



For the Meeting of: 03/21/2023

Agenda Item No.: D-1

**CALWA RECREATION & PARK DISTRICT
REPORT TO THE BOARD**

TO: Board of Directors

FROM: District Administrator, Adam Ramos

SUBJECT: Minutes of the Regular Meeting held on February 21, 2023.

RECOMMENDATION:

That the Board approve the minutes for date February 21, 2023.

SUMMARY:

Meeting minutes are provided for each regular meeting. Detailed minutes are provided in the agendas with the minutes or notes attached with this report.

REASON FOR RECOMMENDATION:

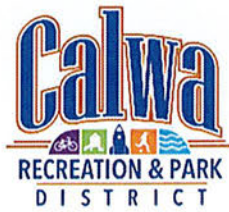
To have monthly agenda minutes certified.

FISCAL IMPACT:

There is no fiscal impact resulting from this report.

Attachments:

- Regular Meeting Minutes for February 21, 2023.



**CALWA RECREATION & PARK DISTRICT
MEETING AGENDA**

www.calwarecreation.org

**REGULAR BOARD MEETING
NOTICE AND AGENDA
February 21, 2023
4545 E. Church Ave, Fresno CA 93725
5:30pm**

**START TIME: 5:34PM
ADJORN TIME: 6:42PM**

BOARD CHAIRPERSON
Esmeralda Zamora, Chair **PRESENT**

DISTRICT ADMINISTRATOR
Adam Ramos **PRESENT**

BOARD VICE CHAIR
Raul Guerra Vice Chair **PRESENT**

DISTRICT COUNSEL
Hilda Cantú Montoy **PRESENT**

BOARD MEMBERS
Joseph Perez, Board Member **PRESENT**
Laura Garcia, Board Member **ABSENT**
Mary L. Rosales, Board Member **ABSENT**

THE BOARD OF DIRECTORS HAS RESUMED MEETINGS IN PERSON.. The Board welcomes you to its meetings and encourages you to participate at the meeting. This agenda contains a brief general description of each item that will be considered by the Board. All persons who attend the meeting 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

A. INVOCATION AND FLAG SALUTE
Invocation was skipped and flag salute was lead by DA Adam Ramos.

B. APPROVAL OF AGENDA
1st: Esmeralda Zamora
2nd: Raul Guerra
All if favor vote was casted: 3 aye, 0 no, 2 absent.

C. PUBLIC COMMENTS
No members of the public were present.

Members of the public who wish to address the Board on an item that is not on the agenda may do so now. Members of the public wishing to address the District on an agenda item

may do so when the agenda 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.

D. CONSENT CALENDAR

All items listed under Consent Calendar are considered to be routine and will be enacted by one motion. For discussion of any Consent Item, it will be considered separately at the request of any member of the Board or any person in the audience

1st: Esmeralda Zamora

2nd: Raul Guerra

All in favor 3 aye, 0 no, 2 absent.

1. SUBJECT: Minutes of the Regular Meeting held on January 31, 2022.

RECOMMENDATION: That the Board approve the minutes.

2. SUBJECT: Bank Account Information (all accounts)

RECOMMENDATION: That the Board accept the report.

Bank account information was reviewed and approved.

E. UNFINISHED BUSINESS

1. No Items.

No unfinished business present for the meeting, moved onto next section.

F. NEW BUSINESS

1. SUBJECT: Extraction Well Water Fill Station Program

RECOMMENDATION: That the Board receive report, discuss, and approve City of Fresno Extract Water Well Application and Agreement for Commercial Users.

DA presented report about well water extraction program. Stated that water was highest expense during spring and summer months, financials were also reviewed with an average cost of \$4000 per month in 2021. Under budget with the water at this point, Board did request different outlets to keep green space clean. DA researched and found program presented, bring tanks and fill up for small charge of untreated water, not for drinking, green space use only. Is safe for human contact, not gray. Free program, pump and storage system was shown. Would need to purchase multiple, allowed 300 gallons per visit. A truck would need be needed. Director Perez stated the amount of trips would be excessive, mentioned water trucks through the City of Fresno or attaching sprinkler system, flooding space during summer doesn't seem plausible, likes

idea of alternatives and going back and forth is a large liability, mentioned selling EV car and purchasing truck. Invest into a tanking system here at District. Director Perez overall stated that good start but need infrastructure developed first and storage. DA stated that he would look into working with the City if they can provide untreated water to the park.

2. SUBJECT: Approval of Field Use Contract with Central Valley NFL Flag Football League

RECOMMENDATION: That the Board receive report and approve agreement with Central Valley NFL Flag Football League.

DA presented information about flag football league. Presented issues, such as fee charges and lack of promotion. We don't have a cancellation fee, Director Perez stated that we need a cancellation fee in the agreement moving forward. It was recommended by Director Perez that we keep the cancellation fee that same at \$200. Director Perez to approve with the addition implementation of a \$200 cancelation fee. Suggested that they sign the agreement right away by legal. Director Perez asked fee charges, DA replied \$375/month.

1st: Joseph Perez

2nd: Esmeralda Zamora

All in favor casted: 3 aye, 0 no, 2 absent.

3. SUBJECT: Approval of Deed Restriction with California Department of Parks and Recreation Office of Grants and Local Services

RECOMMENDATION: That the Board receive report, discuss, and approve deed restriction documents regarding the State Grant 18-10-049 and State Grant

DA presented that this is the last document that the State of CA would need from us regarding the deed restriction. Legal stated that a deed restriction is to ensure that the District will not sell the property after State of CA has provided funds to develop soccer project. Legal stated that we will need to seek a formal legal description of Calwa Park and directed DA to seek that information. Director Guerra, asked about hold up on the project. Legal stated that the pool is the priority, but would need to create a RFP on the project, and put out to bid. Director Guerra asked if funds will expire, and DA stated that the funds will be available for 10 years, Director Guerra stated that we are opening projects but nothing gets done.

1st: Esmeralda Zamora

2nd: Raul Guerra

All in favor casted: 3 aye, 0 no, 2 absent.

G. DISTRICT ADMINISTRATOR'S REPORT

1. SUBJECT: Informational report on COVID 19, Prop 68 Project, and other information.

RECOMMENDATION: That the Board receive report, discuss, and provide direction, if needed.

DA presented information about tax apportionments with another one coming in April of 2023. DA reviewed Prop 68, transformer will potentially be replaced, but they did state the current system can sustain the new electrical uses, engineering firm did confirm that system can be used. DA stated that Rocket will be move and LED lighting and smoke machine will be used and is confirmed. Legal stated that there may be a one year delay, issue with replacing panel is that machinery can take up to a year to acquire. Director Perez stated that the electrical panel is constantly changing and requested that when meetings resume to inform Director Perez. Director Perez mentioned mulberry trees and MT costs/labor will increase. DA reviewed programs and events that took place in February and January. Reviewed a new front sign design with a est cost of \$16K, Director Guerra said it would be better to spend \$16K on a new truck. Director Perez said that a metal sign would be good enough for that area and make greenery better. Tax program was reviewed and MOU would not need to be voted on, partnering with them is a good way to sustain partnership. New basketball lighting was mentioned and Director Perez stated that extreme liabilities present, it was requested to get electrical bids to complete the work.

H. Director Communications/Agenda Items

This portion of the meeting is reserved for the Directors (i) to make brief reports on boards, committees, and other public agencies, and at public events, (ii) to initiate new matters and to request updates, (iii) and to initiate new agenda items. Under this section the Board may take action only on items specifically agendaized and which meet other requirements for actions.

NONE

I. CLOSED SESSION: NONE

J. REPORT OF FINAL ACTIONS TAKEN IN CLOSED SESSION, IF ANY

K. ADJOURNMENT

Access to Agenda. 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 partially open. 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.

Reasonable Accommodation. Requests for accommodations for persons with disabilities such as signing services, assistive listening devices, or alternative format agendas and reports needed to assist participation in this public meeting may be made by calling the District Administrator at 559-264-6867 or emailing adam@calwarecreation.org.

Espanol. Para asistencia en espanol sobre este aviso, por favor llame a (559) 264-6867.

NEXT REGULAR MEETING: March 21, 2023.



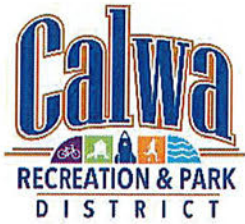
Certification of Posting

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 February 17, 2023.



For the Meeting of: 3/21/2023
Agenda Item No.: D-2

**CALWA RECREATION & PARK DISTRICT
REPORT TO THE BOARD**

TO: Board of Directors

FROM: District Administrator, Adam Ramos

SUBJECT: Bank Account Information (all accounts)

RECOMMENDATION:

That the Board receive report on District finances for all accounts for the month of February.

SUMMARY:

District maintains three accounts: payroll, revenue, and county. Transparency for all accounts and all transactions are provided in this report.

REASON FOR RECOMMENDATION:

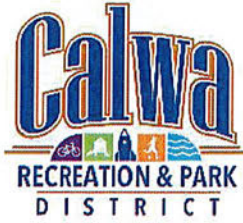
Inform Board on current District finances for all accounts.

FISCAL IMPACT:

There is no fiscal impact resulting from this report.

