

# CALWA RECREATION & PARK DISTRICT MEETING AGENDA

[www.calwarecreation.org](http://www.calwarecreation.org)

## BOARD MEETING MINUTES

June 18, 2019

Regular Session 6:30 P.M.

CALWA PARK HALL– 4545 E. CHURCH AVE., FRESNO, CALIFORNIA

### BOARD CHAIRPERSON

Raul Guerra, Chair

### DISTRICT ADMINISTRATOR

Felix Ortiz

### BOARD VICE CHAIR

Mary L. Rosales Vice Chair

### DISTRICT COUNSEL

Hilda Cantú Montoy

### BOARD MEMBERS

Jose Luis Sanchez, Board Member

Gabriela Mares, Board Member

Esmeralda Zamora, Board Member

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

### A. Call to Order and Roll Call

Meeting was called to order at 6:33 p.m. Board Chairperson Raul Guerra was present, Board Vice Chair Mary L. Rosales was present, Board Member Jose Luis Sanchez was present, Board Member Gabriela Mares was present, Board Member Esmeralda Zamora was present.

### B. Invocation and Flag Salute

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

### C. Approval of Agenda

Agenda was approved as is with Motion by Board Member Jose Luis Sanchez and Seconded by Board Member Esmeralda Zamora. 5-0 approved and 0-opposed.

**D. Ceremonial Matters and Presentations**

Each presentation is limited to five (5) minutes.

None

**E. PUBLIC COMMENT**

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. 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.

Susan Xiong came to present a token of appreciation towards Calwa Park on behalf of A Hopeful Encounter as a way of saying thank you for having cosponsored and allowed for them to hold their sports tournament here at Calwa Park. We had past and present event coordinators come and express their gratitude of being able to hold the sport’s tournament here at Calwa Park for the youth.

**F. CONSENT CALENDAR** (all items listed under the Consent Calendar are considered to be routine and will be enacted by one motion. For any discussion of an item on the Consent Calendar, it will be enacted at the request of any member of the Board and made a part of the regular agenda.

- 1. Minutes, May 21, 2019
- 2. Financials, May 31, 2019

Consent Calendar was approved. Motion was made by Board Vice Chairperson Mary L. Rosales and Seconded by Board Member Board Chairperson Raul Guerra. 5-0 approved and 0-opposed.

**G. New Business**

- 1. Update on Swimming Pool Project.

Donations that Calwa Recreation and Park District has received so far as follows:

<u>Sponsor’s</u>	<u>Donation Amount</u>
KAISER PERMANENTE	\$80,000.00
CHEVRON	\$5,000.00
DIRK POESCHEL	\$500.00
DONAGHY	\$10,000.00
MARICOPA ORCHARDS	\$20,000.00
A HOPEFUL ENCOUNTER	\$500.00

Total: \$116,000.00

## 2. Update on Prop. 68 Grant Project.

Community Meetings were held on May 31, 2019; June 1, 2019; June 7, 2019; June 12, 2019, June 14, 2019. Presentation of Draft Concept Plan meeting will be held on July 12, 2019 at 5:30 p.m. at Calwa Park Community Center.

Community Members have been invited to come out and participate in the Calwa Community Meetings that were held to voice their vision and opinions on what they would like to be included in the Master Plan for Calwa Park. The final meeting on July 12 is when they will be presenting the final masterplan for Calwa Park as it would be if it would be rebuilt.

3. Resolution of the Board of Directors of the Calwa Recreation and Park District Adopting the Fiscal Year 2019-2020 Preliminary Budget- (A) District Administrator Resolution was approved Motion was made by Mary L. Rosales and Seconded by Board Member Esmeralda Zamora 5-0 approved and 0-opposed.

## H. REPORT FROM DISTRICT ADMINISTRATOR

1. We had 50 kids sign up for our soccer league. The first game was this past Saturday, June 15, 2019.
2. Calwa Summer Fun Camp has begun; we are now in our second week with 15 kids signed up with a constant number of 10 kids attending.
3. We are now on a three-day watering schedule as of June 1, 2019. Tuesday, Thursday and Saturday.
4. I have hired two workers to fill in the part time positions left vacant.

