



BANK OF THE WEST
BNP PARIBAS

P.O. Box 2830, Omaha, NE 68103-2830

Account Statement

June 2, 2020 - June 13, 2020

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>008273 4387437 0001 008230 10Z
CALWA RECREATION & PARK DISTRICT
4545 E CHURCH AVE
FRESNO CA 93725-1537

At your service



bankofthewest.com



1-800-488-2265



1-800-659-5495 TTY

CHANGES TO OUR FUNDS AVAILABILITY

Effective June 29, 2020, the following changes to our Funds Availability Policy located in our Deposit Account Disclosure will become effective: The amount of \$200 has been changed to \$225 and the amount of \$5,000 has been changed to \$5,525 wherever noted in our Policy. These changes reflect increases in the dollar amount of funds made available to you from certain deposits of checks to your account. Please contact us for a copy of the current Deposit Account Disclosure.

Remember to confirm your email during your next branch visit or call our Contact Center at 800-488-2265. Our emails keep you educated about our services, products and more.

CLASSIC BUSINESS CHECKING

CALWA RECREATION & PARK DISTRICT

ACCOUNT SUMMARY

Beginning Balance	\$0.00
3 Credits	148,546.49
0 Deposits	0.00
4 Withdrawals	-6,024.27
0 Checks	0.00
Ending Balance	\$142,522.22

EARNINGS SUMMARY

Interest this statement period	\$0.00
Interest credited year-to-date	\$0.00
Annual percentage yield earned	0.00%
Average monthly balance	\$145,434.64

For your protection:

Examine this statement promptly. Any discrepancy must be reported within 30 days. Consumer customers: A discrepancy regarding an electronic payment or line of credit must be reported within 60 days.

In South Dakota, Bank of the West operates under the name of Bank of the West California.





CLASSIC BUSINESS CHECKING xxx-xx (continued)

ACCOUNT DETAIL

Credits

<i>Date</i>	<i>Amount</i>	<i>Description</i>
06/02	\$147,339.11	TRANSFER TRANSFER FROM CHECKING 36438101 - IN PERSON
06/08	532.38	TRANSFER TRANSFER FROM CHECKING 36438101 - BY PHONE
06/11	675.00	ELECTRONIC DEP CLAIM ADJUSTMENT TRANS 061120PPD
3 credits for a total of \$148,546.49		

Withdrawals

<i>Date</i>	<i>Amount</i>	<i>Description</i>
06/09	\$5,000.00	TRANSFER TRANSFER TO CHECKING 97005854 - BY PHONE
06/11	94.73	ELECTRONIC DBT VERIZON ONLINE PMT 061120 CKF412279708POS CCD
06/11	134.27	ELECTRONIC DBT JOHN DEERE CREDIT ONLINE PMT 061120 CKF412279708POS CCD
06/11	795.27	ELECTRONIC DBT PACIFIC GAS & EL ONLINE PMT 061120 CKF412279708POS CCD
4 withdrawals for a total of \$6,024.27		





BANK OF THE WEST
BNP PARIBAS

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IMPORTANT INFORMATION

IN CASE OF ERRORS OR QUESTIONS ABOUT YOUR ELECTRONIC TRANSFERS
(For accounts that are maintained primarily for personal, family or household purposes.)

Telephone us at (800) 488-2265, or write us at Bank of the West*, Branch Service Center, P.O. Box 2573, Omaha, NE 68103-2573 as soon as you can if you think your statement or receipt is wrong or if you need more information about a transfer listed on the statement or receipt. We must hear from you no later than 60 days after we sent you the FIRST statement on which the error or problem appeared. We will need to know the following:

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BANK OF THE WEST
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P.O. Box 2830, Omaha, NE 68103-2830

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June 14, 2020 - July 13, 2020

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1-800-488-2265



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 CALWA RECREATION & PARK DISTRICT
 4545 E CHURCH AVE
 FRESNO CA 93725-1537



CHANGES TO OUR FUNDS AVAILABILITY

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CLASSIC BUSINESS CHECKING

CALWA RECREATION & PARK DISTRICT

ACCOUNT SUMMARY

Beginning Balance	\$142,522.22
3 Credits	5,525.00
0 Deposits	0.00
25 Withdrawals	-15,948.76
6 Checks	-4,090.31
Ending Balance	\$128,008.15

EARNINGS SUMMARY

Interest this statement period	\$0.00
Interest credited year-to-date	\$0.00
Annual percentage yield earned	0.00%
Average monthly balance	\$133,737.71

For your protection:

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CLASSIC BUSINESS CHECKING xxx-xx (continued)

ACCOUNT DETAIL

Credits

Date	Amount	Description
06/15	\$25.00	SERVICE CHG REBATE VALUED CUSTOMER MONTHLY SERVICE CHARGE REBATE
06/23	5,000.00	MOBILE DEPOSIT REMOTE DEP TO CHECKING ***-**
06/24	500.00	MOBILE DEPOSIT REMOTE DEP TO CHECKING ***-**
3 credits for a total of \$5,525.00		

Withdrawals

Date	Amount	Description
06/15	\$77.42	POS PURCHASE 044001 ARCO #42744 FRESNO CA ##3381
06/15	25.00	MONTHLY SVC CHG PREVIOUS PERIOD ACTIVITY RESULTED IN MONTHLY SERVICE CHARGE
06/17	37.33	DEBIT CARD POS AT&T*BILL PAYMENT 8003310500 GA ON 200617 #3381
06/17	5,000.00	ONLINE TRANSFER TRANSFER TO CHECKING ***-**
06/17	162.53	ELECTRONIC DBT KS STATEBANK ONLINE PMT 061720 CKF412279708POS CCD
06/17	239.14	ELECTRONIC DBT MID VALLEY DISP ONLINE PMT 061720 CKF412279708POS CCD
06/17	510.00	ELECTRONIC DBT MONTROY LAW CORPO ONLINE PMT 061720 CKF412279708POS CCD
06/17	550.00	ELECTRONIC DBT JEFF PFEIFFER ONLINE PMT 061720 CKF412279708POS CCD
06/17	1,203.31	ELECTRONIC DBT ROTH STAFFING CO ONLINE PMT 061720 CKF412279708POS CCD
06/19	71.90	POS PURCHASE 494617 Verizon Wrls W212 Clovis CA ##3381
06/19	43.18	POS PURCHASE 495437 Verizon Wrls W212 Clovis CA ##3381
06/23	510.33	DEBIT CARD POS 2580 ALL-PHASEMEDAL FRESNO CA ON 200623 #3381
06/23	17.64	POS PURCHASE 773412 FRESNO AG HARD FRESNO CA ##3381
06/23	681.12	ELECTRONIC DBT ROTH STAFFING CO ONLINE PMT 062320 CKF412279708POS CCD
06/25	240.00	ELECTRONIC DBT STEVE RIVAS ONLINE PMT 062520 CKF412279708POS CCD
06/29	14.99	DEBIT CARD POS ZOOM.US 8887999666 CA ON 200628 #3381
06/29	14.99	DEBIT CARD POS ADOBE *800-833-6687 ADOBE.LY/ENUS CA ON 200629 #3381
06/29	75.35	POS PURCHASE 044001 ARCO #42744 FRESNO CA ##3381
06/30	53.98	POS PURCHASE 000404 HARBOR FREIGHT FRESNO CA ##3381
07/06	5,000.00	ONLINE TRANSFER TRANSFER TO CHECKING ***-**
07/09	833.57	ELECTRONIC DBT PACIFIC GAS & EL ONLINE PMT 070920 CKF412279708POS CCD
07/10	134.27	ELECTRONIC DBT JOHN DEERE CREDIT ONLINE PMT 071020 CKF412279708POS CCD
07/10	368.22	ELECTRONIC DBT AT&T (PAC BELL) ONLINE PMT 071020 CKF412279708POS CCD
07/13	81.49	POS PURCHASE 044001 ARCO #42744 FRESNO CA ##3381
07/13	3.00	PAPER STATEMENT FEE
25 withdrawals for a total of \$15,948.76		

Checks Paid

Number	Date paid	Amount	Number	Date paid	Amount	Number	Date paid	Amount
985002	06/22	2,868.10	985010	06/22	831.55	985017*	07/09	162.53
985009*	06/22	82.97	985012*	06/16	60.16	985019*	06/30	85.00
6 checks paid for a total of \$4,090.31								

* Break in check number sequence.





