



Calwa Recreation & Park District
4545 E. Church Avenue, Fresno, CA 93725 • Phone: (559) 264-6867

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

Luis O. Mendoza
District Administrator

www.calwarecreation.org

Hilda Cantú Montoy
District Counsel

**REGULAR BOARD MEETING
AGENDA
Thursday, August 20, 2015
6:30 PM**

The Calwa Recreation and Park District Board of Directors welcomes you to its meetings and encourages you to participate. This agenda contains a brief general description of each item that will be considered by the Board. All attendees are advised that pagers, cell phones, and any other communication devices should be powered off upon entering the Board meeting.

The Board may consider and act on an agenda item in any order it deems appropriate. Actual timed items may be heard later but not before the time set on agenda. Persons interested in an item listed on the agenda are advised to be present throughout the meeting to ensure their presence when the item is called.

For each agenda item considered by the Board there will first be a staff presentation followed by a presentation from the involved individuals. Public comments from those in attendance will then be taken. All public comments will be limited to three minutes per person.

1. CALL TO ORDER

2. ROLL CALL

3. INVOCATION

4. FLAG SALUTE

5. APPROVAL OF THE AGENDA

6. PUBLIC FORUM

COMMENTS FROM THE PUBLIC. Members of the public wishing to address the District on an item that is not on the agenda may do so now. No action will be taken by the Board this evening. But items presented may be referred to the Administrator for follow up and a report. When addressing the Board, you are requested to come forward to the speakers microphone, state your name and address, and then proceed with your comments. All speakers are requested to wait until recognized by the Board Chair.

7. CONSENT CALENDAR (ACTION ITEM)

- A. July 16, 2015 Regular Board Meeting Minutes
- B. July 30, 2015 Special Board Meeting Minutes

8. PUBLIC HEARINGS

A. Fiscal Year 2015-16 District Budget Hearing

Recommendation by staff to adopt Resolution 2015-8, adopting Fiscal Year 2015-16 District Budget (**ACTION ITEM**)

9. NEW BUSINESS

A. Presentation and discussion regarding District's Financial Reports (INFORMATIONAL ITEM)

1. Bank Account Reconciliations for July
2. Financial Position on July 31, 2015
3. Current Account Balances

B. Items pertaining to District's agreements with physical education instructors at Calwa Park (ACTION ITEM)

1. Recommendation by District Administrator to formalize current agreements
2. Discussion and direction on future agreements

C. Transmittal of Audit Report for Fiscal Year 2013-14 by Cuttone & Mastro, Certified Public Accountants (INFORMATIONAL ITEM)

10. DIRECTOR COMMUNICATIONS/AGENDA ITEMS

A. Request by Liga Premier Juvenil for soccer field license fee reduction in exchange for long-term commitment – Board Member Garcia (**ACTION ITEM**)

B. Individual Director Reports & Comments

11. DISTRICT ADMINISTRATOR REPORT

12. ADJOURNMENT

Next Regular Meeting:
Thursday, September 17, 2015
6:30 PM

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. To receive meeting agendas by email, you can ask to be added to the mailing list by calling (559) 264-6867 or sending your request by email to info@calwarecreation.org.

RESOLUTION NO. 2015-8**RESOLUTION OF THE BOARD OF DIRECTORS OF THE CALWA
RECREATION AND PARK DISTRICT ADOPTING THE FISCAL YEAR
2015-2016 BUDGET**

WHEREAS, the Board of Directors adopted a Preliminary Budget on June 18, 2015; and

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

WHEREAS, a budget workshop was held July 16, 2015; and

WHEREAS, a public hearing was held on August 20, 2015; and

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

SECTION 1. FINDINGS. The Board finds and declares as follows:

A. The Board has reviewed the Preliminary Budget for Fiscal Year 2015-2016 which was adopted June 18, 2015, and considered public testimony at both the Workshop and the Public Hearing; and

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

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

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

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

SECTION 2. ADOPTION. The Fiscal Year 2015-2016 Budget (Final Budget) as presented, and incorporated by reference, is approved and adopted subject only to the authorizations set forth below.

SECTION 3. BUDGET APPROPRIATIONS. The Final Budget appropriation totals \$304,280 as shown on Exhibit "A." The District Administrator is authorized to implement the appropriations as detailed in the Final Budget for the District.

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

A. By majority vote of the Board of Directors;

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

C. While the Final Budget has been broken down by month, it is understood that fluctuations occur in revenues and expenditures in particular months, therefore requiring the District Administrator to use his discretion to spend the amounts budgeted only if they are available in any particular month;

D. The District Administrator is directed to make quarterly reports to the Board to ensure the Final Budget expenditures do not exceed revenue.

