CALWA RECREATION & PARK DISTRICT
MEETING AGENDA

www.calwarecreation.org

REGULAR BOARD MEETING
NOTICE AND AGENDA
November 17, 2026
4545 E. Church Ave, Fresno CA 93725
6:00 PM

BOARD CHAIRPERSON
Esmeralda Zamora, Chair

BOARD VICE CHAIR
Raul Guerra Vice Chair

BOARD MEMBERS
Joseph Perez, Board Member
Mary L. Rosales, Board Member
Beronica Ramos, Board Member

DISTRICT ADMINISTRATOR
Tim Chapa

DISTRICT COUNSEL
Hilda Cantú Montoy

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

B. APPROVAL OF AGENDA

C. PUBLIC COMMENTS

Members of the public who wish to address the Board on matters *not* on this agenda may address the Board at this time. Each individual is limited to three minutes. 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. Speakers are requested to wait until recognized by the Board Chair. Members of the public who wish to address the Board matter *on this agenda* may address the Board when the item is called. 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.

1. **SUBJECT:** Minutes.

   RECOMMENDATION: That the Board consider, review, and approve the Minutes for the October 27, 2026 Special meeting.

E. NEW BUSINESS

1. **SUBJECT:** Application for Statewide Park Grant Program for the Calwa Pool Project and CEQA determination.

   RECOMMENDATION: That the Board:
   (1) Adopt Resolution No. 2026-07 Approving the Application for Statewide Park Grant Program for the Calwa Pool Project; and
   (2) Adopt Resolution No. 2026-08 Approving Finding of Categorical Exemptions Under CEQA for The Calwa Pool Project, and Directing Filing of Notice of Exemption (NOE) Applicable to the Project.

2. **SUBJECT:** Approval of Audit Engagement Letter for Fiscal Year ended June 30, 2026.

   RECOMMENDATION: That the Board approve the audit engagement letter with Cuttone & Mastro, Certified Public Accounts for the audit of the District's financial statements for fiscal year ended June 30, 2026, and authorize the Administrator and Board Chair to execute the agreement.

3. **SUBJECT:** Staff/Project Updates.

   RECOMMENDATION: That the Board review and accept the report.

F. CLOSED SESSION

G. BOARD MEMBER COMMUNICATIONS/REQUESTS FOR FUTURE AGENDA ITEMS

(No discussion; only brief reports or requests for future agenda items)

H. 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. 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 559-264-6867 or emailing **tchapa@calwarecreation.org**

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

NEXT REGULAR MEETING: December 15, 2026.

Certification of Posting

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 November 12, 2026.

Rebeca Padron

CALWA RECREATION & PARK DISTRICT
MEETING AGENDA
www.calwarecreation.org

MINUTES FOR SPECIAL BOARD MEETING October 27, 2026 4545 E. Church Ave, Fresno CA 93725 6:00 PM

BOARD CHAIRPERSON
Esmeralda Zamora, Chair

BOARD VICE CHAIR
Raul Guerra Vice Chair

BOARD MEMBERS
Joseph Perez, Board Member
Mary L. Rosales, Board Member
Beronica Ramos, Board Member

DISTRICT ADMINISTRATOR
Tim Chapa

DISTRICT COUNSEL
Hilda Cantú Montoy

CALL TO ORDER AND ROLL CALL

Chairperson Zamora called the meeting to order at 6:06 p.m.

Present:
Chairperson Esmeralda Zamora
Board Member Mary Rosales
Board Member Beronica Ramos

Absent:
Vice Chair Raul Guerra
Board Member Joseph Perez

A. INVOCATION AND FLAG SALUTE

Board Member Rosales offered the invocation.

Chairperson Zamora led the flag salute.

B. APPROVAL OF AGENDA

Motion to approve the agenda by Board Member Rosales and seconded by Board Member Ramos. Approved by the following vote

AYES: ZAMORA, ROSALES, RAMOS
NOES: NONE
ABSENT: GUERRA, PEREZ
ABSTAIN: NONE

C. PUBLIC COMMENTS

No public comment received.

D. CONSENT CALENDAR

1. **SUBJECT:** Minutes.

   RECOMMENDATION: That the Board consider, review, and approve the Minutes for the September 18, 2026 regular meeting.

