CALWA RECREATION & PARK DISTRICT
MEETING AGENDA

www.calwarecreation.org

CANCELLED DUE TO LACK OF QUORUM

REGULAR BOARD MEETING
NOTICE AND AGENDA
October 20, 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 September 15, 2026 meeting.

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.

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.

3. **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.

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: November 17, 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 October 16, 2026.

Becky Padron

Becky Padron

CALWA RECREATION & PARK DISTRICT
MEETING AGENDA

www.calwarecreation.org

MINUTES FOR
REGULAR BOARD MEETING
September 15, 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 6:03 P.M.

Present:
Chairperson Esmeralda Zamora
Vice Chair Raul Guerra
Board Member Joseph Perez (arrived at 6:17 P.M.)
Board Member Mary Rosales
Board Member Beronica Ramos

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 Ramos and seconded by Board Member Rosales. Approved by the following vote

AYES: ZAMORA, GUERRA, ROSALES, RAMOS
NOES: NONE
ABSENT: 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 June 22, 2026 regular meeting, July 28, 2026 special meeting, and August 18, 2026 regular meeting.

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

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

E. NEW BUSINESS

1. **SUBJECT:** Agreement with The CrisCom Company for Advocacy Services through December 17, 2026 for the Pool Project.

   RECOMMENDATION: That the Board approve an agreement with The CrisCom Company through December 17, 2026, to continue their advocacy services for the Pool Project and authorize Assistant Administrator to execute.

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

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

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

   RECOMMENDATION: That the Board review and accept the report.

The Board reviewed and accepted the report.

F. CLOSED SESSION

No business.

G. BOARD MEMBER COMMUNICATIONS/REQUESTS FOR FUTURE AGENDA ITEMS

Board Member Perez requested a budget update at the next meeting and that the Board Consider whether to have Staff/Project Updates sent via email rather than on the agenda.

H. ADJOURNMENT

Meeting adjourned at 6:23 P.M.

For the Meeting of: October 20, 2026
Agenda Item No.: E-1

CALWA RECREATION & PARK DISTRICT
REPORT TO THE BOARD

TO: Board of Directors

FROM: Becky Padron, Assistant Administrator

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.

SUMMARY:
The firm of Cuttone & Mastro has completed the Annual Audit Financial Report for Fiscal Year 2024/25. The Report presents an independent review of the District's financial statements as of June 30, 2025. The primary purpose of a financial audit is to render an opinion on whether the District's financial statement reports are presented fairly in conformity to applicable generally accepted accounting standards.

Attachments:
- Financial Statements

cuttone & mastro
CERTIFIED PUBLIC ACCOUNTANTS

September 8, 2026

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

We have audited the financial statements of Calwa Recreation and Park District for the year ended June 30, 2025. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated December 24, 2025. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Calwa Recreation and Park District are described in Note 2 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during June 30, 2025. We noted no transactions entered into by Calwa Recreation and Park District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the Calwa Recreation and Park District's financial statements was:

> Management has determined the economic useful lives of capital assets based on past history of similar types of assets, future plans as to their use, and other factors that impact their economic value to the District. We evaluated the key factors and assumptions used by management in computing depreciation expense and believe that it is reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure affecting the financial statements was:

> The disclosure of debt in Note 6 to the financial statements that discloses a note payable and the required monthly payments.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. The following material misstatement detected as a result of audit procedures was corrected by management:

- Depreciation expense is not recorded for internal purposes. The recording of depreciation takes place during the audit. Depreciation schedules are reviewed and approved by management in preparation of the audit.

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Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated September 8, 2026.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to Calwa Recreation and Park District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of other matters, including the application of accounting principles and auditing standards, with management each year prior to retention as Calwa Recreation and Park District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

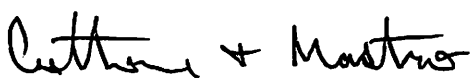
Other Matters

We applied certain limited procedures to the Schedule of Revenues, Expenditures and Changes in Fund Balance – Budget to Actual which is required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

Restriction on Use

This information is intended solely for the use of Board and management of Calwa Recreation and Park District and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,



