



Calwa Recreation & Park District

4545 E. Church Avenue, Fresno, CA 93725 • Phone: (559) 264-6867

Mary L. Rosales	Raul Guerra	Sandra Celedon	Paul H. Garcia	Felicia Salcido
Board Member Chair	Board Member Vice-Chair	Board Member Secretary	Board Member	Board Member

Luis O. Mendoza
District Administrator

www.calwarecreation.org

REGULAR MONTHLY BOARD MEETING AGENDA Thursday, January 15, 2015 6:30 PM

The Calwa Recreation and Park District Board of Directors welcomes you to its meetings and encourages you to participate. This agenda contains a brief general description of each item that will be considered by the Board.

Disclaimer: This agenda includes proposed actions and activities with respect to each agenda item as of the date of posting. As such, it does not preclude the Board from taking other actions on any item on the agenda that is different or in addition to what may have been recommended.

CALL TO ORDER

INVOCATION

FLAG SALUTE

1. ROLL

2. ACTION ITEM: APPROVE THE AGENDA

3. ACTION ITEM: APPROVAL OF MEETING MINUTES

- A. October 28, 2014
- B. November 13, 2014
- C. December 18, 2014

4. CONSENT ITEMS:

- A. **INFORMATIONAL ITEM:** District Administrator's Report

5. OLD BUSINESS

- A. **ACTION ITEM:** Actions related to the implementation of policies affecting employee pay (tabled at 12/18/14 meeting)
- B. **ACTION ITEM:** Approve holiday schedule for park and main hall (tabled at 12/18/14 meeting)
- C. **ACTION ITEM:** Approve audit of the District's 2012-2013 Financial Statement and direct district administrator to execute audit recommendations

D. **ACTION ITEM**: Discussion and direction to staff to create a finance policy that addresses who and under what circumstances can use District credit cards, debit cards, write checks or complete other financial transactions

6. NEW BUSINESS

A. **INFORMATIONAL ITEM**: Financial reports

1. Account reconciliations for December
2. Current account balances
3. Status of FY2014 Financial Statements
 - i. Report to State Controller's Office
 - ii. Preliminary findings

B. **ACTION ITEM**: Direct district administrator to communicate Board's position on proposed changes to schedule of rates, fees and charges for public water service by the City of Fresno

C. **INFORMATIONAL ITEM**: Report on payment made to David Bethea of *Youth Ops* for beer garden held on September 15, 2013

D. **ACTION ITEM**: Board to discuss creation of grievance/complaint process to resolve allegations of wrong-doing against board and staff members

7. COMMENTS

A. **COMMENTS FROM THE PUBLIC.** The public may address the Calwa Recreation and Park District Board on any item of interest within the jurisdiction of the Board, even though it is not on the agenda. The Board will listen to the comments presented; however, in compliance with the Brown Act, the Board may only briefly discuss the item, but it cannot take any action at the meeting. The purpose of the discussion is to permit a member of the public to raise an issue or problem with the Board or to permit the Board to provide information to the public, provide direction to its staff, or schedule the matter for a future meeting. All speakers are requested to wait until recognized by the Board Chairman

Public Comment Time Limitations: All comments are limited to three (3) minutes per individual, with a fifteen (15) minute maximum per group, per item, per meeting.

B. BOARD MEMBER COMMENTS AND ANNOUNCEMENTS

8. CLOSED SESSION

A. Government Code Section 54957: PUBLIC EMPLOYEE RELEASE

9. ADJOURNMENT

Next Meeting:
Thursday, February 19, 2015
6:30 PM



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Mary L. Rosales Board Member
Chair

Raul Guerra Board Member
Vice-Chair

Sandra Celedon Board Member
Secretary

Paul Garcia Board Member

Felicia Salcido Board Member

SPECIAL BOARD MEETING
MINUTES
Tuesday, October 28, 2014
6:30 PM

CALL TO ORDER

PRAYER

FLAG SALUTE

1. ROLL CALL

Board Members Present: Chairwoman Mary L. Rosales, Vice Chairman Raul Guerra, Paul H. Garcia

Also present was District Recreation Leader Veronica Luchessa

2. OLD BUSINESS

A. Boards response to LAFCO. Board to discuss, and respond to the LAFCO recommendations made in a letter dated July 15, 2014. A copy of the pertinent portion of the letter is attached

The board reviewed each recommendation in the letter from LAFCo, discussed how to respond to each item and agreed to the following:

1. Assessment Regarding Conduct of the Board of Directors during Public Meetings

- 1.1. The Board agreed to follow the recommendation to come to the meetings prepared to take actions on the agenda. The consensus was that the Board Members are to be held accountable for their lack of previous knowledge of items on the agenda. Staff is to have all financial information available ahead of time giving Board members ample time to look over the information before the meeting. It is however Board Members responsibility to gain access to the information.
- 1.2. The Board agreed to follow this recommendation. The Board was in agreement to follow the Robert rules of order at every meeting. The Board felt the Chair could utilize better training, and have more control over the audience.
- 1.3. The Board agreed to accept the suggested Rules of Order and to have the Chair enforce them. It was agreed that the suggested rules were easy and accessible and had no reason to question them.

2. Assessment Regarding Staff and Staff Report Procedure

- 2.1. The Board agreed to follow the recommendation that staff prepare a complete report to the Board well ahead of the meeting and other suggestions. The Board felt that the staff was to prepare a complete report with enough time to provide clear directions.
- 2.2. The Board agreed to follow the recommendation that staff and Board members be offered professional-level training to support the tasks that are requested. Board members advocated that everyone attain to the training.
- 2.3. The Board agreed to follow the recommendation that staff's reports should refer to the Board members formally in any of their reports.
- 2.4. The Board agreed to follow the recommendation that staffs report be formally organized in written and verbal reports.
- 2.5. The Board agreed with the decision to follow the recommendation to give clear direction to staff in the form of a motion.
- 2.6. The Board agreed to follow the recommendation that the minutes must record the complete motion and should reflect the Board's discussion up to the motion. The Board felt that the key points in their discussion be included so that they can refer back on the motion.
- 2.7. The Board agreed to follow the recommendation of staff including the Boards previous direction in its report when returning with an item at a different meeting.

3. Assessment Regarding Board Members' Interaction During Meetings and with Park Staff

The Board members agreed to follow the recommendations given to them in all of the points. The Board agreed they would not micro-manage.

4. Assessment Regarding Administrative Procedures

- 4.1. The Board agreed to follow the recommendations on adhering to standard and acceptable contract management including clear terms of the contract and records of receipts and correspondence.
- 4.2. The Board agreed to follow the recommendation to appoint someone to serve as the finance officer per PRC section 5784.9; however it was brought up that perhaps they would have two.
- 4.3. The Board agreed to follow the recommendation that they should budget for and prepare a comprehensive annual financial report in accordance with PRC 5784.9 or periodic financial audit.
- 4.4. The Board felt that this recommendation was not applicable to them at this time due to the fact that they have already paid off its debt to the Elections Department in August of this year. The Board did however note that they would make more of an effort to avoid any more need for loans.

5. Assessment Regarding Civil Discourse

- 5.1. The Board agreed with the recommendation that discussions should avoid personal differences and be better guided so members may explain their points of view.
- 5.2. The Board agreed to recommend that the Chair provide members of the public with the opportunity to present testimony for public hearings on all matters. The Board will ensure that staff types up a clear section on the agenda and that the public present themselves and are instructed on their defined amount of time.
- 5.3. The Board agreed to recommend that if any member of the public disrupt proceedings they will be advised by the chair that they are out of order and reminded to be respectful. The Board

agreed that that the Chair must take control so the public will stay in order and if not a recess will be called.

- 5.4. The Board agreed to recommend to the public that they strive to be as accountable to the public as they expect the Board to be. To respect the Board proceedings and to not print anonymous fliers slandering the Board or post less than complete video of the proceedings.

Audience member Rosie Flores voiced her support for the recommendations made in LAFCo's letter and advised that the board needed to comply with the Brown Act if the board was changing the recommendations.

3. NEW BUSINESS

A. Board to approve payment for liability insurance. Board to approve quote given by 800-insurance and direct staff to make down payment.

Ms. Luchessa reviewed the quote from 800-insurance and indicated that it would save the District 49 percent of what it was paying the previous provider. She advised the board that the District would need to pay \$2,164.54 down to get the policy started and then \$122 per month through the end of the policy's term of 1 year.

In response to a question from Board Member Garcia, Ms. Luchessa advised the board that the District's last policy expired in March 2014. She informed the board that most of the policy's provisions were virtually identical to the policy they held previously. She said that staff received quotes from other companies but that 800-insurance had the best policy for the price.

Motion: P. Garcia 2nd: R. Guerra Vote: 3-0
Motion to approve staff's recommendation to pay the down payment of \$2,164.54 and the \$122 monthly payment with 800-insurance.

4.

B. COMMENTS FROM THE PUBLIC

Audience member Rosie Flores asked whether the board had reinstated the district administrator position that it had eliminated in December 19th. She said that a new person was assigned to take on the responsibilities in a new position with a lower pay rate. She indicated that she understood that the video of that board meeting was missing but that several members of the community had the same recollection. She asked that the matter be placed on the next board agenda.

C. COMMENTS FROM THE BOARD

Board member Garcia said that the board should be accountable and it was heading in the right direction. He asked that items brought up during the public comment period be placed on the agenda.

5. CLOSED DOOR SESSION

A. Update from Labor Negotiator on its progress with hiring a new District Administrator.

B. Chair will announce any results if any in regards to a new DA.

Chairwoman Rosales announced that the Labor Negotiators were still negotiating.

The meeting was adjourned.

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Luis O. Mendoza
District Administrator

**SPECIAL BOARD MEETING
MINUTES
Thursday, November 13, 2014
6:30 PM**

CALL TO ORDER**PRAYER**

Board Member Garcia gave the invocation

FLAG SALUTE**1. ROLL CALL**

Board Members Present: Chairwoman Mary L. Rosales, Vice Chairman Raul Guerra, Paul H. Garcia, Felicia Salcido

Also present was District Counsel Paul Pimentel and Interim District Administrator Danielle Kramer

2. NEW BUSINESS

A. Money Transfer. The Board will discuss transferring up to \$30,000 from its Bank of America account to its County account in order to meet its obligations.

Interim District Administrator reviewed the balances in each of the district accounts: \$4,822.25 in the Fresno County account, \$33,293.69 in the Bank of America account and \$7,496.20 in the Bank of the West account (from which payroll checks are paid). She stated that monies needed to be transferred from the Bank of America account into the County account to cover payroll and other expenses. She said that with the number of pay periods remaining before the county tax appropriation is received on or about December 15th, the district would not have the funds it needs to issue paychecks.

Citing the expense trends from previous years, Board Member Guerra questioned why a loan wasn't on the agenda. He reminded the board that payroll wasn't the only financial obligation the district was responsible for and the uncertainty of when the next county tax appropriation would be deposited. Administrator Kramer indicated that she had reached out to vendors and informed them that the district would be making payments late because of the financial hardship it was under.

Board Member Garcia questioned whether there was sufficient money to cover the pay of the new administrator with Ms. Kramer indicating that the district spent about \$20,000 per month and she thought it could be absorbed in that figure. She also noted that the district was expecting a payment of \$9,000 from the Hmong New Year Celebration at the end of the month.

The amount and process to secure a loan from Fresno County was briefly discussed but eventually ruled out.

Motion: P. Garcia 2nd: F. Salcido Vote: 4-0
Motion to approve District Administrator's recommendation to transfer up to \$30,000 from the Bank of America account to the Fresno County account.

3. COMMENTS

A. COMMENTS FROM THE PUBLIC

None.

B. COMMENTS FROM THE BOARD

Board Member Garcia asked for clarification about the \$20,000 figure Ms. Kramer used when discussing the new administrator's salary. Counsel Pimentel indicated that the figure was an approximate figure of the district's expenses in a typical month – not just salaries. Board Member Garcia also asked that the podium be set up so that the audience could use it during board meetings.

Chairwoman Rosales, in concurrence with a recommendation from LAFCo, asked that the board receive information about the agenda items in advance of the meeting. Administrator Kramer indicated that she was out of the office the day prior and was unable to get information to the board in a timely manner.

5. CLOSED DOOR SESSION

A. Public Employee Performance Evaluation: District Administrator

Chairwoman Rosales indicated that the board wanted to announce the results of the Closed Door Session. Mr. Pimentel stated that the board had decided to suspend Administrator Kramer effective immediately and terminate her employment on November 17, 2014. He asked Ms. Kramer to turn in her keys and office passwords. Ms. Kramer asked for a reason with Mr. Pimentel responding that the details couldn't be disclosed because they were discussed in closed session but indicated that the primary reason was poor performance.