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June 1, 2020 - June 30, 2020

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>001722 4480453 0001 008230 10Z
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REGULAR BUSINESS CHECKING

CALWA RECREATION & PARK DISTRICT

ACCOUNT SUMMARY

Beginning Balance	\$2,536.26
2 Credits	10,000.00
0 Deposits	0.00
9 Withdrawals	-8,183.27
1 Checks	-365.40
Ending Balance	\$3,987.59

EARNINGS SUMMARY

Interest this statement period	\$0.00
Interest credited year-to-date	\$0.00
Annual percentage yield earned	0.00%
Average monthly balance	\$4,891.31

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REGULAR BUSINESS CHECKING xxx-xx

(continued)

ACCOUNT DETAIL

Credits

<i>Date</i>	<i>Amount</i>	<i>Description</i>
06/09	\$5,000.00	TRANSFER TRANSFER FROM CHECKING 63096408 - BY PHONE
06/17	5,000.00	ONLINE TRANSFER TRANSFER FROM CHECKING ***-**
2 credits for a total of \$10,000.00		

Withdrawals

<i>Date</i>	<i>Amount</i>	<i>Description</i>
06/05	\$72.51	ELECTRONIC DBT ADP PAYROLL FEES ADP - FEES 060520 2RJIG 6510628 CCD
06/10	2,579.66	ELECTRONIC DBT ADP WAGE PAY WAGE PAY 061020 560039418975JIG CCD
06/11	667.82	ELECTRONIC DBT ADP Tax ADP Tax 061120 RRJIG 060912A01 CCD
06/17	76.71	ELECTRONIC DBT OFFICE DEPOT ONLINE PMT 061720 CKF412279708POS CCD
06/19	72.51	ELECTRONIC DBT ADP PAYROLL FEES ADP - FEES 061920 2RJIG 8958461 CCD
06/23	234.15	ELECTRONIC DBT UNIFIRST ONLINE PMT 062320 CKF412279708POS CCD
06/23	1,285.25	ELECTRONIC DBT ADP Tax ADP Tax 062320 RRJIG 062313A01 CCD
06/23	3,183.66	ELECTRONIC DBT ADP WAGE PAY WAGE PAY 062320 942514214669JIG CCD
06/30	11.00	SERVICE CHARGE
9 withdrawals for a total of \$8,183.27		

Checks Paid

<i>Number</i>	<i>Date paid</i>	<i>Amount</i>
11048	06/30	365.40
1 check paid for a total of \$365.40		





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June 1, 2020 - June 30, 2020

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June 1, 2020 - June 30, 2020

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CALWA RECREATION & PARK DISTRICT MEETING AGENDA

www.calwarecreation.org

REGULAR BOARD MEETING MINUTES

NOTICE AND AGENDA

June 16, 2020

TIME – 5:30 P.M.

IMPORTANT NOTE:

- Residents may participate via Zoom by entering meeting code: 442 630 5086
- Comments will also be accepted by email at Info@calwarecreation.org

BOARD CHAIRPERSON

Raul Guerra, Chair

DISTRICT ADMINISTRATOR

vacant

BOARD VICE CHAIR

Mary L. Rosales Vice Chair

DISTRICT COUNSEL

Hilda Cantú Montoy

BOARD MEMBERS

Jose Luis Sanchez, Board Member

Gabriela Mares, Board Member

Esmeralda Zamora, Board Member

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. All participants who call in are asked to silence pagers, cell phones, and other devices that may disrupt the Board meeting. The Board may consider and act on an agenda item in any order it deems appropriate.

CALL TO ORDER AND ROLL CALL

Meeting was called to order at 5:32 p.m. by Board Chairperson Raul Guerra and Roll Call was as follows:

Board Chairperson Raul Guerra was present

Board Vice Chair Mary L. Rosales was present

Board Member Jose Luis Sanchez was not present and then joined at

6:00 p.m.

Board Member Gabriela Mares was present

Board Member Esmeralda Zamora was present

A. INVOCATION AND FLAG SALUTE

Invocation and Flag Salute were led by Board Vice Chair Mary L. Rosales

B. APPROVAL OF AGENDA

Agenda was approved and Motion was made by Board Member Gabriela Mares and Seconded by Board Member Esmeralda Zamora and Roll call was as follows:

Board Vice Chair Mary L. Rosales vote was a yes

Board Member Esmeralda Zamora's vote was a yes

Board Member Gabriela Mares vote was a yes

Board Member Jose Luis not present yet

Board Member Board Chairperson Raul Guerra was disconnected from meeting

3-0 approved and 0-opposed

C. PUBLIC COMMENTS

Members of the public wishing to address the District may do so when the item is called. In order to allow time for all comments, each individual is limited to three minutes, with a fifteen (15) minute maximum per group, per item, per meeting. When addressing the Board, you are requested to come forward to the speaker's microphone, state your name and address, and then proceed with your comments. All speakers are requested to wait until recognized by the Board Chair.

None

D. OLD BUSINESS

1. COVID-19 Update – Discussion and Direction by Board on any potential changes to Park operations **(Informational)**
Nothing new to report.

NEW BUSINESS

1. Discussion and presentation of Field lights program through PG&E by Tom Fernet.

Tom Fernet and Andrew shared their information that they gathered from our lights to share with PG&E and concluded that PG&E approved for 59 lights to be funded so that they could be replaced. The information presented by Tom was going to be sent to Calwa Staff so they could send it to Board members. Board members were going to review information provided and then they would decide to whether to hold a special meeting or not.

2. Bank Account information (all accounts) **(Informational)**

Calwa Staff updated board members on the balances of all three accounts.

3. Approval of Board Meeting Minutes **(A)**

- Minutes, January 23, 2020
- Minutes, January 30, 2020
- Minutes, February 18, 2020
- Minutes, March 21, 2020
- Minutes, March 30, 2020
- Minutes, April 21, 2020
- Minutes, May 19, 2020
- Minutes, May 26, 2020

Minutes were approved; Motion was made by Board Vice Chairperson Mary L. Rosales and Seconded by Board Member Jose Luis Sanchez. Roll call was as follows:

Board Chairperson Raul Guerra's vote was a yes
Board Vice Chairperson Mary L. Rosales vote was a yes
Board Member Jose Luis Sanchez vote was a yes
Board Member Gabriela Mares vote was a yes
Board Member Esmeralda Zamora's vote was a yes
5-0 approved and 0-opposed

4. Update on Swimming Pool Project **(Informational)**

Donation was made by SmittCamp for \$5,000.00. Lou Brosi was only waiting on one more pending item in order to be able to complete the swimming pool in 30 days. Councilmen Luis Chavez had paid for all the remaining swimming pool permit fees.

5. Update on Fire and Construction of bathrooms **(Informational)**

Clark had shared that permits would be approved possibly within two weeks and that he would be meeting with Lance Little who would be our point of contact for fire repairs and the main gas pipe repairs as well.

6. Update on Park Projects assigned to Calwa Maintenance Staff by Ad Hoc Committee **(Informational)**

Ad Hoc shared and updated other board members what projects they had assigned Calwa Staff and the progress that had been made with each item or what stage they were in each one.

Tree estimates were shared with board members, was asked to Contact Joe again for new estimate. That the refund of \$675.00 was refunded into Calwa Recreation and Park

7. Discussion and direction regarding hiring of District Administrator, Accountant and Maintenance Worker vacancies. **(A)**

Board Chairperson Raul Guerra was approved to publish job positions on different platforms/ hire maintenance/ accountant/ office staff as needed to get more staff to be able to reopen Calwa Park.