CALWA RECREATION AND PARK DISTRICT
FINANCIAL STATEMENTS
WITH ACCOMPANYING INFORMATION
AND
INDEPENDENT AUDITOR'S REPORT

FOR THE YEAR ENDED JUNE 30, 2025

CALWA RECREATION AND PARK DISTRICT
FINANCIAL STATEMENTS
JUNE 30, 2025

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CALWA RECREATION AND PARK DISTRICT
BOARD OF DIRECTORS AND ADMINISTRATION
JUNE 30, 2025

Board of Directors

Esmeralda Zamora	Chairperson
Raul Guerra	Vice-Chair
Veronica Ramos	Director
Joseph Perez	Director
Mary L. Rosales	Director

Administration

Tim Chapa	District Administrator

cuttone & mastro
CERTIFIED PUBLIC ACCOUNTANTS

Independent Auditor's Report

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

Opinion
We have audited the accompanying statements of Calwa Recreation and Park District (the district) as of and for the year ended June 30, 2025, and the related notes to the financial statements, as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Calwa Recreation and Park District, as of June 30, 2025, and the changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

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

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

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

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

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

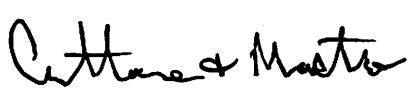
- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining,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

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

Required Supplementary Information

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

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.



September 8, 2026

CALWA RECREATION AND PARK DISTRICT
STATEMENT OF NET POSITION
June 30, 2025

	Governmental Activities
ASSETS	
Cash	$ 817,921
Receivables	6,935
Restricted Assets - Cash	207,383
Capital Assets	910,129
Total Assets	1,942,368
LIABILITIES	
Accounts Payable	15,881
Accrued Payroll	955
Accrued Vacation Payable	7,621
Long-term Debt:	
Due Within One Year	22,441
Due in More Than One Year	25,060
Total Liabilities	71,958
NET POSITION	
Net Investment in Capital Assets	862,628
Restricted for Pool Construction	207,383
Unrestricted	800,399
Total Net Position	$ 1,870,410

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

CALWA RECREATION AND PARK DISTRICT
STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2025

		Program Revenues			Net (Expense) Revenue and Change in Net Position		
Functions/Programs	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Governmental activities:							
Community Services	$ 470,992	$ 62,644	$ 10,300	$ 179,206	$ (218,842)	$ -	$ (218,842)
Total Governmental Activities	470,992	62,644	10,300	179,206	(218,842)	-	(218,842)
General Revenues:							
Unrestricted							
Property Taxes					502,682	-	502,682
Interest					30,418	-	30,418
Total General Revenues					533,100	-	533,100
Change In Net Position					314,258	-	314,258
Net Position - Beginning					1,556,152	-	1,556,152
Net Position - Ending					$ 1,870,410	$ -	$ 1,870,410

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

CALWA RECREATION AND PARK DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2025

	General Fund
ASSETS	
Cash	$ 817,921
Receivables	6,935
Restricted Cash	207,383
Total Assets	$ 1,032,239
LIABILITIES	
Accounts Payable	$ 15,881
Accrued Payroll	955
Accrued Vacation Payable	7,621
Total Liabilities	24,457
FUND BALANCE	
Restricted	207,383
Unassigned	800,399
Total Fund Balance	1,007,782
Total Liabilities and Fund Balance	$ 1,032,239

RECONCILIATION TO STATEMENT OF NET POSITION:

Amounts reported for governmental activities in the Statement of Net Position are different because:	
Total fund balance reported above.	$ 1,007,782
Capital assets (net of depreciation) used in governmental activities are not financial resources and therefore are not reported in the funds.	910,129
Long-term liabilities applicable to governmental entities are not due and payable in the current period and accordingly are not reported as fund liabilities.	(47,501)
Total Net Position - Governmental Activities	$ 1,870,410

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

CALWA RECREATION AND PARK DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
For the Year Ended June 30, 2025

	General Fund
REVENUES	
Property Taxes	$ 502,682
Investment Income	30,418
Park Rent and Service Revenue	62,644
Contributions	10,300
Grant	179,206
Total Revenues	785,250
EXPENDITURES	
Payroll and Benefits	228,267
Directors Fees	1,460
Dues and Subscriptions	3,235
Election Costs	532
Insurance	30,664
Legal and Professional	41,302
Miscellaneous	104
Office	3,775
Repairs and Maintenance	39,606
Security	725
Supplies	18,442
Transportation	1,049
Utilities	55,842
Debt Service	
Principal	21,829
Interest	1,640
Capital Outlay	460,972
Total Expenditures	909,444
Net Change In Fund Balance	(124,194)
Fund Balance At Beginning Of Year	1,131,976
Fund Balance At End Of Year	1,007,782