The meeting was adjourned.

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District Administrator

**REGULAR MONTHLY BOARD MEETING
MINUTES
Thursday, December 18, 2014
6:30 PM**

The Calwa Recreation and Park District Board of Directors welcomes you to its meetings and encourages you to participate. This agenda contains a brief general description of each item that will be considered by the Board.

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CALL TO ORDER**INVOCATION**

Board Member Garcia gave the invocation

FLAG SALUTE**1. ROLL CALL**

Board Members Present: Chairwoman Mary L. Rosales, Vice Chairman Raul Guerra, Secretary Sandra Celedon, Paul H. Garcia

Also present was District Counsel Paul Pimentel and District Administrator Luis Mendoza

2. APPROVE THE AGENDA

District Administrator Mendoza asked that items H and Q be removed from the agenda to give staff more time to prepare them.

Board Member Garcia made a motion to approve the balance of the agenda.

ACTION TAKEN:

Motion: P. Garcia

2nd: R. Guerra

Vote: 4-0

3. APPROVAL OF MEETING MINUTES

Administrator Mendoza corrected the minutes to indicate that Board Member Garcia was present (Board Member Guerra was inadvertently listed twice) and that the minutes were for November 20th.

Board Member Celedon asked why the minutes for the previous month's meeting were not included with Administrator Mendoza responding that he had not had a chance to compile them and that he would submit them for the next board meeting in January.

A motion to approve the minutes with the corrections was made by Board Member Garcia.

ACTION TAKEN:

Motion: P. Garcia

2nd: R. Guerra

Vote: 4-0

4. NEW BUSINESS

A. **ACTION ITEM**: Presentation and actions related to the findings in the audit of District's 2012-2013 Financial Statement by Michael B. Cuttone of *Cuttone & Mastro, Certified Public Accountants*

Administrator Mendoza indicated that although the item was listed as an action item, the board did not need to take action at that time; that the item would return at the January board meeting for approval. Mr. Cuttone summarized the material he handed out at the meeting and asked that the board consider the recommendations he outlined.

B. **ACTION ITEM**: Presentation and actions related to the 2015 Art Wall Project

Administrator Mendoza gave an overview of how the project was organized in January 2014 and how the District came to pay more than what was raised. He indicated that even after the District continued to collect fees from the project, from artists who painted year-round, the project had a net loss of \$70. He discussed allegations of missing money and how that impacted the project's bottom line.

The project's main organizer, Serena Lujan, described the events leading to the proposal and the board's familiarity with the event (having been approached about a partnership at previous board meetings).

Administrator Mendoza then outlined the organizer's proposal for a partnership with the District for the January 2015 event:

- District waive park rental fees and liability insurance requirements
- District would receive a check before the day of the event for half of the potential fees collected from artists spots, approximately \$335
- Enter into an agreement where the District would cover half of the costs and retain half of the proceeds raised from artist fees and vendor booths
- A beer garden with proceeds split between Donaghy Sales, Inc., Serena Lujan, the District and a yet-to-be identified nonprofit organization which would secure the license to sell beer
- District rely on others handling cash transactions and accounting

Administrator Mendoza advised the board that he was not prepared to recommend a partnership for an event in January because of the number of open issues, time limitations and the amount of staff time required to organize it. He suggested a partnership for an event in March 2015 but Ms. Lujan declined the offer because she had already made commitments to have the event in January. She also said that it was important that the event be held in January because it marks the anniversary of her brother's passing.

Board Member Celedon expressed frustration with the board taking up the issue on several occasions and her opposition to the partnership being presented because of the concerns Administrator Mendoza cited. She said that she thought it was important for the District to set up policies and procedures so that potential partners don't have to go through what they did to get project approval and she encouraged the event organizers to rent the park using the process already established for similar events at Calwa Park. She made a motion to deny the partnership.

Ms. Lujan and her partner Joe Cannon also voiced their frustration with having to return to the board on numerous occasions to get approval. Counsel Pimentel clarified that he did not recall the board approving the partnership with a waiver of liability insurance. Board Member Celedon and Mr. Pimentel clarified that the project had not been approved because it lacked a three-vote majority.

Mr. Cannon and several members of the audience expressed support for the event and shared why they thought it would be beneficial for the community.

Different project approval options were discussed by the board but settled on the motion made by Board Member Guerra: to approve the Art Wall event with a fee of \$1,000 and the conditions applicable to other renters (security deposit, liability insurance, security, etc.).

ACTION TAKEN:

Motion: R. Guerra 2nd: S. Celedon Vote: 4-0
Motion to approve the Art Wall event with a fee of \$1,000 and the conditions applicable to other renters

C. **ACTION ITEM:** Discussion of current contracts and actions bringing to legal form, lease contracts and other legal documents necessary for the use of facilities and equipment owned by the District

Administrator Mendoza described the inconsistencies in the process, terms and documents used to award leases and service contracts at the District. He also noted that several of the long-term and high-dollar agreements should have been approved by the board but weren't. He proposed to develop documents and a process that the District would follow for every applicant. He also proposed to work with Mr. Pimentel to develop a boiler plate contract that would be used in negotiations with tenants and service providers.

Several members of the audience disrupted the meeting with discussions and interruptions that interfered with people hearing what was being said.

Citing costs associated with developing a contract with legal counsel, Board Member Celedon made a **motion to direct the district administrator to develop a boiler-plate contract in its most complete form before it is reviewed by legal counsel.**

Audience member and District renter Rodney Gumpton asked whether the board had approved contracts prior to them being executed. Mr. Mendoza answered that they had not.

ACTION TAKEN:

Motion: S. Celedon 2nd: P. Garcia Vote: 4-0
Motion to direct the district administrator to develop the boiler-plate contract in its most complete form before it is reviewed by legal counsel.

D. **ACTION ITEM**: Adoption of **Resolution Number 122014-01**, Election of Directors – moving District elections to coincide with statewide General Elections

Counsel Pimentel summarized the process and financial benefits of moving the board elections from odd-numbered years to even-numbered years to coincide with statewide General Elections, and added that the voter participation rate for new board elections would be significantly higher more voters going to the polls. He informed the board that he drafted the resolution and exhibits included in the agenda packet in collaboration with attorneys in the Fresno County Elections Office. He also advised the board that should the resolution be approved by the board and the Fresno County Board of Supervisors that the Elections Office will require the District to pay the cost of mailing the resolution to voters in the District up front.

Board Member Celedon asked that the district administrator contact the elections office to get an estimate on the new share of cost the district would be responsible for in the new elections so that the number can be budgeted in subsequent fiscal years.

ACTION TAKEN:

Motion: P. Garcia 2nd: S. Celedon Vote: 4-0
Motion to adopt Resolution Number 122014-01, Election of Directors

E. **INFORMATIONAL ITEM**: Review Financial Statements for October and November 2014:

- i. Fresno County Account
- ii. Monthly County Check Log
- iii. Monthly Revenue Log
- iv. Monthly Expense Log

District Administrator Mendoza reviewed the reports included in the agenda packet and reported the balances in the three district accounts: Bank of the West \$10,809.12 (used for payroll, Bank of America \$6,599.68 (operations) and \$0 in the Fresno County account. He also mentioned that the district was awaiting a check for \$9,200 as payment for Hmong New Year Celebration.

In response to a question from audience member Nerissa Richardson, Mr. Mendoza advised the board that he would not continue to follow the practice used by previous administrators of providing financial statements that were generated in Excel and were three weeks old. He indicated that the reports did not provide a full picture of the district's finances and were vulnerable to fudging. He said that he will be using a new format and reporting procedure at the next board meeting.

F. **ACTION ITEM**: Actions related to streamlining use and designating authority on District bank accounts

Administrator Mendoza reviewed how the district utilized its three bank accounts and how it complicated the way the district conducted its business. He shared the recommendation of the district's auditor, Michael Cuttone, that the district select one bank for everything – to pay bills, payroll and make purchases. Mr. Mendoza indicated that there wasn't anything they could do about the Fresno County account but that the district could consolidate its Bank of America and Bank of the West accounts. Citing bad customer service and their numerous policy changes in recent weeks, he recommended that the board close the Bank of America account and move all of its money to Bank of the West.

Mr. Mendoza added that the Bank of the West account was set up as a non-profit account and should the board decide to consolidate with Bank of the West, the new account would be set up as a government account.

ACTION TAKEN:

Motion: S. Celedon

2nd: R. Guerra

Vote: 4-0

Motion to approve Administrator Mendoza's recommendation to close Bank of America account and consolidate it with Bank of the West account.

G. **ACTION ITEM:** Authorize the District Administrator to purchase new trailer for District maintenance needs

District Administrator Mendoza described the need to replace the trailer that had been used for grounds maintenance because it was no longer repairable. He suggested that a 6X10' trailer be purchased that could be utilized for grounds maintenance but also to transport the district lawn mower when it needed repair. He said that the district had to pay \$80 to transport the lawn mower every time it needed to be repaired off-site. He indicated that he needed the approval of the board to spend more than \$1,000 and recommended that he be given authority to spend up to \$2,500.

A member of the audience suggested that the administrator call True Trailer because he thought the owner (Tom) could replace the trailer hub for under \$60. Administrator Mendoza said that that would be his preference, to save money, and that he would call True Trailer so see if the hub could be replaced.

ACTION TAKEN:

Motion: P. Garcia

2nd: R. Guerra

Vote: 4-0

Motion to direct staff to call True Trailer before a new trailer is purchased to ensure that the trailer could be fixed for cheaper than what it would cost to purchase a new one.

H. **ACTION ITEM:** Authorize the District Administrator to purchase or enter into agreement with licensed company to fix basketball and tennis court lights, and/or fix possible electrical issues – **REMOVED FROM AGENDA**

I. **ACTION ITEM:** Authorize the District Administrator to lease tree-trimming equipment

Administrator Mendoza asked for board authorization to spend up to \$3,200 to lease a lift and wood chipper to complete the tree-trimming and light fixture project that started the week before. He described the cost effectiveness of leasing the equipment versus paying a private company to do the work. He went on to discuss the importance of trimming trees to stop heavy branches from breaking and causing damage or hurting park visitors.

Board Member Garcia asked whether the funds were in place to cover the cost with Mr. Mendoza responding that he felt that the costs could be absorbed by the budget as it stood but that he could raise the money independently through private donors, if necessary.

ACTION TAKEN:

Motion: P. Garcia

2nd: S. Celedon

Vote: 4-0

Motion to approve the expenditure of up to \$3,200 for tree-trimming and light-fixing equipment.

J. **ACTION ITEM**: Discussion and direction to initiate revisions to District Bylaws

Mr. Mendoza described the poor record-keeping of the district office leading his inability to pinpoint the document or meeting that indicated which set of district bylaws were currently in effect. Mr. Pimentel added that even if a version could be identified as being current he did not feel that it could be used as a foundation from which to draft a new set because they would have to be so radically revised that it would be more efficient to start from scratch.

Board Member Celedon suggested that staff refer to the California Special Districts Association (CSDA) for guidance on how to assemble the most effective set of bylaws with Mr. Mendoza concurring.

ACTION TAKEN:

Motion: P. Garcia 2nd: S. Celedon Vote: 4-0

Motion to direct Administrator Mendoza to refer to CSDA resources to write a new set of district bylaws and give the administrator the leeway to contract with Mr. Russell for assistance to draft them.

L. **INFORMATIONAL ITEM**: Report on District staffing levels

Administrator Mendoza reviewed the staff positions currently in place: a full-time administrator, full-time facilities supervisor, part-time office assistant and two part-time facilities employees. He advised the board that he would report changes as the demands of the district's activities change.

M. **ACTION ITEM**: Actions related to the implementation of policies affecting employee pay on approved holidays

Mr. Mendoza described the conflicting language in the employment packet and the confusion it created among new staff members and applicants (who should not have received the packet), who questioned whether part-time permanent employees were eligible for holiday pay. He advised the board that there were two employees currently in that category and that he wanted clarification on whether it was the intent of the board to have them receive holiday pay. He responded to questions from Board Members Celedon and Garcia about the whether there was an obligation to pay employees holiday pay and whether the pay would be retroactive to their start dates.

Board Member Celedon stated that there were several other items in the employee packet that needed to be changed and made a motion to table the matter for a future meeting.

Mr. Pimentel responded to a member of the audience who questioned the district's firing process. Audience member David Bethea asked questions about the district's hiring process with Mr. Pimentel and Mr. Mendoza responding. Several members of the audience disturbed the meeting proceedings with discussions and interruptions that interfered with people hearing what was being said.

