement is federally or State funded, CONTRACTOR must notify the DISTRICT immediately of a debarment. Reference: System for Award Management (SAM) at <https://www.sam.gov> for Central

Contractor Registry (CCR), Federal Agency Registration (Fedreg), Online Representations and Certifications Application, and Excluded Parties List System (EPLS)). Excluded Parties Listing System (EPLS) (<http://www.epls.gov>) (Executive Order 12549, 7 CFR Part 3017, 45 CFR Part 76, and 44 CFR Part 17). The System for Award Management (SAM) is the Official U.S. Government system that consolidated the capabilities of CCR/FedReg, ORCA, and EPLS.

**5.8** The rights and remedies of DISTRICT provided in this section shall not be exclusive and are in addition to any other rights and remedies provided by law or this Agreement.

**6. Ownership/Use of Contract Materials and Products**

The CONTRACTOR agrees that all materials, reports or products in any form, including electronic, created by CONTRACTOR for which CONTRACTOR has been compensated by DISTRICT pursuant to this Agreement shall be the sole property of the DISTRICT. The material, reports or products may be used by the DISTRICT for any purpose DISTRICT deems to be appropriate, including, but not limit to, duplication and/or distribution within the DISTRICT or to third parties. CONTRACTOR agrees not to release or circulate in whole or part such materials, reports, or products without prior written authorization of the DISTRICT.

**7. Conduct of Contractor**

**7.1** The CONTRACTOR covenants that it presently has no interest, including, but not limited to, other projects or contracts, and shall not acquire any such interest, direct or indirect, which would conflict in any manner or degree with CONTRACTOR's performance under this Agreement. The CONTRACTOR further covenants that no person or subcontractor having any such interest shall be employed or retained by CONTRACTOR under this Agreement. The CONTRACTOR agrees to inform the DISTRICT of all the CONTRACTOR's interests, if any, which are or may be perceived as incompatible with the DISTRICT's interests.

**7.2** The CONTRACTOR shall not, under circumstances which could be interpreted as an attempt to influence the recipient in the conduct of his/her duties, accept any gratuity or special favor from individuals or firms with whom the CONTRACTOR is doing business or proposing to do business, in accomplishing the work under this Agreement.

**7.3** The CONTRACTOR or its employees shall not offer gifts, gratuity, favors, and entertainment directly or indirectly to DISTRICT employees.

**8. Inspection of Service; Quality Control/Assurance**

**8.1** All performance (which includes services, workmanship, materials, supplies and equipment furnished or utilized in the performance of this Agreement) shall be subject to inspection and test by the DISTRICT or other regulatory agencies at all times. The CONTRACTOR shall provide

adequate cooperation to any inspector or other DISTRICT representative to permit him/her to determine the CONTRACTOR's conformity with the terms of this Agreement. If any services performed or products provided by CONTRACTOR are not in conformance with the terms of this Agreement, the DISTRICT shall have the right to require the CONTRACTOR to perform the services or provide the products in conformance with the terms of the Agreement at no additional cost to the DISTRICT. When the services to be performed or the products to be provided are of such nature that the difference cannot be corrected; the DISTRICT shall have the right to: (1) require the CONTRACTOR immediately to take all necessary steps to ensure future performance in conformity with the terms of the Agreement; and/or (2) reduce the Agreement price to reflect the reduced value of the services performed or products provided. The DISTRICT may also terminate this Agreement for default and charge to CONTRACTOR any costs incurred by the DISTRICT because of the CONTRACTOR's failure to perform.

**8.2** CONTRACTOR shall establish adequate procedures for self-monitoring and quality control and assurance to ensure proper performance under this Agreement; and shall permit a DISTRICT representative or other regulatory official to monitor, assess, or evaluate CONTRACTOR's performance under this Agreement at any time, upon reasonable notice to the CONTRACTOR.

**9. Independent Contractor/Employment Eligibility**

**9.1** The CONTRACTOR is, for purposes relating to this Agreement, an independent contractor and shall not be deemed an employee of the DISTRICT. It is expressly understood and agreed that the CONTRACTOR (including its employees, agents, and subcontractors) shall in no event be entitled to any benefits to which DISTRICT employees are entitled, including but not limited to overtime, any retirement benefits, worker's compensation benefits, and injury leave or other leave benefits. There shall be no employer-employee relationship between the parties; and CONTRACTOR shall hold DISTRICT harmless from any and all claims that may be made against DISTRICT based upon any contention by a third party that an employer-employee relationship exists by reason of this Agreement. It is further understood and agreed by the parties that CONTRACTOR in the performance of this Agreement is subject to the control or direction of DISTRICT merely as to the results to be accomplished and not as to the means and methods for accomplishing the results.