Motion was made by Board Member Esmeralda Zamora and Seconded by Board Member Jose Luis Sanchez. Roll call were the following:

Board Chairperson Raul Guerra vote was a yes
Board Vice Chair Mary L. Rosales vote was a yes
Board Member Jose Luis Sanchez vote was a yes
Board Member Gabriela Mares vote was a yes
Board Member Esmeralda Zamora vote was a yes
5-0 approved and 0-opposed

8. Matters Related to November 2020 District Election

- a. Resolution Ordering Board of Directors' Election, Consolidation of Elections, and Specifications of the Election Order **(A)**
- b. Authorizing Completion and Filing of Special District Fact Sheet for Filing with County Registrar of Voters **(A)**

Item 8 a and b were both approved, Motion was made by Board Chairperson Raul Guerra and Seconded by Vice Chair Mary L. Rosales. Roll call votes were the following:
Board Chairperson Raul Guerra's vote was a yes
Board Vice Chairperson Mary L. Rosales vote was a yes
Board Member Jose Luis Sanchez vote was a yes
Board Member Gabriela Mares votes was a yes
Board Member Esmeralda Zamora was a yes
5-0 approved and 0-opposed

9. Consider selection of Secretary from members of Board since District Administrator position vacant.

10. Adoption of Preliminary Budget for Fiscal Year 20-21 **(A)**

Resolution of the Board of Directors of the Calwa Recreation and Park District Adopting the Fiscal Year 2020-2021 Preliminary Budget- **(A)**

Budget was approved; Motioned was made by Vice Chair Mary L. Rosales and Seconded by Board Chairperson Raul Guerra. Roll call was as follows:
Chair Mary L. Rosales. Roll call votes were the following:
Board Chairperson Raul Guerra's vote was a yes
Board Vice Chairperson Mary L. Rosales vote was a yes
Board Member Jose Luis Sanchez vote was a yes

Board Member Gabriela Mares votes was a yes
Board Member Esmeralda Zamora was a yes
5-0 approved and 0-opposed

Meeting was adjourned at 6:56 p.m.

Generally, agenda packets and other public documents are available for inspection by the public at the District Office located at 4545 E. Church Avenue, Fresno, CA. However, due to current COVID-19 emergency, the office is closed. You may request meeting agendas by email, you can ask to be added to the mailing list by calling (559) 264-6867 or send your request by email to info@calwarecreation.org. The agenda packet is posted at www.calwarecreation.org.

NEXT REGULAR MEETING:

July 21, 2020

Certification of Posting

State of California

County of Fresno

Calwa Recreation and Park District

I declare under penalty of perjury that I am employed by the Calwa Recreation and Park District and that I posted this Agenda on the bulletin board in the Calwa Recreation District Office, on the front door window of the District Office, and on the website at www.calwarecreation.org on June 12, 2020.

Signature



CALWA RECREATION & PARK DISTRICT MEETING AGENDA

www.calwarecreation.org

SPECIAL BOARD MEETING MINUTES NOTICE AND AGENDA July 8, 2020

TIME – 5:30 P.M.

IMPORTANT NOTE:

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BOARD CHAIRPERSON

Raul Guerra, Chair

DISTRICT ADMINISTRATOR

vacant

BOARD VICE CHAIR

Mary L. Rosales Vice Chair

DISTRICT COUNSEL

Hilda Cantú Montoy

BOARD MEMBERS

Jose Luis Sanchez, Board Member
Gabriela Mares, Board Member
Esmeralda Zamora, Board Member

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Members of the public may address the Board on items under this Agenda.

CALL TO ORDER AND ROLL CALL

Meeting was called to order at 5:33 p.m. by Board Vice Chair Mary L. Rosales and Roll Call was as follows:

Board Chairperson Raul Guerra was present
Board Vice Chair Mary L. Rosales was present
Board Member Jose Luis Sanchez was present
Board Member Gabriela Mares was present
Board Member Esmeralda was not present; She joined the meeting at 5:59 p.m.

A. INVOCATION AND FLAG SALUTE

Invocation and Flag Salute were led by Board Vice Chair Mary L. Rosales

B. APPROVAL OF AGENDA

Agenda was approved Motion was made by Board Member Jose Luis Sanchez and Seconded by Board Member Gabriela Mares. Roll call votes was as follows:

Board Chairperson Raul Guerra's vote was a yes

Board Vice Chair Mary L. Rosales vote was a yes

Board Member Jose Luis Sanchez vote was a yes

Board Member Gabriela Mares vote was a yes

Board Member Esmeralda Zamora was not present

4-0 approved and 0-opposed

C. OLD BUSINESS

1. Discussion and consideration to approve field lights program through PG&E by Tom Fernett. (A)

Tom presented another option that was through Linmore Lumens which is a subscription that is a lease to own option where Calwa Park would not have to put any money down, all the lights would be replaced and they would have a 10 year warranty with maintenance. Monthly payment for eight years would be \$1,677 and the last two years monthly payment being \$763.00.

Direction to Calwa Staff was to contact Tom and inform him of the approval of the Linmore Lumen's option by Calwa Park Board Members. As well as to ask if the name on the application can be that of Calwa Recreation and Park District instead of a specific's person's name and that if the proposal prices that were presented are still valid even though it states June 30, 2020.

Motion was made by Board Chairperson Raul Guerra to approve the Linmore Lumen's subscription and it was seconded by Board Member Gabriela Mares. Roll call vote was as follows:

Board Chairperson Raul Guerra's vote was a yes

Board Vicechair person Mary L. Rosales vote was a yes

Board Member Jose Luis Sanchez vote was a yes

Board Member Gabriela Mares vote was a yes

Board Member Esmeralda Zamora's vote was a yes

5-0 approved and 0-opposed

2. Consider Motion to Correct Resolution No. 2020-3 regarding the election date of November 3, 2020 (A)

Correction to Resolution No, 2020-3 was approved by Board Chairperson Raul Guerra and Seconded by Board Vicechair person Mary L. Rosales. Roll Call vote was as follows:

Board Chairperson Raul Guerra's vote was a yes

Board Vice Chair Mary L. Rosales vote was a yes

Board Member Jose Luis Sanchez vote was a yes

Board Member Gabriela Mares vote was a yes

Board Member Esmeralda Zamora's vote was a yes

5-0 approved and 0-opposed

D. NEW BUSINESS

1. Discussion and consideration to approve Gas pipe repair estimate given by Renaissance General Restoration Construction, Inc. and authorize execution of contract. (A)

Gas pipe repair estimate given by Renaissance General Restoration Construction, Inc. was approved by Board Chairperson Raul Guerra and Seconded by Board Vicechair person Mary L.

Rosales. Roll Call vote was as follows:

Board Chairperson Raul Guerra's vote was a yes

Board Vice Chair Mary L. Rosales vote was a yes

Board Member Jose Luis Sanchez vote was a yes

Board Member Gabriela Mares vote was a yes

Board Member Esmeralda Zamora's vote was a yes

5-0 approved and 0-opposed

Meeting was adjourned at 6:16 p.m.

Generally, agenda packets and other public documents are available for inspection by the public at the District Office located at 4545 E. Church Avenue, Fresno, CA. However, due to current COVID-19 emergency, the office is closed. You may request meeting agendas by email, you can ask to be added to the mailing list by calling (559) 264-6867 or send your request by email to info@calwarecreation.org. The agenda packet is posted at www.calwarecreation.org.

NEXT REGULAR MEETING:

July 21, 2020

Certification of Posting

State of California

County of Fresno

Calwa Recreation and Park District

I declare under penalty of perjury that I am employed by the Calwa Recreation and Park District and that I posted this Agenda on the bulletin board in the Calwa Recreation District Office, on the front door window of the District Office, and on the website at www.calwarecreation.org on July 7, 2020.

Signature

Bank Account Balances

Bank of the West Revenue: \$101,788.40

Bank of the West Payroll: \$5,576.95

Fresno County Account Estimate: should be over \$200,000 the ledgers are not ready and are delayed due to Fiscal Year ending.

Staff Report on Swimming Pool update

Steve Rapada informed on July 7, 2020 that Lou would be sending out crews to work on plumbing and rebar and that 20 days after they began that the swimming pool would be finished.