ACTION TAKEN:

Motion: S. Celedon 2nd: P. Garcia Vote: 4-0

Motion to table the item for a future meeting where a draft employment packet with other needed revisions could be discussed.

N. **ACTION ITEM:** Approve 2015 holiday schedule for District park and recreation hall

Administrator Mendoza requested a policy decision on the days when Calwa Park would be closed and asked for input from the board. Members of the audience asked that the board and visitors know when the park is closed.

ACTION TAKEN:

Motion: P. Garcia 2nd: S. Celedon Vote: 4-0
Motion to table the item.

O. **ACTION ITEM:** Approve Board of Directors meeting schedule for 2015

Administrator Mendoza presented the list of dates when board meetings would be scheduled if meetings were held on the third Thursday of every month. He wanted the board to have the opportunity to move the dates if they conflicted with holidays or other schedules. Board Member Celedon asked that the schedule be adopted with the condition that they be held at 6:30 PM on those days. She also asked that the board adhere to the schedule to minimize the need for special meetings.

Audience member Nerissa Richardson asked that the board adhere to its schedule so that the public could attend.

Motion: S. Celedon 2nd: P. Garcia Vote: 4-0
Motion to approve the meeting schedule, setting the meeting dates for the third Thursday of every month at 6:30 PM.

P. **ACTION ITEM:** Authorize the District Administrator to propose and revise fees associated with facility rentals and services provided by the District
i. Approve \$0.10 per page fee for reproduction of District documents

Mr. Mendoza described the need to create a master fee schedule so that the public is aware of what park fees are. He said that he would return at a future board meeting with a complete fee schedule but that there wasn't a need to hold off on one that could be used to recoup costs associated with copies of documents. Counsel Pimentel clarified that although the Public Records Act allows a charge for copies, the act doesn't require it.

Motion: S. Celedon 2nd: P. Garcia Vote: 4-0
Motion to approve the \$0.10 per page fee for reproduction of district documents outside of those provided during board meetings and that the district administrator return to the board with a comprehensive schedule of fees.

Q. **ACTION ITEM:** Actions related to remodeling public bathrooms – REMOVED FROM AGENDA

R. **ACTION ITEM:** Authorize the District Administrator to submit grant application to Kaiser Permanente and other funding sources for community garden

District Administrator Mendoza described staff's proposal to create a community garden in the fenced area just north of the recycling center off of Barton Avenue. He said that the

letter of intent is due before the next board meeting so approval of the concept was required before staff could proceed with its application for grant funding through Kaiser Permanente.

Motion: P. Garcia 2nd: R. Guerra Vote: 4-0
Motion to approve District Administrator's proposal to submit a grant application to Kaiser Permanente for a community garden at Calwa Park.

S. **ACTION ITEM**: Authorize the District Administrator to initiate and execute strategic planning process

Mr. Mendoza described the need to initiate a public dialogue to gather the community's ideas for what they'd like to see at Calwa Park in the short and long term. He thought it would be important to develop a strategic plan that the district would use to achieve those goals. He indicated that the process would take several months but he wanted the board's blessing to proceed with the community meetings in January or February of 2015.

Board Member Celedon asked that the meetings be organized as workshops so that board members could attend and the meetings would be publicly noticed.

Motion: P. Garcia 2nd: R. Guerra Vote: 4-0
Motion to approve District Administrator's proposal initiate a strategic planning process.

1. COMMENTS

A. COMMENTS FROM THE PUBLIC

David Bethea asked that the board find out, by the next meeting, what happened to beer garden fees that were owed to his organization, Youth Ops. He described a partnership with the district in December 2013, where Youth Ops secured a license from the state to sell beer. He indicated that he never received the check and reported the incident to the police department. Counsel Pimentel asked for clarification on the date of the event and the person with whom Mr. Bethea signed the contract. Mr. Bethea could not recall the details but indicated a contract was signed.

A member of the audience (who did not identify himself) asked why Board Member Celedon's request to have Danielle Kramer's employment release be placed on the agenda wasn't fulfilled because she wanted to know why Ms. Kramer wasn't returned to the position she held prior to being appointed interim district administrator. He questioned why so many of the things the community raised at the last board meeting weren't on the agenda. He wanted to know what the board was doing for the community. He also mocked the presence of security officers at the meeting and the district's "need to call some more."

Danielle Kramer asked that board members receive training on how to run meetings and stated how nice it would be for board members to attend park activities

Joe Cannon thanked the board for reconsidering the Art Wall event

B. COMMENTS FROM THE BOARD

Board Member Celedon asked that an item be placed on the agenda to discuss why Ms. Kramer was released from employment and not returned to her previous position. She also asked that an item be scheduled to discuss allegations of board member

misconduct. She stated that she appreciated the agenda packet and asked that the next agenda include a consent agenda for routine approvals and informational items and an administrator's report.

Board Member Guerra suggested some publicity ideas for the organizers of the Art Wall event and Board Member Garcia thanked public for expressing their concerns.

2. CLOSED DOOR SESSION

No Closed session was held.

The meeting was adjourned.



Calwa Recreation & Park District

4545 E. Church Avenue, Fresno, CA 93725 • Phone: (559) 264-6867

Mary L. Rosales Board Member Chair
Raul Guerra Board Member Vice-Chair
Sandra Celedon Board Member Secretary
Paul H. Garcia Board Member
Felicia Salcido Board Member

Luis O. Mendoza
 District Administrator

www.calwarecreation.org

REPORT TO THE BOARD OF DIRECTORS

January 14, 2015

From: Luis Mendoza, District Administrator

Subject: District Administrator's Report

Item 4A - January 15, 2015 Board Meeting Agenda

As suggested at the previous board meeting I will be submitting monthly reports to keep you abreast of ongoing projects at the district and issues you should be aware of. Please feel free to ask questions when the item comes up during the board meeting.

District Staffing Levels

At the end of December 2014, I asked Veronica Luchessa to work full time to help with accounting, office management and upcoming grant opportunities. We were running so far behind on the FY 2014 audit and she had already been instrumental in getting the FY 2013 audit ready, that it made sense. She now has us caught up on the data entry needed for the FY 2014 audit and is currently organizing and gathering the materials the auditor will ask for to audit the financial statements she reconciled. She has since reconciled all of our financial statements through December 2014, which will serve as the basis for the board's review of the District's finances at our monthly board meetings.

Veronica started out as Recreation Leader but she has proven adept and willing to do so many other things. She really stepped up and went above and beyond what she was expected to do in the transition between administrators. While she'd like to retain her role in recreation activities and will develop new programs in the coming weeks, she will continue to help with office operations in this new full-time role.

Minervino Garcia also assumed a full-time role and is now responsible for supervising two part-time facilities staff members. In addition to Daniel Turrubiatez and Manuel Salas, he is supervising Eleno Hernandez who just joined our staff to fill in for Daniel while he's away on personal leave. Eleno will remain with the district when Daniel returns and be called to help with special projects like fix soccer field lights and tree-trimming.

Trailer for Facilities Maintenance

Having checked with Tru-Trailers to see if they could fix our old trailer without any success, the District purchased a new 6X10 foot trailer. The trailer has been registered with the DMV can be driven on public roadways. It will be used for facilities maintenance and to transport the lawnmower and tractor when they need repair.

The trailer will be recorded as a fixed asset on the district's FY 2015 Financial Statement.

Bizare Art Festival

Event organizer Serena Lujan submitted a payment of \$250 last week. The \$750 balance will be due before the event on January 31, 2015. It appears she will not be having a beer garden at the event.

Board Elections

Adopted and signed Board Resolution 122014-001 – *Election of Directors* was submitted to the Fresno County Clerk/Registrar of Voters and will be taken up for consideration by the Fresno County Board of Supervisors at its meeting on February 10, 2015. If adopted, the District election scheduled for November 3, 2015 will be moved to November 8, 2016 and extend the term of all board members by one year. I will attend the meeting on February 10th to answer questions from the supervisors but you are all welcome to attend. The item has not been scheduled but an estimated time of day will be more evident as the day approaches. I will keep you in the loop with more specific information.

Main Hall Outdoor Restrooms

I've reviewed bids submitted in October-November 2014 to remodel the outdoor restrooms in the main hall so that they are ADA-compliant. The most affordable and comprehensive proposal came in at \$12,300. Others went as high as \$40,000. I am soliciting new bids from other companies and researching the feasibility of pulling the permits and work completed in-house. The most expensive line item in an in-house approach would be the cost of retaining an architect who would generate floor plan and drawings required by the City of Fresno. We would not have to have a licensed contractor complete the work if we do the work ourselves. I will have a complete report and recommendation on how to proceed at the next board meeting.

I should note that it doesn't appear that money was allocated for the project in the budget approved for the current fiscal year. But because the property tax increment will come in about \$13,000 more than anticipated we should be able to move forward with the project should the board desire to do so.

Calwa Community Organic Garden

After the board approved the concept for a community garden in the fenced area north of the recycling center at the park, Veronica Luchessa submitted a letter of intent to Kaiser Permanente requesting a grant of \$7,500 to get the project started. Kaiser will select which organizations move on to the grant application phase in March.

Strategic Planning Process

I intended to organize a community workshop to kick off the strategic planning process for the end of January or February but I haven't had an opportunity to follow through. I will shoot for a workshop for the end of February or early March.

District Technology

I'm pleased to report that we now have a domain where we can park our website and receive email: www.calwarecreation.org. We purchased the domain and are in the process of getting information and materials posted. Board Member Celedon suggested that we look into getting web services through Office 365 and it has proven to be a very practical, useful and user-friendly solution to many of our digital needs. For an annual service charge of \$210 the district will have the most current version of all Office software (Word, Excel, PowerPoint, etc.), website design capabilities, 1 terabyte of "cloud" data storage and numerous online collaboration tools. Our first priority will be to get public materials posted to the website, such as announcements, agendas, minutes and other reports, and then get more "bells and whistles" set up such as a calendar of events and other design features.

Our biggest problem in the technology arena has been Internet connectivity. We are currently paying about \$350 every month for one cell phone and 30 gigabytes of data we use through WiFi devices. This is high and I believe we can get a better deal and better connectivity (we are constantly getting disconnected and waiting on things to load). We are in the process of researching our options and will report back with our solutions. Connecting to more reliable service through AT&T or Comcast are not options we can consider at this time because of the cost associated with bringing fiber optic cable to the building.

We are however, cutting down on other technology costs such as eliminating a phone line we didn't need and eliminating services we don't use through AT&T a copier and other service contracts.

Please let me know if I you have any questions about these or any issue at the park.



CUTTONE & MASTRO

CERTIFIED PUBLIC ACCOUNTANTS

November 24, 2014

To the Board of Directors
Calwa Recreation and Park District
Fresno, California

We have audited the financial statements of the governmental activities of Calwa Recreation and Park District for the year ended June 30, 2013. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated May 8, 2014. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Calwa Recreation and Park District are described in Note 2 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during June 30, 2013. We noted no transactions entered into by Calwa Recreation and Park District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's 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 significantly from those expected. The most sensitive estimate affecting the Calwa Recreation and Park District's financial statements was:

Management's estimate of the receivables. We evaluated the key factors and assumptions used to develop the receivables in determining that it is reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

The completion of our audit was delayed because the accounting records were not complete until approximately a year and a half after the fiscal year end of June 30, 2013.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. The following material misstatements detected as a result of audit procedures were corrected by management:

1. Amounts receivable and payable at June 30, 2013 were not recorded. The District does this primarily to keep records on the cash basis until conversion to accrual is needed.
2. Depreciation expense is not being recorded.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

**7543 North Ingram, Suite 102
Fresno, California 93711**

phone 559-261-4300

fax 559-261-4301

Management Representations

We have requested certain representations from management that are included in the management representation letter dated November 24, 2014.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to Calwa Recreation and Park District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as Calwa Recreation and Park District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

We have also communicated to the Board and management in a separate letter dated November 24, 2014, matters that we consider material weaknesses in internal control. In that letter we have also communicated matters that we consider significant deficiencies in internal control.

Restriction on Use

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

Very truly yours,

A handwritten signature in black ink, appearing to read "Catherine Mastio". The signature is written in a cursive style with a small star or dot between the first and last names.