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

CERTIFICATION

Adoption of the foregoing Resolution No. 2015-8 was moved by Director _____, seconded by Director _____ and adopted on roll call at a regular meeting on August 20, 2015, by the following vote:

AYES:

NOES:

ABSTENTIONS:

ABSENCES:

Mary L. Rosales, Board Chair

ATTEST:

District Secretary

Calwa Recreation Park District 2015-16 Budget

Budget Category	Jul-15	Aug-15	Sep-15	Oct-15	Nov-15	Dec-15	Jan-16	Feb-16	Mar-16	Apr-16	May-16	Jun-16	2015-16	2014-15	
Salaries & Benefits													BUDGET	BUDGET	Diff
Employee Salaries	\$14,244	\$11,600	\$11,500	\$9,600	\$9,600	\$14,400	\$9,600	\$9,600	\$11,600	\$9,600	\$11,600	\$14,300	\$137,244	\$131,313	\$5,931
District Payroll Taxes	\$1,254	\$1,200	\$1,150	\$1,000	\$1,000	\$1,380	\$1,000	\$1,000	\$1,200	\$1,000	\$1,200	\$1,350	\$13,734	\$32,135	\$18,401
Payroll Fees	\$290	\$270	\$405	\$270	\$270	\$405	\$770	\$270	\$270	\$270	\$405	\$350	\$4,245	\$3,770	\$475
Director Stipends	\$2,135		\$2,000			\$2,000			\$2,000			\$2,000	\$10,135	\$7,000	\$3,135
Workers' Compensation												\$11,150	\$11,150	\$6,420	\$4,730
HR Miscellaneous	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$1,200		
Salaries & Benefits Total:	\$18,023	\$13,170	\$15,155	\$10,970	\$10,970	\$18,285	\$11,470	\$10,970	\$15,170	\$10,970	\$13,305	\$29,250	\$177,708	\$176,868	\$840
Services & Supplies															
Audit		\$3,750					\$3,450			\$0			\$7,200	\$7,500	\$300
Bank Fees	\$11	\$11	\$11	\$11	\$11	\$11	\$11	\$11	\$11	\$11	\$11	\$11	\$132	\$2,120	\$1,988
Cleaning Supplies	\$200	\$200	\$170	\$170	\$170	\$170	\$170	\$170	\$170	\$170	\$170	\$170	\$2,100	\$4,052	\$1,952
District Counsel	\$1,300	\$2,000	\$2,000	\$1,700	\$1,300	\$1,300	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$15,600	\$13,985	\$1,615
Electricity	\$4,934	\$0	\$2,500	\$2,300	\$2,000	\$2,366	\$2,000	\$2,000	\$2,800	\$3,000	\$3,400	\$3,500	\$30,800	\$36,456	\$5,656
Equipment Fuel	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$100	\$1,200		
Event Costs		\$100		\$100		\$100		\$100		\$100		\$100	\$600		
Fresno Co Service Fees	\$10	\$10	\$10	\$10	\$10	\$10	\$10	\$79	\$10	\$10	\$10	\$795	\$974		
Liability Insurance	\$135	\$135	\$135	\$135	\$135	\$135	\$135	\$135	\$135	\$135	\$135	\$135	\$1,620	\$0	\$1,620
Internet	\$110	\$110	\$110	\$110	\$110	\$110	\$110	\$110	\$110	\$110	\$110	\$110	\$1,320	\$1,520	\$200
Landline Phone	\$70	\$70	\$70	\$70	\$70	\$70	\$70	\$70	\$70	\$70	\$70	\$70	\$840	\$3,909	\$3,069
Mobile Phone	\$33	\$33	\$33	\$33	\$33	\$33	\$33	\$33	\$33	\$33	\$33	\$33	\$396		
Special Legal Fees		\$25		\$25		\$25		\$25		\$25		\$25	\$150		
Memberships	\$1,500						\$1,100						\$2,600	\$0	\$2,600
Mileage	\$150	\$150	\$150	\$150	\$150	\$150	\$150	\$150	\$150	\$150	\$150	\$150	\$1,800	\$960	\$840
Motor Equipment Repair	\$415		\$415		\$415		\$415		\$415		\$415		\$2,490		
Office Equipment	\$215	\$215	\$215	\$215	\$215	\$215	\$215	\$215	\$215	\$215	\$215	\$215	\$2,580	\$1,636	\$944
Office Supplies	\$150	\$200	\$150	\$200	\$150	\$200	\$150	\$200	\$150	\$200	\$150	\$200	\$2,100	\$3,250	\$1,150
Professional Development	\$1,000	\$0	\$1,900	\$0	\$50	\$50	\$50	\$50	\$50	\$50	\$1,550	\$50	\$4,800	\$0	\$4,800
Recreation Programs	\$500	\$300	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$1,500	\$4,100	\$6,015	\$1,915
Repairs and Maintenance	\$5,000	\$800	\$1,100	\$800	\$1,100	\$800	\$1,100	\$5,898	\$1,100	\$800	\$1,100	\$800	\$20,398	\$21,966	\$1,568
Security	\$250			\$250				\$250					\$750	\$2,815	\$2,065
Security Monitoring System	\$464	\$464	\$464	\$464	\$464	\$464	\$464	\$464	\$464	\$464	\$464	\$464	\$5,572	\$1,656	\$3,916
Technology Services	\$150	\$150	\$150	\$150	\$150	\$150	\$150	\$150	\$150	\$150	\$150	\$150	\$1,800		
Trash Disposal	\$250	\$250	\$250	\$250	\$250	\$250	\$250	\$250	\$250	\$250	\$250	\$250	\$3,000		
Water	\$1,300	\$1,300	\$1,300	\$1,100	\$400	\$350	\$350	\$350	\$1,300	\$1,300	\$1,300	\$1,300	\$11,650		
Total Services & Supplies	\$18,247												\$126,572		
TOTAL	\$36,270	\$23,543	\$26,588	\$19,513	\$18,453	\$25,544	\$23,153	\$22,980	\$24,053	\$19,513	\$24,288	\$40,378	\$304,280	\$359,320	