**9.2** CONTRACTOR warrants that it shall make its best effort to fully comply with all federal and state statutes and regulations regarding the employment of aliens and others and to ensure that employees performing work under this Agreement meet the citizenship or alien status requirement set forth in federal statutes and regulations. CONTRACTOR shall obtain, from all employees performing work hereunder, all verification and other documentation of employment eligibility status required by federal or state statutes and regulations including, but not limited to, the Immigration Reform and Control Act of 1986, 8 U.S.C. §1324 et seq., as they currently exist and as they may be hereafter amended.

CONTRACTOR shall retain all such documentation for all covered employees, for the period prescribed by the law.

**9.3** Ineligible Person shall be any individual or entity who: Is currently excluded, suspended, debarred or otherwise ineligible to participate in the federal health care programs; or has been convicted of a criminal offense related to the provision of health care items or services and has not been reinstated in the federal health care programs after a period of exclusion, suspension, debarment, or ineligibility.

**9.4** CONTRACTOR shall screen prospective Covered Individuals prior to hire or engagement. CONTRACTOR shall not hire or engage any Ineligible Person to provide services directly relative to this Agreement. CONTRACTOR shall screen all current Covered Individuals within sixty (60) days of execution of this Agreement to ensure that they have not become Ineligible Persons unless CONTRACTOR has performed such screening on same Covered Individuals under a separate agreement with DISTRICT within the past six (6) months. Covered Individuals shall be required to disclose to CONTRACTOR immediately any debarment, exclusion or other event that makes the Covered Individual an Ineligible Person. CONTRACTOR shall notify DISTRICT within five (5) business days after it becomes aware if a Covered Individual providing services directly relative to this Agreement becomes debarred, excluded or otherwise becomes an Ineligible Person.

**9.5** CONTRACTOR acknowledges that Ineligible Persons are precluded from providing federal and state funded health care services by contract with DISTRICT in the event that they are currently sanctioned or excluded by a federal or state law enforcement regulatory or licensing agency. If CONTRACTOR becomes aware that a Covered Individual has become an Ineligible Person, CONTRACTOR shall remove such individual from responsibility for, or involvement with, DISTRICT business operations related to this Agreement.

**9.6** CONTRACTOR shall notify DISTRICT within five (5) business days if a Covered Individual or entity is currently excluded, suspended or debarred, or is identified as such after being screened. Such individual or entity shall be promptly removed from participating in any activity associated with this Agreement.

## **10. Subcontract for Work or Services**

No contract shall be made by the CONTRACTOR with any other party for furnishing any of the work or services under this Agreement without the prior written approval of the DISTRICT; but this provision shall not require the approval of contracts of employment between the CONTRACTOR and personnel assigned under this Agreement, or for parties named in the proposal and agreed to under this Agreement.

## **11. Disputes**

**11.1** The parties shall attempt to resolve any disputes amicably at the working level. If that is

not successful, the dispute shall be referred to the senior management of the parties. Any dispute relating to this Agreement, which is not resolved by the parties, shall be decided by the DISTRICT's Purchasing Department's Compliance Contract Officer who shall furnish the decision in writing. The decision of the DISTRICT's Compliance Contract Officer shall be final and conclusive unless determined by a court of competent jurisdiction to have been fraudulent, capricious, arbitrary, or so grossly erroneous to imply bad faith. The CONTRACTOR shall proceed diligently with the performance of this Agreement pending the resolution of a dispute.

**11.2** Prior to the filing of any legal action related to this Agreement, the parties shall be obligated to attend a mediation session in Riverside County before a neutral third party mediator. A second mediation session shall be required if the first session is not successful. The parties shall share the cost of the mediations.

**12. Licensing and Permits**

CONTRACTOR shall comply with all State or other licensing requirements, including but not limited to the provisions of Chapter 9 of Division 3 of the Business and Professions Code. All licensing requirements shall be met at the time proposals are submitted to the DISTRICT. CONTRACTOR warrants that it has all necessary permits, approvals, certificates, waivers and exemptions necessary for performance of this Agreement as required by the laws and regulations of the United States, the State of California, the County of Riverside and all other governmental agencies with jurisdiction, and shall maintain these throughout the term of this Agreement.