To the Board of Directors and Management of
Calwa Recreation and Park District
Fresno, California

In planning and performing our audit of the financial statements of the governmental activities of Calwa Recreation and Park District as of and for the year ended June 30, 2013, in accordance with auditing standards generally accepted in the United States of America, we considered Calwa Recreation and Park District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Calwa Recreation and Park District's internal control. Accordingly, we do not express an opinion on the effectiveness of Calwa Recreation and Park District's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore material weaknesses or significant deficiencies may exist that were not identified. In addition, because of inherent limitations in internal control, including the possibility of management override of controls, misstatements due to error or fraud may occur and not be detected by such controls. However, as discussed below, we identified certain deficiencies in internal control that we consider to be material weaknesses and other deficiencies that we consider to be significant deficiencies.

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 entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the following deficiencies in internal control to be material weaknesses:

Segregation of Duties:

CONDITION

There are a limited number of administrative personnel employed at the District. Because of the limited number of personnel, there is little to no segregation of duties. Because of the limited number of duties, there are limited controls over cash receipts and accounts receivable, cash disbursements and accounts payable, and payroll.

Control procedures are those policies and procedures that management has established to provide reasonable assurance that the District's objectives will be achieved. Segregation of duties is a control procedure that reduces the opportunities to allow any one person to be in a position to both perpetrate and conceal errors or irregularities in the normal course of their duties. Lack of duty segregation increases the possibility of material errors or irregularities to occur and not be detected.

RECOMMENDATION

Increased oversight by the Board of Directors helps to alleviate the lack of controls due to the lack of duty segregation. It is recommended that the Board receive monthly reports of financial performance from the accounting system as well as monthly bank reconciliations along with bank statements for review. Any discrepancies or variances should be investigated.

Lack of Financial Accounting and Reporting Expertise:

CONDITION

During our audit, we identified evidence of a failure of internal control in preventing or detecting misstatements of accounting information. Several accounting transactions are not being properly recorded or not being identified as needing to be recorded. In the past, even though at times this individual may not have the proper education or training, it has been the District Administrator's responsibility to ensure that financial transactions are recorded. Often the Board has placed a person in the responsibility of running the District with little or no direction making sure that proper accounting and reporting is done. Some of the problems identified are as follows:

1. For several months, cash receipts and cash disbursements were not being recorded and bank reconciliations were not being prepared.
2. Receivables and payables are not properly recorded.
3. Certain transactions were posted to the wrong general ledger accounts during the year.
4. Contributed capital transactions are not being identified and recorded.
5. Fixed assets are not being properly recorded when placed in service.
6. Depreciation expense is not being recorded.

In addition, often the acting District Administrator does not have the skills necessary to prevent, detect, and correct a material misstatement in the financial statements. We assisted the District in the preparation of the financial statements because of this lack of skills. The auditor can prepare the financial statements for an organization, however, the auditor's skills cannot be considered in determining whether there is a control deficiency in the District's systems.

RECOMMENDATION

Often, personnel of small special districts have the expertise to run the district's normal operations however lack the accounting background to also record and maintain accounting records. In addition to personnel not having the skills to handle both, it also creates a conflict due to lack of segregation of duties and provides the possibility of the Board not receiving proper reports and a greater possibility of theft or misreporting. The District should hire staff qualified to perform the accounting functions and/or ensure that the staff is receiving the proper education and knowledge to perform these functions. This may include the District paying for costs to send staff to proper meetings, conferences or classes to stay up to date on the requirements of their job. If the District is unable to hire an individual with sufficient accounting knowledge, the District should consider contracting out significant portions of the accounting function.

Cash Receipts and Disbursements Documentation and Accounting Manual:

CONDITION

There were several instances where documentation and logs for checks received and checks disbursed did not agree with actual numbers, or were not found at all by staff. There were also several months where bank reconciliations were not being prepared to help ensure that proper data is being entered into the accounting records. This is all due to lack of controls and procedures by the District on maintaining records and hiring staff without any direction of their duties, and lack of proper oversight by the Board in ensuring that accounting records are up to date and are accurate.

There appears also to be instances where Board members have asked staff to make purchases without any form of approval. There should be a policy in place that indicates when and a dollar threshold where certain documentation and approval should be acquired prior to the purchase. Procedures need to be adhered to or staff will have the impression that policies and procedures don't need to be followed. As such, there will be a breakdown in internal controls.

The District does not have formal accounting policies and procedures documenting the procedures for fiscal operations. A written accounting manual is necessary to ensure that transactions are treated in a standardized manner and that proper internal controls exist in the accounting system. Should employees have a question as to the proper handling of a transaction in accordance with management's authorization, such information is not available in writing. A manual would assist the Board in ensuring that management and staff are recording and handling transactions as expected. A written accounting manual would also assist future staff with following the approved current methods of handling transactions.

On a positive side, through the recommendation of staff, the District has developed a policy of not accepting cash in the future. All payments received must be in the form of a check. This will help the District in the reduction of risk associated with theft of cash.

RECOMMENDATION

I recommend that operating guidelines for fiscal activities be prepared including a description of each fiscal procedure, such as invoice paying, maintenance of accounts receivable and accounts payable subsidiary records, the handling of cash transactions and recording those transactions, and preparation of and review of bank reconciliations, and payroll procedures. Consistency in staff, policies and procedures will help with internal controls and reliability of information presented to the Board.

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. We consider the following deficiencies in internal control to be significant deficiencies:

Financial Reporting:

CONDITION

The District has failed to have financial reports prepared and submitted on a timely basis.

For the year ended June 30, 2013, the District did not file its financial transactions report with the State of California Controller until June, 2014 despite the due date for the report being in October, 2013. As of the date of this report, the June 30, 2014 report has not yet been filed despite the filing date being in October, 2014. These delays subject the District to fines or costs associated with the State sending staff to the District to obtain the information necessary for them to prepare the report.

Also, the District did not have their June 30, 2013 audited financial statements prepared on a timely basis. The audited financial statements were not available until approximately a year and a half after the year end.

The District, as do many governmental type entities, has financial statements prepared and audited for the District on an annual basis. This provides the Board and residents of the District an opportunity to take an overall financial picture of the District for the previous fiscal year and measure its financial progress. This also provides the Board with an excellent planning and management tool for running the District. The Board can also utilize these financial reports when preparing, updating and analyzing the annual budgets for the District. For the year ending June 30, 2013, the District was unable to locate an approved budget.

These financial reports have not been prepared on a timely basis because the accounting records of the District have not been in a proper condition for preparing these reports. This has been facilitated by the District hiring staff unknowledgeable in the financial reporting of special districts, and not sending staff to receive the proper education.

RECOMMENDATION

The Board should ensure that accounting records are being kept up to date. Since there is no other person to oversee the accounting functions and the work performed, the Board should review the work of the person doing the accounting. At a minimum, monthly bank reconciliations should be reviewed and financial reports from the accounting system should be produced. The Board should also develop a calendar of important dates that documents dates with reporting deadlines to ensure that important deadlines are not missed.

Election Costs

CONDITION

During our audit, it was discovered that on at least two occasions in recent years, the District has incurred significant liabilities with the County of Fresno for election costs. These costs are as follows:

For the election on November 8, 2011 - \$39,557.65

For the election on November 5, 2013 - \$55,005.77

These costs are significant to the District and takes valuable resources from the District to have proper representation on the District Board.

RECOMMENDATION

The District, with consultation from the County Clerk, should identify ways to lower the costs of election for Board members.

Risks

CONDITION

The District has not recently performed any kind of risk analysis to determine where the District may be vulnerable to fraud, theft, financial, economic or any other kind of risks.

RECOMMENDATION

The District Board and management should perform an evaluation of any kind of possible risk may exist to the District. The analysis of those risks should be documented. Plans should then be developed to minimize those risks. Periodically, this risk analysis should be reviewed and updated.

The size of the District's accounting and administrative staff precludes certain internal controls that would be preferred if the office staff were large enough to provide optimum segregation of duties. This situation dictates that the Board of Directors remains involved in the financial affairs of the District to provide oversight and independent review functions.

This communication is intended solely for the information and use of management, the District Board, and others within Calwa Recreation and Park District, and is not intended to be, and should not be, used by anyone other than these specified parties.



November 24, 2014

**CALWA RECREATION AND PARK DISTRICT
FINANCIAL STATEMENTS
WITH ACCOMPANYING INFORMATION
AND
INDEPENDENT AUDITOR'S REPORT

FOR THE YEAR ENDED JUNE 30, 2013**

**CALWA RECREATION AND PARK DISTRICT
FINANCIAL STATEMENTS
JUNE 30, 2013**

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CALWA RECREATION AND PARK DISTRICT
BOARD OF DIRECTORS AND ADMINISTRATION
JUNE 30, 2013

Board of Directors

Mary Rosales	President
Raul Guerra	Vice Chairperson
Sandra Celedon	Secretary
Paul Garcia	Director
Felicia Salcido	Director

Administration

Vacant	District Administrator
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Independent Auditor's Report

To the Board of Directors
Calwa Recreation and Park District
Fresno, California

We have audited the accompanying financial statements of the governmental activities of Calwa Recreation and Park District (a special district), as of and for the year ended June 30, 2013, and the related notes to the financial statements which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

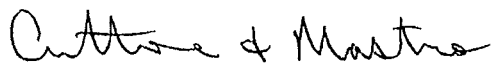
We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities of the Calwa Recreation and Park District, as of June 30, 2013 and the changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters*Required Supplementary Information*

Management has omitted management's discussion and analysis and the statement of revenues, expenditures and changes in fund balance-budget and actual, that accounting principles generally accepted in the United States of America requires to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.



November 24, 2014

CALWA RECREATION AND PARK DISTRICT
STATEMENT OF NET ASSETS
June 30, 2013

	<u>Governmental Activities</u>
ASSETS	
Cash (Note 3)	\$ 61,092
Capital Assets (Note 4)	<u>413,867</u>
 Total Assets	 <u>474,959</u>
 LIABILITIES	
Accounts Payable	<u>9,934</u>
 Total Liabilities	 <u>9,934</u>
 NET ASSETS	
Invested In Capital Assets	413,867
Unrestricted	<u>51,158</u>
 Total Net Assets	 <u>\$ 465,025</u>

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

CALWA RECREATION AND PARK DISTRICT
STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2013

	Program Revenues			Net (Expense) Revenue and Change in Net Assets		
	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Functions/Programs						
Governmental activities:						
Community Services	\$ 303,790	\$ -	\$ -	\$ (260,472)	\$ -	\$ (260,472)
Total Governmental Activities	<u>303,790</u>	<u>-</u>	<u>-</u>	<u>(260,472)</u>	<u>-</u>	<u>(260,472)</u>
General Revenues:						
Unrestricted						
Property Taxes				277,052	-	277,052
Contributions				11,201	-	11,201
Interest				2,129	-	2,129
Total General Revenues				<u>290,382</u>	<u>-</u>	<u>290,382</u>
Change in Net Assets				29,910	-	29,910
Net Assets - Beginning, Restated				<u>435,115</u>	<u>-</u>	<u>435,115</u>
Net Assets - Ending				<u>\$ 465,025</u>	<u>\$ -</u>	<u>\$ 465,025</u>

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

CALWA RECREATION AND PARK DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2013

	<u>General Fund</u>
ASSETS	
Cash	\$ <u>61,092</u>
Total Assets	<u>\$ 61,092</u>
 LIABILITIES	
Accounts Payable	\$ <u>9,934</u>
Total Liabilities	9,934
 FUND BALANCE	
Reserved	<u>51,158</u>
Total Net Assets	<u>\$ 61,092</u>

RECONCILIATION TO STATEMENT OF NET ASSETS:

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

Total fund balance reported above.	\$ 51,158
Capital assets (net of depreciation) used in governmental activities are not financial resources and therefore are not reported in the funds.	<u>413,867</u>
Total Net Assets - Governmental Activities	<u>\$ 465,025</u>

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

CALWA RECREATION AND PARK DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
For the Year Ended June 30, 2013

	<u>General Fund</u>
REVENUES	
Property Taxes	\$ 277,052
Contributions	11,201
Investment Income	2,129
Park Rent and Service Revenue	<u>43,318</u>
Total Revenues	<u>333,700</u>
 EXPENDITURES	
Payroll and Payroll Taxes	113,496
Directors Cost	4,450
Insurance	18,627
Legal and Professional Fees	20,623
Miscellaneous	19,928
Office	6,897
Outside Services	7,381
Repairs and Maintenance	31,742
Telephone	4,713
Transportation and Lodging	5,780
Utilities	<u>43,138</u>
Total Expenditures	<u>276,775</u>
 Excess of Revenues Over Expenditures	 56,925
 Fund Balances at Beginning of Year, Restated	 <u>(5,767)</u>
 Fund Balances at End of Year	 <u>\$ 51,158</u>

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

CALWA RECREATION AND PARK DISTRICT
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
GOVERNMENTAL FUNDS
For the Year Ended June 30, 2013

RECONCILIATION TO STATEMENT OF ACTIVITIES:

Net Changes in Fund Balance - Governmental Funds	\$	56,925
--	----	--------

All capital outlays to purchase or build capital assets are reported in governmental activities as expenditures. However, for governmental activities those capital outlays other than non-capitalized items are shown in the statement of net assets and allocated over their estimated useful lives as annual depreciation expense in the statement of activities. This is the amount by which capital outlays exceeds depreciation in the period.