3:26 PM

08/03/15

Calwa Recreation and Park District
Reconciliation Summary
Bank of the West Payroll, Period Ending 06/30/2015

	<u>Jun 30, 15</u>	
Beginning Balance		2,216.43
Cleared Transactions		
Checks and Payments - 16 items	-17,922.92	
Deposits and Credits - 3 items	25,895.43	
	<u>7,972.51</u>	
Total Cleared Transactions		
Cleared Balance		<u>10,188.94</u>
Register Balance as of 06/30/2015		10,188.94
Ending Balance		10,188.94

Calwa Recreation and Park District
Reconciliation Detail
Bank of the West Payroll, Period Ending 06/30/2015

Date	Num	Name	Memo	Clr	Amount	Balance
Beginning Balance						2,216.43
Cleared Transactions						
Checks and Payments - 16 items						
07/01/2015	10716	Paul H. Garcia		X	-457.25	-457.25
07/01/2015	10717	Raul Guerra		X	-413.26	-870.51
07/02/2015	10722	Eleno Hernandez Orte...		X	-798.16	-1,668.67
07/02/2015	10714	Daniel Turrubiatez		X	-619.59	-2,288.26
07/02/2015	10721	Daniel Turrubiatez		X	-96.01	-2,384.27
07/03/2015	10718	Eleno Hernandez Orte...		X	-953.07	-3,337.34
07/06/2015	10715	Sandra F. Celedon-Ca...		X	-457.25	-3,794.59
07/10/2015	Debit	ADP	Processing Charges	X	-152.50	-3,947.09
07/14/2015	Debit	ADP	Direct Deposit	X	-4,257.72	-8,204.81
07/14/2015	Debit	ADP	Payroll Taxes	X	-1,726.81	-9,931.62
07/14/2015	10720	Felicia A. Salcido		X	-350.03	-10,281.65
07/24/2015	Debit	ADP	Processing Charges	X	-137.50	-10,419.15
07/27/2015	Debit	ADP	Direct Deposit	X	-4,237.36	-14,656.51
07/28/2015	Debit	ADP	Payroll Taxes	X	-1,907.44	-16,563.95
07/28/2015	10719	Mary L. Rosales		X	-457.25	-17,021.20
07/31/2015	10723	Eleno Hernandez Orte...		X	-901.72	-17,922.92
Total Checks and Payments					-17,922.92	-17,922.92
Deposits and Credits - 3 items						
07/02/2015	65-0245027	Calwa Recreation & P...	Payroll Transfer for 6/...	X	9,380.94	9,380.94
07/13/2015	65-0245114	Calwa Recreation & P...	Payroll Transfer for 6/...	X	6,782.69	16,163.63
07/30/2015	65-0245047	Calwa Recreation & P...	Payroll Transfer for J...	X	9,731.80	25,895.43
Total Deposits and Credits					25,895.43	25,895.43
Total Cleared Transactions					7,972.51	7,972.51
Cleared Balance					7,972.51	10,188.94
Register Balance as of 06/30/2015					7,972.51	10,188.94
Ending Balance					7,972.51	10,188.94

Payroll Summary

Check Date	Name	Hours	Total Paid	Tax Withheld	Deductions	Net Pay	Check No	Employer Liability	Total Expense
06/29/2015	Aguilar, Nancy	76.00	851.13	181.50	0.00	669.63	DD	117.88	989.01
06/29/2015	Camarena, Melissa	29.50	327.25	36.48	0.00	290.77	DD	45.33	372.58
06/29/2015	Celedon-Castro, Sandra F	0.00	500.00	42.75	0.00	457.25	10715	69.25	569.25
06/29/2015	Garcia, Minervino	85.75	1,165.42	121.57	0.00	1,043.85	DD	89.16	1,254.58
06/29/2015	Garcia, Paul H	0.00	500.00	42.75	0.00	457.25	10716	69.25	569.25
06/29/2015	Guerra, Raul	0.00	500.00	86.74	0.00	413.26	10717	69.25	569.25
06/29/2015	Hernandez Ortega, Eleno	104.50	1,167.50	214.43	0.00	953.07	10718	117.14	1,284.64
06/29/2015	Luchessa, Veronica M	80.00	960.00	211.73	0.00	748.27	DD	73.44	1,033.44
06/29/2015	Mendoza, Luis O	80.00	1,500.00	340.10	0.00	1,159.90	DD	114.75	1,614.75
06/29/2015	Rosales, Mary L	0.00	500.00	42.75	0.00	457.25	10719	69.25	569.25
06/29/2015	Salcido, Felicia A	0.00	400.00	49.97	0.00	350.03	10720	55.40	455.40
06/29/2015	Turrubiatez, Daniel	10.50	105.00	8.99	0.00	96.01	10721	14.54	119.54
Pay Frequency Totals: Biweekly		466.25	\$8,476.30	\$1,379.76	\$0.00	\$7,096.54		\$904.64	\$9,380.94
Total Net Pays for Biweekly frequency: 12									
Company Totals:		466.25	\$8,476.30	\$1,379.76	\$0.00	\$7,096.54		\$904.64	\$9,380.94
Total Net Pays for Company: 12									