Motion to approve the Consent Calendar by Board Member Rosales and seconded by Board Member Ramos. Approved by the following vote:

AYES: ZAMORA, ROSALES, RAMOS
NOES: NONE
ABSENT: GUERRA, PEREZ
ABSTAIN: NONE

E. NEW BUSINESS

1. **SUBJECT:** Fiscal Year 2024/25 Audit

   RECOMMENDATION: That the Board receive and file the Annual Audit Financial Statements for Fiscal Year 2024/25 as prepared by Cuttone & Mastro CPAs.

Mike Cuttone, CPA, presented the Fiscal Year 2024/25 Annual Audit Financial Statements. The Board asked whether the District's finances are in good standing, and he confirmed that they are. Mr. Cuttone offered to review the Fiscal Year 2026/27 budget. The Board accepted.

Motion to receive and file the Annual Audit Financial Statements for Fiscal Year 2024/25 by Chairperson Zamora and seconded by Board Member Rosales. Approved by the following vote:

AYES: ZAMORA, ROSALES, RAMOS
NOES: NONE
ABSENT: GUERRA, PEREZ
ABSTAIN: NONE

2. **SUBJECT:** Bizare Art Festival 2027.

   RECOMMENDATION: That the Board consider approving the Park Event Rental Agreement with Serena Lujan for the 2027 Bizare Art Festival on January 30, 2027.

Motion to approve the Park Event Rental Agreement for the 2027 Bizare Art Festival on

January 30, 2027 by Board Member Rosales and seconded by Board Member Ramos. Approved by the following vote:

AYES: ZAMORA, ROSALES, RAMOS
NOES: NONE
ABSENT: GUERRA, PEREZ
ABSTAIN: NONE

3. **SUBJECT:** Extension to Agreement for Temporary Employment with Assistant Administrator.

RECOMMENDATION: That the Board consider whether to extend the Temporary Employment Agreement with Assistant Administrator through December 1, 2026.

Motion to extend the Temporary Employment Agreement with Assistant Administrator through December 1, 2026 by Board Member Rosales and seconded by Board Member Ramos. Approved by the following vote:

AYES: ZAMORA, ROSALES, RAMOS
NOES: NONE
ABSENT: GUERRA, PEREZ
ABSTAIN: NONE

4. **SUBJECT:** Staff/Project Updates.

RECOMMENDATION: That the Board review and accept the report and consider whether to have staff/project updates sent via email in the future.

Assistant Administrator Padron provided an update on the staffing, finances, events and projects. The Board directed that no changes be made to the current budget until the District Administrator returns from leave and can present a mid-year budget review to the Board.

F. CLOSED SESSION

No business.

G. BOARD MEMBER COMMUNICATIONS/REQUESTS FOR FUTURE AGENDA ITEMS

None.

H. ADJOURNMENT

Meeting adjourned at 6:38 p.m.

For the Meeting of: November 17, 2026
Item: E-1

CALWA RECREATION & PARK DISTRICT
REPORT TO THE BOARD

TO: Board of Directors

FROM: Becky Padron, Assistant Administrator

SUBJECT: Application for Statewide Park Grant Program for the Calwa Pool Project and CEQA Determination.

RECOMMENDATIONS:

1. That the Board adopt Resolution No. 2026-07 Approving The Application For Statewide Park Grant Program For The Calwa Pool Project; and
2. That the Board Adopt Resolution No. 2026-08 Approving Finding Of Categorical Exemptions Under CEQA For The Calwa Pool Project, And Directing Filing Of Notice Of Exemption (NOE) Applicable To The Project.

SUMMARY:
In September 2026, the State announced the opening of the Statewide Park Program (SPP) Round 5 grant application with a maximum grant request of $8.5 million

Shortly thereafter, the District approved an extension to the agreement with The CrisCom Company for their assistance in the application process for the pool project.

The application guidelines require that the governing board adopt a resolution approving the application for the grant. The application deadline is December 17, 2026. See Attachment A.

In order to proceed with the Pool Project, the California Environmental Quality Act (CEQA) requires that an environmental review be made. The Pool Project falls under an exemption. The resolution attached as Exhibit B relates to the exemption finding.

REASON FOR RECOMMENDATION:
Now that the District has completed the design for the pool, it is critical to continue the efforts to secure construction funding for the overall pool project.

FISCAL IMPACT:
No fiscal impact related to the application process.