**13. Use By Other Political Entities**

The CONTRACTOR agrees to extend the same pricing, terms, and conditions as stated in this Agreement to each and every political entity, special district, and related non-profit entity in Riverside County. It is understood that other entities shall make purchases in their own name, make direct payment, and be liable directly to the CONTRACTOR; and DISTRICT shall in no way be responsible to CONTRACTOR for other entities' purchases.

**14. Non-Discrimination**

CONTRACTOR shall not be discriminate in the provision of services, allocation of benefits, accommodation in facilities, or employment of personnel on the basis of ethnic group identification, race, religious creed, color, national origin, ancestry, physical handicap, medical condition, marital status or sex in the performance of this Agreement; and, to the extent they shall be found to be applicable hereto, shall comply with the provisions of the California Fair Employment and Housing Act (Gov. Code 12900 et. seq), the Federal Civil Rights Act of 1964 (P.L. 88-352), the Americans with Disabilities Act of 1990 (42 U.S.C. §1210 et seq.) and all other applicable laws or regulations.

**15. Records and Documents**

CONTRACTOR shall make available, upon written request by any duly authorized Federal, State, or DISTRICT agency, a copy of this Agreement and such books, documents and records as are necessary to certify the nature and extent of the CONTRACTOR's costs related to this Agreement. All such books, documents and records shall be maintained by CONTRACTOR for at least five years following termination of this Agreement and be available for audit by the DISTRICT. CONTRACTOR shall provide to the DISTRICT reports and information related to this Agreement as requested by DISTRICT.

**16. Confidentiality**

**16.1** The CONTRACTOR shall not use for personal gain or make other improper use of privileged or confidential information which is acquired in connection with this Agreement. The term "privileged or confidential information" includes but is not limited to: unpublished or sensitive technological or scientific information; medical, personnel, or security records; anticipated material requirements or pricing/purchasing actions; DISTRICT information or data which is not subject to public disclosure; DISTRICT operational procedures; and knowledge of selection of contractors, subcontractors or suppliers in advance of official announcement.

**16.2** The CONTRACTOR shall protect from unauthorized disclosure names and other identifying information concerning persons receiving services pursuant to this Agreement, except for general statistical information not identifying any person. The CONTRACTOR shall not use such information for any purpose other than carrying out the CONTRACTOR's obligations under this Agreement. The CONTRACTOR shall promptly transmit to the DISTRICT all third party requests for disclosure of such information. The CONTRACTOR shall not disclose, except as otherwise specifically permitted by this Agreement or authorized in advance in writing by the DISTRICT, any such information to anyone other than the DISTRICT. For purposes of this paragraph, identity shall include, but not be limited to, name, identifying number, symbol, or other identifying particulars assigned to the individual, such as finger or voice print or a photograph.

**17. Administration/Contract Liaison**

The DISTRICT Purchasing Agent, or designee, shall administer this Agreement on behalf of the DISTRICT. The Purchasing Agent is to serve as the liaison with CONTRACTOR in connection with this Agreement.

**18. Notices**

All correspondence and notices required or contemplated by this Agreement shall be delivered to the respective parties at the addresses set forth below and are deemed submitted two days after their deposit in the United States mail, postage prepaid:

**DISTRICT**

RIVERSIDE COUNTY REGIONAL PARK

**CONTRACTOR**

AND OPEN-SPACE DISTRICT  
4600 Crestmore Road  
Jurupa Valley, CA 92509

**19. Force Majeure**

If either party is unable to comply with any provision of this Agreement due to causes beyond its reasonable control, and which could not have been reasonably anticipated, such as acts of God, acts of war, civil disorders, or other similar acts, such party shall not be held liable for such failure to comply.

**20. EDD Reporting Requirements**

In order to comply with child support enforcement requirements of the State of California, the DISTRICT may be required to submit a Report of Independent Contractor(s) form DE 542 to the Employment Development Department. The CONTRACTOR agrees to furnish the required data and certifications to the DISTRICT within 10 days of notification of award of Agreement when required by the EDD. This data will be transmitted to governmental agencies charged with the establishment and enforcement of child support orders. Failure of the CONTRACTOR to timely submit the data and/or certificates required may result in the contract being awarded to another contractor. In the event a contract has been issued, failure of the CONTRACTOR to comply with all federal and state reporting requirements for child support enforcement or to comply with all lawfully served Wage and Earnings Assignments Orders and Notices of Assignment shall constitute a material breach of Agreement. If CONTRACTOR has any questions concerning this reporting requirement, please call (916) 657-0529. CONTRACTOR should also contact its local Employment Tax Customer Service Office listed in the telephone directory in the State Government section under "Employment Development Department" or access their Internet site at [www.edd.ca.gov](http://www.edd.ca.gov).