Payroll Summary

Check Date	Name	Hours	Total Paid	Tax Withheld	Deductions	Net Pay	Check No	Employer Liability	Total Expense
07/13/2015	Aguilar, Nancy	80.50	891.00	192.45	0.00	698.55	DD	123.40	1,014.40
07/13/2015	Camarena, Melissa	71.75	789.25	137.91	0.00	651.34	DD	109.30	898.55
07/13/2015	Garcia, Minervino	83.00	1,111.18	111.52	0.00	999.66	DD	85.00	1,195.18
07/13/2015	Hernandez Ortega, Eleno	86.25	952.50	154.34	0.00	798.16	10722	72.87	1,025.37
07/13/2015	Luchessa, Veronica M	80.00	960.00	211.73	0.00	748.27	DD	73.44	1,033.44
07/13/2015	Mendoza, Luis O	80.00	1,500.00	340.10	0.00	1,159.90	DD	114.75	1,614.75
Pay Frequency Totals: Biweekly		481.50	38,203.93	\$1,148.05	\$0.00	\$5,055.88		\$578.76	\$6,782.69
Total Net Pays for Biweekly frequency: 6									
Company Totals:		481.50	\$6,203.93	\$1,148.05	\$0.00	\$5,055.88		\$578.76	\$6,782.69
Total Net Pays for Company: 6									

Company: Calwa Recreation & Park District
 Check date: 7/13/2015 - Payroll 1
 Pay Period: 06/29/2015 to: 07/12/2015

1 of 1
 Run Number: 0146

Date Printed: 08/05/2015 16:44
 20304965 - RR/JIG

Payroll Summary

Check Date	Name	Hours	Total Paid	Tax Withheld	Deductions	Net Pay	Check No	Employer Liability	Total Expense
07/27/2015	Aguilar, Nancy	72.00	792.00	186.27	0.00	625.73	DD	109.68	901.68
07/27/2015	Camarena, Melissa	79.75	877.25	160.96	0.00	716.29	DD	121.50	998.75
07/27/2015	Garcia, Minervino	82.00	1,132.95	115.54	0.00	1,017.42	DD	86.67	1,219.63
07/27/2015	Hernandez Ortega, Eleno	99.75	1,096.25	194.53	0.00	901.72	10723	83.87	1,180.12
07/27/2015	Luchessa, Veronica M	76.50	918.00	199.98	0.00	718.02	DD	70.23	988.23
07/27/2015	Mendoza, Luis O	80.00	1,500.00	340.10	0.00	1,159.90	DD	114.75	1,614.75
07/27/2015	Turrubiatez, Daniel	64.00	640.00	54.72	0.00	585.28	10724	88.64	728.64
Pay Frequency Totals: Biweekly		554.00	\$6,956.46	\$1,232.10	\$0.00	\$5,724.36		\$675.34	\$7,631.80
Total Net Pays for Biweekly frequency: 7									
Company Totals:		554.00	\$6,956.46	\$1,232.10	\$0.00	\$5,724.36		\$675.34	\$7,631.80
Total Net Pays for Company: 7									

Company: Calwa Recreation & Park District
 Check date: 7/27/2015 - Payroll 1
 Pay Period: 07/13/2015 to: 07/26/2015

1 of 1
 Run Number: 0147

Date Printed: 08/05/2015 16:44
 20304965 - RR/JIG


Account Statement


July 1, 2015 - July 31, 2015

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

At your service

 bankofthewest.com

 1-800-488-2265

Save on Your Mortgage Rate

As a Bank of the West customer, you can reduce your mortgage payments with our Relationship Pricing (RP) discount.* For more information about mortgage loan options, contact a local mortgage banker at bankofthewest.com/homelending

* RP requires a Bank of the West personal checking account with debit card & automatic mortgage payments & is subject to terms in the RP Promotion Agreement. Not all loan types are eligible for the discount off the note rate.

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

REGULAR BUSINESS CHECKING Payroll Account

CALWA RECREATION
AND PARK DISTRICT

ACCOUNT SUMMARY

Beginning Balance	\$2,216.43
0 Credits	0.00
3 Deposits	25,895.43
6 Withdrawals	-12,419.33
10 Checks	-5,503.59
Ending Balance	\$10,188.94

EARNINGS SUMMARY

Interest this statement period	\$0.00
Interest credited year-to-date	\$0.00
Annual percentage yield earned	0.00%
Average monthly balance	\$7,040.75

For your protection:

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

REGULAR BUSINESS CHECKING

ACCOUNT DETAIL

Deposits

<u>Date</u>	<u>Amount</u>	<u>Date</u>	<u>Amount</u>	<u>Date</u>	<u>Amount</u>
07/02	\$9,380.94	07/17	\$6,782.69	07/31	\$9,731.80

3 deposits for a total of \$25,895.43

Withdrawals

<u>Date</u>	<u>Amount</u>	<u>Description</u>
07/10	\$152.50	ELECTRONIC DBT ADP PAYROLL FEES ADP - FEES 071015 2RJIG 4824731 CCD
07/14	1,726.81	ELECTRONIC DBT ADP TX/FINCL SVC ADP - TAX 071415 RRJIG 071314A01 CCD
07/14	4,257.72	ELECTRONIC DBT ADP TX/FINCL SVC ADP - TAX 071415 698062614486JIG CCD
07/24	137.50	ELECTRONIC DBT ADP PAYROLL FEES ADP - FEES 072415 2RJIG 6988879 CCD
07/28	1,907.44	ELECTRONIC DBT ADP TX/FINCL SVC ADP - TAX 072815 RRJIG 072715A01 CCD
07/28	4,237.36	ELECTRONIC DBT ADP TX/FINCL SVC ADP - TAX 072815 518058810218JIG CCD