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

CALWA RECREATION AND PARK DISTRICT
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
GOVERNMENTAL FUNDS
For the Year Ended June 30, 2025

RECONCILIATION TO STATEMENT OF ACTIVITIES:

Net Changes in Fund Balance - Governmental Funds		$ (124,194)
All capital outlays to purchase or build capital assets are reported in governmental activities as expenditures. However, for governmental activities those capital outlays other than non-capitalized items are shown in the statement of net position and allocated over their estimated useful lives as annual depreciation expense in the statement of activities. This is the amount by which capital outlays exceeds depreciation in the period.		
Capital Outlay	$ 460,972	
Depreciation Expense	(44,349)	416,623
Note proceeds are reported as financing sources in governmental funds and thus contribute to the change in fund balances. In the statement of net position, however, acquiring debt increases long-term liabilities and does not affect the state of activities. Additionally, repayment of principal is an expenditure in the governmental funds but reduces liability in the statement of net position.		
Principal Payments		21,829
Total Changes in Net Position - Governmental Activities		$ 314,258

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

(1) Description of Entity

(a) Description of Operations

Calwa Recreation and Park District was formed March 17, 1955 as a special district in the State of California and is governed by a five-person board of directors. The District was established to provide community services for the Calwa, California area.

(b) In accordance with the requirements of Statement No. 14, The *Financial Reporting Entity, of the Governmental Accounting Standards Board (GASB*), the financial statements must present the District (the primary government) and its component units. Pursuant to this criterion, no component units were identified for inclusion in the accompanying financial statements.

(2) Summary of Significant Accounting Policies

(a) Basic Financial Statements

The financial statements of the Calwa Recreation and Park District (District) have been prepared in conformity with generally accepted accounting principles (GAAP) in the United States as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the government's policies are described below.

Basic financial statements are presented at both the government-wide and fund financial level. Government-wide financial statements report information about the reporting unit as a whole. For the most, the effect of interfund activity has been removed from these statements. These statements focus on the sustainability of the District as an entity and the change in aggregate financial position resulting from the activities of the year. These aggregated statements consist of the Statement of Net Position and the Statement of Activities.

The statement of activities demonstrates the degree to which the direct expenses of a given function or business-type activity is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or business-type activity and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or business type activity. Taxes and other items not included among program revenues are reported instead as general revenues.

Fund financial statements report information at the individual fund level. Each fund is considered to be a separate accounting entity. The District has no proprietary type funds, therefore only reports governmental type funds.

(b) Measurement Focus, Basis of Accounting, and Basis of Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within 60 days after year end. Expenditures are recorded when the related fund liability is incurred.

The District reports the following governmental funds:

General Fund
This is the general operating fund of the District. It is used to account for all financial resources concerned with operating the District.

(c) Cash Equivalents and Investments

The District considers all highly liquid investments (including restricted cash and investments) with maturities of three months or less when purchased to be cash equivalents. This includes bank certificates of deposit and deposits with the County of Fresno investment pool.

(d) Capital Assets

Capital assets which include property, plant and equipment are reported in the government-wide financial statements. Capital assets are recorded at historical cost. Donated assets are recorded at estimated fair market value as of the date of the donation. The costs of normal maintenance and repairs that do not add to the value or capacity of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

Depreciation on exhaustible assets is recorded as an allocated expense in the Statement of Activities with accumulated depreciation reflected in the Statement of Net Position. Depreciation on the remaining capital assets is provided on the straight-line basis over the following estimated useful lives:

The estimated useful lives of the various assets of the District are as follows:

Type of Assets	Estimated Useful Life In Years
Buildings and Improvements	10 - 40
Equipment	5 – 10

(e) Property Tax Revenues

The County of Fresno is the collection agency for taxes within the County. Taxes are recognized as revenues in the current year when the District is notified by the County of the amounts. They become a lien against the property on the date of levy. Taxes are due and payable at the County on April 10 and December 10 for real property and August 15 for personal property, and collections are remitted to the District.