Attachments:

- Fresno County Account Document
- Reconciliation of PR and REV Accounts
- Detailed Report of PR and REV Accounts
- Detailed Report of Expenses and Revenue for the Month of February



For the Meeting of: 3/21/2023

Agenda Item No.: D-2

**CALWA RECREATION & PARK DISTRICT
REPORT TO THE BOARD**

| Account | Total |
|------------------------------------------|---------------------|
| Fresno County | \$731,560.12 |
| BOW REV | \$37,951.46 |
| BOW PR | \$8,704.19 |
| RESTRICTED FUNDS (POOL DONATED FUNDS) | -\$88,758.46 |
| TOTALS | \$689,457.31 |

Calwa Recreation and Park District
Reconciliation Detail
Bank of the West Payroll, Period Ending 02/28/2023

| Type | Date | Num | Name | Clr | Amount | Balance |
|------------------------------------------|------------|-----|------------------|-----|-----------------|-----------------|
| Beginning Balance | | | | | | 5,865.06 |
| Cleared Transactions | | | | | | |
| Checks and Payments - 11 items | | | | | | |
| Check | 02/01/2023 | | ADP | X | -153.40 | -153.40 |
| Check | 02/02/2023 | | Ulysses S. Grant | X | -805.11 | -958.51 |
| Check | 02/02/2023 | | Saide Alvarado | X | -774.41 | -1,732.92 |
| Check | 02/10/2023 | | ADP | X | -84.03 | -1,816.95 |
| Check | 02/14/2023 | | ADP | X | -4,590.77 | -6,407.72 |
| Check | 02/14/2023 | | ADP | X | -1,811.71 | -8,219.43 |
| Check | 02/16/2023 | | Ulysses S. Grant | X | -798.96 | -9,018.39 |
| Check | 02/16/2023 | | Saide Alvarado | X | -725.26 | -9,743.65 |
| Check | 02/24/2023 | | ADP | X | -84.03 | -9,827.68 |
| Check | 02/27/2023 | | ADP | X | -5,370.93 | -15,198.61 |
| Check | 02/28/2023 | | ADP | X | -1,767.27 | -16,965.88 |
| Total Checks and Payments | | | | | -16,965.88 | -16,965.88 |
| Deposits and Credits - 2 items | | | | | | |
| Deposit | 02/13/2023 | | Payroll Transfer | X | 10,000.00 | 10,000.00 |
| Deposit | 02/24/2023 | | Payroll Transfer | X | 10,000.00 | 20,000.00 |
| Total Deposits and Credits | | | | | 20,000.00 | 20,000.00 |
| Total Cleared Transactions | | | | | 3,034.12 | 3,034.12 |
| Cleared Balance | | | | | 3,034.12 | 8,899.18 |
| Register Balance as of 02/28/2023 | | | | | 3,034.12 | 8,899.18 |
| Ending Balance | | | | | <u>3,034.12</u> | <u>8,899.18</u> |

4:43 PM

03/02/23

Calwa Recreation and Park District
Reconciliation Summary
Bank of the West Payroll, Period Ending 02/28/2023

| | <u>Feb 28, 23</u> |
|-----------------------------------|------------------------|
| Beginning Balance | 5,865.06 |
| Cleared Transactions | |
| Checks and Payments - 11 items | -16,965.88 |
| Deposits and Credits - 2 items | 20,000.00 |
| Total Cleared Transactions | <u>3,034.12</u> |
| Cleared Balance | <u>8,899.18</u> |
| Register Balance as of 02/28/2023 | 8,899.18 |
| Ending Balance | 8,899.18 |

| Date | Check No. | Description | Category | Sub Category | Type | Memo | Debit | Credit | Balance |
|-----------|-----------|------------------------------------------------------------------|---------------|---------------|-------------|------|----------|--------|-------------|
| 2/28/2023 | | DIRECTDEBIT ADP Tax ADP Tax 022823 RRJIG [REDACTED] CCD | Uncategorized | Uncategorized | DIRECTDEBIT | | -1767.27 | | \$8,899.18 |
| 2/27/2023 | | DIRECTDEBIT ADP WAGE PAY WAGE PAY 022 [REDACTED] 17288JIG CCD | Uncategorized | Uncategorized | DIRECTDEBIT | | -5370.93 | | \$10,666.45 |
| 2/24/2023 | | DIRECTDEBIT ADP PAYROLL FEES ADP FEES [REDACTED] CCD | Uncategorized | Uncategorized | DIRECTDEBIT | | -84.03 | | \$16,037.38 |
| 2/24/2023 | | XFER TRANSFER FROM CHECKING 70584388 - BY PHONE | Uncategorized | Uncategorized | XFER | | | 10000 | \$16,121.41 |
| 2/16/2023 | | 5 CHECK-EE UG | Uncategorized | Uncategorized | CHECK | | -798.96 | | \$6,121.41 |
| 2/16/2023 | | 4 CHECK-EE SA | Uncategorized | Uncategorized | CHECK | | -725.26 | | \$6,920.37 |
| 2/14/2023 | | DIRECTDEBIT ADP WAGE PAY WAGE PAY 0 [REDACTED] 6 CCD | Uncategorized | Uncategorized | DIRECTDEBIT | | -4590.77 | | \$7,645.63 |
| 2/14/2023 | | DIRECTDEBIT ADP Tax ADP Tax 021423 RRJIG 021404A01 CCD | Uncategorized | Uncategorized | DIRECTDEBIT | | -1811.71 | | \$12,236.40 |
| 2/13/2023 | | XFER FROM CHECKING ACCT # 070-584388 - IN PERSON | Uncategorized | Uncategorized | XFER | | | 10000 | \$14,048.11 |
| 2/10/2023 | | DIRECTDEBIT ADP PAYROLL FEES [REDACTED] CCD | Uncategorized | Uncategorized | DIRECTDEBIT | | -84.03 | | \$4,048.11 |
| 2/2/2023 | | 3 CHECK-EE UG | Uncategorized | Uncategorized | CHECK | | -805.11 | | \$4,132.14 |
| 2/2/2023 | | 2 CHECK-EE SA | Uncategorized | Uncategorized | CHECK | | -774.41 | | \$4,937.25 |
| 2/1/2023 | | DIRECTDEBIT ADP PAYROLL FEES ADP FEES 020123 377566474700R02 CCD | Uncategorized | Uncategorized | DIRECTDEBIT | | -153.4 | | \$5,711.66 |