**21. Hold Harmless/Indemnification**

**21.1** CONTRACTOR shall indemnify and hold harmless the DISTRICT, County of Riverside, its Agencies, Districts, Special Districts and Departments, their respective directors, officers, Board of Directors, elected and appointed officials, employees, agents and representatives (individually and collectively hereinafter referred to as Indemnitees) from any liability, action, claim or damage whatsoever, based or asserted upon any services of CONTRACTOR, its officers, employees, subcontractors, agents or representatives arising out of or in any way relating to this Agreement, including but not limited to property damage, bodily injury, or death or any other element of any kind or nature. CONTRACTOR shall defend, at its sole expense, all costs, and fees including, but not limited, to attorney fees, cost of investigation, defense and settlements or awards, the Indemnitees in any claim or action based upon such alleged acts or omissions.

**21.2** With respect to any action or claim subject to indemnification herein by CONTRACTOR, CONTRACTOR shall, at their sole cost, have the right to use counsel of their own choice and shall have the right to adjust, settle, or compromise any such action or claim without the prior consent of DISTRICT; provided, however, that any such adjustment, settlement or compromise in no manner whatsoever limits or circumscribes CONTRACTOR'S indemnification to Indemnitees as set forth herein.

**21.3** CONTRACTOR'S obligation hereunder shall be satisfied when CONTRACTOR has provided to DISTRICT the appropriate form of dismissal relieving DISTRICT from any liability for the action or claim involved.

**21.4** The specified insurance limits required in this Agreement shall in no way limit or circumscribe CONTRACTOR'S obligations to indemnify and hold harmless the Indemnitees herein from third party claims.

**For Architects/Engineers**

**21.5** The ARCHITECT/ENGINEER agrees to and shall indemnify and hold harmless the County of Riverside, its Agencies, Districts, Departments and Special Districts, their respective directors, officers, Board of Supervisors, elected and appointed officials, employees, agents and representatives (hereinafter individually and collectively referred to as "Indemnitees") from all liability, including, but not limited to loss, suits, claims, demands, actions, or proceedings to the extent caused by any alleged or actual negligence, recklessness, willful misconduct, error or omission of ARCHITECT/ENGINEER, its directors, officers, partners, employees, agents or representatives or any person or organization for whom ARCHITECT/ENGINEER is responsible, arising out of or from the performance of services under this Agreement.

**21.6** As respects each and every indemnification herein ARCHITECT/ENGINEER shall defend and pay, at its sole expense, all costs and fees including but not limited to attorney fees, cost of investigation, and defense and settlements or awards against the Indemnitees.

**21.7** With respect to any action or claim subject to indemnification herein by ARCHITECT/ENGINEER, ARCHITECT/ENGINEER shall, at their sole cost, have the right to use counsel of their own choice and shall have the right to adjust, settle, or compromise any such action or claim without the prior consent of COUNTY; provided, however, that any such adjustment, settlement or compromise in no manner whatsoever limits or circumscribes ARCHITECT'S/ENGINEER'S indemnification to Indemnitees as set forth herein.

**21.8** ARCHITECT'S/ENGINEER'S obligation hereunder shall be satisfied when ARCHITECT/ENGINEER has provided to Indemnitees the appropriate form of dismissal relieving Indemnitees from any liability for the action or claim involved.

**21.9** The specified insurance limits required in this Agreement shall in no way limit or circumscribe ARCHITECT'S/ENGINEER'S obligations to indemnify and hold harmless Indemnitees from third party claims.

## **22. Insurance**

**22.1** Without limiting or diminishing the CONTRACTOR'S obligation to indemnify or hold the DISTRICT harmless, CONTRACTOR shall procure and maintain or cause to be maintained, at its sole cost and expense, the following insurance coverage's during the term of this Agreement. As respects to the insurance section only, the DISTRICT herein refers to the Riverside County Regional Park and Open-Space District, its Divisions, Departments, their respective directors, officers, Board of Directors, employees, elected or appointed officials, agents, or representatives as Additional Insureds.