RESOLUTION NO. 2026-07

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE CALWA RECREATION AND PARK DISTRICT APPROVING THE APPLICATION FOR GRANT FUNDING UNDER THE STATEWIDE PARK PROGRAM (SPP)

WHEREAS, the State Department of Parks and Recreation has been delegated the responsibility by the Legislature of the State of California for the administration of the Statewide Park Program (SPP) Grant Program, setting up necessary procedures governing the application; and

WHEREAS, said procedures established by the State Department of Parks and Recreation require the Applicant to certify by resolution the approval of the application before submission of said application to the State; and

WHEREAS, successful Applicants will enter into a contract with the State of California to complete the Grant Scope project.

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors hereby approves the filing of an application for the Calwa Pool Project; and

1. Certifies that said Applicant has or will have available, prior to commencement of any work on the project included in this application, the sufficient funds to complete the project; and
2. Certifies that if the project is awarded, the Applicant has or will have sufficient funds to operate and maintain the project; and
3. Certifies that the Applicant has reviewed, understands, and agrees to the General Provisions contained in the contract shown in the Grant Administration Guide; and
4. Delegates the authority to the District Administrator to conduct all negotiations, sign and submit all documents, including, but not limited to applications, agreements, amendments, and payment requests, which may be necessary for the completion of the Grant Scope; and
5. Agrees to comply with all applicable federal, state and local laws, ordinances, rules, regulations and guidelines.

Approved and adopted the 17th day of November 2026.

I, the undersigned, hereby certify that the foregoing Resolution Number 2026-07 was duly adopted by the Board of Directors following a roll call vote:

Ayes:
Noes:
Absent:
Abstain:

Rebeca Padron _____

_____
Secretary to the Board of Directors

RESOLUTION NO. 2026-08

RESOLUTION OF THE BOARD OF DIRECTORS OF THE CALWA RECREATION AND PARK DISTRICT APPROVING FINDING OF CATEGORICAL EXEMPTIONS UNDER CEQA, AND DIRECTING FILING OF NOTICE OF EXEMPTION (NOE) APPLICABLE TO THE PROJECT

WHEREAS, the Calwa Park and Recreation District ("District") has been working on a Swimming Pool Project ("Pool Project") for some time; and

WHEREAS, the District has developed specifications for the construction of the Pool Project including a pool, restrooms, and showers; and

WHEREAS, the State Department of Parks and Recreation has been delegated the responsibility by the Legislature of the State of California for the administration of the Statewide Park Development and Community Revitalization Program Grant Program, setting up necessary procedures governing the application; and

WHEREAS, the District wishes to submit an application for said Grant Program; and

WHEREAS, the District has prepared an environmental assessment of the Pool Project has been made and it has been determined that it falls within the Categorical Exemption set forth in CEQA Guidelines Section 15301, which exempts repairs, maintenance, or minor alteration of existing public structures or facilities involving negligible or no expansion of existing or former use. This exemption is applicable because the alterations are part of the existing park; and.

WHEREAS, the Pool Project proposes a remodeled swimming pool, bathrooms, and showers which will result in negligible or no expansion of use and which will restore those portions of the existing Park to use.

WHEREAS, the Pool Project also falls within the Categorical Exemption set forth in CEQA Guidelines 15302, which exempts replacement or reconstruction of existing structures and facilities. This exemption is applicable as both the newly remodeled swimming pool and the newly remodeled bathrooms and showers will be located on the same park site as the existing structures or facilities they are replacing, and they will have substantially the same purpose and capacity as they previously had. Finally, Staff has determined that none of the exceptions to Categorical Exemptions set form in Section 15300.2 of the CEQA Guidelines apply to this Project

WHEREAS, at a duly noticed regular meeting of the Board of Directors, the Board considered the Calwa Recreation and Park District Swimming Pool Project Report.

NOW, THEREFORE the Board of Directors of the Calwa Recreation and Park District hereby resolves as follows:

Section 1. The foregoing recitals are true and correct and are incorporated by reference as if fully set forth.

Section 2. Based on the foregoing recitals, the Board adopts a finding of a Categorical Exemption set forth in CEQA Guidelines section 15301 (Existing Facilities), which involves negligible expansion of existing or former use and exempts repairs, maintenance, or minor alteration of existing public structures or facilities involving negligible or no expansion of existing or former use. Additionally, the Board adopts a finding of a Categorical Exemption set forth in CEQA Guidelines section 15302, which exempts replacement or reconstruction of existing structures and facilities. The Pool Project will be located in substantially the same site as prior pool and will serve substantially the same purpose and capacity as the structure replaced. Finally, the Board finds that none of the exceptions to Categorical Exemptions set form in Section 15300.2 of the CEQA Guidelines apply to this Project.