Capital Outlay	\$	-	
Deprciation Expense		<u>(27,015)</u>	<u>(27,015)</u>

Total Changes in Net Assets - Governmental Activities	\$	<u>29,910</u>
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The accompanying notes are an integral part of these financial statements.

CALWA RECREATION AND PARK DISTRICT
NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2013

(1) Description of Entity

(a) Description of Operations

Calwa Recreation and Park District was formed March 1, 1955 as a special district in the State of California and is governed by a five-person board of directors. The District was established to provide community services for the Calwa, California area.

- (b) In accordance with the requirements of Statement No. 14, *The Financial Reporting Entity, of the Governmental Accounting Standards Board (GASB)*, the financial statements must present the District (the primary government) and its component units. Pursuant to this criterion, no component units were identified for inclusion in the accompanying financial statements.

(2) Summary of Significant Accounting Policies

(a) Basic Financial Statements

The financial statements of the Calwa Recreation and Park District (District) have been prepared in conformity with generally accepted accounting principles (GAAP) in the United States as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the government's policies are described below.

Basic financial statements are presented at both the government-wide and fund financial level. Government-wide financial statements report information about the reporting unit as a whole. For the most, the effect of interfund activity has been removed from these statements. These statements focus on the sustainability of the District as an entity and the change in aggregate financial position resulting from the activities of the year. These aggregated statements consist of the Statement of Net Position and the Statement of Activities.

The statement of activities demonstrates the degree to which the direct expenses of a given function or business-type activity is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or business-type activity and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or business type activity. Taxes and other items not included among program revenues are reported instead as general revenues.

Fund financial statements report information at the individual fund level. Each fund is considered to be a separate accounting entity. The District has no proprietary type funds, therefore only reports governmental type funds.

**CALWA RECREATION AND PARK DISTRICT
 NOTES TO FINANCIAL STATEMENTS
 For the Year Ended June 30, 2013
 (Continued)**

(b) Measurement Focus, Basis of Accounting, and Basis of Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within 60 days after year end. Expenditures are recorded when the related fund liability is incurred.

The District reports the following governmental funds:

General Fund

This is the general operating fund of the District. It is used to account for all financial resources concerned with operating the District.

(c) Cash Equivalents and Investments

The District considers all highly liquid investments (including restricted cash and investments) with maturities of three months or less when purchased to be cash equivalents. This includes bank certificates of deposit and deposits with the County of Fresno investment pool.

(d) Capital Assets

Capital assets which include property, plant and equipment are reported in the government-wide financial statements. Capital assets are recorded at historical cost. Donated assets are recorded at estimated fair market value as of the date of the donation. The costs of normal maintenance and repairs that do not add to the value or capacity of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Depreciation on exhaustible assets is recorded as an allocated expense in the Statement of Activities with accumulated depreciation reflected in the Statement of Net Assets. Depreciation on the remaining capital assets is provided on the straight-line basis over the following estimated useful lives:

The estimated useful lives of the various assets of the District are as follows:

<u>Type of Assets</u>	<u>Estimated Useful Life In Years</u>
Buildings and Improvements	10 - 40
Equipment	5 - 10

CALWA RECREATION AND PARK DISTRICT
NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2013
(Continued)

(e) Property Tax Revenues

The County of Fresno is the collection agency for taxes within the County. Taxes are recognized as revenues in the current year when the District is notified by the County of the amounts. They become a lien against the property on the date of levy. Taxes are due and payable at the County on April 10 and December 10 for real property and August 15 for personal property, and collections are remitted to the District.

(f) Economic Dependency

The District receives a substantial amount of its support from property tax revenue. During the year ended June 30, 2013, property tax revenues represent 83% of total revenue.

(g) Compensated Absences

Full-time, permanent employees are granted vacation benefits in specified maximums depending on tenure with the District. Unused vacation may be accumulated beyond each calendar year. Sick leave is granted to employees, and, upon separation of service, employees may be entitled to compensation for a portion of the unused amount. As of June 30, 2013, vacation benefits had been paid out and there was no liability.

(h) Equity Classifications

Government-wide Statements

Equity is classified as net position and displayed in three components:

- a. **Invested in capital assets, net of related debt**—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.
- b. **Restricted net position**—Consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- c. **Unrestricted net position**—All other net position that do not meet the definition of “restricted” or “invested in capital assets, net of related debt.”

Governmental fund equity is classified as fund balance. Fund balance is further classified as follows:

- a. **Restricted** – amounts that can be spent only for specific purposes because of enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

CALWA RECREATION AND PARK DISTRICT
NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2013
(Continued)

- b. **Committed** – amounts that can be used only for specific purposes determined by a formal action of the District Board (Board). The Board is the highest level of decision-making authority for the District. Commitments may be established, modified, or rescinded only through resolutions or motions approved by the Board.
- c. **Assigned** – amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. Only the Board has the authority to assign amounts for specific purposes.
- d. **Unassigned** – all other spendable amounts.

(i) Budgets

The District adopts an annual budget. The general fund budget is presented on the modified accrual basis of accounting which is consistent with generally accepted accounting principles ("GAAP"). At June 30, 2013 the District did not have a budget.

(j) 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 contingencies at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

(k) Subsequent Events

Subsequent events have been evaluated through November 24, 2014 which is the date the financial statements were available to be issued.

(3) Cash and Cash Equivalents

Custodial credit risk is the risk that in the event of a bank failure, a government's deposits may not be returned to it. Cash funds deposited with the County of Fresno are in pooled money funds. The funds are pooled with other governmental entities in the county and invested in compliance with the State of California.

Investments Authorized by the California Government Code

The table below identifies the investment types that are authorized for the District by the California Government Code. The table also identifies certain provisions of the California Government Code that address interest rate risk, credit risk, and concentration of credit risk.

CALWA RECREATION AND PARK DISTRICT
NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2013
(Continued)

<u>Authorized Investment Type</u>	<u>Maximum Maturity</u>	<u>Maximum Percentage of Portfolio</u>	<u>Maximum Investment in One issuer</u>
Local Agency Bonds	5 years	None	None
U.S. Treasury Obligations	5 years	None	None
U.S. Agency Securities	5 years	None	None
Banker's Acceptances	180 days	40%	30%
Commercial Paper	270 days	25%	10%
Negotiable Certificates of Deposits	5 years	30%	None
Repurchase Agreements	1 year	None	None
Reverse Repurchase Agreements	92 days	20% of base value	None
Medium-Term Notes	5 years	30%	None
Mutual Funds	N/A	20%	10%
Money Market Mutual Funds	N/A	20%	10%
Mortgage Pass-Through Securities	5 years	20%	None
County Pooled Investment Funds	N/A	None	None
Local Agency Investment Fund (LAIF)	N/A	None	None
JPA Pools (other investment pools)	N/A	None	None

Concentration of Credit Risk

The District does not have an investment policy that contains limitations on the amount that can be invested in any one issuer beyond that stipulated by the California Government Code. There were no investments in any one issuer that represent 5% or more of total District investments as of June 30, 2013.

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party.

The California Government Code and the District's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits or investments, other than the following provision for deposits: The California Government Code requires California banks and savings and loan associations to collateralize a district's deposits by pledging government securities. The market value of the pledged securities must equal at least 110 percent of a district's deposits. California law also allows financial institutions to collateralize a district's deposits by pledging first trust deed mortgage notes having a value of 150 percent of a district's total deposits. The district may waive collateral requirements for deposits on interest bearing accounts which are fully insured by federal deposit insurance up to \$250,000.

CALWA RECREATION AND PARK DISTRICT
NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2013
(Continued)

At June 30, 2013, the carrying amount of the District's cash deposits in noninterest bearing accounts was \$16,764 and the bank balance was \$16,764. The difference, if any, between the bank balance and the carrying amount represents outstanding checks and deposits in transit. \$16,764 of the non-interest bearing accounts were covered by the federal depository insurance. At June 30, 2013, the carrying amount and bank balance of the District's cash deposits in interest bearing checking, sweep and money market accounts was \$-0-.

Investment in Investment Pools

The District is a voluntary participant in the Fresno County Investment Pool that is regulated by the California Government Code. These funds were not subject to the credit risk categorization and are carried at cost which approximates fair value. The value of the District's investment in this pool is reported in the accompanying financial statements at amounts based upon the District's pro-rata share of the fair value provided by the Pools for the entire Pool's portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by the Pools, which are recorded on an amortized cost basis. The balance in the Fresno County pool at June 30, 2013 was \$43,978.

(4) Capital Assets

Capital asset activity for governmental activities for the year ended June 30, 2013 was as follows:

	Balance July 1, 2012	Increases	Decreases	Balance June 30, 2013
Land	\$ 90,000	\$ -	\$ -	\$ 90,000
Building Improvements	960,394	-	-	960,394
Equipment	134,313	-	-	134,313
	1,184,707	-	-	1,184,707
Less Accumulated Depreciation	743,825	-	27,015	770,840
 Governmental Activities				
Capital Assets, Net	<u>\$ 440,882</u>	<u>\$ -</u>	<u>\$ 27,015</u>	<u>\$ 413,867</u>

(5) Restatement of Prior Year Net Assets and Fund Balance

The net assets and fund balance of the general fund has been restated to reflect a liability that was understated by \$37,558.

Net Assets as of beginning of fiscal year, July 1, 2012	\$ 472,673
Undereported expenses / payables	(37,558)
Net Assets as of beginning of fiscal year, July 1, 2012, as restated	<u>\$ 435,115</u>
 Fund balance as of beginning of fiscal year, July 1, 2012	\$ 31,791
Undereported expenses / payables	(37,558)
Fund balance (deficit) as of beginning of fiscal year, July 1, 2012, as restated	<u>\$ (5,767)</u>

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CALWA RECREATION AND PARK DISTRICT
Reconciliation Summary
1100-0 Bank of America Checking, Period Ending 12/31/2014

	<u>Dec 31, 14</u>
Beginning Balance	31,922.14
Cleared Transactions	
Checks and Payments - 35 items	-27,023.79
Deposits and Credits - 1 item	600.00
Total Cleared Transactions	<u>-26,423.79</u>
Cleared Balance	<u>5,498.35</u>
Uncleared Transactions	
Deposits and Credits - 2 items	11,551.45
Total Uncleared Transactions	<u>11,551.45</u>
Register Balance as of 12/31/2014	<u>17,049.80</u>
Ending Balance	17,049.80

CALWA RECREATION AND PARK DISTRICT
Reconciliation Detail
1100-0 Bank of America Checking, Period Ending 12/31/2014