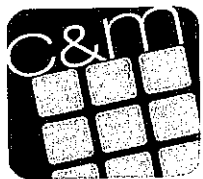
Staff Reports on Fire Repairs and Gas pipes

July 10, 2020, Renaissance crew began demolishing the bathrooms so that they would be ready to begin rebuilding when the permits were approved.

Then on July 15, 2020 another Renaissance crew was out here doing even more demolishing so the bathrooms would be ready for the plumbers.

As you know the Gas estimate given by Renaissance was approved by all of you on July 8, 2020 and the estimate was signed and I made the down payment of \$500.00 that was required to be paid.

Lance shared that they were going to place Calwa Park on the repair schedule for gas repairs and for the plumbers to come out for the bathrooms.



CUTTONE & MASTRO

CERTIFIED PUBLIC ACCOUNTANTS

June 17, 2020

Calwa Recreation and Park District
4545 E. Church Avenue
Fresno, California 93725

To the board of directors and management:

We are pleased to confirm our understanding of the services we are to provide Calwa Recreation and Park District for the year ended June 30, 2020. We will audit the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements of Calwa Recreation and Park District as of and for the year ended June 30, 2020. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Calwa Recreation and Park District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Calwa Recreation and Park District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The Management's Discussion and Analysis RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures but will not be audited.

We have also been engaged to report on supplementary information other than RSI that accompanies Calwa Recreation and Park District's financial statements. We will subject the Schedule of Revenues, Expenditures – Budget and Actual supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America, and we will provide an opinion on it in relation to the financial statements as a whole, in a report combined with our auditor's report on the financial statements.

Audit Objective

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the first paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and will include tests of the accounting records and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of Calwa Recreation and Park District's financial statements. Our report will be addressed to the board of directors and management of Calwa Recreation and Park District. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions on the financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or may withdraw from this engagement.

7543 North Ingram, Suite 102
Fresno, California 93711

phone 559-261-4300

fax 559-261-4301

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. 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 will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards. In addition, an audit is not designed to detect immaterial misstatements, or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors are limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

Audit Procedures—Internal Control

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

Audit Procedures—Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of Calwa Recreation and Park District's compliance with the provisions of applicable laws, regulations, contracts, and agreements. However, the objective of our audit will not be to provide an opinion on overall compliance, and we will not express such an opinion.

Other Services

We will also prepare the financial statements of Calwa Recreation and Park District in conformity with U.S. generally accepted accounting principles based on information provided by you. In addition, we will prepare the Annual Report of Financial Transactions of Special Districts and assist with the preparation of any journal entries. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Management is responsible for designing, implementing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with U.S. generally accepted accounting principles.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all

information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws and regulations.

You are responsible for the preparation of the supplementary information in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

You agree to assume all management responsibilities for financial statement preparation services and any other nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

Engagement Administration, Fees, and Other

We may from time to time, and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

We understand that your employees will prepare all cash or other confirmations we request and will locate any documents selected by us for testing.

The audit documentation for this engagement is the property of Cuttone & Mastro, Certified Public Accountants and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to a regulator or its designee. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Cuttone & Mastro, Certified Public Accountants personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the regulator or its designee. The regulator or its designee may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

We expect to begin our audit upon return of this engagement letter signed, and to issue our reports as soon as possible. Joseph P. Mastro is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses will not exceed \$7,930. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

We appreciate the opportunity to be of service to Calwa Recreation and Park District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the letter and return it to us.

Very truly yours,

Cuttone & Mastro

Cuttone & Mastro, Certified Public Accountants

RESPONSE:

This letter correctly sets forth the understanding of Calwa Recreation and Park District.

Management signature: _____

Title: _____

Date: _____

Governance signature: _____

Title: _____

Date: _____

RESOLUTION NO. 2020-5

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE CALWA RECREATION AND PARK DISTRICT REGARDING PROCEDURES FOR CHECKS, WARRANTS, OR OTHER ORDERS FOR THE PAYMENT OF MONEY; AUTHORIZING PERSONS IN SPECIFIED POSITIONS TO ACT AS DISTRICT SIGNATORIES; AUTHORIZING SPECIFIED POSITIONS TO PICK UP VALIDATED CHECKS AND BLANK CHECKS STOCK; APPROVING THE CLOSING OF BANK ACCOUNT AND OPENING OF NEW BANK ACCOUNT; AND DIRECTING STAFF TO UPDATE ALL NECESSARY COUNTY AND BANK DOCUMENTS.

WHEREAS, the County Auditor-Controller/Treasure-Tax Collector and Banks that District does business with require documentation of authorized signatories and signatures; and

WHEREAS, the District needs to update its procedures by resolution due to (i) the resignation of District Administrator who was authorized to sign checks and to pick up validated checks and blank checks stock from the County Auditor Controller/Treasurer-Tax Collector and (ii) the fact that the District's Bank of the West bank account has been recently compromised with fraudulent attempts; and

WHEREAS, the Board determines that it is necessary for the efficient administration of the fiscal affairs of the District that this resolution be passed and adopted.

NOW, THEREFORE, the Board of Directors hereby resolves as follows:

Section 1. The foregoing recitals are incorporated herein by reference.

Section 2. Each District check shall bear two signatures of the following directors:

- (a) Board Member: Mary Rosales
- (b) Board Member: Raul Garcia
- (c) Board Member: Gabriela Mares
- (d) Board Member: Jose Luis Sanchez
- (e) Board Member: Esmeralda Zamora

Section 3. Each bank doing business with the District is hereby authorized to honor checks, warrants, or other orders for the payment of money drawn in the name of the District on all its accounts when bearing the signature of one of the following directors:

- (a) Board Member: Mary Rosales
- (b) Board Member: Raul Garcia
- (c) Board Member: Gabriela Mares

- (d) Board Member: Jose Luis Sanchez
- (e) Board Member: Esmeralda Zamora

Section 3. Until the position of District Administrator is filled, each check shall be signed by two Board Members. Electronic signatures on payroll checks are authorized.

Section 4. Staff is directed to cause the completion and submission of necessary documents regarding this resolution as required by the County Auditor Controller/Treasurer-Tax Collector and Banks doing business with the District.

Section 5. The following persons are authorized to pick up validated checks and blank checks stock from the County Auditor Controller/Treasurer-Tax Collector: Board Members Gabriela Mares and Mary Rosales and Office Assistant Erica Linares.

Section 6. Based on attempted fraud on the Bank of the West account, the Board approves the closing of the current account with Bank of the West and authorizes opening of a new account with that bank.

Section 7. This resolution shall become effective immediately upon its passage and adoption. All previous resolutions and approvals authorizing the honoring of signatures of District officials other than those set forth in this resolution are hereby rescinded.

CERTIFICATION

Adoption of the foregoing Resolution No. 2020-5 was moved by Director _____ and seconded by Director _____ and adopted on roll call at a Special Meeting held on July 21, 2020 by the following vote:

AYES: _____
NOES: _____
ABSTENTIONS: _____
ABSENCES: _____

Secretary of the Board of Directors

RESOLUTION NO. 2020-6

**RESOLUTION OF THE BOARD OF DIRECTORS OF THE CALWA
RECREATION AND PARK DISTRICT ADOPTING THE FINAL BUDGET
FOR FISCAL YEAR 2020-2021**

WHEREAS, the Board of Directors adopted a Preliminary Budget on June 16, 2020; and

WHEREAS, the District published a notice regarding adoption of the Preliminary Budget and its availability to the public as well as a notice of a public hearing for adoption of the Final Budget; and

WHEREAS, a public hearing to consider the Final Budget was held on July 21, 2020.