Section 3. The Board authorizes staff to submit grant application to Statewide Park Program (SPP) Grant Program for the swimming pool project.

Section 4. District Staff is directed to file a Notice of Exemption under CEQA with the County Clerk.

Section 5. This resolution shall be effective upon its adoption.

CERTIFICATION

The foregoing Resolution No. 2026-08 was adopted on November 17, 2026, by the following vote:

AYES: _____

NOES: _____

ABSTENTIONS: _____

ABSENCES: _____

_____
Rebeca Padron
Secretary of the Board of Directors

Notice of Exemption
Article 19 of the State CEQA Guidelines

TO: County Clerk, County of Fresno
P.O. Box 1628
2221 Kern Street
Fresno, CA 93717

FROM: Calwa Recreation and Park District
4545 E Church Ave
Fresno, CA 93725

Proposed Project: Calwa Pool Project

Project Location: 4545 E Church Ave, Fresno CA 93725.

Project Description: The project involves the repair, minor alteration, operation, alternation, etc., of the Calwa Swimming Pool, Restrooms, and Showers in Calwa Park, which is an existing public facility.

Purpose and Beneficiaries of the Project: The purpose of the project is to allow for the repair, minor alteration, operation, alternation, etc., of the Calwa Park. The beneficiaries are the Calwa Recreation and Park District and the users of the park facilities.

Name of Public Agency Approving the Project: Calwa Recreation and Park District, 4545 E Church Ave, Fresno, CA 93725.

Person/Agency Carrying Out the Project: Calwa Recreation and Park District.

Exempt Status: (1) Categorical Exemption (Article 19) Section 15301 – Existing Facilities and (2) Replacement/Reconstruction (Article 19) Section 15302

Reasons Why Project is Exempt: The Calwa Pool Project involves negligible expansion of existing or former use of swimming pool, restrooms, and showers, and exempts repairs, maintenance, or minor alteration of existing public structures or facilities involving negligible or no expansion of existing or former use. The Project falls within the Categorical Exemption set forth in CEQA Guidelines Section 15301 (Existing Facilities), which exempts certain projects involving negligible expansion of existing or former use. Additionally, the Project falls under the Categorical Exemption set forth in CEQA Guidelines section 15302, which exempts replacement or reconstruction of existing structures and facilities. The Pool Project will be located in substantially the same site as prior pool and will serve substantially the same purpose and capacity as the structures replaced. Finally, the Board finds that none of the exceptions to Categorical Exemptions set form in Section 15300.2 of the CEQA Guidelines apply to this Project

Lead Agency Contact Person (CEQA):

Tim Chapa
CALWA RECREATION AND PARK DISTRICT
4545 E Church Ave
Fresno CA 93725

_____ Date: _____, 2026
*Signature/Title

*Signed by Lead Agency

For the Meeting of: November 17, 2026
Item: E-2

CALWA RECREATION & PARK DISTRICT
REPORT TO THE BOARD

TO: Board of Directors

FROM: Becky Padron, Assistant Administrator

SUBJECT: Approval of Audit Engagement Letter for Fiscal Year ended June 30, 2026.

RECOMMENDATION:
That the Board approve the audit engagement letter with Cuttone & Mastro, Certified Public Accountants for the audit of the District's financial statements for the fiscal year ended June 30, 2026, and authorize the Administrator and Board Chair to execute the agreement.

SUMMARY:
Cuttone & Mastro CPAs has submitted an engagement letter dated November 4, 2026, outlining the scope, responsibilities, schedule and fees associated with the District's annual independent financial audit. The audit is expected to begin on or about January 5, 2027, and Michael Cuttone will serve as the engagement partner.

REASON FOR RECOMMENDATION:
Approval of the engagement letter will allow the District to proceed with its annual independent audit and satisfy financial report requirements for Fiscal Year 2025-26.