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						31,922.14
Cleared Transactions						
Checks and Payments - 35 items						
Check	12/01/2014		Verizon Wireless	X	-862.44	-862.44
Check	12/03/2014		shell	X	-71.56	-934.00
Check	12/04/2014		Pacific Gas & Electric	X	-1,397.97	-2,331.97
Check	12/04/2014		Allied Electric	X	-764.85	-3,096.82
Check	12/04/2014		Marlin Business Bank	X	-293.76	-3,390.58
Check	12/04/2014		De Lage Landen	X	-133.87	-3,524.45
Check	12/04/2014		Terminix	X	-120.00	-3,644.45
Check	12/05/2014		Pacific Gas & Electric	X	-1,179.89	-4,824.34
Check	12/05/2014		customer withdrawl	X	-167.75	-4,992.09
Check	12/08/2014		Michael Cuttone	X	-3,750.00	-8,742.09
Check	12/08/2014		Central Sanitary Sup...	X	-252.14	-8,994.23
Check	12/08/2014		Airtech Services	X	-232.50	-9,226.73
Check	12/08/2014		Fresno Police Depart...	X	-155.00	-9,381.73
Check	12/08/2014		Jorgensen & Compa...	X	-142.22	-9,523.95
Check	12/08/2014		south bay acceptanc...	X	-132.14	-9,656.09
Check	12/08/2014		The Mowers Edge	X	-54.10	-9,710.19
Check	12/09/2014		Mid-Valley Disposal	X	-752.54	-10,462.73
Check	12/09/2014		Zoom Imaging Soluti...	X	-85.10	-10,547.83
Check	12/09/2014		Allied Electric	X	-11.07	-10,558.90
Check	12/10/2014		customer withdrawl	X	-605.66	-11,164.56
Check	12/10/2014		hertz equipment	X	-102.81	-11,267.37
Check	12/11/2014		City of Fresno	X	-1,345.32	-12,612.69
Check	12/12/2014		Home Depot	X	-343.86	-12,956.55
Check	12/15/2014		Office Depot	X	-94.32	-13,050.87
Check	12/17/2014		hertz equipment	X	-2,308.64	-15,359.51
Check	12/17/2014		clovis lock smith	X	-108.23	-15,467.74
Check	12/18/2014	1001	Bank of the West	X	-10,000.00	-25,467.74
Check	12/18/2014		Sonitrol	X	-231.35	-25,699.09
Check	12/18/2014		Central Sanitary Sup...	X	-158.37	-25,857.46
Check	12/18/2014		shell	X	-67.83	-25,925.29
Check	12/18/2014		Check order	X	-64.00	-25,989.29
Check	12/23/2014		The Mowers Edge	X	-827.77	-26,817.06
Check	12/24/2014		Office Depot	X	-162.33	-26,979.39
Check	12/30/2014		tru trailers	X	-10.00	-26,989.39
Check	12/31/2014		Office Depot	X	-34.40	-27,023.79
Total Checks and Payments					-27,023.79	-27,023.79
Deposits and Credits - 1 item						
Deposit	12/10/2014			X	600.00	600.00
Total Deposits and Credits					600.00	600.00
Total Cleared Transactions					-26,423.79	-26,423.79
Cleared Balance					-26,423.79	5,498.35
Uncleared Transactions						
Deposits and Credits - 2 items						
Deposit	08/16/2014				6,173.29	6,173.29
Deposit	08/19/2014				5,378.16	11,551.45
Total Deposits and Credits					11,551.45	11,551.45
Total Uncleared Transactions					11,551.45	11,551.45
Register Balance as of 12/31/2014					-14,872.34	17,049.80
Ending Balance					-14,872.34	17,049.80

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CALWA RECREATION AND PARK DISTRICT
Reconciliation Summary
1500 · Bank of the West Checking, Period Ending 12/31/2014

	<u>Dec 31, 14</u>	
Beginning Balance		0.00
Cleared Transactions		
Checks and Payments - 1 item	-3,700.00	
Deposits and Credits - 1 item	9,700.00	
	<u>6,000.00</u>	
Total Cleared Transactions		
Cleared Balance		<u><u>6,000.00</u></u>
Register Balance as of 12/31/2014		6,000.00
Ending Balance		6,000.00

CALWA RECREATION AND PARK DISTRICT
Reconciliation Detail
1500 · Bank of the West Checking, Period Ending 12/31/2014

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						0.00
Cleared Transactions						
Checks and Payments - 1 item						
Check	12/30/2014		Bank of the West	X	-3,700.00	-3,700.00
Total Checks and Payments					-3,700.00	-3,700.00
Deposits and Credits - 1 item						
Deposit	12/30/2014			X	9,700.00	9,700.00
Total Deposits and Credits					9,700.00	9,700.00
Total Cleared Transactions					6,000.00	6,000.00
Cleared Balance					6,000.00	6,000.00
Register Balance as of 12/31/2014					6,000.00	6,000.00
Ending Balance					6,000.00	6,000.00

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CALWA RECREATION AND PARK DISTRICT
Reconciliation Summary
1300-0 Bank of the West Payroll, Period Ending 12/31/2014

	Dec 31, 14
Beginning Balance	7,177.21
Cleared Transactions	
Checks and Payments - 22 items	-14,351.32
Deposits and Credits - 2 items	13,700.00
	<hr/>
Total Cleared Transactions	-651.32
	<hr/>
Cleared Balance	6,525.89
	<hr/> <hr/>
Uncleared Transactions	
Deposits and Credits - 25 items	63,870.83
	<hr/>
Total Uncleared Transactions	63,870.83
	<hr/>
Register Balance as of 12/31/2014	70,396.72
	<hr/> <hr/>
Ending Balance	70,396.72

CALWA RECREATION AND PARK DISTRICT
Reconciliation Detail
1300-0 Bank of the West Payroll, Period Ending 12/31/2014

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						7,177.21
Cleared Transactions						
Checks and Payments - 22 items						
Check	10/10/2014	10634	Mary Rosales.	X	-400.00	-400.00
Check	11/18/2014	10655	Daniel Turrubiatez	X	-333.43	-733.43
Check	11/18/2014	10652	Maria Lopez	X	-24.67	-758.10
Check	12/02/2014	10658	Luis O. Mendoza	X	-1,156.29	-1,914.39
Check	12/02/2014	10656	Minervino Garcia	X	-1,000.13	-2,914.52
Check	12/02/2014	10660	Daniel Turrubiatez	X	-477.30	-3,391.82
Check	12/02/2014	10657	veronica Luchessa	X	-470.72	-3,862.54
Check	12/02/2014	10659	Manuel Salas	X	-445.34	-4,307.88
Check	12/03/2014		ADP Payroll	X	-1,173.95	-5,481.83
Check	12/12/2014		ADP Payroll	X	-135.00	-5,616.83
Check	12/16/2014	10663	Luis O. Mendoza	X	-1,156.29	-6,773.12
Check	12/16/2014	10661	Minervino Garcia	X	-905.01	-7,678.13
Check	12/16/2014	10662	veronica Luchessa	X	-452.18	-8,130.31
Check	12/16/2014	10664	Manuel Salas	X	-440.75	-8,571.06
Check	12/17/2014		ADP Payroll	X	-1,151.26	-9,722.32
Check	12/21/2014	10673	Luis O. Mendoza	X	-1,156.29	-10,878.61
Check	12/21/2014	10668	Raul Guerra.	X	-600.00	-11,478.61
Check	12/21/2014	10667	Paul Garcia	X	-600.00	-12,078.61
Check	12/21/2014	10666	Sandra Celedon	X	-300.00	-12,378.61
Check	12/26/2014		ADP Payroll	X	-135.00	-12,513.61
Check	12/31/2014		ADP Payroll	X	-1,826.71	-14,340.32
Check	12/31/2014		Bank of the West	X	-11.00	-14,351.32
Total Checks and Payments					-14,351.32	-14,351.32
Deposits and Credits - 2 items						
Check	01/15/2014	0243424	Bank of the West	X	10,000.00	10,000.00
Deposit	12/30/2014			X	3,700.00	13,700.00
Total Deposits and Credits					13,700.00	13,700.00
Total Cleared Transactions					-651.32	-651.32

CALWA RECREATION AND PARK DISTRICT
Reconciliation Detail
1300-0 Bank of the West Payroll, Period Ending 12/31/2014

Type	Date	Num	Name	Clr	Amount	Balance
Check	01/31/2014	0243431	Bank of the West		625.71	59,252.98
Check	01/31/2014	0243430	Bank of the West		4,617.85	63,870.83
Total Deposits and Credits					63,870.83	63,870.83
Total Uncleared Transactions					63,870.83	63,870.83
Register Balance as of 12/31/2014					63,219.51	70,396.72
Ending Balance					63,219.51	70,396.72

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CALWA RECREATION AND PARK DISTRICT
Reconciliation Summary
1400-0 County of Fresno Account, Period Ending 12/31/2014

	<u>Dec 31, 14</u>
Beginning Balance	0.00
Cleared Transactions	
Deposits and Credits - 1 item	140,340.23
Total Cleared Transactions	<u>140,340.23</u>
Cleared Balance	<u><u>140,340.23</u></u>
Register Balance as of 12/31/2014	140,340.23
Ending Balance	140,340.23

CALWA RECREATION AND PARK DISTRICT
Reconciliation Detail
1400-0 County of Fresno Account, Period Ending 12/31/2014

Type	Date	Num	Name	Clr	Amount	Balance
Beginning Balance						0.00
Cleared Transactions						
Deposits and Credits - 1 item						
Deposit	12/31/2014			X	140,340.23	140,340.23
Total Deposits and Credits					140,340.23	140,340.23
Total Cleared Transactions					140,340.23	140,340.23
Cleared Balance					140,340.23	140,340.23
Register Balance as of 12/31/2014					140,340.23	140,340.23
Ending Balance					140,340.23	140,340.23

Deposit Summary

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Summary of Deposits to 1100-0 Bank of America Checking on 11/21/2014

Chk No.	PmtMethod	Rcd From	Memo	Amount
2262		Donation	camp calwa	500.00
2263		Donation	camp calwa	200.00
2264		Domingo Mota	recycle rent	500.00
2265		Picnic #1	picnic rental	40.00
		Donation	camp calwa	300.00
Less Cash Back:				
Deposit Total:				1,540.00

Calwa Recreation & Park District
Current Account Balances

Fresno County Account:	\$140,340.23
Bank of the West 8101 (Payroll):	\$4,622.81
Bank of the West 5854 (Income):	\$117.04
Bank of America (Income):	\$2,408.70
Checks to be deposited:	\$2,460.00

Calwa Recreation and Park District Monthly Income Log FY 7/2013-6/2014

<u>Month</u>	<u>Total Income Received</u>	<u>Total Income Deposited</u>	<u>Difference</u>	<u>Total Cash Receipts</u>
JUNE	\$2,955	\$2,720	235	
JULY	\$3,080.41	\$2,442.91	637.5	\$334.97
AUGUST	\$5,590	\$3,575	2015	\$441.61
SEPTEMBER	\$2,345	\$85	2260	\$1,487.27
OCTOBER	\$4,074	\$2,949	1125	\$1,517.26
NOVEMBER	\$6,403	\$2,000	4403	\$3,974.20
DECEMBER	\$7,582.97	\$7,182.97	400	\$1,041.12
JANUARY	\$1,325	\$1,325	0	\$73
FEBRUARY	\$1,540	\$1,540	0	0
MARCH	\$5,854	\$5,854	0	0
APRIL	\$5,300	\$5,300	0	0
MAY	\$1,585	\$1,585	0	0
JUNE	\$1,505	\$1,505	0	
total	\$49,139.38	\$38,063.88	\$11,075.50	\$8,796.43

<u>date</u>	<u>store</u>	<u>amount</u>	<u>reason</u>
7/16/2013	homedepot	\$13.40	keys
7/20/2013	smart and final	\$145.81	waters, sodas, hotdogs, buns, forks, napkins
7/13/2013	walmart	\$36.39	ice, snickers, eye drops, gum, t-shirt, 24 pc set
7/31/2013	office depot	\$2.15	clips
7/25/2013	tj food	\$20	gas
7/25/2013	harbor frieght	\$22.56	welding safety equipment
7/24/2013	99C only	\$11.91	facial buff puff, sponge, school box, spatula, hanger, dishpan, other
7/24/2013	tj food	\$20	gas
7/19/2013	walmart	\$3.86	bandaids
7/28/2013	amvets	\$5.16	reciept says sports stuff
7/14/2013	amvets	\$23.79	sports equipment, bag of old shirts for painting, aprons for ceramics
7/3/2013	KFC	\$17.71	staff lunch
7/11/2013	foodco	\$12.23	staff drinks
		total:	\$ 334.97

<u>date</u>	<u>store</u>	<u>amount</u>	<u>reason</u>
8/3/2013	whities pets	\$5.93	???? Dog and cat
8/23/2013	smart and final	\$57.15	poptarts, hotdogs, sausage, buns, lighter fluid, charcoal, chips, beef patties
8/20/2013	jensen&watts	\$4.21	grease tubes
8/17/2013	claudia garcia	\$200	hall rental refund
8/15/2013	walgreens	\$148.67	backpacks
8/4/2013	amvets	\$25.65	reciept says raquet's and games
		total:	\$441.61