NOW, THEREFORE, BE IT RESOLVED, by the Board of Directors of the Calwa Recreation and Park District as follows:

SECTION 1. The Board finds and declares as follows:

A. The Board has reviewed the Preliminary Budget for Fiscal Year 2020-2021 which was adopted May 19, 2020, and considered public testimony at the Public Hearing held July 21, 2020; and

B. The Final Budget is based upon appropriate estimates and financial planning for the District's operations, and services; and

C. The Final Budget provides continued services at current levels to the District and includes continuation and/or completion of projects to enhance the community; and

D. All procedural requirements for adopting the District Budget have been fulfilled by the Board of Directors; and

E. It is in the public interest for the Board to adopt the Final Budget.

SECTION 2. ADOPTION. The Fiscal Year 2020-2021 Final Budget attached as Exhibit "A" and incorporated by reference is approved and adopted.

SECTION 3. BUDGET APPROPRIATIONS. The District Administrator, or designee, is authorized to implement the appropriations as detailed in the Budget for the District.

SECTION 4. BUDGET ADJUSTMENTS. The Budget may be subsequently adjusted as follows:

A. By majority vote of the Board of Directors;

B. Line item expenditures within activities are not restricted so long as funding is available in the District fund as a whole;

C. While the Budget has been broken down by month, it is understood that fluctuations occur in revenues and expenditures in particular months;

SECTION 5. This Resolution will become effective immediately upon adoption and will remain effective unless repealed, amended, or superseded.

CERTIFICATION

Adoption of the foregoing Resolution No. 2020-6 was moved by Director _____, seconded by Director _____, at a regular meeting of the District's Board of Directors, held on July 21, 2020, and adopted on roll call by the following vote:

AYES:

NOES:

ABSTENTIONS:

ABSENCES:

Mary L. Rosales, Board Chair

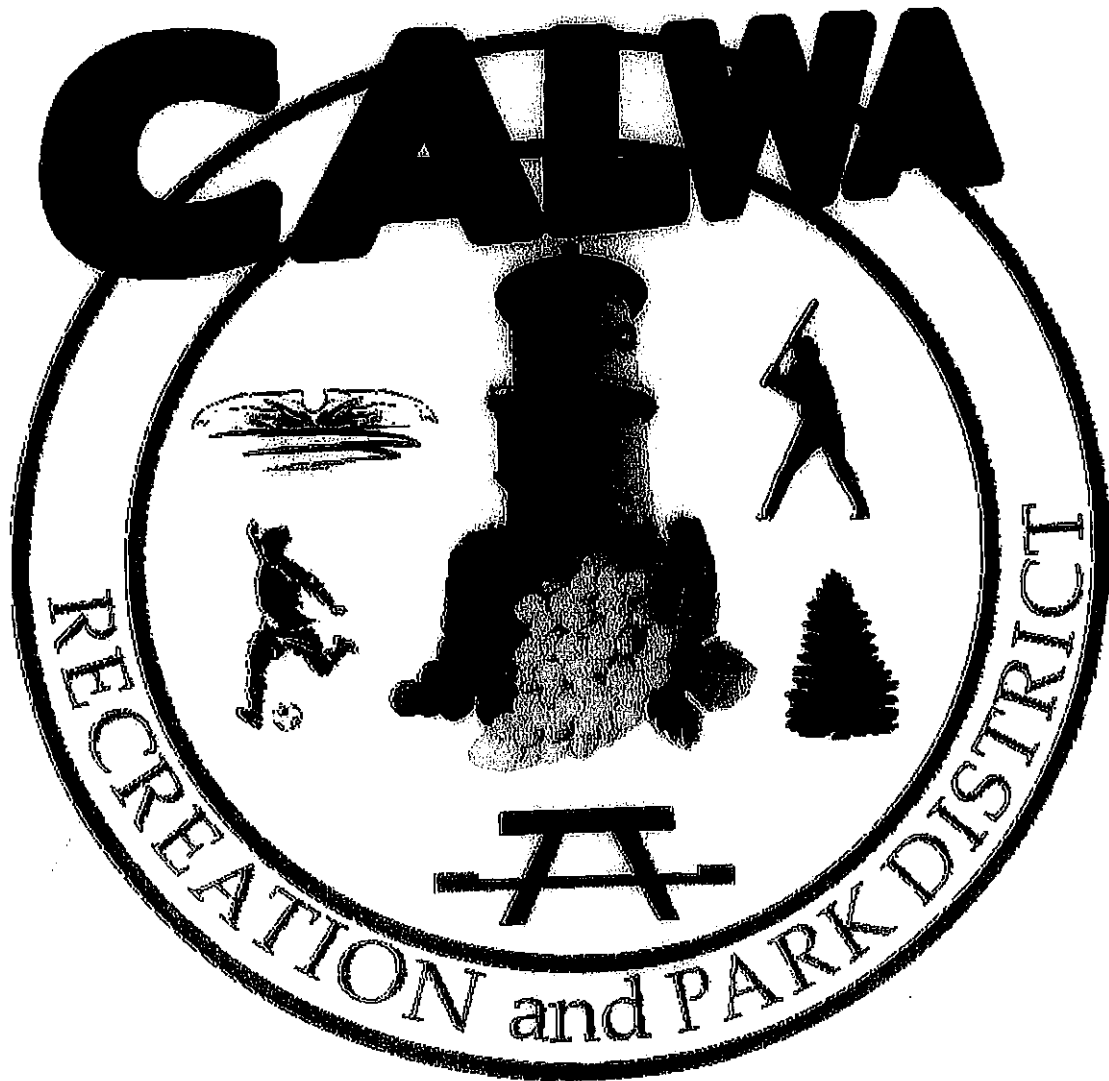
ATTEST:

_____, District Secretary

Calwa Recreation and Park District

Final Budget

FY 2020/2021



4545 E. Church Ave, Fresno Ca. 93725

Calwa Recreation and Park District

Board Members and Employees

FY 2020/2021

Chair - Raul Guerra

Vice Chair - Mary Rosales

Board Member - Jose Luis Sanchez

Board Member - Gabriela Mares

Board Member - Esmeralda Zamora

Board Secretary

Vacant

Full-Time Employees

Erica Linares - Office Manager

Daniel Turrubiatez - Maintenance Supervisor

Part-Time Employees

Vacant- Financials

Vacant- Maintenance

Vacant- Maintenance

- As Needed

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Project Revenue

- | | |
|------|------------------------------------|
| 4 | Summary of estimated revenues |
| 5-6 | Background information on revenue |
| | Projected Expense |
| 7 | Summary of estimated expenses |
| 8 | Expense Comparison to FY 19/20 |
| 9-10 | Background information on expenses |

Calwa Recreation and Park Revenue FY 20-21													
	20-Jul	20-Aug	20-Sep	20-Oct	20-Nov	20-Dec	21-Jan	21-Feb	21-Mar	21-Apr	21-May	21-Jun	Total
\$ 322,772.51													
FY 19-20 Carryover	\$ 379,145.00												\$ 379,145.00
Tax Apportionment						\$ 145,000.00	\$ 15,000.00						\$ 145,000.00
Other Taxes	\$ 110.00	\$ 1,500.00	\$ 2,500.00	\$ 1,200.00		\$ 1,100.00	\$ 1,200.00	\$ 6,500.00	\$ 1,000.00				\$ 15,000.00
	\$ 2,450.00	\$ 2,450.00	\$ 2,450.00	\$ 2,450.00	\$ 2,450.00	\$ 2,450.00	\$ 2,450.00	\$ 2,450.00	\$ 2,450.00	\$ 2,450.00	\$ 2,450.00	\$ 2,450.00	\$ 29,400.00
Donations			\$ 50,000.00		\$ 30,000.00		\$ 17,300.00	\$ 39,000.00			\$ 15,000.00		\$ 151,300.00
Total	\$ 381,705.00	\$ 3,950.00	\$ 4,950.00	\$ 3,650.00	\$ 32,450.00	\$ 148,550.00	\$ 35,950.00	\$ 47,950.00	\$ 3,450.00	\$ 2,450.00	\$ 18,650.00	\$ 162,450.00	\$ 896,155.00
Adopted Cost	\$ 46,717.00	\$ 35,178.00	\$ 119,898.00	\$ 41,740.00	\$ 34,153.00	\$ 83,694.00	\$ 44,618.00	\$ 31,969.00	\$ 81,896.00	\$ 40,001.00	\$ 31,855.00	\$ 106,590.00	\$ 698,309.00
Balance	\$ 334,988.00	\$ 303,760.00	\$ 238,812.00	\$ 200,722.00	\$ 199,019.00	\$ 263,875.00	\$ 255,207.00	\$ 271,188.00	\$ 192,742.00	\$ 155,191.00	\$ 141,986.00	\$ 197,846.00	\$ 197,846.00
Carryover FY 20-21												\$ 431,490.00	\$ 197,846.00

Background Information

Previous FY Carryover: Funds held in District Bank Accounts, excluding outstanding liabilities. (uncashed checks, bills received prior to June 30th but unpaid, etc...)