6 withdrawals for a total of \$12,419.33

Checks Paid

<u>Number</u>	<u>Date paid</u>	<u>Amount</u>	<u>Number</u>	<u>Date paid</u>	<u>Amount</u>	<u>Number</u>	<u>Date paid</u>	<u>Amount</u>
10714	07/02	619.59	10718	07/03	953.07	10722	07/20	798.16
10715	07/06	457.25	10719	07/28	457.25	10723	07/31	901.72
10716	07/01	457.25	10720	07/14	350.03			
10717	07/01	413.26	10721	07/02	96.01			

10 checks paid for a total of \$5,503.59

IMPORTANT INFORMATION

IN CASE OF ERRORS OR QUESTIONS ABOUT YOUR ELECTRONIC TRANSFERS

(For accounts that are maintained primarily for personal, family or household purposes.)

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

1. Tell us your name and account number (if any).
2. Describe the error or the transfer you are unsure about, and explain as clearly as you can why you believe it is an error or why you need more information.
3. Tell us the dollar amount of the suspected error.

We will investigate your complaint and will correct any error promptly. If we take more than 10 business days (20 business days for transactions involving new accounts) to do this, we will credit your account for the amount you think is in error, so that you will have the use of the money during the time it takes us to complete our investigation.

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



REGULAR BUSINESS CHECKING

This Information was
Removed to Protect
Employee Privacy

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Calwa Recreation and Park District
Reconciliation Detail
Fresno County Account, Period Ending 07/31/2015

Date	Num	Name	Clr	Amount	Balance
Beginning Balance					118,671.26
Cleared Transactions					
Checks and Payments - 27 items					
07/02/2015	65-0245027	Calwa Recreation & Park ...	X	-9,380.94	-9,380.94
07/02/2015	65-0245025	PG&E	X	-2,518.65	-11,899.59
07/02/2015	65-0245024	De Lage Landon	X	-129.87	-12,029.46
07/02/2015	65-0245029	Luis O. Mendoza	X	-119.13	-12,148.59
07/02/2015	65-0245026	Unwired Broadband Inc.	X	-109.95	-12,258.54
07/02/2015	65-0245028	Minervino Garcia	X	-59.16	-12,317.70
07/06/2015	65-0245031	Sonitrol	X	-441.00	-12,758.70
07/06/2015	65-0245032	Zoom Imaging Solutions, I...	X	-85.10	-12,843.80
07/06/2015	65-0245030	AT&T	X	-64.37	-12,908.17
07/09/2015	65-0245035	Montoy Law Corporation	X	-1,197.00	-14,105.17
07/09/2015	65-0245034	Mid Valley Disposal	X	-204.81	-14,309.98
07/09/2015	65-0245038	Home Depot Credit Card ...	X	-189.63	-14,499.61
07/09/2015	65-0245033	Fresno Chaffee Zoo	X	-100.00	-14,599.61
07/09/2015	65-0245036	Verizon Wireless	X	-32.10	-14,631.71
07/10/2015	65-0245039	South Bay Acceptance Co...	X	-132.14	-14,763.85
07/13/2015	65-0245114	Calwa Recreation & Park ...	X	-6,782.69	-21,546.54
07/15/2015	65-0245042	First String Sports	X	-75.76	-21,622.30
07/16/2015	65-0245044	Luis O. Mendoza	X	-339.57	-21,961.87
07/20/2015	65-0245040	Office Depot Credit Card	X	-338.30	-22,300.17
07/30/2015	65-0245047	Calwa Recreation & Park ...	X	-9,731.80	-32,031.97
07/30/2015	65-0245048	PG&E	X	-2,414.87	-34,446.84
07/30/2015	65-0245045	City of Fresno-Utilities	X	-1,009.91	-35,456.75
07/30/2015	65-0245050	Luis O. Mendoza	X	-82.42	-35,539.17
07/30/2015	65-0245041	Terminix	X	-40.00	-35,579.17
07/30/2015	65-0245043	Central Sanitary Supply	X	-14.45	-35,593.62
07/31/2015	65-0245049	Zoom Imaging Solutions, I...	X	-85.10	-35,678.72
07/31/2015	65-0245113	Minervino Garcia	X	-61.94	-35,740.66
Total Checks and Payments				-35,740.66	-35,740.66
Deposits and Credits - 1 item					
07/31/2015			X	697.69	697.69
Total Deposits and Credits				697.69	697.69
Total Cleared Transactions				-35,042.97	-35,042.97
Cleared Balance				-35,042.97	83,628.29
Register Balance as of 07/31/2015				-35,042.97	83,628.29
Ending Balance				-35,042.97	83,628.29

10:40 AM

08/05/15

Calwa Recreation and Park District
Reconciliation Summary
Fresno County Account, Period Ending 07/31/2015

	<u>Jul 31, 15</u>
Beginning Balance	118,671.26
Cleared Transactions	
Checks and Payments - 27 items	-35,740.66
Deposits and Credits - 1 item	697.69
Total Cleared Transactions	<u>-35,042.97</u>
Cleared Balance	<u>83,628.29</u>
Register Balance as of 07/31/2015	83,628.29
Ending Balance	83,628.29