| Date | Check No. | Description | Category | Sub Category | Type | Memo | Debit | Credit | Balance |
|-----------|-----------|-----------------------------------------------------------------------|-------------------|----------------------|-------------|------|----------|--------|-------------|
| 2/28/2023 | | CHECK-AUDIT FEES FOR FY 21-22 | Uncategorized | Uncategorized | CHECK | | -9085 | | \$24,520.98 |
| 2/28/2023 | | POS 218117 SMART AND FINA FRESNO CA ##6024 | Household | Groceries | POS | | -28.08 | | \$33,605.98 |
| 2/28/2023 | | DEP | Uncategorized | Uncategorized | DEP | | | 7387.5 | \$33,634.06 |
| 2/27/2023 | | POS ZOOM.US.888-799-9666 SAN JOSE CA ON 230227 #6024 | Bills & Utilities | Telephone | POS | | -14.99 | | \$26,246.56 |
| 2/27/2023 | | POS ADOBE *ACROPRO SUBS 408536000 CA ON 230227 #6024 | Entertainment | Shopping | POS | | -14.99 | | \$26,261.55 |
| 2/27/2023 | | POS THE HOME DEPOT #0663 FRESNO CA ON 230226 #6024 | Household | Home Improvement | POS | | -58.42 | | \$26,276.54 |
| 2/24/2023 | | XFER TRANSFER TO CHECKING 97005854 - BY PHONE | Uncategorized | Uncategorized | XFER | | -10000 | | \$26,334.96 |
| 2/23/2023 | | POS 023390 AMAZON.COM*HD5 SEATTLE WA ##6024 | Bills & Utilities | Internet | POS | | -92.59 | | \$36,334.96 |
| 2/23/2023 | | POS CANVA * 103705-2817653 CAMDEN DE ON 230223 #6024 | Entertainment | Recreation | POS | | -12.99 | | \$36,427.55 |
| 2/22/2023 | | DIRECTDEBIT CITY OF FRESNO ONLINE PMT 022223 CKF503215666POS WEB S | Uncategorized | Uncategorized | DIRECTDEBIT | | -414.84 | | \$36,440.54 |
| 2/21/2023 | | POS ATT*CONS PHONE PMT 800-288-2020 TX ON 230219 #6024 | Bills & Utilities | Telephone | POS | | -274.11 | | \$36,855.38 |
| 2/16/2023 | | DIRECTDEBIT LEASE DIRECT WEB PAY 021623 78643389 CCD | Uncategorized | Uncategorized | DIRECTDEBIT | | -1955.72 | | \$37,129.49 |
| 2/16/2023 | | DIRECTDEBIT THE HOME DEPOT R ONLINE PMT 021623 CKF503215666POS WEB S | Uncategorized | Uncategorized | DIRECTDEBIT | | -351.98 | | \$39,085.21 |
| 2/16/2023 | | POS 669830 AMAZON.COM*HE2 SEATTLE WA ##6024 | Bills & Utilities | Internet | POS | | -42.26 | | \$39,437.19 |
| 2/15/2023 | | POS STARLINK INTERNET 310-6828100 CA ON 230216 #6024 | Bills & Utilities | Cable & Satellite TV | POS | | -110 | | \$39,479.45 |
| 2/14/2023 | | DIRECTDEBIT PGANDE WEB ONLINE 021423 42239961012923 WEB S | Uncategorized | Internet | POS | | -54.16 | | \$39,589.45 |
| 2/14/2023 | | DEBIT PREVIOUS PERIOD ACTIVITY RESULTED IN MONTHLY SERVICE CHARGE | Uncategorized | Uncategorized | DEBIT | | -2338.43 | | \$39,643.61 |
| 2/14/2023 | | POS 026335 COMPUTER MANIA IN FRESNO CA ##6024 | Entertainment | Shopping | POS | | -25 | | \$41,982.04 |
| 2/14/2023 | | CREDIT VALUED CUSTOMER MONTHLY SERVICE CHARGE REBATE | Uncategorized | Shopping | CREDIT | | -130 | | \$42,007.04 |
| 2/13/2023 | | DIRECTDEBIT BRADY INDUSTRIES ONLINE PMT 021323 CKF503215666POS WEB S | Uncategorized | Uncategorized | DIRECTDEBIT | | -740.16 | 25 | \$42,137.04 |
| 2/13/2023 | | DIRECTDEBIT JEFF PEIFFER ONLINE PMT 021323 CKF503215666POS WEB S | Uncategorized | Uncategorized | DIRECTDEBIT | | -550 | | \$42,112.04 |
| 2/13/2023 | | XFER TO CHECKING ACCT # 097-005854 - IN PERSON | Uncategorized | Uncategorized | XFER | | -10000 | | \$42,852.20 |
| 2/10/2023 | | POS 285435 SMART AND FINA FRESNO CA ##6024 | Household | Groceries | POS | | -29.43 | | \$43,402.20 |
| 2/9/2023 | | POS OFFICE DEPOT #945 800-463-3768 CA ON 230209 #6024 | Business & Office | Advertising | POS | | -102.92 | | \$53,431.63 |
| 2/8/2023 | | POS 076439 SMART AND FINA FRESNO CA ##6024 | Household | Groceries | POS | | -57.64 | | \$53,534.55 |
| 2/8/2023 | | POS 486732 WINCO FOO 44889 We Fresno CA ##6024 | Household | Groceries | POS | | -102.59 | | \$53,592.19 |
| 2/8/2023 | | POS 315895 COSTCO WISE #00 FRESNO CA ##6024 | Household | Groceries | POS | | -17.97 | | \$53,694.78 |
| 2/8/2023 | | POS 985036 AMAZON.COM*M00 SEATTLE WA ##6024 | Entertainment | Books & Magazines | POS | | -4.85 | | \$53,712.75 |
| 2/8/2023 | | POS 974618 AMAZON.COM*OU3 SEATTLE WA ##6024 | Bills & Utilities | Internet | POS | | -169 | | \$53,717.60 |
| 2/8/2023 | | POS 972956 AMAZON.COM*OK2 SEATTLE WA ##6024 | Bills & Utilities | Internet | POS | | -31.41 | | \$53,886.60 |
| 2/8/2023 | | POS POWER BUSINESS TECHNOL AR@POWERCOPIE CA ON 230208 #6024 | Business & Office | Office Supplies | POS | | -19.1 | | \$53,918.01 |
| 2/8/2023 | | POS THE HOME DEPOT #1086 FRESNO CA ON 230208 #6024 | Household | Home Improvement | POS | | -61.74 | | \$53,937.11 |
| 2/7/2023 | | DIRECTDEBIT VERIZON ONLINE PMT 020723 CKF503215666POS WEB S | Uncategorized | Uncategorized | DIRECTDEBIT | | -71.41 | | \$53,998.85 |
| 2/7/2023 | | POS 686794 AMAZON.COM*909 SEATTLE WA ##6024 | Bills & Utilities | Internet | POS | | -60.64 | | \$54,070.26 |
| 2/7/2023 | | POS MSFT * E0700M88KT MSBILL.INFO WA ON 230207 #6024 | Business & Office | Office Supplies | POS | | -600 | | \$54,130.90 |
| 2/6/2023 | | POS 579247 AMAZON.COM*487 SEATTLE WA ##6024 | Bills & Utilities | Internet | POS | | -16.23 | | \$54,730.90 |
| 2/6/2023 | | POS 225404 AMAZON.COM*5E2 SEATTLE WA ##6024 | Bills & Utilities | Internet | POS | | -37.35 | | \$54,747.13 |
| 2/6/2023 | | POS 698971 WAL-MART #2985 FRESNO (N) CA ##6024 | Entertainment | Shopping | POS | | -49.55 | | \$54,784.48 |
| 2/6/2023 | | POS AMERIGUARD SEC. SYSTEM FRESNO CA ON 230205 #6024 | Household | Home Improvement | POS | | -51.99 | | \$54,834.03 |
| 2/6/2023 | | DEP | Uncategorized | Uncategorized | DEP | | | 4365 | \$54,886.02 |
| 2/3/2023 | | DIRECTDEBIT MONTVOY LAW CORPO ONLINE PMT 020323 CKF503215666POS WEB S | Uncategorized | Uncategorized | DIRECTDEBIT | | -525 | | \$50,521.02 |
| 2/3/2023 | | DIRECTDEBIT MIDVALLEY DISP REFUSE SVC 020323 15675500 PPD S | Uncategorized | Uncategorized | DIRECTDEBIT | | -272.8 | | \$51,046.02 |
| 2/2/2023 | | DIRECTDEBIT TERMINIX CHECKS 020223 230202000002 PPD S | Uncategorized | Uncategorized | DIRECTDEBIT | | -66.6 | | \$51,318.82 |
| 2/2/2023 | | DIRECTDEBIT LEASE DIRECT WEB PAY 020223 78738927.CCD | Uncategorized | Uncategorized | DIRECTDEBIT | | -146.82 | | \$51,385.42 |
| 2/2/2023 | | CHECK-HALL DEPOSIT REFUND | Uncategorized | Uncategorized | CHECK | | -200 | | \$51,532.24 |
| 2/2/2023 | | POS THE MOWERS EDGE FRESNO CA ON 230202 #6024 | Uncategorized | Uncategorized | POS | | -106.45 | | \$51,732.24 |
| 2/1/2023 | | DIRECTDEBIT GETSTREAMLINE.CO GETSTREAML 020123 ST-CSM7L2K0V8V4 CCD | Uncategorized | Uncategorized | DIRECTDEBIT | | -75 | | \$51,838.69 |

Report ID
Program:

Peoplesoft
MONTHLY GENERAL LEDGER TRIAL BALANCE

Page No. 2
Run Date 03/02/2023

Fiscal Year 2023
Through Period 8

Run Time 09:04:25

| Fund: | Beginning Balance | Year-to-Date Transaction | Current Balances |
|--------------------------------|-------------------|--------------------------|------------------|
| Calwa Park And Recreation Dist | Debit Accts | Debits | Debits Accts |
| Subclass | Credit Accts | Credits | Credit Accts |
| General | | | |
| GRAND TOTALS | 803,317.08 | 280,000.00 | 731,560.12 |

End of Report

PeopleSoft
MONTHLY GENERAL LEDGER TRIAL BALANCE

Page No. 1
Run Date 03/02/2023
Run Time 09:04:25

Report I
Program:
Fund:
Calwa Park and Recreation Dist
Subclass: 10000
General Subclass

Fiscal Year 2023
Through Period 8

| Debit Accts | Beginning Balance Credit Accts | Year-to-Date Debits | Transaction Credits | Current Balances | |
|----------------------------|-----------------------------------|------------------------|------------------------|------------------|---------------|
| | | | | Debits Accts | Credit Accts |
| Cash In Treasury | 800,742.87 | 0.00 | 69,182.75 | 731,560.12 | 0.00 |
| Interest Receivable | 2,574.21 | 0.00 | 2,574.21 | 0.00 | 0.00 |
| Due To Other Governmental | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Fiduciary Closing | 0.00 | 0.00 | 0.00 | 0.00 | 1,619,309.92 |
| Fund Balance - Unassigned | 0.00 | 0.00 | 0.00 | 0.00 | 2,686,110.33 |
| RDA ABX1 26 Property Tax | 0.00 | 280,000.00 | 0.00 | 0.00 | -3,782,103.17 |
| Redev Tax Increm Reimb | 0.00 | 0.00 | 29,515.88 | 0.00 | 29,515.88 |
| Property Taxes-Current Sec | 0.00 | 0.00 | 17,376.00 | 0.00 | 17,376.00 |
| Suppl-Current Secured | 0.00 | 0.00 | 151,367.33 | 0.00 | 151,367.33 |
| Property Taxes-Curr Unsec | 0.00 | 0.00 | 4,984.71 | 0.00 | 4,984.71 |
| Interest | 0.00 | 0.00 | 575.19 | 0.00 | 575.19 |
| State-I/L Homeowners Prop | 0.00 | 0.00 | 2,931.45 | 0.00 | 2,931.45 |
| ABX126 Other Revenue | 0.00 | 0.00 | 1,341.53 | 0.00 | 1,341.53 |
| SUB CLASS TOTAL | 803,317.08 | 280,000.00 | 280,000.00 | 731,560.12 | 731,560.12 |

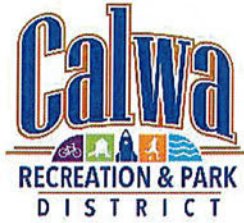
End of Report

Report ID: [REDACTED]
 Program: GL

PeopleSoft
 MONTHLY GENERAL LEDGER TRANSACTION REGISTER
 Journal Dates 02/01/2023 through 02/28/2023

| Journal Date | Jrnl Src | Jrnl ID | Header Description | Line Ref | Debit Amount | Credit Amount |
|-------------------------------------------------------------------------------|----------|------------|---------------------------------------|------------|--------------|---------------|
| Fund: 4660 Calwa Park And Recreation Dist SUBCLASS: 10000 ACCOUNT: [REDACTED] | | | | | | |
| Sub class: [REDACTED] General Subclass | | | | | | |
| Account: [REDACTED] | | | | | | |
| Cash In Treasury [REDACTED] | | | | | | |
| | | | Beginning Balance | | | |
| 02/15/2023 | AUD | 0002042695 | 23-Current Secured Supplem CSS 7 | 731,010.95 | 398.22 | |
| 02/27/2023 | AUD | 0002044133 | 23 - FRESNO RDA SALE OF AS SALEOFASSE | | 150.95 | |
| | | | Cash In Treasury | | 549.17 | 0.00 |
| | | | Ending Balance | 731,560.12 | | |
| Account: [REDACTED] | | | | | | |
| | | | Beginning Balance | | | |
| 02/15/2023 | AUD | 0002042695 | 23-Current Secured Supplem CSS 7 | -4,586.49 | 398.22 | |
| | | | Suppl-Current Secured | | 398.22 | |
| | | | Ending Balance | -4,984.71 | 0.00 | |
| Account: [REDACTED] | | | | | | |
| | | | Beginning Balance | | | |
| 02/27/2023 | AUD | 0002044133 | 23 - FRESNO RDA SALE OF AS SALEOFASSE | | 150.95 | |
| | | | ABX126 Other Revenue | | 150.95 | |
| | | | Ending Balance | -150.95 | 0.00 | |
| | | | Subclass Total | 549.17 | 549.17 | |
| | | | Fund Total | 549.17 | 549.17 | |

End of Report



For the Meeting of: 3/21/2023
Agenda Item No.: E-1

**CALWA RECREATION & PARK DISTRICT
REPORT TO THE BOARD**

TO: Board of Directors

FROM: District Administrator, Adam Ramos

SUBJECT: FY 21-22 District Audit Presentation, Mike Cuttone CPA.