PROPERTY TAXES: Property taxes paid by Calwa Recreation & Park District property owners which is collected by the Fresno County Auditor-Controller/Treasure-Tax Collector through assessments based on property values.

***Fifty percent of the funds expected in the fiscal year are deposited into the District's Account in January of each year. The account is administered by the Fresno County Auditor-Controller/Treasurer-Tax Collector's Office. Forty-Five percent is deposited in April and the remaining five percent in June.**

***Additional funds from 'unsecured property taxes' are deposited in February of each year but can't be used for budgeting purposes because they fluctuate erratically from year to year and therefore very unreliable.**

RDA TAX INCREMENT: These are funds that formerly would have been distributed to Redevelopment Agencies as a tax increment are deposited in a Redevelopment Trust Fund and used to pay obligations listed on the Redevelopment Obligations (EOPS/ROPS). Any remaining funds in the trust fund, plus any unencumbered redevelopment cash and funds from asset sales, are redistributed to the local agencies such as the Calwa Recreation & Park District. These 'pass-through' funds are deposited in the District's accounts by the County and deposited in January and June.

***The District also receives additional 'ABX1 26' funds which are generated using a formula related to the former Redevelopment Agency's debt. Those funds are deposited in February but also can not be used for budgeting purposes because they can't be predicated in advance of when they might be available, if available at all.**

EVENT REVENUE: Funds collected from special events such as the Homong New Year Festival, Art Wall Festival and any miscellaneous events that require substantial park space.

HALL RENTAL REVENUE: Monies paid to lease the Community Center Main Hall (excluding deposit fees). Current fees are set at \$100.00 for the first two hours and \$75.00 each additional hour or \$400.00 for the whole day. A \$250.00 deposit is required but returned if there are no damages to the facility.

PICNIC RENTAL REVENUE: Funds collected to reserve any of the five picnic areas at Calwa Park. Renters pay \$35.00 per picnic area, an additional \$15.00 if they require electricity.

FIELD RENTAL REVENUE: Monies collected to reserve any of the athletic fields at Calwa Park. The public may rent any of the three full size soccer/baseball fields, the grassy area south of the Hall, a basketball court and one tennis court, Renters pay:

Soccer Fields

Regular Adults: \$50.00/game with lights an extra: \$30.00 an hour

Non Profit Adults: \$35.00/game with lights an extra \$25.00 an hour

Regular Youth \$50.00/game with lights an extra \$30.00 an hour

Non Profit \$30.00/game with lights an extra \$20.00 an hour

Softball Fields: \$25.00/game or two hours with lights an extra: \$30.00 an hour

ZUMBA REVENUE: Rent Payments made by Zumba Instructors to reserve the Center Hall for one hour Monday's through Friday's. Instructors in the morning pay \$100.00 monthly and evening instructor's pay \$200.00 monthly.

RENT PAYMENTS: Revenue collected from holders of long term leases on certain areas of Calwa Park. These include the Concession Stand, Recycle Center, and Boxing.

Concession Stand: \$500.00/monthly

Recycling Center: \$500.00/monthly

Boxing \$400.00/monthly

Actual Budget FY 19-20		Calwa RPD Budget FY 20-21	
	Total		Total
Employee Cost		Employee Cost	
Employee Salaries	\$ 153,567.66	Employee Salaries	\$ 208,882.00
Overtime	\$ 3,302.83	Overtime	\$ 1,525.00
Payroll Taxes		Payroll Taxes	\$ 18,258.00
Payroll Fees	\$ 2,132.52	Payroll Fees	\$ 2,496.00
Director Stipends	\$ 4,552.17	Director Stipends	\$ 7,500.00
Workers Compensation	\$ 179.46	Workers Compensation	\$ 8,000.00
HR miscellaneous	\$ 1,064.09	HR miscellaneous	\$ 1,728.00
Total	\$ 164,798.73	Total	\$ 248,389.00
Expenses		Expenses	
Audit	\$ 7,930.00	Audit	\$ 8,000.00
Bank Fees	\$ 515.91	Bank Fees	\$ 264.00
Cleaning Supplies	\$ 4,873.71	Cleaning Supplies	\$ 6,400.00
District Counsel	\$ 5,880.00	District Counsel	\$ 12,000.00
District Board Elections	\$ -	District Board Elections	\$ 3,000.00
Electricity	\$ 28,294.69	Electricity	\$ 36,198.00
Equipment Fuel	\$ 1,230.37	Equipment Fuel	\$ 1,505.00
Event Costs	\$ 515.45	Event Costs	\$ 2,700.00
Fresno Co Service Fees		Fresno Co Service Fees	\$ 750.00
Liability Insurance	\$ (40,675.42)	Liability Insurance	\$ 10,000.00
Internet	\$ 1,439.91	Internet	\$ 2,303.00
landline Phone	\$ 1,814.32	landline Phone	\$ 1,870.00
Mobile Phone	\$ 954.04	Mobile Phone	\$ 1,440.00
Memberships	\$ 1,966.00	Memberships	\$ 1,920.00
Mileage	\$ -	Mileage	\$ 100.00
Office Equipment	\$ 1,811.19	Office Equipment	\$ 2,100.00
Office Supplies	\$ 1,945.92	Office Supplies	\$ 1,572.00
Professional Development	\$ 732.45	Professional Development	\$ 1,000.00
Recreation programs	\$ 1,164.16	Recreation programs	\$ 4,858.00
Repairs and Maintenance	\$ 33,093.16	Repairs and Maintenance	\$ 52,300.00
Security	\$ 4,383.00	Security	\$ 2,350.00
Security Monitoring System	\$ 477.17	Security Monitoring System	\$ 620.00
Technology Services	\$ 2,236.89	Technology Services	\$ 1,170.00
Trash Disposal	\$ 2,798.29	Trash Disposal	\$ 3,000.00
Vehicles /Financing	\$ (14,378.50)	Vehicles /Financing	\$ 4,500.00
water	\$ 30,878.39	water	\$ 35,000.00
		Swimming Pool Construction	\$ 250,000.00
		Swimming Pool Maintenance	\$ 3,000.00
Total	\$ 79,881.10	Total	\$ 449,920.00
Grand Total	\$ 244,679.83	Grand Total	\$ 698,309.00

Position

(1) District Administrator (FT):	\$58,000.00
(1) Operations Mgr. (FT):	\$32,750.00
(1) Maint. Supervisor (FT):	\$32,750.00
(2) Park Maint. (PT):	\$38,220.00
(1) Finance (PT):	\$17,472.00
(1) Park Maint. (As needed):	\$3,000.00
(1) Fun Camp Supervisor (PT)	\$4,200.00
(1) Life guard (PT)	\$3,500.00
10% Contingency:	\$18,990.00
TOTAL:	\$208,882.00

FT= Full Time

PT=Part Time

Pay Periods = 2 weeks

District Person Taxes are the portion of the Federal and State taxes that are the responsibility of the District.

Payroll Fees are calculated by the District payroll processing contractor, ADP, and are based on the number of pay periods, the checks being generated in each of those pay periods and fees charged to process required tax documents (such as the Employer's Quarterly Federal Tax Return, California Quarterly Contribution Return and Report of Wages).

Workers Compensation: For the 2020/21 FY was paid for in the previous FY as required by our provider, the Special District Risk Management Authority (SDRMA). Funds allocated in the 2019/2020 Fiscal Year are reserved for District's payment of the anticipated 2020/21 Fiscal Year premium. These figures may increase or decrease because they are estimates, based on payroll periods in the 2018/2019 Fiscal Year. They are also contingent on the District's active participation in SDRMA's Credit Incentive Program.