Journal Date	Jrnl Src	Jrnl ID	Header Description	Line Ref	Debit Amount	Credit Amount
Fund: Calwa Park And Recreation Dist SUBCLASS: ACCOUNT:						
Sub class: General Subclass						
Account:						
Cash In Treasury						
			Beginning Balance	118,671.26		12,317.70
07/01/2015	REC	0001693446	Op Fund Entry - Main		130.88	
07/06/2015	AUD	0001693547	16-PRIOR UNSECURED 2ND FY PUI3-14 2n		4.09	
07/06/2015	AUD	0001693552	16-PRIOR UNSECURED SUPPLEM PUS 2ND 20		380.30	
07/13/2015	AUD	0001694504	15-CURRENT SECURED SUPPLEM CSS 11 14-		116.73	
07/14/2015	AUD	0001694580	16-UNSECURED INTEREST 2ND CUINT2ND 1			9,228.84
07/16/2015	REC	0001694969	Op Fund Entry - Main		65.69	
07/17/2015	ALO	0001695040	4th QTR- 1st INTEREST DIST			753.63
07/17/2015	REC	0001695106	Op Fund Entry - Main			13,211.03
07/30/2015	REC	0001696388	Op Fund Entry - Main			229.46
07/31/2015	REC	0001696463	Op Fund Entry - Main		697.69	
Cash In Treasury				Account Total		35,740.66
Ending Balance				83,628.29		
Account:						
Fund Balance						
			Beginning Balance	1,500,638.66		
07/01/2015	REC	0001693446	Op Fund Entry - Main		12,317.70	
07/16/2015	REC	0001694969	Op Fund Entry - Main		9,228.84	
07/17/2015	REC	0001695106	Op Fund Entry - Main		753.63	
07/30/2015	REC	0001696388	Op Fund Entry - Main		13,211.03	
07/31/2015	REC	0001696463	Op Fund Entry - Main		229.46	
Fund Balance				Account Total		0.00
Ending Balance				1,536,379.32		
Account:						
Suppl-Prior Unsecured						
			Beginning Balance	0.00		
07/06/2015	AUD	0001693552	16-PRIOR UNSECURED SUPPLEM PUS 2ND 20		0.00	4.09
Suppl-Prior Unsecured				Account Total		4.09
Ending Balance				-4.09		
Account:						
Suppl-Current Secured						
			Beginning Balance	0.00		
07/13/2015	AUD	0001694504	15-CURRENT SECURED SUPPLEM CSS 11 14-		0.00	380.30
Suppl-Current Secured				Account Total		380.30
Ending Balance				-380.30		
Account:						
Property Taxes-Prior Unsecured						
			Beginning Balance	0.00		
07/06/2015	AUD	0001693547	16-PRIOR UNSECURED 2ND FY PUI3-14 2n		0.00	130.88
Property Taxes-Prior Unsecured				Account Total		130.88
Ending Balance				-130.88		
Account:						
Interest						
			Beginning Balance	0.00		
07/14/2015	AUD	0001694580	16-UNSECURED INTEREST 2ND CUINT2ND 1			116.73
07/17/2015	ALO	0001695040	4th QTR- 1st INTEREST DIST			65.69
Interest				Account Total		182.42
Ending Balance				-182.42		

End of Report

Report ID:
Program:

Peoplesoft
MONTHLY GENERAL LEDGER TRANSACTION REGISTER
Journal Dates 07/01/2015 through 07/31/2015

Page No. 2
Run Date 08/04/2015

Run Time 09:20:01

Journal Date	Jrnl Src	Jrnl ID	Header Description	Line Ref	Debit Amount	Credit Amount
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Fund: Calwa Park And Recreation Dist SUBCLASS: ACCOUNT:

					36,438.35	36,438.35
				Subclass Total	36,438.35	
				Fund Total	36,438.35	36,438.35

End of Report

Report ID:
Program:

PeopleSoft
MONTHLY GENERAL LEDGER TRIAL BALANCE

Page No. 1
Run Date 08/04/2015
Run Time 09:20:01

Fiscal Year 2016
Through Period 1

Fund:	Calwa Park And Recreation Dist	Beginning Balance	Year-to-Date Transaction	Current Balances
Subclass:	Debit Accts	Credit Accts	Debits	Debits Accts
General Subclass			Credits	Credit Accts
0110 Cash In Treasury	118,671.26	0.00	35,042.97	83,628.29
1435 Due To Other Governmental	0.00	0.00	0.00	0.00
2230 Fund Balance	0.00	1,619,309.92	0.00	1,619,309.92
3007 Suppl-Prior Unsecured	0.00	-1,500,638.66	0.00	-1,536,379.32
3011 Suppl-Current Secured	0.00	0.00	4.09	4.09
3025 Property Taxes-Prior Unsec	0.00	0.00	380.30	380.30
3380 Interest	0.00	0.00	130.88	130.88
SUB CLASS TOTAL	118,671.26	118,671.26	182.42	182.42
			35,740.66	83,628.29

End of Report

Report ID:
Program:

PeopleSoft
MONTHLY GENERAL LEDGER TRIAL BALANCE

Page No. 2
Run Date 08/04/2015
Run Time 09:20:01

Fiscal Year 2016
Through Period 1

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 Subclass			
GRAND TOTALS	118,671.26	35,740.66	83,628.29