RECOMMENDATION:

That the Board receive report, discuss, and provide direction if necessary.

SUMMARY:

District maintains financial transparency and accountability of its funds regarding our operational, personnel, and revenue generating accounts. Annual financial audits are mandatory for our insurance provider SDRMA, State of California Controllers Office, and assists with possible loan requests for the District to fund District expanding projects. Mike Cuttone CPA of Cuttone & Mastro conducts the Districts annual financial audits and has completed Fiscal Year 21-22.

REASON FOR RECOMMENDATION:

District audit transparency and reporting.

FISCAL IMPACT:

NA

Attachments:

- FY Audit 21-22
- Audit Letter for FY Audit 21-22

**CALWA RECREATION AND PARK DISTRICT
FINANCIAL STATEMENTS
WITH ACCOMPANYING INFORMATION
AND
INDEPENDENT AUDITOR'S REPORT
FOR THE YEAR ENDED JUNE 30, 2022**

**CALWA RECREATION AND PARK DISTRICT
FINANCIAL STATEMENTS
JUNE 30, 2022**

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**CALWA RECREATION AND PARK DISTRICT
BOARD OF DIRECTORS AND ADMINISTRATION
JUNE 30, 2022**

Board of Directors

| | |
|------------------|-------------|
| Esmeralda Zamora | Chairperson |
| Raul Guerra | Vice-Chair |
| Laura Garcia | Director |
| Joseph Perez | Director |
| Mary L. Rosales | Director |

Administration

| | |
|------------|------------------------|
| Adam Ramos | District Administrator |
|------------|------------------------|



Independent Auditor's Report

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

Opinion

We have audited the accompanying statements of Calwa Recreation and Park District (the district) as of and for the year ended June 30, 2022, and the related notes to the financial statements, as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Calwa Recreation and Park District, as of June 30, 2022, and the changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Calwa Recreation and Park District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Calwa Recreation and Park District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibility for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards, we:

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison information on page 17 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require 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.



February 6, 2023

CALWA RECREATION AND PARK DISTRICT
STATEMENT OF NET POSITION
June 30, 2022

| | <u>Governmental Activities</u> |
|----------------------------------|------------------------------------|
| ASSETS | |
| Cash | \$ 758,042 |
| Receivables | 2,574 |
| Restricted Assets - Cash | 88,758 |
| Capital Assets | <u>542,010</u> |
| Total Assets | <u>1,391,384</u> |
| LIABILITIES | |
| Accounts Payable | 9,648 |
| Accrued Payroll | 6,819 |
| Long-term Debt: | |
| Due Within One Year | 20,657 |
| Due in More Than One Year | <u>90,563</u> |
| Total Liabilities | <u>127,687</u> |
| NET POSITION | |
| Net Investment in Capital Assets | 430,790 |
| Restricted for Pool Construction | 88,758 |
| Unrestricted | <u>744,149</u> |
| Total Net Position | <u>\$ 1,263,697</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, 2022

| | Program Revenues | | | Net (Expense) Revenue and Change in Net Position | | |
|-------------------------------|----------------------------|------------------------------------------|----------------------------------------|-----------------------------------------------------|-----------------------------|---------------------|
| | Charges for Services | Operating Grants and Contributions | Capital Grants and Contributions | Governmental Activities | Business-Type Activities | Total |
| Functions/Programs | | | | | | |
| Governmental activities: | | | | | | |
| Community Services | \$ 422,074 | \$ 261,698 | \$ 78,000 | \$ (38,450) | \$ - | \$ (38,450) |
| Total Governmental Activities | <u>422,074</u> | <u>261,698</u> | <u>78,000</u> | <u>(38,450)</u> | <u>-</u> | <u>(38,450)</u> |
| General Revenues: | | | | | | |
| Unrestricted | | | | | | |
| Property Taxes | | | | 398,419 | - | 398,419 |
| Interest | | | | 7,616 | - | 7,616 |
| Total General Revenues | | | | <u>406,035</u> | <u>-</u> | <u>406,035</u> |
| Change In Net Position | | | | 367,585 | - | 367,585 |
| Net Position - Beginning | | | | <u>896,112</u> | <u>-</u> | <u>896,112</u> |
| Net Position - Ending | | | | <u>\$ 1,263,697</u> | <u>\$ -</u> | <u>\$ 1,263,697</u> |

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

**CALWA RECREATION AND PARK DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2022**

| | General Fund |
|------------------------------------|-----------------|
| ASSETS | |
| Cash | \$ 758,042 |
| Receivables | 2,574 |
| Restricted Cash | 88,758 |
| Total Assets | \$ 849,374 |
| LIABILITIES | |
| Accounts Payable | \$ 9,648 |
| Accrued Payroll | 6,819 |
| Total Liabilities | 16,467 |
| FUND BALANCE | |
| Restricted | 88,758 |
| Unassigned | 744,149 |
| Total Fund Balance | 832,907 |
| Total Liabilities and Fund Balance | \$ 849,374 |

RECONCILIATION TO STATEMENT OF NET POSITION:

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

| | |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|
| Total fund balance reported above. | \$ 832,907 |
| Capital assets (net of depreciation) used in governmental activities are not financial resources and therefore are not reported in the funds. | 542,010 |
| Long-term liabilities applicable to governmental entities are not due and payable in the current period and accordingly are not reported as fund liabilities. | (111,220) |
| Total Net Position - Governmental Activities | \$ 1,263,697 |

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, 2022

| | <u>General Fund</u> |
|-----------------------------------|-------------------------|
| REVENUES | |
| Property Taxes | \$ 398,419 |
| Investment Income | 7,616 |
| Park Rent and Service Revenue | 43,926 |
| Contributions | 87,500 |
| Grant | <u>252,198</u> |
| Total Revenues | <u>789,659</u> |
| | |
| EXPENDITURES | |
| Payroll and Benefits | 200,521 |
| Directors Fees | 3,000 |
| Dues and Subscriptions | 2,646 |
| Insurance | 23,816 |
| Legal and Professional | 20,915 |
| Miscellaneous | 3,039 |
| Office | 2,519 |
| Repairs and Maintenance | 33,273 |
| Security | 1,143 |
| Supplies | 27,630 |
| Utilities | 63,373 |
| Debt Service | |
| Principal | 17,804 |
| Interest | 3,432 |
| Capital Outlay | <u>2,961</u> |
| Total Expenditures | <u>406,072</u> |
| | |
| Net Change In Fund Balance | 383,587 |
| | |
| Fund Balance At Beginning Of Year | <u>449,320</u> |
| | |
| Fund Balance At End Of Year | <u><u>832,907</u></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, 2022

RECONCILIATION TO STATEMENT OF ACTIVITIES:

| | | |
|--------------------------------------------------|----|---------|
| Net Changes in Fund Balance - Governmental Funds | \$ | 383,587 |
|--------------------------------------------------|----|---------|

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 position 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 | \$ | 2,961 | |
| Depreciation Expense | | <u>(36,767)</u> | (33,806) |

Note proceeds are reported as financing sources in governmental funds and thus contribute to the change in fund balances. In the statement of net position, however, acquiring debt increases long-term liabilities and does not affect the state of activities. Additionally, repayment of principal is an expenditure in the governmental funds but reduces liability in the statement of net position.

| | | |
|--------------------|--|---------------|
| Principal Payments | | <u>17,804</u> |
|--------------------|--|---------------|

| | | |
|---------------------------------------------------------|----|-----------------------|
| Total Changes in Net Position - Governmental Activities | \$ | <u><u>367,585</u></u> |
|---------------------------------------------------------|----|-----------------------|

CALWA RECREATION AND PARK DISTRICT
NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2022

(1) Description of Entity

(a) Description of Operations

Calwa Recreation and Park District was formed March 17, 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, 2022
(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 Position. 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, 2022
(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, 2022, property tax revenues represent 50% 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.

(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.
- 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.

CALWA RECREATION AND PARK DISTRICT
NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2022
(Continued)

- 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").

(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.

(3) Cash and Cash Equivalents

All cash of the District is deposited in a Bank of the West bank account or the Fresno County Treasury where it is invested in savings accounts and short-term investments by the County Treasurer under the Fresno County cash management program. Interest income is allocated to the District by the Fresno County Treasury (the District's fiscal agent) quarterly based on its average cash balances. The District's investments in the Fresno County Treasury are stated at cost, which approximates market.

Cash and cash equivalents at June 30, 2022 consisted of the following:

| | |
|------------------|------------------|
| Bank of the West | \$ 46,057 |
| Fresno County | <u>800,743</u> |
| | <u>\$846,800</u> |

Fair Value Measurements

The framework for measuring fair value provides a fair value hierarchy that categorizes the inputs to valuation techniques used to measure fair value into three levels. The fair value hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1) and lowest priority to unobservable inputs (Level 3). The three levels of the fair value hierarchy are described as follows:

Level 1: Inputs to the valuation methodology are quoted prices (unadjusted) for identical assets or liabilities in active markets that a government can access at the measurement date.

Level 2: Inputs to valuation methodology include inputs – other than quoted prices included within Level 1 that are observable for an asset or liability, either directly or indirectly.

Level 3: Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

CALWA RECREATION AND PARK DISTRICT
NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2022
(Continued)

| | <u>Total</u> | <u>Level 1</u> | <u>Level 2</u> | <u>Level 3</u> |
|------------------------------------------|--------------|----------------|----------------|----------------|
| Investments by fair value level: | | | | |
| Fresno County Treasurer Pooled Cash Fund | 800,743 | - | 800,743 | - |
| | \$ 800,743 | \$ - | \$ 800,743 | \$ - |

The asset's or liability's fair value measurement level within a fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

Fresno County Treasurer Fund

The Fresno County Treasurer's Pooled Cash Portfolio (Pool) is a pooled investment fund program governed by the Fresno County's Board of Supervisors and administered by the Fresno County Treasurer. Investments in the Pool are highly liquid as deposits and withdrawals can be made at any time without penalty. The Pool does not impose a maximum investment limit. The Fresno County's bank deposits are either federally insured or collateralized in accordance with the California Government Code.