If the District underestimates the payroll numbers during the months in which it was covered through **SDRMA in**

the 2019/20 Fiscal, the District will need to pay the difference. If the District overestimated payroll numbers, it will be reimbursed the portion of the premium overpaid. These under/overestimates are not included in the budget estimates for the 2019/20 Fiscal Year.

Human Resources (Misc.) expenses are reserved to pay for job announcements or any other costs associated with the functions of hiring an employee, such as background checks.

Bank Fees are charged by our bank, Bank of the West, for maintenance of our Revenue and Payroll accounts

Cleaning Supplies include bleach, soap graffiti removal chemicals and other cleaning solvents, and things like paper towels, toilet paper, toilet seat liners and trash bags.

District Counsel fees have been budgeted at \$12,000.00
These funds will cover costs associated with reviewing

and drafting legal documents and with providing legal advice to the Board and District Administrator.

Electricity & Gas Costs are paid to PG&E Utilities

Equipment Fuel is purchased to run the District's riding lawn mower, tractor and air blower.

Event Costs are incurred when preparation for an event brings about an expense that the District couldn't foresee and couldn't charge the park user in advanced. Expenses in this category include the purchase of items such as caution tape, padlocks, extra trash bags and additional trash disposal (outside of the regular once-a-week schedule).

Fresno County Service Fees are similar to the fees charged by private banks to maintain accounts, but the fees also include charges for collecting property taxes.

Liability Insurance is required by law in order for the Calwa Park to operate. It covers claims from park

visitors who may be injured as a result of alleged negligence.

Internet Fees are paid to Unwired Broadband for Internet service.

Landline fees are paid to AT&T for landline phone services, local and long distance.

Mobile Phone fees are paid to Verizon to the cellular phone assigned to Facilities Staff. Patrons can call this number to report broken fixtures, issues with public restrooms or unsanitary conditions at the Park.

Special Legal Fees are budgeted to cover services provided by Notaries and other miscellaneous, small legal fees.

Mileage Costs incurred by staff to conduct District business is reimbursable at a rate of \$0.575 per mile.

Office Equipment costs include the lease of the office copier and the occasional purchase of wiring or other devices needed for the District to carry out operations.

Office Supplies tracked in this category include paper, ink, pens, binders, dividers, filing folders and other miscellaneous supplies.

Professional Development expenses include costs associated with travel and attendance at conferences and professional training seminars, including those organized by the CSDA and CARPD.

Recreational Programs require materials such as sports equipment, art supplies, snacks, small prizes used as incentives for program participants and other recreational equipment. Expenses incurred to carry out program activities will be tracked in this category.

Repairs and Maintenance costs tracked in this line item will cover small expenses to fix anything that gets damaged or defaced on District Property. They include but are not limited to sprinklers, windows, graffiti removal, air conditioning unit repair, faucets, toilets, water lines, lights and doorknobs.

Security fees are paid to Sonitrol to cover monitoring fees from 9 p.m. to 8 a.m. every day.

Security Monitoring System fees for Ring Camera system.
Purchase new cameras.

Technology Services will be utilized to maintain the Districts website, provide email services and the occasional technical support offered by private consultants.

Trash Disposal fees are paid to Mid Valley Disposal to pick up a regular trash bin, green waste and a recycle material bin once per week.

Water Fees are paid to the City of Fresno since we are connected to their system.