End of Report

3:42 PM
08/03/15

Calwa Recreation and Park District
Reconciliation Summary
Bank of The West Revenue, Period Ending 07/31/2015

	<u>Jul 31, 15</u>
Beginning Balance	3,980.39
Cleared Transactions	
Checks and Payments - 20 items	-4,259.56
Deposits and Credits - 3 items	5,771.99
Total Cleared Transactions	<u>1,512.43</u>
Cleared Balance	<u>5,492.82</u>
Register Balance as of 07/31/2015	5,492.82
Ending Balance	5,492.82

Reconciliation Detail

Bank of The West Revenue, Period Ending 07/31/2015

Date	Num	Name	Memo	Clr	Amount
Beginning Balance					
Cleared Balance					
Uncleared Transactions					
Checks and Payments - 18 items					
07/01/2015	Debit	Harbor City Supply	Toilet Stalls for ADA Bathroom Remodel	X	-1,788.00
07/01/2015	Debit	Hyatt Regency Hotel	Conference Attended by Luis	X	-558.90
07/01/2015	Debit	Road Traffic Signs	Park Signs	X	-515.86
07/01/2015	Debit	All-Phase	Extension Ring for Electrical Wires in Bathroo...	X	-2.29
07/02/2015	Debit	Ferguson	Supplies for ADA Restroom Remodel	X	-216.59
07/02/2015	Debit	Walmart	Supplies for Summer Recreation Program	X	-215.62
07/02/2015	Debit	Home Depot Store	Bathrrom Faucets for ADA Bathroom Remodel	X	-201.30
07/02/2015	Debit	Home Depot Store	2 Sinks for ADA Bathroom Remodel	X	-162.27
07/02/2015	Debit	Microsoft 365	Additional License Added for Rec Leaders	X	-34.52
07/06/2015	Debit	Agri-Valley Irrigatio...	Repair of Waterline on Soccer Field	X	-72.82
07/06/2015	Debit	Agri-Valley Irrigatio...	Repair of WaterLine on Soccer Field	X	-38.58
07/10/2015	Debit	Walmart	Supplies for Summer Recreation Program	X	-119.36
07/14/2015	Debit	Hyatt Regency Hotel	Conference Attended by Luis	X	-1.58
07/23/2015	Debit	Family Dollar Store	Supplies for Summer Recreation Program	X	-71.43
07/28/2015	Debit	Shell Gas Station	Gas for Tractor and Blower	X	-71.63
07/28/2015	Debit	Walmart	Supplies for Summer Recreation Programs	X	-25.51
07/28/2015	Debit	Dollar Tree Stores,...	Supplies for Summer Recreation Program	X	-7.58
07/29/2015	Debit	Country Wide Buil...	Partition re-size for ADA Restroom	X	-13.53
Total Checks and Payments					-4,117.37
Deposits and Credits - 3 items					
07/10/2015			Deposit	X	3,208.99
07/18/2015			Deposit	X	843.00
07/28/2015			Deposit	X	1,720.00
Total Deposits and Credits					5,771.99
Total Uncleared Transactions					1,654.62
Register Balance as of 07/31/2015					1,654.62
Ending Balance					1,654.62

Calwa Recreation and Park District Deposit Slip Detail

Deposited in Bank of West Revenue Account on 7/28/2015

PMT M	Receive	Amount	Reason
Check	Javier Soto	\$1,500	Cesar Chavez Soccer League Payment
Money Order	Picnic Rental	\$25	Mia Martinez Picnic Rental (table only)
Money Order	Unique Women of Today	\$90	Picnic Rental
Money Order	Recreational Program	\$5	Charge for Late Pickup
Money Order	Picnic Rental	\$90	Picnic Rental
Money Order	Art Wall	\$10	1 Painter Art Wall

Total Deposit Amount	\$1,720.00
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Calwa Recreation and Park District Deposit Slip Detail

Deposited in Bank of West Revenue Account on 7/10/2015

PMT Method	Received From	Amount	Reason
Money Order	Picnic Rental	\$40	Quinceana Picnic Rental Efren Alvarez
Money Order	Ana Arias	\$25	Mommy Soccer League Field Rental
Money Order	Art Wall	\$15	1 Painter Art Wall
Money Order	Domingo Mota	\$400	July 2015 Rent for Concession Stand
Money Order	Recreation Program	\$20	Charge for Late Pickup
Money Order	Recreation Program	\$5	Charge for Late Pickup
Money Order	Recreation Program	\$5	Charge for Late Pickup
Money Order	Laura Rea	\$100	June 2015 Rent for Zumba Class
Money Order	Art Wall	\$45	3 Painters Art Wall
Check	Rudy Salbalsa	\$200	July 2015 Rent for Zumba Class
Money Order	Ana Arias	\$50	Mommy Soccer League Field Rental
Money Order	Art Wall	\$10	1 Painter Art Wall
Money Order	Picnic Rental	\$40	Picnic Rental with Bounce House
Money Order	Art Wall	\$30	2 Painters Art Wall
Money Order	The Refinery East Church	\$25	Baseball Field Rental "Grand Slam"
Money Order	Art Wall	\$15	1 Painter Art Wall
Check	State Compensation Insurance Fund	\$2,183.99	Refund for Policy 2/18-3/27/2015