### **A. Workers' Compensation:**

If the CONTRACTOR has employees as defined by the State of California, the CONTRACTOR shall maintain statutory Workers' Compensation Insurance (Coverage A) as prescribed by the laws of the State of California. Policy shall include Employers' Liability (Coverage B) including Occupational Disease with limits not less than \$1,000,000 per person per accident. The policy shall be endorsed to waive subrogation in favor of The District.

### **B. Commercial General Liability:**

Commercial General Liability insurance coverage, including but not limited to, premises liability, unmodified contractual liability, products and completed operations liability, personal and advertising injury, and cross liability coverage, covering claims which may arise from or out of CONTRACTOR'S performance of its obligations hereunder. Policy shall name the DISTRICT as Additional Insured. Policy's limit of liability shall not be less than \$1,000,000 per occurrence combined single limit. If such insurance contains a general aggregate limit, it shall apply separately to this agreement or be no less than two (2) times the occurrence limit.

### **C. Vehicle Liability:**

If vehicles or mobile equipment is used in the performance of the obligations under this Agreement, then CONTRACTOR shall maintain liability insurance for all owned, non-owned, or hired vehicles so used in an amount not less than \$1,000,000 per occurrence combined single limit. If such insurance contains a general aggregate limit, it shall apply separately to this agreement or be no less than two (2) times the occurrence limit. Policy shall name the DISTRICT as Additional Insureds.

### **D. General Insurance Provisions - All lines:**

1) Any insurance carrier providing insurance coverage hereunder shall be admitted to the State of California and have an A M BEST rating of not less than A: VIII (A:8) unless such requirements are

waived, in writing, by the District Risk Manager. If the District's Risk Manager waives a requirement for a particular insurer such waiver is only valid for that specific insurer and only for one policy term.

2) The CONTRACTOR must declare its insurance self-insured retention for each coverage required herein. If any such self-insured retention exceeds \$500,000 per occurrence each such retention shall have the prior written consent of the DISTRICT Risk Manager before the commencement of operations under this Agreement. Upon notification of self-insured retention unacceptable to the DISTRICT, and at the election of the DISTRICT's Risk Manager, CONTRACTOR'S carriers shall either; 1) reduce or eliminate such self-insured retention as respects this Agreement with the DISTRICT, or 2) procure a bond which guarantees payment of losses and related investigations, claims administration, and defense costs and expenses.

3) CONTRACTOR shall cause CONTRACTOR'S insurance carrier(s) to furnish the District with either 1) a properly executed original Certificate(s) of Insurance and certified original copies of Endorsements effecting coverage as required herein, and 2) if requested to do so orally or in writing by the DISTRICT's Risk Manager, provide original Certified copies of policies including all Endorsements and all attachments thereto, showing such insurance is in full force and effect. Further, said Certificate(s) and policies of insurance shall contain the covenant of the insurance carrier(s) that thirty (30) days written notice shall be given to the DISTRICT prior to any material modification, cancellation, expiration or reduction in coverage of such insurance. In the event of a material modification, cancellation, expiration, or reduction in coverage, this Agreement shall terminate forthwith, unless the DISTRICT receives, prior to such effective date, another properly executed original Certificate of Insurance and original copies of endorsements or certified original policies, including all endorsements and attachments thereto evidencing coverage's set forth herein and the insurance required herein is in full force and effect. CONTRACTOR shall not commence operations until the DISTRICT has been furnished original Certificate (s) of Insurance and certified original copies of endorsements and if requested, certified original policies of insurance including all endorsements and any and all other attachments as required in this Section. An individual authorized by the insurance carrier shall sign the original endorsements for each policy and the Certificate of Insurance.

4) It is understood and agreed to by the parties hereto that the CONTRACTOR'S insurance shall be construed as primary insurance, and the DISTRICT'S insurance and/or deductibles and/or self-insured retention's or self-insured programs shall not be construed as contributory.

5) If, during the term of this Agreement or any extension thereof, there is a material change in the scope of services; or, there is a material change in the equipment to be used in the performance of the scope of work; or, the term of this Agreement, including any extensions thereof, exceeds five (5) years; the DISTRICT reserves the right to adjust the types of insurance and the monetary limits of liability

required under this Agreement, if in the District Risk Manager's reasonable judgment, the amount or type of insurance carried by the CONTRACTOR has become inadequate.