Authorized Deposits and Investments

The District's investment policy authorizes investments in the Fresno County Treasurer's Pooled Cash Portfolio. The District's investment policy does not contain specific provisions intended to limit its exposure to interest rate risk, credit risk, custodial risk, and concentration of credit risk.

Disclosures Relating to Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The District does not have a formal investment policy that would further limit investment maturities as a means of managing its exposure to fair value losses arising from increasing rates.

Disclosures Relating to Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization; however, the Fresno County Pool is not rated.

Concentration of Credit Risk

Concentration of credit risk is the risk of loss attributed to the magnitude of the District's investment in a single issuer of securities. When investments are concentrated in one issuer, this concentration presents a heightened risk of potential loss. The District's deposit portfolio with governmental agencies consists of Fresno County at 95%, of the District's total depository and investment portfolio. The District does not have a formal investment policy that would further limit exposure to concentration of credit risk.

CALWA RECREATION AND PARK DISTRICT
NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2022
(Continued)

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 California Government Code does not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits, other than the following provision for deposits: The California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. As of June 30, 2022, the District did not have cash with banks that exceeded federal depository insurance limits.

The custodial risk for investments is the risk that, in the event of the failure of the counterparty 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 does not contain legal or policy requirements that would limit the exposure to custodial credit risk for investments. With respect to investments, custodial credit risk generally applies only to direct investments in marketable securities. Custodial credit risk does not apply to a local government's indirect investment in securities through the use of mutual funds or government investment pools (such as Fresno County Pool).

(4) Capital Assets

Capital asset activity for governmental activities for the year ended June 30, 2022 was as follows:

| | Balance July 1, 2021 | Increases | Decreases | Balance June 30, 2022 |
|--------------------------------|-------------------------|--------------------|----------------|--------------------------|
| Land | \$ 90,000 | \$ - | \$ - | \$ 90,000 |
| Building Improvements | 1,169,167 | - | 2,570 | 1,166,597 |
| Equipment | <u>186,785</u> | <u>2,961</u> | <u>-</u> | <u>189,746</u> |
| | 1,445,952 | 2,961 | 2,570 | 1,446,343 |
| Less Accumulated Depreciation | <u>870,136</u> | <u>(36,767)</u> | <u>(2,570)</u> | <u>904,333</u> |
| Governmental Activities | | | | |
| Capital Assets, Net | <u>\$ 575,816</u> | <u>\$ (33,806)</u> | <u>\$ -</u> | <u>\$ 542,010</u> |

CALWA RECREATION AND PARK DISTRICT
NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2022
(Continued)

(5) Notes Payable

Notes Payable consisted of the following at June 30, 2022:

| | |
|---------------------------------------------------------------------------------------------------------------------------|------------------|
| Note payable, due in monthly installments of \$1,956 at 3% per annum, through July, 2027, secured by park field lighting. | \$ 111,220 |
| Less: Current Portion | <u>20,657</u> |
| Net Long-Term Portion | <u>\$ 90,563</u> |

Maturities of long-term debt as of June 30 are as follows:

| | |
|------|-------------------|
| 2023 | \$ 20,657 |
| 2024 | 21,234 |
| 2025 | 21,829 |
| 2026 | 22,440 |
| 2027 | 23,067 |
| 2028 | <u>1,993</u> |
| | <u>\$ 111,220</u> |

Noncurrent liabilities for the year ended June 30, 2022 was as follows:

| | Balance July 1, 2021 | Increases | Decreases | Balance June 30, 2022 |
|--------------------------|-------------------------|-------------|------------------|--------------------------|
| Governmental Activities: | | | | |
| Equipment Loans | \$ 129,024 | \$ - | \$ 17,804 | \$ 111,220 |
| | <u>\$ 129,024</u> | <u>\$ -</u> | <u>\$ 17,804</u> | <u>\$ 111,220</u> |

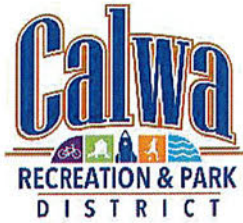
(6) Subsequent Events

The District evaluated subsequent events for recognition and disclosure through February 6, 2023, the date which these financial statements were available to be issued. Management concluded that no material subsequent events have occurred since June 30, 2022 that required recognition or disclosure in such financial statements.

SUPPLEMENTARY INFORMATION

CALWA RECREATION AND PARK DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE-
BUDGET AND ACTUAL-GOVERNMENTAL FUNDS
For the Year Ended June 30, 2022

| | <u>Budget</u> | <u>Actual</u> | Variance Favorable (Unfavorable) |
|-----------------------------------|---------------------|-------------------|----------------------------------------|
| REVENUES | | | |
| Property Taxes | \$ 114,888 | \$ 398,419 | \$ 283,531 |
| Contributions | 12,800 | 87,500 | 74,700 |
| Investment Income | - | 7,616 | 7,616 |
| Grant | 10,000 | 252,198 | 242,198 |
| Park Rents and Charges | 6,350 | 43,926 | 37,576 |
| Total Revenues | <u>144,038</u> | <u>789,659</u> | <u>645,621</u> |
| EXPENDITURES | | | |
| Payroll and Benefits | 229,450 | 200,521 | 28,929 |
| Directors Fees | 7,500 | 3,000 | 4,500 |
| Dues and Subscriptions | 1,860 | 2,646 | (786) |
| Insurance | 30,600 | 23,816 | 6,784 |
| Legal and Professional Fees | 24,975 | 20,915 | 4,060 |
| Miscellaneous | 2,300 | 3,039 | (739) |
| Office | 3,760 | 2,519 | 1,241 |
| Repairs and Maintenance | 48,900 | 33,273 | 15,627 |
| Security | 2,125 | 1,143 | 982 |
| Supplies | 16,850 | 27,630 | (10,780) |
| Utilities | 70,189 | 63,373 | 6,816 |
| Debt Service | | | |
| Principal | - | 17,804 | (17,804) |
| Interest | - | 3,432 | (3,432) |
| Capital Outlay | 21,513 | 2,961 | 18,552 |
| Total Expenditures | <u>460,022</u> | <u>406,072</u> | <u>53,950</u> |
| Net Change In Fund Balance | <u>\$ (315,984)</u> | 383,587 | <u>\$ 699,571</u> |
| Fund Balance At Beginning Of Year | | <u>449,320</u> | |
| Fund Balance At End Of Year | | <u>\$ 832,907</u> | |



For the Meeting of: 3/21/2023
Agenda Item No.: E-2

**CALWA RECREATION & PARK DISTRICT
REPORT TO THE BOARD**

TO: Board of Directors

FROM: District Administrator, Adam Ramos

SUBJECT: Swimming Pool Update

RECOMMENDATION:

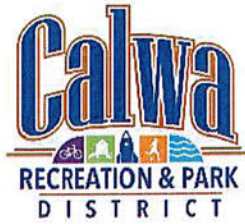
That the Board receive report, discuss, and provide direction if necessary.

SUMMARY:

District has completed the RFP for the architectural drawings. DA and Legal Counsel have partnered with Ron Allred who will lead the creation of new blueprints for the District to use towards the final completion of the pool. The RFP release date will be 3-30-23 and we are going to give companies 30 days to respond and provide their proposal with an end response date of 4-30-23 by 4pm. During this time period, we are going to work as a team of three, Ron, Legal, and DA on addressing any questions or accommodations that may be needed for the companies to gain all of the information necessary to provide an accurate proposal. The District website will upload the RFP on 3-30-23 and we will have photos of the current status of the pool uploaded to assist with RFP proposals, as well as sending out the RFP to a list of companies that Legal, DA, and Ron have researched who provide this service. The dates listed below are reflective of the timeline needed for an accurate proposal to be submitted:

| | |
|-----------------------------------------------------------|------------------------------|
| RFP Release Date | March 30, 2023 |
| Request for Clarification Deadline | April 20, 2023, by 4:00 p.m. |
| Bid Proposal Due Date | April 30, 2023, by 4:00 p.m. |
| Review of Proposals | Week of May 3rd, 2023 |
| Interviews (District's) | Week of May 8th, 2023 |
| District Board Approval to Negotiate and Execute Contract | May 15, 2023 |
| Negotiation of Final Scope of Work and Fee | May 16, 2023 |
| Execution of Consultant Contract | May 16, 2023 |
| Project Kick-Off Meeting with District Staff | May 22, 2023 |

This timeline is tentative subject to change as stated in the RFP.



For the Meeting of: 3/21/2023

Agenda Item No.: E-2

**CALWA RECREATION & PARK DISTRICT
REPORT TO THE BOARD**

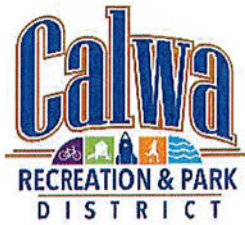
REASON FOR RECOMMENDATION:

Update the Board on the progress of the pool project and RFP timeline.

FISCAL IMPACT:

TBD

Attachments: NA



For the Meeting of: 3/21/2023
Agenda Item No.: E-3

**CALWA RECREATION & PARK DISTRICT
REPORT TO THE BOARD**

TO: Board of Directors

FROM: District Administrator, Adam Ramos

SUBJECT: Futsal Soccer Complex Update

RECOMMENDATION:

That the Board receive report, discuss, and provide direction if necessary.

SUMMARY:

District has 50% completed the RFP for the Futsal Soccer Complex. As stated in the previous meetings, the Pool Project and its RFP development and completion were the main priority for the DA as well as Legal Counsel, with that RFP completed we can focus onto the Soccer Complex RFP. The District has to wait for the State of CA to complete and review its paperwork regarding the deed restriction regarding the Districts property. As clarified in the last meeting, a deed restriction is necessary and standard to ensure that the District does not sell the property in the near future once the funds through the State of CA have been acquired. The status for the deed restriction is under review from the State of CA Project Officer. Once reviewed from the State of CA Project Officer, they will give us permission to go ahead and have the deed restriction notarized and processed for final completion of the grants the District received. The legal property description was provided through the County of Fresno Recorders Office and had an expense of \$8.00 for the files. Once State of CA receives notarized documents then we can begin to draw down from the funds, process the RFP for the soccer complex, award the RFP to winning proposal, and begin construction.

