

**HESPERIA RECREATION AND PARK DISTRICT
BOARD OF DIRECTORS
FINANCE COMMITTEE MEETING
Tuesday, February 1, 2022 - 5:00 p.m.
Lime Street Park Community Center, 16292 Lime Street, Hesperia CA**

MINUTES

CALL TO ORDER

Meeting was called to order at 5:00 p.m. by Director Gregg.

A. ATTENDANCE

MEMBERS PRESENT: Gregg, Aguilar
STAFF PRESENT: Chavez, Campbell, Garcia
GUESTS PRESENT: Jaclyn Shankel, Eden Casareno, Eadie & Payne LLP

FLAG SALUTE

The Flag Salute was led by Director Gregg.

MESSAGE TO THE PUBLIC/PUBLIC COMMENT

- No public comment made.

DISCUSSION/ACTION ITEMS

B. 2021 Audit Review and Presentation: Presenters Eadie & Payne LLP

(This Item was addressed after Item C.)

- The District received a clean, unqualified opinion, the best you can get.
- The Auditors presented and discussed the 2021 Audit report. The Draft Audit will be available at the Regular Board Meeting.
- Auditors reviewed financial highlights including:
 - Total assets; deferred outflows; liabilities; deferred inflows; revenues; expenses; and change in net position.
 - Changes in expenses and revenue due to COVID were discussed. Financial decisions made during the year were appropriate.

C. Discussion and Allocations for COVID Relief Funding

(This Item was addressed before Item B.)

- Mr. Chavez opened discussion for the roughly \$514,000 being allocated to the District via COVID Relief Funding. There are no restrictions of time or manner of use.
- Director Gregg inquired about the actual expenditures due to COVID and revenue lost in programming, and recommends using the money to cover all losses first.

- Mr. Chavez listed his top ideas which included scholarships, a new fleet for maintenance and Park Rangers, funding for reserves, temporary fishing academy, and renovation of Live Oak Park soccer fields.

ADJOURNMENT

Meeting was adjourned by Director Gregg at 5:50 p.m.