Total Deposit Amount	\$3,208.99
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Calwa Recreation and Park District Deposit Slip Detail

Deposited in Bank of West Revenue Account on 7/18/2015

PMT Method	Received From	Amount	Reason
Money Order	Clinton Wyatt	\$500	July 2015 Recycling Center Rent
Money Order	Fresno Deliverance Church	\$40	Picnic Rental with Electricity
Money Order	Johana Abundiz	\$303	July 2015 Zumba Rent + Copy Fee

Total Deposit Amount	\$843.00
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Account Statement


July 1, 2015 - July 31, 2015

Page 1 of 4

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

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CLASSIC BUSINESS CHECKING

CALWA RECREATION & PARK DISTRICT

Revenue Account

ACCOUNT SUMMARY

Beginning Balance	\$3,980.39
3 Credits	4,061.99
1 Deposits	1,720.00
21 Withdrawals	-4,269.56
0 Checks	0.00
Ending Balance	\$5,492.82

EARNINGS SUMMARY

Interest this statement period	\$0.00
Interest credited year-to-date	\$0.00
Annual percentage yield earned	0.00%
Average monthly balance	\$2,933.86

For your protection:

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

CLASSIC BUSINESS CHECKING

ACCOUNT DETAIL

Credits

<i>Date</i>	<i>Amount</i>	<i>Description</i>
07/01	\$10.00	SERVICE CHG REBATE VALUED CUSTOMER MONTHLY SERVICE CHARGE REBATE
07/13	3,208.99	ATM DEPOSIT 6977-001535 BK WEST FRESNO ST FRESNO CA ##2651
07/20	843.00	ATM DEPOSIT 6977-002467 BK WEST FRESNO ST FRESNO CA ##2651

3 credits for a total of \$4,061.99

Deposits

<i>Date</i>	<i>Amount</i>
07/28	\$1,720.00

1 deposit for a total of \$1,720.00

Withdrawals

<i>Date</i>	<i>Amount</i>	<i>Description</i>
07/01	\$558.90	DEBIT CARD POS HYATT REGENCY NEWPORT NEWPORT BEACH CA ON 150701 #2651
07/01	216.59	DEBIT CARD POS FERGUSON ENTERPRISES # 559-253-2900 CA ON 150701 #2651
07/01	10.00	MONTHLY SVC CHG PREVIOUS PERIOD ACTIVITY RESULTED IN MONTHLY SERVICE CHARGE
07/02	2.29	DEBIT CARD POS 2580 ALL-PHASEMEDAL FRESNO CA ON 150702 #2651
07/02	201.30	DEBIT CARD POS HOMEDEPOT.COM 800-430-3376 GA ON 150702 #2651
07/02	1,788.00	DEBIT CARD POS HARBOR CITY 4432790632 MD ON 150702 #2651
07/02	215.62	DEBIT CARD POS WALMART.COM 08009666546 AR ON 150702 #2651
07/06	162.27	DEBIT CARD POS HOMEDEPOT.COM 800-430-3376 GA ON 150705 #2651
07/08	38.58	DEBIT CARD POS AGRI VALLEY IRRIGATION FRESNO CA ON 150708 #2651
07/08	72.82	DEBIT CARD POS AGRI VALLEY IRRIGATION FRESNO CA ON 150708 #2651
07/10	119.36	POS PURCHASE 496766 WAL-MART #1882 SELMA CA ##2651
07/14	1.58	DEBIT CARD POS HYATT REGENCY NEWPORT NEWPORT BEACH CA ON 150714 #2651
07/15	515.86	DEBIT CARD POS SMARTSIGN 07187971900 NY ON 150715 #2651
07/16	34.52	DEBIT CARD POS MSFT * E070016LIS 800-642-7676 NV ON 150716 #2651
07/23	71.43	POS PURCHASE 477986 FAMILY DOLLAR FRESNO CA ##2651
07/28	71.63	POS PURCHASE 656140 SHELL Service FRESNO CA ##2651

CLASSIC BUSINESS CHECKING

ACCOUNT DETAIL

Withdrawals

<i>Date</i>	<i>Amount</i>	<i>Description</i>
07/29	\$7.58	POS PURCHASE 790744 DOLLAR TREE #0 FRESNO CA ##2651
07/29	25.51	POS PURCHASE 540437 Wal-Mart Super FRESNO CA ##2651
07/29	13.53	POS PURCHASE 003500 COUNTRY WIDE B FRESNO CA ##2651
07/30	72.19	POS PURCHASE 000005 GW SCHOOL SUPPLY FRESNO CA ##2651
07/31	70.00	DEBIT CARD POS SQ *FRESNO MOBILE COMP FRESNO CA ON 150731 #2651

21 withdrawals for a total of \$4,269.56



IMPORTANT INFORMATION**IN CASE OF ERRORS OR QUESTIONS ABOUT YOUR ELECTRONIC TRANSFERS**

(For accounts that are maintained primarily for personal, family or household purposes.)

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

1. Tell us your name and account number (if any).
2. Describe the error or the transfer you are unsure about, and explain as clearly as you can why you believe it is an error or why you need more information.
3. Tell us the dollar amount of the suspected error.

We will investigate your complaint and will correct any error promptly. If we take more than 10 business days (20 business days for transactions involving new accounts) to do this, we will credit your account for the amount you think is in error, so that you will have the use of the money during the time it takes us to complete our investigation.

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