Other areas of development may be needed such as grading land, this will be determined after site visits from companies providing an RFP and will be a requirement in the scope of work for any company interested in providing an RFP to the District.

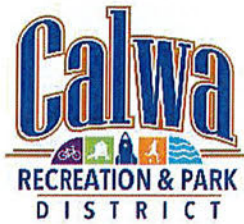
REASON FOR RECOMMENDATION:

Update the Board on the progress of the soccer complex project and RFP status.

FISCAL IMPACT:

NA

Attachments: NA



For the Meeting of: 3/21/2023
Agenda Item No.: F-1

CALWA RECREATION & PARK DISTRICT REPORT TO THE BOARD

TO: Board of Directors

FROM: District Administrator, Adam Ramos

SUBJECT: Introduction to California Uniform Public Construction Cost Accounting Act (CUPCCAA).

RECOMMENDATION:

That the Board receive report, discuss, and provide direction if necessary.

SUMMARY:

District currently follows a purchasing policy that has been provided to the Board Directors, in accordance with common policies found in the public sector. DA has met with other Special District Directors and their support staff and they have informed DA of the California Uniform Public Construction Cost Accounting Act or CUPCCAA. The CUPCCAA would benefit the District as it continues to expand and develop the District. As the District begins further seek grant funds, donated funds, and the use of reserve funds for special projects, the time and resources committed to developing and executed these projects can run from months to years. The CUPCCAA can drastically decrease the time needed for the District to develop and execute projects that are under \$200,000. This allows the District to increase force account limit, simplify bidding for projects \$200,000 or less, reduce the number of formal bids based on project size, and expedite contracting for projects under \$200,000. The District has numerous future projects which include new basketball court installation, new walking loop, new perimeter fencing, infrastructure repair and more that are a must for the District, and adopting this Act will ease the development and completion of some of those projects just to name as an example. Attached are some frequently asked questions regarding the act along with general information about the Act.

REASON FOR RECOMMENDATION:

Introduce the board to the CUPCCAA Act that can increase District projects completion time, discuss, and provide direction if necessary.

FISCAL IMPACT:

NA

Attachments:

- CUPCCAA Frequently Asked Questions

CHAPTER 2 THE UNIFORM PUBLIC CONSTRUCTION COST ACCOUNTING ACT

Uniform Public Construction Cost Accounting Act

2.01 The Uniform Public Construction Cost Accounting Act

As specified in the State of California Public Contract Code, all governmental jurisdictions are limited to the dollar amount of public project work that can be performed using internal resources. The jurisdictions are further required to follow various bidding procedures in undertaking construction work performed or contracted in the jurisdiction. The passage of Chapter 1054, Statutes of 1983, Uniform Public Construction Cost Accounting Act (Act), and subsequent amendments provides for alternative bidding procedures by public agencies in undertaking public project work, provided they subscribe to uniform construction cost accounting policies and procedures developed in accordance with the law.

The purpose of this document is to give public agencies those construction cost accounting policies and procedures required in accordance with this above-mentioned legislation. To assist in understanding these policies and procedures, we have provided examples throughout the manual. These examples are for illustrative purposes only and, although they may be used, should not be considered required formats for public agencies operating under this program.

2.02 Public Agency

Public Contract Code section 22002(a) provides the definition of a public agency for the purposes of the Act. Public agencies are cities, counties, a city and county, chartered cities and chartered counties, any special district and any other agency of the state responsible for the local performance of governmental or proprietary functions within limited boundaries. Public agency includes a nonprofit transit corporation wholly owned by a public agency and formed to carry out the purposes of the public agency.

2.03 Public Project

As defined in Public Contract Code section 22002(c), all public projects performed by public agencies may include:

- Construction, reconstruction, erection, alteration, renovation, improvement, demolition and repair work involving any publicly owned, leased or operated facility.
- Painting or repainting of any publicly owned, leased or operated facility.
- In the case of publicly owned utility system, construction, erection, improvement or repair of dams, reservoirs, power plants and electrical transmission lines of 230,000 volts and higher.

2.04 Exemptions

Construction of any public building used for facilities of juvenile forestry camps or juvenile homes, ranches, or camps established under Article 15 (commencing with section 880) of Chapter 2 of Part 1 of Division 2 of the Welfare and Institutions Code, if a major portion of the construction work is to be performed by wards of the juvenile court assigned to those camps, ranches or homes, is exempt from the provisions of the Act.

In addition, in cases of great emergency, as determined by the governing body of the public agency, including, but not limited to, states of emergency defined in Government Code section 8558. When repair or replacements are necessary to permit the continued conduct of the operation or services of a public agency or to avoid danger

to life or property. The governing body by majority vote may proceed at once to replace or repair any public facility without adopting plans, specifications, strain sheets, or working details, or giving notice for bids to let contracts. The work may be done by day labor under the direction of the governing body, by contract, or by a combination of the two. The governing body, by majority vote, may delegate to the appropriate county administrative officer or city manager the power to declare a public emergency subject to confirmation by the governing body, by a four-fifths vote, at its next meeting.

2.05 Bid Limitations

For those agencies whose governing board has by resolution elected to become subject to the uniform construction cost accounting policies and procedures and which have notified the State Controller of that election, the following bid limitations will be in effect pursuant to Public Contract Code section 22032 and 22034(d):

- Public projects of \$60,000 or less may be performed by the employees of a public agency by force account (for definition see page 43 section 3.03), by negotiated contract, or by purchase order.
- Public projects of \$200,000 or less may be let to contract by informal procedures as set forth in this legislation.
- Public projects of more than \$200,000 shall, except as otherwise provided in this legislation, be let to contract by formal bidding procedures.
- If all bids received are in excess of \$200,000, the governing body of the public agency may by adoption of a resolution by a four-fifths vote, award the contract, at \$212,500 or less, to the lowest responsible bidder, if it determines the cost estimate of the public agency was reasonable.

2.06 Award of Bid

Public Contract Code section 22038 allows the public agency in its discretion to reject any bids presented. If the agency prior to rejecting all bids and declaring that the project can be more economically performed by employees of the agency provides a written notice to an apparent low bidder that:

- Informs the lowest responsible bidder of the agency's intention to reject the bid.
- Is mailed to at least two business days prior to the hearing at which the agency intends to reject the bid.

If after opening bids all bids are rejected, the public agency shall have the option, after reevaluating its cost estimates of the project, of one of the following:

- The public agency may abandon the project or re-advertise for bids in the manner described by this legislation; or
- By passage of a resolution by a four-fifths majority of its governing body declaring that its employees can perform the project more economically, the public agency may have the project done by force account without further complying with this legislation.

If a contract is awarded, it shall be awarded to the lowest bidder. If two or more bids are the same as the lowest, the public agency may accept the one it chooses.

If no bids are received, the project may be performed by employees of the public agency by force account or by informal bidding procedures set forth in section 22034 of the Public Contract Code.

California Uniform Construction Cost Accounting Commission

2.07 California Uniform Construction Cost Accounting Commission

Chapter 1054, Statutes of 1983, created the California Uniform Construction Cost Accounting Commission (CUCCAC or the Commission). The Commission is comprised of 14 members, 13 members are appointed by the State Controller and one member of the Contractors' State License Board pursuant to section 22010 of the Public Contract Code.

- a) Thirteen of the members shall be appointed by the Controller as follows:
 - 1) Two members who shall each have at least 10 years of experience with, or providing professional services to, a general contracting firm engaged, during that period, in public works construction in California.
 - 2) Two members who shall each have at least 10 years of experience with, or providing professional services to, a firm or firms engaged, during that period, in subcontracting for public works construction in California.
 - 3) Two members who shall each be a member in good standing of, or have provided professional services to, an organized labor union with at least 10 years of experience in public works construction in California.
 - 4) Seven members who shall each be experienced in, and knowledgeable of, public works construction under contracts let by public agencies; two each representing cities, counties, respectively, and two members representing school districts, and one member representing a special district. At least one of the two county representatives shall be a county auditor or his or her designee.
- b) The member of the Contractors' State License Board who is a general engineering contractor as that term is defined in Section 7056 of the Business and Professions Code shall serve as an ex officio voting member.

2.08 Implementation

The public agency must perform several administrative steps to comply and elect into the law. The major steps include:

- Adopting a resolution electing to become subject to the Act.
- Adopting ordinances or regulations providing informal bidding procedures as required by the law.
- Notifying the State Controller of the election.
- Complying with the cost accounting construction policies and procedures presented in this manual.

The Commission shall review the accounting procedures of any participating agency where an interested party presents evidence that the work undertaken by the public agency falls within any of the following categories stated in Public Contract Code section 22042:

- Is to be performed by a public agency after rejection of all bids, claiming work can be done less expensively by the public agency.
- Exceeded the force account limits.
- Has been improperly classified as maintenance.

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CALIFORNIA UNIFORM PUBLIC CONSTRUCTION COST ACCOUNTING ACT FREQUENTLY ASKED QUESTIONS (FAQs)

These FAQs have been compiled to assist agencies that are participating in the California Uniform Public Construction Cost Accounting Act (the Act), as contained in Public Contract Code (PCC) Section 22000, et seq. All references are to PCC, unless otherwise stated.

1. What is the Uniform Public Construction Cost Accounting Act?

The Act is legislation that was enacted in 1983 to help promote “uniformity of the cost accounting standards and bidding procedures on construction work performed or contracted by public entities in the state” (Section 22001). The Act is a voluntary program available to all public entities in the State, but it applies only to those public agencies that have “opted in” to the provisions set forth by the Act using the processes outlined in the Act. The entirety of the Act is found at Sections 22000-22045.

