

**HESPERIA RECREATION AND PARK DISTRICT  
BOARD OF DIRECTORS  
FINANCE COMMITTEE MEETING  
Thursday, February 4, 2021 - 6:00 p.m.  
Lime Street Park Community Center, 16292 Lime Street, Hesperia CA**

**THE PUBLIC MAY HAVE PARTICIPATED VIA TELECONFERENCE BY DIALING  
+1 (872) 240-3212 - ACCESS CODE: 431-774-613**

**MINUTES**

**CALL TO ORDER**

Meeting was called to order at 6:00 p.m. by Director Gregg.

**A. ATTENDANCE**

MEMBERS PRESENT:	Gregg, Gonzalez
STAFF PRESENT:	Chavez, Tighe, Cornejo, Wyzlic
GUESTS PRESENT:	Hong Nguyen and Brandon Ferrell, Eadie and Payne, LLP

**MESSAGE TO THE PUBLIC/PUBLIC COMMENT**

- No public comment made.

**FLAG SALUTE**

The Flag Salute was led by Director Gregg.

**DISCUSSION/ACTION ITEMS**

**B. 2020 Audit Review**

- The Auditors discussed the audit report and advised the audit was conducted in accordance with Government Auditing Standards. Draft Audit was sent to management and will be available at the Regular Board Meeting. Auditors will be issuing an unmodified opinion.
- Auditors reviewed Financial Highlights including:
  - Government-wide total assets; total deferred outflows; total liabilities; total deferred inflows; total net position; total revenues; total expenses; and change in net position.
  - General Fund total assets; total liabilities; total fund balance; total revenues; total expenditures; and changes in fund balance.
- Auditors reviewed audit adjustments, significant audit matters and internal controls. There were no significant deficiencies, and corrective action plan is in place to address material weakness.
- Overview of financial effects of COVID-19 on the District was given.
- Committee Members' questions were addressed.

**C. Fiscal Year 2022 Budget Preparations**

- Staff presented proposed dates to committee members for future Finance Committee meetings in anticipation of upcoming budget preparations.

**ADJOURNMENT**

Meeting was adjourned by Director Gregg at 6:33 p.m.