## I. CLOSED SESSION

None

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

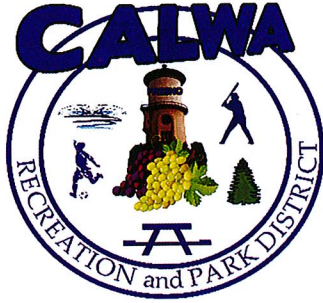
## K. ADJOURNMENT

**Meeting was adjourned at 7:17 p.m.**

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 send your request by email to [info@calwarecreation.org](mailto:info@calwarecreation.org).

Any writings or documents provided to a majority of the Board Members less than 72 hours before a regular meeting regarding any item on this agenda will be made available

**Calwa Recreation and Park District  
Agenda Item Transmittal**



**Meeting Date:** July 16, 2019

**Agenda Item Number:** G - 1

**Wording for Agenda:** Review condition of Calwa's Community Hall air conditioner with possible solutions on repairs or replace and direction to Staff.

**Submitting:** District Administrator

**Contact Name and Phone Number:** Felix Ortiz  
559-264-6867

**For action by:**

District Board

**Regular Session:**

Consent Calendar  
 Regular Item  
 Public Hearing

**Review:**

**District Administrator  
(Initials Required)**

\_\_\_\_\_

**Department Recommendation:** None

**Summary/Background:** This past year, we have had problems with the air conditioner at the Community Hall. We will have someone from Air Comfort Solution at the meeting to discuss possible solutions on repairs or replace.

**Prior Board Actions:** None:

**Attachments:** None

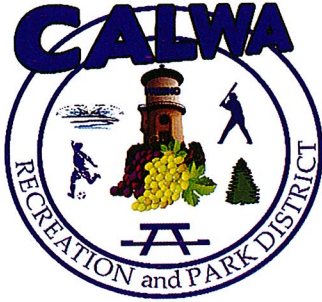
**Recommended motion to be made by Board:**

Direction to Staff

Copies of this report have been provided to: Board Members



**Calwa Recreation and Park District  
Agenda Item Transmittal**



**Meeting Date:** July 16, 2019

**Agenda Item Number:** G - 2

**Wording for Agenda:** Approve Cuttone and Mastro, Certified Public Accountants, to audit the financial statements of the Calwa Recreation and Park District for fiscal year 18/19. Fees not to exceed \$7,930.00

**Submitting:** District Administrator

**Contact Name and Phone Number:** Felix Ortiz  
559-264-6867

**For action by:**

District Board

**Regular Session:**

Consent Calendar  
 Regular Item  
 Public Hearing

**Review:**

**District Administrator  
(Initials Required)**

\_\_\_\_\_

**Department Recommendation:** Approve Cuttone and Mastro, Certified Public Accountants, to audit the financial statements of the Calwa Recreation and Park District for fiscal year 18/19. Fees not to exceed \$7,930.00.

**Summary/Background:** It is required by law that every Special District in Fresno County, submit an annual audit report to the State Auditor-Controller's Office. I have contacted Cuttone and Mastro, since they audited last year's records, and received a cost quote not to exceed \$7,930.00. Attached is the letter with the quote from Cuttone and Mastro Certified Public Accountants.

**Prior Board Actions:** None:

**Attachments:** Letter from Cuttone and Mastro.

**Recommended motion to be made by Board:**

Motion to approve Cuttone and Mastro, Certified Public Accountants to audit the financial statement of the Calwa Recreation and Park District for fiscal year 18/19 with cost not to exceed \$7,930.00.

Copies of this report have been provided to: Board Members





# CUTTONE & MASTRO

CERTIFIED PUBLIC ACCOUNTANTS

July 9, 2019

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, 2019. We will audit the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements of Calwa Recreation and Park District as of and for the year ended June 30, 2019. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Calwa Recreation and Park District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Calwa Recreation and Park District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The Management's Discussion and Analysis RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited.

## **Audit Objective**

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

## **Audit Procedures—General**

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall

7543 North Ingram, Suite 102  
Fresno, California 93711

phone 559-261-4300

fax 559-261-4301

presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government.

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

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

#### **Audit Procedures—Internal Control**

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

#### **Audit Procedures—Compliance**

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

#### **Other Services**

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

#### **Management Responsibilities**

Management is responsible for establishing and maintaining effective internal controls, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with U.S. generally accepted accounting principles.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

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



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

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

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

#### **Engagement Administration, Fees, and Other**

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

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

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

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


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



circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

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

Very truly yours,



Cuttone & Mastro, 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: \_\_\_\_\_