2. What are some of the key provisions of the Act?

The Act allows for public project work in the amount of \$60,000 or less to be performed by a public agency’s force account using the public agency’s own resources, or by negotiated contract, or by purchase order (Section 22032(a)). Public projects in the amount of \$200,000 or less may use the informal or formal bidding procedures set forth in Section 22032(b) or (c) of the Act. Public projects at a cost of more than \$200,000 must use formal bidding procedures to let the contract pursuant PCC Section 22032(c).

3. What are the benefits of the program?

- Increased **force account** limit for public agencies;
- Simplified bidding for projects that are \$200,000 or less;
- Reduced number of formal bids based on project size; and
- Expedited contracting for projects under \$200,000.

Many participating agencies appreciate the program because it has given them more leeway in the execution of public works projects under a certain dollar amount; sped up the award process; expedited project delivery; reduced the time, effort, and expense associated with bidding projects under \$200,000; and simplified administration for those projects. Few agencies have experienced challenges with the accounting requirements and overhead provisions. Moreover, adjustments, when required, have been relatively simple; most required procedures were already in place, so there were few, if any, major changes to existing operations. The current Standard Accounting Codes Structure satisfies reporting requirements when used properly.

4. Is the Uniform Public Construction Cost Accounting Act mandatory for public agencies?

No. The Act is a voluntary program requiring a public agency to “opt in” using the process outlined in the Act.

5. How does a public agency become subject to the Act?

The governing body must elect by resolution to become subject to the Act and must file a copy of the approved resolution with the State Controller’s Office (Section 22030). Sample documents are available at: http://www.sco.ca.gov/ard_cuccac.html. Once an agency has opted into the Act, it will remain a part of the program.

6. May a public agency withdraw from the Act?

Yes. An agency may withdraw from the Act by filing with the State Controller’s Office an approved resolution of the agency’s election to withdraw that was made during a public meeting of the agency’s governing body.

7. Must a participating agency “opt in” to the Act annually?

No. Once a participating agency “opts in” to the Act, the agency remains subject to the Act until it “opts out” of the Act.

8. What is the California Uniform Construction Cost Accounting Commission?

The Commission was created to administer the Act, per Section 22010. It consists of 14 members: 13 members appointed by the State Controller and the License “A” member of the Contractors’ State License Board. Seven members represent the public sector (counties, cities, school districts, and special districts). Six members represent the private sector (public works contractors and unions). The Commission members receive no salary, but are eligible for reimbursement of their direct expenses related to the Commission.

9. What are the Uniform Public Construction Cost Accounting Procedures?

These procedures are to be used for tracking costs for work performed by an Agency’s own forces on a “project” as defined by the Act (Section 22002(c)). The procedures do not apply to operations or maintenance work, or any work that meets the criteria listed in Section 22002(d).

These procedures are intended to capture and record all direct and indirect labor, materials, equipment, subcontractors, and supervision costs, as well as the appropriate overhead costs for the public agency associated with each “project” it performs with its own forces. The procedures follow industry-standard accounting methods, and in many cases are not much different from those already in place at most agencies. Sample forms are available in the CUCCAC Cost Accounting Policies and Procedures Manual at http://www.sco.ca.gov/Files-ARD-Local/CUCCAC_Manual.pdf

School districts may use the Standard Accounting Code Structure to comply with tracking requirements.

10. Are the cost accounting procedures applicable for agencies whose work forces perform only maintenance tasks as defined in the Act and that contract all of their public projects to third parties?

No. The cost accounting procedures are applicable only for agencies that perform public project work such as construction and alteration by force account or otherwise. As maintenance does not constitute a "project" under the Act, the cost accounting procedures do not apply.

11. When are participating agencies required to advertise if they choose to maintain a list of qualified contractors?

At least once per calendar year, each Public Agency that has elected to become subject to the Act and intends to use the notice provisions outlined in Section 22034(a) must establish a new list or update its existing list of qualified contractors by mailing, faxing, or emailing written notice to all construction trade journals designated for that Agency under Section 22036. The notice must invite all licensed contractors to submit the name of their firms to the Agency for inclusion on the Agency's list of qualified bidders for the following twelve (12) months. Effective January 1, 2016, a participating agency can choose a specific date of their choice in which to renew its list of qualified contractors.

12. May an agency that chooses to maintain a list add a contractor to the list at any time during the year?

Yes.

13. What is meant by the term "qualified contractors" as used in section 22034(a)(1) of the Act?

Qualified contractors are contractors licensed by the State to perform the subject work. The Commission has determined that nothing in the Act prohibits a participating agency from using additional objective pre-qualification standards in the formation and maintenance of their Qualified Contractors Lists if they so desire.

14. How can a contractor get on an agency's list of contractors?

The California Uniform Public Construction Cost Accounting Commission's webpage has a list of agencies that are participating in the California Uniform Public Construction Cost Accounting Act (CUPCCAA). Please contact each agency directly to let them know you would like to be on their list of contractors. For a list of participating agencies, please see the "Participating Agency Lists" header at the following link:

https://www.sco.ca.gov/ard_cuccac.html

More detailed instructions for contractors can be found in Section 1.04.01 of the Cost Accounting Policies and Procedures Manual

15. Can a public agency disqualify or exclude certain contractors from the Qualified Contractors List required in Section 22034(a)(1)?

Agencies may disqualify contractors from Qualified Contractors Lists when the contractors fail to furnish information to meet the minimum criteria as established by the Commission.

16. For agencies that do not maintain an informal bidders list, are they allowed to choose who would get notifications of projects?

No. Section 22034(a)(2) provides for notifications to construction trade journals and exchanges in lieu of sending notifications to contractors on an informal bidders list. An agency may send notices to selected contractors provided it has also met the advertisement requirements of Section 22034(a).

17. What is the difference between "qualifying contractors" under the Act and "prequalification of contractors" by school districts under Section 20101?

Qualifying contractors is a process that allows contractors to register with a public agency for notification of public works opportunities. The prequalification process under Section 20101 is a more complex process that requires a standardized questionnaire and evaluation of contractors using standard scoring criteria. The prequalification process is applicable under the Local Agency Public Construction Act, and does not apply to the Uniform Public Construction Cost Accounting Act.

18. Does a contractor have to be on an agency's contractor list in order to perform projects less than \$60,000?

No, any public project less than the \$60,000 informal bidding threshold can be performed by employees of the public agency, by negotiated contract, or by purchase order. An agency's list of contractors is only required to be alerted of projects that surpass the informal bidding threshold.

19. Must a public agency a) notify contractors about public projects if the contractors are believed to not have the skills, credentials, or experience to perform the work required for the public project; and b) consider bids submitted by contractors that the public agency believes do not have the skills, credentials, or experience to perform the work?

a) Yes. If a contractor is on the Qualified Contractors List, the contractor must be notified by the agency of public projects for which he or she is licensed to perform (Section 22034(a)(1)).

b) All bids received must be considered, unless an agency makes appropriate legal findings that a contractor is not legally responsible or his or her bid is not responsive.

20. Does the Act allow flexibility in cases of emergency and when repair or replacements are necessary to permit the continued conduct of a public agency's operations or services?

Yes. For the purposes of the Public Contract Code, an "emergency" is defined at Section 1102 as "a sudden, unexpected occurrence that poses a clear and imminent danger, requiring immediate action to prevent or mitigate the loss or impairment of life, health, property, or essential public services."

The Act sets forth in Section 22035(a) how a governing body should proceed in case of emergency repairs or replacements. This section states:

In cases of emergency when repair or replacements are necessary, the governing body may proceed at once to replace or repair any public facility without adopting plans, specifications, strain sheets, or working details, or giving notice for bids to let contracts. The work may be done by day labor under the direction of the governing body, by contractor, or by a combination of the two. Section 22050 et seq., provides the emergency contract procedures to be followed in these cases.

21. Do the alternative bidding procedures apply only to public projects as defined in Section 22002(c)?

The alternative bidding procedures apply only to work that constitutes a "public project" as defined in Section 22002(c) and has a construction cost within the limits described in Section 22032. The alternative bidding procedures are not required for the purchase of goods or materials that are not part of a "public project."

However, as outlined in Section 22003, a participating agency may also use the alternative bidding procedures when contracting for maintenance or other work that does not fall within the definition of a "public project" if it so chooses.

22. What will membership in the Act cost my agency?

Nothing. There are no membership fees or dues. However, the Commission does accept grants to assist it in carrying out its duties (Section 22015(c)).

23. What are the most common concerns addressed by the Act?

These are:

- Cost accounting policies and procedures;
- Informal bidding procedures; and
- Accounting procedures review.

Cost accounting requirements for the Act follow those common to the construction industry. The informal bidding on public projects up to \$200,000 is seen by agencies as an effective tool to expedite completion of small projects. While an accounting procedures review could potentially hold up a

project for a minimum of 45 days pursuant to Section 22043(c)(1), these types of reviews have been rare in the Commission's history.

24. Must an agency calculate an overhead rate to apply the accounting procedures?

No. Cities with populations of less than 75,000 must assume an overhead rate equal to 20% of the total costs of the public project, including the costs of material, equipment, and labor (Section 22017(b)(1)). Cities with a population of more than 75,000 may either calculate an actual overhead rate or assume an overhead rate of 30% of the total costs of a public project including the costs of materials, equipment, and labor (Section 22017(b)(2)).

25. When a public entity opts into the Act, does the Act supersede other contracting legal requirements such as statutory requirements for performance bonds, prevailing wages, and certificates of insurance, etc.?

No. The Act supersedes only the bidding procedures used once a public agency has opted into the Act and has notified the Controller. All other contracting requirements of the PCC remain applicable.

26. Can a public agency claim to be exempt from following all of the requirements in Public Contract Code by claiming it only has to follow the language and procedures within the Act?

No. The Act is part of the Public Contract Code; therefore, if the Act is silent on a particular matter, then the Public Contract Code applies on that matter.

27. If public agencies are not following the advertising requirements in the Act, will the Commission address those agencies? Can a complaint be brought to the Commission?

Yes. Recent legislative changes have expanded the Commission's authority to enforce provisions of the Act. The Commission may review complaints filed by interested parties when evidence is provided that:

- The participating agency performed work after rejecting all bids, claiming it could do the work less expensively (Section 22042(a)).
- The work performed exceeded the force account limits (Section 22042(b)).
- The work was improperly classified as maintenance (Section 22042(c)).
- A public agency did not comply with the informal bidding procedures set forth at Section 22034 (Section 22042.5).