6) CONTRACTOR shall pass down the insurance obligations contained herein to all tiers of subcontractors working under this Agreement.

7) The insurance requirements contained in this Agreement may be met with a program(s) of self-insurance acceptable to the DISTRICT.

8) CONTRACTOR agrees to notify DISTRICT of any claim by a third party or any incident or event that may give rise to a claim arising from the performance of this Agreement.

## **23. General**

23.1 CONTRACTOR shall not delegate or assign any interest in this Agreement, whether by operation of law or otherwise, without the prior written consent of DISTRICT. Any attempt to delegate or assign any interest herein shall be deemed void and of no force or effect.

23.2 Any waiver by DISTRICT of any breach of any one or more of the terms of this Agreement shall not be construed to be a waiver of any subsequent or other breach of the same or of any other term of this Agreement. Failure on the part of DISTRICT to require exact, full, and complete compliance with any terms of this Agreement shall not be construed as in any manner changing the terms or preventing DISTRICT from enforcement of the terms of this Agreement.

23.3 In the event the CONTRACTOR receives payment under this Agreement, which is later disallowed by DISTRICT for nonconformance with the terms of the Agreement, the CONTRACTOR shall promptly refund the disallowed amount to the DISTRICT on request; or at its option the DISTRICT may offset the amount disallowed from any payment due to the CONTRACTOR.

23.4 CONTRACTOR shall not provide partial delivery or shipment of services or products unless specifically stated in the Agreement.

23.5 CONTRACTOR shall not provide any services or products subject to any chattel mortgage or under a conditional sales contract or other agreement by which an interest is retained by a third party. The CONTRACTOR warrants that it has good title to all materials or products used by CONTRACTOR or provided to DISTRICT pursuant to this Agreement, free from all liens, claims, or encumbrances.

23.6 Nothing in this Agreement shall prohibit the DISTRICT from acquiring the same type or equivalent equipment, products, materials or services from other sources, when deemed by the DISTRICT to be in its best interest. The DISTRICT reserves the right to purchase more or less than the quantities specified in this Agreement.

23.7 The DISTRICT agrees to cooperate with the CONTRACTOR in the CONTRACTOR's performance under this Agreement, including, if stated in the Agreement, providing the CONTRACTOR with reasonable facilities and timely access to DISTRICT data, information, and personnel.

23.8 CONTRACTOR shall comply with all applicable Federal, State, and local laws and regulations. CONTRACTOR will comply with all applicable DISTRICT policies and procedures. In the event that there is a conflict between the various laws or regulations that may apply, the CONTRACTOR shall comply with the more restrictive law or regulation.

23.9 CONTRACTOR shall comply with all air pollution control, water pollution, safety and health ordinances, statutes, or regulations, which apply to performance under this Agreement.

23.10 CONTRACTOR shall comply with all requirements of the Occupational Safety and Health Administration (OSHA) standards and codes as set forth by the U.S. Department of Labor and the State of California (Cal/OSHA).

23.11 This Agreement shall be governed by the laws of the State of California. Any legal action related to the performance or interpretation of this Agreement shall be filed only in the Superior Court of the State of California located in Riverside, California, and the parties waive any provision of law providing for a change of venue to another location. In the event any provision in this Agreement is held by a court of competent jurisdiction to be invalid, void, or unenforceable, the remaining provisions will nevertheless continue in full force without being impaired or invalidated in any way.

[Signature Provisions on Following Page]

23.12 This Agreement, including any attachments or exhibits, constitutes the entire Agreement of the parties with respect to its subject matter and supersedes all prior and contemporaneous representations, proposals, discussions and communications, whether oral or in writing. This Agreement may be changed or modified only by a written amendment signed by authorized representatives of both parties.

IN WITNESS WHEREOF, the Parties hereto have caused their duly authorized representatives to execute this Agreement.

**DISTRICT**

RIVERSIDE COUNTY REGIONAL  
PARK AND OPEN-SPACE DISTRICT  
4600 Crestmore Rd,  
Jurupa Valley, CA 92509

**SERVICE PROVIDER**

Signature: \_\_\_\_\_  
Kyla Brown  
General Manager

Signature: \_\_\_\_\_  
Print Name: \_\_\_\_\_  
Title: \_\_\_\_\_

Dated: \_\_\_\_\_

Dated: \_\_\_\_\_

FORM APPROVED COUNTY COUNSEL  
BY KRISTINE BELL-VALDEZ DATE \_\_\_\_\_