<u>date</u>	<u>store purchased</u>	<u>amount</u>	<u>Reason</u>
9/6/2013	TJ Food & Liquor	\$5	gas
9/2/2013	lifeguard	\$45	Life guarding
9/20/2013	Castro Security	\$90	total of 6 hours of security
9/6/2013	TJ Food & Liquor	\$9.72	cycle oil
9/22/2013	Amigos	\$7.55	ice for event
9/5/2013	TJ Food & Liquor	\$20	gas for mower
9/20/2013	walmart	\$44.80	49er hat, twizzlers, cookie, soda, PC Van fiber, no spill coffee cup, candy bars
9/14/2013	smart&final	\$110.77	ice, hot dog buns, ketchup, tongs, apron, bar spoon, mustard, hot dog tray
9/17/2013	homedepot	\$5.90	utility brushes
9/13/2013	harbor frieght	\$10.85	pick up and go grabber
9/13/2013	food co	\$79.68	sodas
9/26/2013	TJ Food & Liquor	\$50	gas
9/16/2013	wardell jones	\$180	hall rental deposit refund
9/15/2013	Raul Vasquez	\$450	Cesar chavez Referee services
9/15/2013	Michael Vallejo	\$100	Soccer event services
9/15/2013	Denishia Aguilar	\$64	Services for sept 15 event (no description)
9/15/2013	joe flores	\$64	Services for sept 15 event (no description)
9/15/2013	fernando contreras	\$20	Services for sept 15 event (no description)
9/20/2013	villalaw rentals	\$60	jump houses
9/20/2013	Denishia Aguilar	\$30	services for 9-20 movie night
9/20/2013	fernando contreras	\$30	services for 9-20 movie night
9/23/2013	fernando contreras	\$10	services for 9-22-13 no description
total:			\$ 1487.27

<u>date</u>	<u>store purchased</u>	<u>amount</u>	<u>reason</u>
10/17/2013	Rally's Burger	unknown	burger and fries and coke
10/11/2013	colima batteries	\$25	Battery
10/11/2013	auto zone	\$26.10	spark plugs, filter, oil for???
10/17/2013	Rally's Burger	\$12.31	burger and fries and coke
10/14/2013	TJ food and liquor	\$2.15	unknown
10/21/2013	TJ food and liquor	\$17.75	gas
10/21/2013	TJ food and liquor	\$2.25	unknown--on back of receipt it stated \$20 was taken from Zumba for gas
10/9/2013	TJ food and liquor	\$29	gas
10/11/2013	TJ food and liquor	\$3.00	gas
10/11/2013	TJ food and liquor	\$5	gas
10/14/2013	auto zone	\$5	carburetor cleaner
10/31/2013	walmart	\$89.56	candy and art supplies
10/31/2013	walmart	\$98.92	variety of candy
10/31/2013	99C store	\$40.18	ladies fishnet stockings, fruit, candy, and halloween decorations
10/11/2013	auto zone	\$6.79	STP Air filter mode#SA3916 which is for a late 80's early 90's small truck or car
10/22/2013	MIKE??	\$30	hand written on a post it that mike used \$30
10/8/2013	jana	\$300	handwritten on a piece of scratch paper that Rosie signed out \$300 for participation in Auction for center
unknown	rose	\$56	handwritten on post it "\$56 to Rosie F. to pick up rebuild on Alternator
10/5/2013	park rental refund	\$100	paid 1/2 of refund deposit in cash
10/15/2013	castro security	\$90	6 hours of service
10/31/2013	homedepot	\$15.67	lumber (receipt said halloween program written on it)
10/18/2013	99C store	\$52.23	eyelashes, hair brushes, candy, halloween accessories (receipt had halloween program written on it)
10/30/2013	amvets	\$35.50	receipt said halloween prizes written
10/30/2013	homedepot	\$155.09	variety of blades, lumber, screws, paint (receipt hand written library shelves)
10/30/2013	foodco	\$31.73	sodas
10/25/2013	target	\$29.95	cookies, decorations, board games (receipt written movie night programs)
unknown	Chans chinese food	\$48.93	Chinese food order
10/8/2013	TJ food and liquor	\$40	gas
10/18/2013	smart and final	\$10.21	fruit punch and ice (receipt says movie night hand written)
10/25/2013	TJ food and liquor	\$5	gas (receipt says Mike)
10/26/2013	TJ food and liquor	\$20	gas(receipt says R chaparo)
10/22/2013	michaels	\$4.99	peg boards (receipt says arts&crafts)
10/11/2013	amvets	\$4	???

10/8/2013 mcdonalds

\$7.79 meal

10/28/2013 fernando contreras

\$117.25 park help with maintenance, close help for andrew, rental back up help close and prep

total: \$1,517.26 (of what receipts were found)

Many of these receipts were paid with \$100 bills cash, but there was no record in any deposits

<u>date</u>	<u>store</u>	<u>amount</u>	<u>reason</u>
11/3/2013	walmart	\$54.93	tide washing machine pods, toothpaste, cherry limeade, spiral mac n cheese, etc
11/16/2013	shell	\$20	gas
11/15/2013	olga mancillas	\$210	zumba classes
11/8/2013	ross	\$117.89	perfume, seat cushion, decorations (receipt says office decorations)
11/20/2013	Javier Colin	\$250	alluminum sign with logo PDF
11/13/2013	Veronica Rodriguez	\$200	park rental deposit
11/9/2013	mikiela flores	\$161	park event build scenery 10-30 park event trunk er treat haunted house set up and take down 10-31
11/9/2013	Petra Vallejo	\$161.50	park event build scenery 10-30 park event trunk er treat haunted house set up and take down 10-31
11/15/2013	Robert Garza	\$100	for usage of trailer to dump tree debris
11/29/2013	metro uniform	\$64.83	2 navy size M
11/7/2013	homedepot	\$234.27	lumber, shelving, masking tape, gorilla glue, can opener, brushes, white paint (receipt says library program)
Nov-13	avon	\$99.26	bath gel, shampoo, bodywash, mens cologne, bath oil, soap, lotion, body spray, mascara, lotions
11/16/2013	tj food	\$40	gas
11/27/2013	vallarta	\$3.01	employee lunch
Nov-13	romeos take n bake	\$17.85	employee lunch
11/26/2013	wincos	\$20.15	spiral ham (receipt says employee holiday bonus)
11/26/2013	amigos	\$2.99	sugar for center
11/27/2013	vallarta	\$18.39	employee lunch
11/29/2013	the thrift store	\$17.01	prizes for car show
11/26/2013	costco	\$88.93	turkeys for employees
11/26/2013	chevron	\$20	gas
11/2/2013	tj food	\$20	gas
11/17/2013	amvets	\$27.91	receipt says costumes for movie night
11/3/2013	tj food	\$20	gas
11/8/2013	foodco	\$20	gas
11/15/2013	walmart	\$4.28	craft supplies
		total	\$3974.20

<u>dec</u>	<u>store</u>	<u>amount</u>	<u>Reason</u>
12/20/2013	Diana Munoz	\$200	security deposit refund
12/20/2013	tj food	\$20	gas
12/23/2013	costco	\$29.96	coffee, creamer, hot cocoa mix (receipt says xmas program)
12/23/2001	walmart	\$12.96	Saving Santa DVD (receipt says xmas program)
12/16/2013	walmart	\$10.84	Bas 8X11 pln (receipt says car show)
12/23/2013	smart&fina	\$30.25	cookies, marshmallows, foam cups, cranberry juice, napkins (receipt says xmas program)
12/7/2013	amigos	\$22.66	(receipt says ice for event)
12/14/2013	ross	\$29.96	games, t-shirts, iphone cover (receipt said xmas toys 4 tots)
12/15/2013	tj food	\$10	gas
12/15/2013	tj food	\$20	gas
12/11/2013	shell	\$20	gas
12/12/2013	office depot	\$94.38	folders, clorox wipes, bags, first aid kit, paper jackets (receipt says office supplies)
12/12/2013	gw school supply	\$10.79	calenders
12/12/2013	joann	\$15.35	white board, dry erase markers, trn mailer (receipt says office supplies)
12/12/2013	ross	\$46.50	no idea (receipt says office supplies ??)
12/11/2013	thrift store	\$21.02	books for library
12/6/2013	Dennys	\$10.46	receipt said 2 staff dinners
12/6/2013	amvets	\$16.88	receipt said prizes for car show
12/6/2013	dollar tree	\$42.21	posterboard, santa hats, table cover, glitter, tree skirt, shake (receipt says toys 4 tots car show)
12/17/2013	steve R?	\$350	scribbled on a piece of paper "I steve R(cant read) sold 2 5X10 roll out mats to Calwa Park "rosie flores"
12/13/2013	tj food	\$15	gas
12/13/2013	dollar tree	\$11.90	wall art (receipt says office decorations)
		total	\$1041.12

<u>date</u>	<u>store</u>	<u>amount</u>	<u>reason</u>
1/25/2014	tj food	\$17	gas
1/19/2014	tj food	\$10	gas
1/23/2014	postoffice	\$46	stamps
			tota l\$73

City of



Department of Public Utilities • 2600 Fresno Street • Fresno, CA 93721

A translation of this notice is available in Spanish and Hmong on the City of Fresno website. Go to www.fresno.gov/prop218.

Una traducción de este aviso está disponible en Español y Hmong en el sitio de la Ciudad de Fresno. Vaya a www.fresno.gov/prop218spanish.

Sob lus qhia tawm no muaj txhais ua lus Mev thiab lus Hmoob nyob rau nroog Fresno qhov Website. Mus rau www.fresno.gov/prop218hmong.

Dear Property Owners and Ratepayers:

The City of Fresno Department of Public Utilities operates and maintains surface water treatment facilities, groundwater recharge facilities, groundwater pumping facilities, water storage reservoirs, and water distribution pipelines, valves, fire hydrants, and water meters. The Department of Public Utilities is responsible for purchasing, treating, and delivering an average of 125 million gallons of water per day (MGD) to approximately 130,000 accounts at single-family residential, multi-family residential, commercial, institutional, and industrial sites.

In accordance with Article 13D, Section 6 of the California Constitution, the City of Fresno is providing this written notification to owners of record and customers of record at parcels that receive and/or pay for public water service provided by the City. Specifically, this written notification describes proposed changes to the schedule of rates, fees, and charges that will be assessed in order to provide a safe, clean, and reliable water supply. The City of Fresno will conduct a public hearing on the proposed changes to the schedule of rates, fees, and charges for public water service on **February 5, 2015, beginning at 5:00 P.M. at Fresno City Hall**.

At the public hearing, the Fresno City Council will consider all protests against the proposed changes. If on or before the close of the public hearing on **February 5, 2015**, written protests against the proposed changes are presented by a majority of parcels that receive public water service, the Fresno City Council will not enact the proposed rate plan. If less than a majority of parcels receiving public water services protest the proposed changes, the proposed rate plan will become effective thirty days after the changes are enacted by the Fresno City Council. Fresno City Hall is located at 2600 Fresno Street, Fresno, CA 93721.

NOTICE OF PUBLIC HEARING

Proposed Changes to Schedule of Rates, Fees, and Charges for Public Water Service

Date: February 5, 2015

Time: 5:00 P.M.

Place: City of Fresno
Council Chamber
2600 Fresno Street
Fresno, CA 93721

Proposed Changes to Schedule of Rates, Fees, and Charges for Public Water Service

Changes to the City of Fresno's schedule of rates, fees, and charges are presented here:

Schedule of Current and Proposed Schedule of Rates, Fees, and Charges for Public Water Service City of Fresno, CA