	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	YTD TOTAL	Total	Dollar	Percentage Left	
Employee Cost																	
Employee Salaries	\$ 17,647.00	\$ 15,547.00	\$ 16,547.00	\$ 22,878.00	\$ 15,547.00	\$ 15,547.00	\$ 15,547.00	\$ 15,547.00	\$ 15,547.00	\$ 22,879.00	\$ 16,547.00	\$ 15,192.00	\$ 110,114.13	\$ 208,882.00	\$ 98,767.87	100.00%	
	\$ 14,258.88	\$ 14,560.94	\$ 14,517.90	\$ 21,943.87	\$ 13,395.56	\$ 15,626.39	\$ 15,810.59										
Payroll Taxes	\$ 1,392.00	\$ 1,392.00	\$ 1,392.00	\$ 2,169.00	\$ 1,392.00	\$ 1,392.00	\$ 1,392.00	\$ 1,392.00	\$ 1,392.00	\$ 2,169.00	\$ 1,392.00	\$ 1,392.00	\$ 10,421.08	\$ 18,258.00	\$ 7,836.92	100.00%	
	\$ 869.62	\$ 1,294.37	\$ 1,497.12	\$ 1,899.86	\$ 1,230.22	\$ 1,440.11	\$ 2,189.78										
Payroll Fees	\$ 208.00	\$ 208.00	\$ 208.00	\$ 208.00	\$ 208.00	\$ 208.00	\$ 208.00	\$ 208.00	\$ 208.00	\$ 208.00	\$ 208.00	\$ 208.00	\$ 1,380.63	\$ 1,115.37		100.00%	
	\$ 140.57	\$ 219.93	\$ 152.30	\$ 153.96	\$ 153.96	\$ 155.45	\$ 404.46										
Director Stipends	\$ 1,000.00	\$ 1,000.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 1,000.00	\$ 3,835.99	\$ 7,500.00	\$ 3,664.01	100.00%	
	\$ -	\$ -	\$ 2,200.00	\$ -	\$ -	\$ 1,200.00	\$ 435.99							\$ 8,000.00			
Workers Compensation	\$ 8,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 179.46	\$ 7,820.54		100.00%	
	\$ -	\$ -	\$ 179.46	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ 1,728.00			
HR miscellaneous	\$ 144.00	\$ 144.00	\$ 144.00	\$ 144.00	\$ 144.00	\$ 144.00	\$ 144.00	\$ 144.00	\$ 144.00	\$ 144.00	\$ 144.00	\$ 144.00	\$ 907.09	\$ 820.91		100.00%	
	\$ 325.09		\$ 2,899.46	\$ (2,545.46)	\$ 10.00	\$ 168.00	\$ 50.00							\$ 248,389.00			
Total	\$ 28,466.00	\$ 18,366.00	\$ 18,866.00	\$ 25,974.00	\$ 17,866.00	\$ 17,866.00	\$ 17,866.00	\$ 17,991.00	\$ 17,991.00	\$ 26,100.00	\$ 18,991.00	\$ 22,046.00	\$ 126,838.38	\$ 248,389.00	\$ 121,550.62	100.00%	
	\$ 15,594.16	\$ 16,075.24	\$ 21,446.24	\$ 21,452.23	\$ 14,789.74	\$ 18,589.95	\$ 18,890.82										
Expenses																	
Audit	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,930.00	\$ 8,000.00	\$ 70.00	100.00%	
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,930.00	\$ -	\$ -	\$ -	\$ -	\$ -		\$ 264.00			
Bank Fees	\$ 22.00	\$ 22.00	\$ 22.00	\$ 22.00	\$ 22.00	\$ 22.00	\$ 22.00	\$ 22.00	\$ 22.00	\$ 22.00	\$ 22.00	\$ 22.00	\$ 0.50	\$ 263.50		100.00%	
			\$ 0.50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ 6,400.00			
Cleaning Supplies	\$ 1,200.00	\$ 500.00	\$ 500.00	\$ 400.00	\$ 500.00	\$ 300.00	\$ 350.00	\$ 500.00	\$ 800.00	\$ 350.00	\$ 500.00	\$ 500.00	\$ 3,527.24	\$ 2,872.76		100.00%	
	\$ 199.34	\$ 868.64	\$ 405.58	\$ 336.54	\$ 740.98	\$ 202.31	\$ 773.85							\$ 12,000.00			
District Counsel	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 2,670.00	\$ 9,330.00		100.00%	
	\$ 150.00	\$ 780.00	\$ 675.00			\$ 75.00	\$ 990.00							\$ 3,000.00			
District Board Elections	\$ -	\$ 3,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000.00		100.00%
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ 36,188.00			
Electricity	\$ 3,050.00	\$ 2,650.00	\$ 3,750.00	\$ 2,750.00	\$ 7,610.00	\$ 3,050.00	\$ 2,750.00	\$ 3,150.00	\$ 2,800.00	\$ 3,650.00	\$ 3,150.00	\$ 2,830.00	\$ 20,781.17	\$ 15,416.83		100.00%	
	\$ 2,971.97	\$ 3,357.46	\$ 3,636.96	\$ 3,072.54	\$ 2,339.16	\$ 5,403.08								\$ 1,595.00			
Equipment Fuel	\$ 114.00	\$ 150.00	\$ 140.00	\$ 118.00	\$ 125.00	\$ 65.00	\$ 180.00	\$ 150.00	\$ 190.00	\$ 118.00	\$ 97.00	\$ 118.00	\$ 779.39	\$ 725.61		100.00%	
	\$ 68.36	\$ 264.00	\$ 137.71	\$ 79.36	\$ 69.49	\$ 99.62	\$ 60.85							\$ 2,700.00			
Event Costs	\$ 225.00	\$ 225.00	\$ 225.00	\$ 225.00	\$ 225.00	\$ 225.00	\$ 225.00	\$ 225.00	\$ 225.00	\$ 225.00	\$ 225.00	\$ 225.00	\$ -	\$ 2,700.00		100.00%	
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ 750.00			
Fresno Co Service Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 750.00		100.00%
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ 10,000.00			
Liability Insurance	\$ 5,000.00	\$ -	\$ -	\$ 47.50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 47.50	\$ 9,952.50		100.00%	
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ 2,303.00			
Internet	\$ 180.00	\$ 170.00	\$ 210.00	\$ 166.00	\$ 210.00	\$ 210.00	\$ 200.00	\$ 166.00	\$ 210.00	\$ 210.00	\$ 170.00	\$ 201.00	\$ 1,279.92	\$ 1,023.08		100.00%	
	\$ 319.98	\$ 159.99	\$ 159.99	\$ 159.99	\$ 159.99	\$ 159.99	\$ 319.98							\$ 1,870.00			
Landline Phone	\$ 120.00	\$ 160.00	\$ 120.00	\$ 120.00	\$ 160.00	\$ 160.00	\$ 180.00	\$ 120.00	\$ 160.00	\$ 250.00	\$ 160.00	\$ 210.00	\$ 1,196.82	\$ 673.18		100.00%	
	\$ 157.72	\$ 159.33	\$ 317.70	\$ 21.18	\$ 180.39	\$ 180.25								\$ 1,440.00			
Mobile Phone	\$ 120.00	\$ 120.00	\$ 120.00	\$ 120.00	\$ 120.00	\$ 120.00	\$ 120.00	\$ 120.00	\$ 120.00	\$ 120.00	\$ 120.00	\$ 120.00	\$ 664.55	\$ 775.45		100.00%	
	\$ 93.01	\$ 98.43	\$ 94.61	\$ 94.61	\$ 189.26		\$ 94.63							\$ 1,820.00			
Memberships	\$ -	\$ 620.00	\$ -	\$ -	\$ -	\$ 1,300.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,421.00	\$ 499.00		100.00%	
	\$ -	\$ -	\$ -	\$ 1,421.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ 100.00			
Mileage	\$ 100.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 100.00		100.00%	
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ 2,100.00			
Office Equipment	\$ 210.00	\$ 170.00	\$ 170.00	\$ 100.00	\$ 180.00	\$ 175.00	\$ 170.00	\$ 200.00	\$ 275.00	\$ 150.00	\$ 150.00	\$ 150.00	\$ 1,133.49	\$ 966.51		100.00%	
	\$ 266.01	\$ -	\$ 161.37	\$ 139.00	\$ 168.13	\$ 187.22	\$ 211.76							\$ 1,572.00			
Office Supplies	\$ 85.00	\$ 100.00	\$ 50.00	\$ 170.00	\$ 180.00	\$ 296.00	\$ 70.00	\$ 50.00	\$ 270.00	\$ 131.00	\$ 85.00	\$ 85.00	\$ 1,396.15	\$ 175.85		100.00%	
	\$ 227.90	\$ 924.26	\$ 274.50	\$ 33.00	\$ (182.27)		\$ 118.76							\$ 1,000.00			
Professional Development	\$ -	\$ -	\$ -	\$ -	\$ 1,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 265.00	\$ 735.00		100.00%	
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 265.00							\$ 4,888.00			
Recreation programs	\$ 600.00	\$ 500.00	\$ 400.00	\$ 400.00	\$ 400.00	\$ 300.00	\$ 300.00	\$ 300.00	\$ 308.00	\$ 450.00	\$ 450.00	\$ 450.00	\$ 1,464.16	\$ 3,393.84		100.00%	
	\$ 408.56	\$ (192.09)	\$ (170.00)	\$ 326.38	\$ 991.31	\$ 400.00	\$ (300.00)							\$ 52,300.00			
Repairs and Maintenance	\$ 2,500.00	\$ 2,500.00	\$ 8,000.00	\$ 4,800.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 3,500.00	\$ 3,500.00	\$ 2,500.00	\$ 25,151.73	\$ 27,148.27		100.00%	
	\$ 9,006.51	\$ 3,354.68	\$ 2,513.11	\$ 1,989.43	\$ 810.47	\$ 3,620.72	\$ 3,856.81							\$ 2,390.00			
Security	\$ -	\$ 500.00	\$ -	\$ 486.00	\$ -	\$ -	\$ 486.00	\$ -	\$ 350.00	\$ 500.00	\$ -	\$ 500.00	\$ 1,458.00	\$ 892.00		100.00%	
	\$ 486.00	\$ -	\$ -	\$ 486.00	\$ -	\$ -	\$ 486.00							\$ 690.00			
Security Monitoring System	\$ 10.00	\$ 10.00	\$ 10.00	\$ 260.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 260.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00	\$ 477.17	\$ 142.83		100.00%	
	\$ 10.00	\$ 10.00	\$ 417.17	\$ 10.00	\$ 10.00	\$ 10.00	\$ 10.00							\$ 1,170.00			
Technology Services	\$ 90.00	\$ 90.00	\$ 90.00	\$ 90.00	\$ 120.00	\$ 120.00	\$ 100.00	\$ 90.00	\$ 100.00	\$ 90.00	\$ 100.00	\$ 90.00	\$ 455.51	\$ 714.49		100.00%	
	\$ 150.00		\$ 75.00	\$ 75.00	\$ 75.00	\$ 176.71	\$ 230.51							\$ 3,800.00			
Trash Disposal	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00	\$ 2,073.64	\$ 926.36		100%	
	\$ 239.14	\$ 242.73	\$ 239.14	\$ 511.88	\$ 353.50		\$ 487.25							\$ 4,500.00			
Vehicle Leasing/Financing	\$ 375.00	\$ 375.00	\$ 375.00	\$ 375.00	\$ 375.00	\$ 375.00	\$ 375.00	\$ 375.00	\$ 375.00	\$ 375.00	\$ 375.00	\$ 375.00	\$ (15,135.97)	\$ 19,635.97		100%	
	\$ 296.80	\$ (17,052.08)	\$ 296.80	\$ 296.80	\$ 296.80	\$ 296.50	\$ 432.41							\$ 35,000.00			
Water	\$ 3,000.00	\$ 4,200.00	\$ 3,600.00	\$ 4,400.00	\$ 3,800.00	\$ 2,850.00	\$ 2,000.00	\$ 2,000.00	\$ 1,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,850.00	\$ 28,740.56	\$ 6,259.44		100%	
	\$ 2,849.48	\$ 5,279.25	\$ 7,679.48	\$ 6,581.01	\$ 2,313.30		\$ 4,038.04							\$ 3,000.00			
Swimming Pool Maintenance	\$ -	\$ -	\$ 1,500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000.00		100%
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		\$ 250,000.00			
Swimming Pool Construction	\$ -	\$ 80,000.00	\$ -	\$ -	\$ 172.76	\$ 51											