FISCAL IMPACT:
The fiscal impact is not-to-exceed $11,275, inclusive of expenses. Preparation of the Annual Report of Financial Transactions of Special Districts will be billed separately. The District's FY 26-27 budget includes an allocation of $11,000 for audit services.

cuttone & mastro
CERTIFIED PUBLIC ACCOUNTANTS

November 4, 2026

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

To the board of directors and management:

We are pleased to confirm our understanding of the services we are to provide Calwa Recreation and Park District for the year ended June 30, 2026.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information, and the disclosures, which collectively comprise the basic financial statements of Calwa Recreation and Park District as of and for the year ended June 30, 2026. Accounting standards generally accepted in the United States of America (GAAP) provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Calwa Recreation and Park District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Calwa Recreation and Park District's RSI in accordance with auditing standards generally accepted in the United States of America (GAAS). These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient appropriate evidence to express an opinion or provide any assurance. The Management's Discussion and Analysis is required by GAAP and will be subjected to certain limited procedures, but will not be audited.

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

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with GAAP; and report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. 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 GAAS will always detect a material misstatement when it exists. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

7543 North Ingram, Suite 102
Fresno, California 93711
phone 559-261-4300
fax 559-261-4303

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and will include tests of your accounting records and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government.

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

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, tests of the physical existence of inventories, and direct confirmation of receivables and certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We will also request written representations from your attorneys as part of the engagement.

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

Our audit of the financial statements does not relieve you of your responsibilities.

Audit Procedures—Internal Control

We will obtain an understanding of the government and its environment, including internal control relevant to the audit, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. 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, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

Although planning has not concluded and modifications may be made, we have identified the following significant risk of material misstatement as part of our audit planning:

1) Management override of controls.
2) Revenue recognition.

3) Commitments and contingencies will not be identified and disclosed.

Audit Procedures—Compliance

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

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with accounting principles generally accepted in the United States of America with the oversight of those charged with governance.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us and for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about the financial statements and related matters.

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

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

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

Other Services

We will also prepare the financial statements of Calwa Recreation and Park District in conformity with accounting principles generally accepted in the United States of America based on information provided by you. In addition, we will assist with the preparation of journal entries related to the audit and we will prepare the Annual Report of Financial Transactions of Special Districts which you will be billed for separately.

We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

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

Engagement Administration, Fees, and Other

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

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

Michael Cuttone is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it. We expect to begin our audit on approximately January 5, 2027 and to issue our reports no later than June 30, 2027 provided the information is available by those dates.

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses, will not exceed $11,275 and the preparation of the annual State Controllers report will be billed separately. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. Circumstances may arise under which we must perform additional work and thus require additional billings for our services. Examples of such circumstances include, but are not limited to:

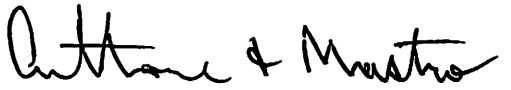
- Failure of your staff to prepare and provide information in a timely manner, including items in the initial prep list by the respective due dates.
- Lack of availability of appropriate personnel during the audit fieldwork.
- Erroneous or incomplete accounting records.
- Numerous revisions to your information.
- Rescheduling of fieldwork or adequate supporting information is not provided at the time the audit is scheduled which may result in audit delays and inefficiencies.
- Changing audit requirements.
- New professional standards or regulatory requirements.
- New financial statement disclosures.
- Work caused due to the identification of, and management's correction of, inappropriate application of accounting pronouncements.
- New or unusual transactions.

Reporting

We will issue a written report upon completion of our audit of Calwa Recreation and Park District's financial statements. Our report will be addressed to board of directors of Calwa Recreation and Park District. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or withdraw from this engagement.

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

Very truly yours,



Cuttone & Mastro, Certified Public Accountants

RESPONSE:

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

Management signature: _____

Title: _____

Date: _____

Governance signature: _____

Title: _____

Date: _____

Calwa Recreation and Park District

Park Updates

November 17, 2026

BHC Renovation Project. The projected completion date is November 20, 2026.

Pool Project. The Statewide Park Program grant application is ongoing (deadline is 12/17/26). A Community Meeting was held at the Park on Thursday, November 12 at 6:00 p.m.

Zele Grant. A request for reimbursement of $16,984.21 for the purchase of equipment (riding lawn mower, leaf blower, trimmer, chain saw) was submitted to San Joaquin Valley Air Pollution Control District in August.

Futsal Project. Regular rentals are being made on Friday evenings.