Item	<i>effective dates ></i>	3/12/2015	7/1/2015	7/1/2016	7/1/2017	7/1/2018
	Current	FY15	FY16	FY17	FY18	FY19
Quantity Rates, \$/HCF						
Single Family	\$0.610	\$0.95	\$1.19	\$1.39	\$1.67	\$1.86
All Others	\$0.745	\$0.95	\$1.19	\$1.39	\$1.67	\$1.86
Meter Charges, \$/month						
Domestic						
¾-inch	\$10.03	\$8.50	\$9.60	\$11.00	\$13.00	\$14.10
1.0-inch	\$13.51	\$11.20	\$12.70	\$14.60	\$17.20	\$18.70
1.5-inch	\$18.89	\$13.10	\$14.80	\$17.00	\$20.00	\$21.80
2.0-inch	\$27.09	\$22.20	\$25.20	\$28.90	\$34.00	\$37.00
3.0-inch	\$45.07	\$33.20	\$37.60	\$43.20	\$50.90	\$55.30
4.0-inch	\$63.03	\$50.00	\$57.00	\$65.00	\$77.00	\$83.00
6.0-inch	\$99.01	\$96.00	\$109.00	\$125.00	\$147.00	\$160.00
8.0-inch	\$152.96	\$443.00	\$503.00	\$577.00	\$680.00	\$739.00
10.0-inch	\$179.83	\$699.00	\$793.00	\$911.00	\$1,073.00	\$1,166.00
12.0-inch	na	\$919.00	\$1,042.00	\$1,197.00	\$1,410.00	\$1,533.00
Irrigation						
¾-inch	\$10.03	\$6.70	\$7.60	\$8.70	\$10.30	\$11.20
1.0-inch	\$13.51	\$8.40	\$9.50	\$10.90	\$12.90	\$14.00
1.5-inch	\$18.89	\$9.50	\$10.80	\$12.40	\$14.60	\$15.90
2.0-inch	\$27.09	\$15.20	\$17.20	\$19.70	\$23.20	\$25.30
3.0-inch	\$45.07	\$21.90	\$24.80	\$28.50	\$33.60	\$36.50
4.0-inch	\$63.03	\$32.00	\$37.00	\$42.00	\$50.00	\$54.00
6.0-inch	\$99.01	\$61.00	\$69.00	\$79.00	\$93.00	\$101.00
8.0-inch	\$152.96	\$274.00	\$311.00	\$357.00	\$421.00	\$457.00
10.0-inch	\$179.83	\$432.00	\$490.00	\$562.00	\$662.00	\$720.00
12.0-inch	na	\$567.00	\$643.00	\$738.00	\$869.00	\$945.00
Private Fire Protection Service Charges, \$/month						
Fire Hydrants	\$23.94	\$28.90	\$32.70	\$37.50	\$44.10	\$47.80
Fire Service Connections						
1.0-inch	\$23.94	\$10.00	\$11.30	\$12.90	\$15.20	\$16.50
1.5-inch	\$23.94	\$10.00	\$11.30	\$12.90	\$15.20	\$16.50
2.0-inch	\$23.94	\$10.00	\$11.30	\$12.90	\$15.20	\$16.50
2.5-inch	\$23.94	\$10.00	\$11.30	\$12.90	\$15.20	\$16.50
4.0-inch	\$23.94	\$10.00	\$11.30	\$12.90	\$15.20	\$16.50
6.0-inch	\$35.94	\$28.90	\$32.70	\$37.50	\$44.10	\$47.80
8.0-inch	\$47.92	\$62.00	\$70.00	\$80.00	\$94.00	\$102.00
10.0-inch	\$59.90	\$111.00	\$126.00	\$144.00	\$169.00	\$184.00
12.0-inch	\$71.88	\$179.00	\$203.00	\$232.00	\$273.00	\$296.00

How do I Protest the Proposed Rate Increases?

In accordance with Article 13D, Section 6 of the California Constitution, the City of Fresno has enclosed with this notice a protest ballot card that can be returned to the City in the provided self-addressed, prepaid reply mail envelope. Protest ballots may also be hand-delivered to the City Clerk's Office until 5:00 P.M. on February 5, 2015, or submitted during the public hearing. You only need to return the protest ballot card if you **DO NOT** want the Fresno City Council to enact the proposed changes to the schedule of rates, fees, and charges for public water service. Only protest ballot cards received before the close of the public hearing on **February 5, 2015**, will be counted. No emailed or faxed ballot cards will be accepted.

Reason for Proposed Changes

The City has two major sources of water: groundwater and "surface water." Groundwater literally refers to the water that exists below the surface in the City's aquifer. Surface water refers to the water that flows from the Sierra Nevada mountain range, down the San Joaquin and Kings Rivers. The City of Fresno pays for access to 180,000 acre-feet of surface water during a normal year; however, we lack the infrastructure necessary to capture, treat and store all the surface water that the City has been paying for but cannot access. Therefore, almost all of the City's water supply comes from the underground aquifer, which has caused Fresno's groundwater table to drop over 100 feet in the last 80 years. Providing a safe and affordable water system is a City of Fresno priority, so the Department of Public Utilities has designed a surface water treatment program with a new rate plan to build infrastructure that would allow Fresno to recharge its groundwater, repair and replace our aging pipes, and provide a clean, reliable supply of water for the next 50 years.

Another issue facing the community is groundwater contamination, which affects the majority of the City of Fresno's water wells. At more than 60 years old, these wells are in danger and in need of repair. In 1999, 1,2,3 trichloropropane (TCP) was added to the list of chemicals known to the State of California to cause cancer. In response to this issue, California is currently developing a maximum contaminant level (MCL) for TCP, which is expected to be released for public comment in late 2014 or early 2015. Based on water quality sampling conducted from 2011 through 2014, the presence of TCP has been identified in 80 groundwater wells at or above the public health goal of 0.0007 parts per billion (ppb). The total production of these 80 wells is approximately 138MGD. If the MCL is set at the state notification level of 0.005 ppb, 47 wells would be taken out of service, representing approximately 30 percent of today's existing production capacity.

The City of Fresno has relied on groundwater as its primary water supply source for more than 100 years. Fresno is located within Kings Sub-basin of the Tulare Lake Hydrologic Region (Region). The United State Geological Survey (USGS) reports that groundwater extractions in the region currently exceed the region's groundwater recharge by approximately 1.5 million acre-feet per year. For reference purposes, Pine Flat Reservoir holds approximately 1 million acre-feet of water; therefore annual groundwater loss in the region is equivalent to 1.5 Pine Flat Reservoirs each year. This over-drafting condition (i.e. extractions exceeding recharge) is not sustainable and has contributed significantly to continuing declines in the groundwater level both in Fresno and the region.

On September 14, 2014, the Governor of California signed into law three bills, collectively referred to as the Sustainable Groundwater Management Act (the Act). The Act recognizes that excessive groundwater extraction causes overdraft, failed wells, deteriorated water quality, environmental damage, and irreversible land subsidence – all of which require corrective action. The City of Fresno's

groundwater supply has been identified by the State of California as a high-priority basin for corrective action to address significant groundwater over-drafting and groundwater contamination conditions.

In response to the current groundwater overdraft and contamination conditions, the City's Public Utilities Department has developed a capital investment plan that implements corrective action that will effectively address the continued decline in groundwater levels and health related concerns caused by TCP contamination. The plan has been designed to take full advantage of existing surface water entitlements at Pine Flat Dam and Friant Dam, by investing in the infrastructure needed to capture, treat, and deliver the entire amount of surface water already allocated for our community. These ratepayer-funded entitlements, which total 180,000 acre-feet per year during a normal precipitation year, will also allow the groundwater supply to rest, recharge, and be restored.

The current water demand for Fresno is approximately 140,000 acre-feet per year; therefore, existing surface water entitlements can be used to meet the community's current water demands, without having to exacerbate the environmental and health-related issues associated with decades of over-drafting the region's groundwater supply. The proposed plan includes raw water pipelines to deliver mountain water; a new treatment facility that will prepare the water for use in the community; and finished water distribution facilities to deliver this water to the front steps of Fresno's homes, businesses, churches, schools, parks, and restaurants. The proposed capital investment plan totals \$429 million over a five-year period spanning 2015-2019.

The capital investment plan includes the following categories of projects:

- **Intentional Groundwater Recharge Facilities = \$6.4 million**
- **Raw Water Supply Facilities = \$98.4 million**
- **Surface Water Treatment Facilities = \$186.4 million**
- **Finished Water Distribution Facilities = \$55.4 million**
- **Pipeline and Well Rehabilitation and Replacement = \$82.5 million**

To complement the proposed plan, the City will allocate approximately \$1.1 million over a five-year period for continued water conservation programs from sources other than ratepayers.

Basis for Calculating Proposed Changes

The City retained an independent rate consultant to design a five-year schedule of rates, fees, and charges to recover the Department of Public Utility's five-year forecast of capital, operations, and maintenance expenditures. In developing the five-year schedule and proposed rate plan, the City must comply with the California Constitution by establishing rates, fees, and charges that recover the actual costs associated with the level, quality, and quantity of services delivered to individual users of the system.

The proposed rate plan applies consumption-based user charges to recover the projected costs of capital, operations, and maintenance expenditures. Consumption-based user charges are consistent with cost-of-service principles required by Article 13D of the California Constitution, whereby a City can demonstrate that the amount of the fees charged for water service do not exceed the actual and proportional cost of the service attributable to the delivery of water. The findings and recommendations of the independent rate consultant are available for review by the public at www.rechargefresno.com.

If you need more information about the proposed rate plan for public water service, which is included with this notice, please visit www.fresno.gov/water or call 559-621-8618.



CALWA RECREATION DIST
4545 E CHURCH AVE
FRESNO, CA 93725
APN-Location ID: 48011036T-153810-156757

I protest this proposed increase to water rates.

Signature: _____

Check box, sign, and use the self-addressed envelope provided to protest the proposed water rate increase. This ballot must be delivered to the City Clerk before the end of the Public Hearing, which begins on February 5, 2015, at 5:00 pm. No faxes or emails will be accepted.



Yo protesto a este incremento
propuesto a la tarifa de agua.

Firma: _____

Marque la casilla, firme, y utilice el sobre con su dirección provisto para protestar el incremento a la tarifa de agua propuesta. Esta votación debe de ser entregada al Secretario de la Ciudad antes del final de La Audiencia Pública que comienza Febrero 5, del 2015, a las 5:00 pm. No serán aceptados correos electrónicos ni faxes.

Kuv tawm tsam no npaj nce rau cov
nqi dej.

Kos npe: _____

Xyuas lub thawv, kos npe rau, thiab siv cov self-nyob lub hnab ntawv uas muab mus tawm tsam cov lus dej nqi nce. Qhov no daim ntawv xaiv tsa yuav tsum raug xa mus rau lub City Clerk ua ntej thaum xaus ntawm lub Public Hearing, uas pib rau lub Ob Hlis 5, 2015, thaum 5:00pm yav tsaus ntuj. Txwv tsis pub fax tuaj los yog email.



Calwa Recreation and Park District

Raul Guerra
Board Member
Chairman

Mary L. Rosales
Board Member
Vice-Chair

Luis Villanueva
Board Member

Timothy Tauvar
Board Member

Paul H. Garcia
Board Member
Secretary

4545 E Church Avenue
Fresno, CA 93725
Phone & Fax: (559) 264-6865
Website: www.calwapark.org

Rosie Flores
District Administrator

Agenda Item 6C

To whom it may concern:

This is a written agreement between David L Bethea President of Youth OPS non-profit organization and Calwa Recreation and Park District for the event to be held at Calwa Park 4545 E. Church on September 15, 2013 in which Calwa Recreation and Park District will share 20% of its proceeds from the sales of the Beer Garden with Youth OPS non-profit organization. By signing below both parties agree to the terms stated in this letter.

David L. Bethea /Youth OPS President

Rosie Flores, District Administrator
Calwa Recreation and Park District

EMPLOYEE'S NAME David Bethea (youth ops)

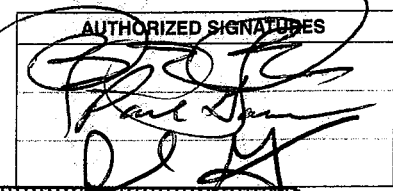
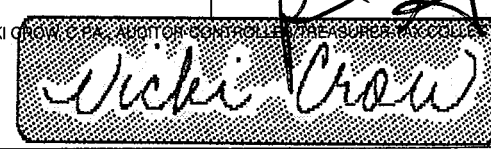
PERIOD ENDING	TIME WORKED	EARNINGS			DEDUCTIONS						NET PAY	
		REGULAR	O.T.	TOTAL	ST. TAX	FED. TAX	RETIRE	OASDI	MEDICARE	OTHER		
	11/27/2013										2171.64	

COUNTY OF FRESNO-AUDITOR-CONTROLLER/TREASURER-TAX COLLECTOR

50% non Profit from Beer Garden

SALARY & EMPLOYEE BENEFITS	SERVICES & SUPPLIES	FIXED ASSETS	NON-EXPENDITURE DISBURSEMENTS
01-5182			

PLEASE DETACH BEFORE DEPOSITING

CALWA PARK & RECREATION DISTRICT _____		COUNTY OF FRESNO State of California		FUND _____	
		VOID SIX MONTHS AFTER ISSUE DATE		ISSUE DATE NOV 27 2013 MO. DAY YR.	
				BANK OF THE WEST 2300 TULARE STREET FRESNO, CALIFORNIA 93721 90-78 1211	
two Thousand One Hundred Seventy one & 64/100 DOLLARS \$2171.64					
PAY TO THE ORDER OF		David Bethea		AUTHORIZED SIGNATURES 	
				VICKI CROW CPA - AUDITOR-CONTROLLER/TREASURER-TAX COLLECTOR 	

⑈650227665⑈ ⑆121100782⑆ 097000038⑈

ENDORSE HERE

DBL

Endorsement on
back of check

DO NOT WRITE, STAMP OR SIGN BELOW THIS LINE
RESERVED FOR FINANCIAL INSTITUTION USE*

FOR DEPOSIT ONLY
Amencat's Cash Express
Licensed Check Casher
I. Payroll Computer
WELLS FARGO 4159698356
11/27 Reg# 1 Center# 4220
17:27:48 201311270100451142
\$55.28 \$2,171.64
121100782 097000038 650227665