28. Section 20112 specifically requires school districts to advertise twice for a two-week period, while Section 22037 requires advertising once, 14 days in advance of the date of opening of bids. How do participating school districts reconcile this conflict?

When the Act is in conflict with any other section in the Public Contract Code, the Act shall supersede. The Act requires advertising once, 14 days in advance of the date of opening of bids. Districts participating in the Act may choose to maximize their outreach by advertising twice.

29. May a public agency contract separately for like work at the same site at the same time using the under \$60,000 Force Account method?

No. Section 22033 states:

It shall be unlawful to split or separate into smaller work orders or projects any project for the purpose of evading the provisions of this article requiring work to be done by contract after competitive bidding.

Separating "like work" would be permitted only if the total of all the "like work" is less than \$60,000. If the work is more than \$60,000, it must be advertised and bid according to the provisions of the Act (i.e. bid informally if the total amount is less than \$200,000; bid formally if the total amount exceeds \$200,000).

30. May a public agency bid out two separate projects that occur at the same time and site, but are different types of work?

Yes. There is no violation if the work is competitively bid. If an agency wishes to use the negotiated or informal bidding processes, it must apply the appropriate limits to each of the projects. Each project must be separate in scope. Projects may not be separated by trade to avoid bidding. If the total of all jobs is greater than \$60,000 then the informal or formal bid limits apply.

31. Can an agency separately bid out for the materials and supplies on a project to avoid contractor markup and then bid out for the installation labor or perform installation with its own forces?

An agency may separately procure the materials and supplies for a project; however, all costs (materials, supplies, labor) of a project must be included in the project cost estimate to determine whether the project falls within the force account, informal bid, or formal bid thresholds.

In addition, if installation is performed by force account, an overhead rate must be applied to all direct costs of the project and included in the cost estimate. For example, if materials/supplies cost \$50,000 to procure separately and the estimated labor cost to install is \$25,000, the project could not be performed with force account, but would fall within the informal bid threshold because the total cost estimate is \$75,000.

32. Must a value be assigned to the volunteer labor when the California Conservation Corps or another volunteer organization provides labor on a public project?

No. Volunteer labor from volunteer organizations does not need to be included as a cost of a public project for bid limit purposes as long as no costs are associated with the volunteer labor.

33. By opting into the Act, does a public agency automatically bring all of its component divisions or departments into the Act?

Yes. When a public agency elects to become subject to the uniform construction cost accounting procedures, the entire legal entity is considered subject to the Act and no divisions or departments are exempt.

34. When a public agency opts into the Act, does it automatically bring all districts under control of its governing Board into the Act?

No. Special Districts, which are governed by a board of supervisors or city council, are subject only if a separate election is made for each special district.

35. PCC 22034 requires that participating agencies adopt an Informal Bidding Ordinance. What do schools and special districts that cannot adopt Ordinances do to comply?

Agencies that do not have the ability to adopt Ordinances should discuss Section 22034 compliance with their legal counsel.

36. Are change orders allowed by the Act, and if so what is allowable? What if a change order goes over one of the allowed thresholds?

The Act does not address change orders. Please consult with your agency's legal counsel regarding any limitation on change orders that may apply to your agency.

37. Is there any training related to the Act? If so, where can I find a list of where the training is offered?

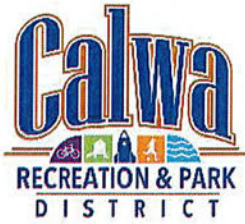
SCO has information regarding the Act on the SCO/CUCCAC website, including the current Cost Accounting and Procedures Manual. Often, commissioners are willing to provide training, answer questions, and/or give a presentation in order to assist agencies in getting the full benefits of participating in the Act.

38. The Act states that public projects of sixty thousand dollars (\$60,000) or less may be performed by the employees of a public agency by force account, by negotiated contract, or by purchase order. However, the Department of Industrial Relations (DIR) states any project over \$1,000 has to pay prevailing wages. How do the Act and DIR guidance work together?

The Act and DIR are completely separate and govern different aspects of public projects. The Act focuses on bidding related to public projects and DIR deals with wages paid by contractors on public projects. However, they may relate in that if prevailing wages are not paid on a public project, that could potentially impact the total cost of a project which would require a different bidding process utilized under the Act.

Additional inquiries and questions may be directed by email to
LocalGovPolicy@sco.ca.gov, or by regular mail to:

State Controller's Office
Local Government Programs and Services Division
Local Government Policy Section
P.O. Box 942850
Sacramento, CA 94250



For the Meeting of: 3/21/2023
Agenda Item No.: G-1

**CALWA RECREATION & PARK DISTRICT
REPORT TO THE BOARD**

TO: Board of Directors

FROM: District Administrator, Adam Ramos

SUBJECT: Informational Report on COVID-19, Prop 68 Project, and other information.

RECOMMENDATION:

That the Board receive report, discuss, and provide direction, if needed.

SUMMARY:

See attached District Administrator report on updates regarding COVID-19, Prop 68 Project, and other information.

REASON FOR RECOMMENDATION:

Inform Board on updates regarding COVID-19, Prop 68 Project, and other information.

FISCAL IMPACT:

There is no fiscal impact resulting from this report.

Attachments:

- DA Report



Calwa Recreation and Park District

DA Park Updates

03/18/2023

Events

UPCOMING EVENTS

- Update on Districts Park Yard Sale will be provided on day of board meeting.
- Southeast Fresno Youth Soccer League has started practicing per their agreement start dates. Their first games are going to be on 3-18-23 for a partial opening.
- NFL Flag Football was field use agreement was approved during our last meeting and after numerous attempts at contacting Mr. Harris for payment and agreement signatures the DA has made the executive decision to retract and void the agreement that was approved from the Board of Directors. Zero communication or effort was made on Mr. Harris's end, and it is my recommendation that we no longer provide an of the Districts resources with the NFL Flag Football League of Central Valley after two failed attempts to secure an agreement and league operation.
- Easter Spring Event will be April 1st. DA and Staff are in the process of raising funds and seeking volunteers from other CBOs to assist with the event. We are NOT going to provide food this time around and will give our community the chance to participate in Easter egg hunts, Easter themed activities, and organized games for a few hours that day. We are estimating an attendance of over 500 members of the community.

Programs

(All programs follow current COVID-19 guidelines).

UPCOMING PROGRAMS

- Tax partnership has seen an increase in public use but will end on 3/18/2023 instead of April 18, 2023 as originally stated. This is due to numerous reasons as explained by the Director of the non-profit. The reasons range from lack of public participation, to lack of employees or funding to provide personnel to the Calwa location, as well as opening a new facility in Tower District where that non-profit wishes to funnel community members who want tax services too. A stipend will still be provided, DA and Non-profit Director are in discussion on appropriate amount.
- DA is in discussions with i9 Sports, which is a company that provides organized and structured sports leagues for children aged 4-14. Communication is in the infancy stages, but we are hopeful that an agreement can be reached to have their organization here on Saturdays to provide flag football, volleyball leagues, and other sports to the community. They are willing to provide additional information to the Board once DA and their team can have clear vision on how they can impact the community and what expenses and requirements would be.
- April 22nd is Earth Day and Calwa Park has partnered with Beautify Fresno for its Great American Clean Up citywide event. Here the community will have a chance to volunteer to assist with cleaning up the area of Calwa. They will provide all bags, clean up equipment, and pick up. There will be 17 locations throughout the city that will be participating all at once. Volunteers will then be treated with an after party event in



Grizzly Stadium Parking lot that will have free food trucks and beverages, music, and more. Each volunteer will get a free shirt.

- Spring Break Camp will take place from April 3-6 and last four days. We will have staff provide spring themed games, activities, and end with a small pizza party. Registration went live on 3/18/23 until the slots fill up. See flyer attached.

Financials

Audit for FY 21-22 has been completed and physical copies of the audits are in office and will be provided to all Board Members at the this March Regular Board Meeting. Mike Cuttone, the CPA Accountant responsible for the audit will make his presentation at the March board meeting. He will be the first order of new business and make his small presentation. Expense for the District for the full audit was \$9,085.00. The District, had a budget for this line item of \$9,000.00 going over \$85.00 to complete this last FY financial audit.

Maintenance Updates

- Baseball backstop on Field 1, experienced some damage to the wood. Daniel, our MT Supervisor is in the process of fixing that backstop with new wood and paint that the District already has in stock.
- The flagpole has been out of commission since the wiring for the flag broke. After years of exposure to the elements, the wiring that hoisted and lowered the flag rusted and broke. Because the District would need to hire someone to replace the wiring, and thus a boom lift the cost of repair for the flag installation alone was estimated over \$1000.00. The flagpole itself was starting to tilt and became crooked over years of exposure to the elements and now with the winter rain storms, it is a liability and we are considering removing the pole all together using a company and installing a new pole for the flags. DA is currently seeking quotes for the repair or removal of flagpole.
- DA is researching purchasing 24 new padlocks for the entire park which will come with a master key and are keyed alike, this means that one key will open all the locks. This will decrease the maintenance staffs current amount of keys of over 25 keys to 8 keys making it easier for them to secure the park. We have a equipment document in place for all staff and this property including keys are required to be return to District if employee resigns or is terminated from the position. The master keys and keys alike will be engraved with "DO NOT COPY" thus not allowing for copies.

Open Project Updates

- **PROP 68**
DA was contacted by Andrew Dawson a representative from WRT (the company in charge of the project) and stated that construction is scheduled to begin in June of 2023 and last a year. Those are the details I was provided through email. A letter was sent out and a response from the CEO of Fresno Building Healthier Communities Sandra Celedon was received. It stated that the project is permitting phase with no significant updates to report. They will continue to communicate important deadlines, and meetings will resume once out of permitting phase. As for the requests for assistance regarding the small toddler area and surrounding areas outside of the project area, they stated that the focus is on the Calwa Renovation Project but is committed to supporting the success of the park.