(f) Economic Dependency

The District receives a substantial amount of its support from property tax revenue. During the year ended June 30, 2025, property tax revenues represent 64% of total revenue.

(g) Compensated Absences

Full-time and part-time, permanent employees are granted vacation benefits in specified maximums depending on tenure with the District. Unused vacation may be accumulated beyond each calendar year. Employees may be entitled to compensation for the unused amount for accrued vacation upon separation of service. Sick leave is granted to employees, but is not accumulated beyond the calendar year and any unused portion of sick time is not paid out upon separation.

(h) Equity Classifications

Government-wide and Fund Financial Statements

Equity is classified as net position and displayed in three components:

a. **Invested in capital assets, net of related debt**—Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
b. **Restricted net position**—Consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
c. **Unrestricted net position**—All other net position that do not meet the definition of "restricted" or "invested in capital assets, net of related debt."

Governmental fund equity is classified as fund balance. Fund balance is further classified as follows:

a. **Restricted** – amounts that can be spent only for specific purposes because of enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.
b. **Committed** – amounts that can be used only for specific purposes determined by a formal action of the District Board (Board). The Board is the highest level of decision-making authority for the District. Commitments may be established, modified, or rescinded only through resolutions or motions approved by the Board.

c. **Assigned** – amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes. Only the Board has the authority to assign amounts for specific purposes.
d. **Unassigned** – all other spendable amounts.

(i) Budgets

The District adopts an annual budget. The general fund budget is presented on the modified accrual basis of accounting which is consistent with generally accepted accounting principles ("GAAP").

(j) Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingencies at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

(3) Cash and Cash Equivalents

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

Cash and cash equivalents at June 30, 2025 consisted of the following:

BMO Bank	$ 72,300
Fresno County	953,004
	$1,025,304

Fair Value Measurements

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

Level 1: Inputs to the valuation methodology are quoted prices (unadjusted) for identical assets or liabilities in active markets that a government can access at the measurement date.
Level 2: Inputs to valuation methodology include inputs – other than quoted prices included within Level 1 that are observable for an asset or liability, either directly or indirectly.
Level 3: Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

	Total	Level 1	Level 2	Level 3
Investments by fair value level:				
Fresno County Treasurer Pooled Cash Fund	953,004	-	953,004	-
	$ 953,004	$ -	$ 953,004	$ -

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

Fresno County Treasurer Fund

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

Authorized Deposits and Investments

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

Disclosures Relating to Interest Rate Risk

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

Disclosures Relating to Credit Risk

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

Concentration of Credit Risk

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

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The California Government Code does not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits, other than the following provision for deposits: The California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. As of June 30, 2025, the District did not have cash with banks that exceeded federal depository insurance limits.

The custodial risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The California Government Code does not contain legal or policy requirements that would limit the exposure to custodial credit risk for investments. With respect to investments, custodial credit risk generally applies only to direct investments in marketable securities. Custodial credit risk does not apply to a local government's indirect investment in securities through the use of mutual funds or government investment pools (such as Fresno County Pool).

(4) Capital Assets

Capital asset activity for governmental activities for the year ended June 30, 2025 was as follows:

	Balance July 1, 2024	Increases	Decreases	Balance June 30, 2025
Land	$ 90,000	$ -	$ -	$ 90,000
Building Improvements	1,190,286	424,098	13,941	1,600,443
Equipment	189,746	36,874	17,349	209,271
	1,470,032	460,972	31,290	1,899,714
Less Accumulated Depreciation	976,526	(44,349)	(31,290)	989,585
Governmental Activities Capital Assets, Net	$ 493,506	$ 416,623	$ -	$ 910,129

(5) Excess of Expenditures over Appropriations

During the year ended June 30, 2025, the District incurred expenditures in the general fund in excess of amounts the amount appropriated as follows:

	Budget	Actual	Variance
Total Expenditures	$ 542,300	$ 909,444	$ (367,144)

(6) Notes Payable

Notes Payable consisted of the following at June 30, 2025:

Note payable, due in monthly installments of $1,956 at 3% per annum, through July, 2027, secured by park field lighting.	$ 47,501
Less: Current Portion	22,441
Net Long-Term Portion	$ 25,060

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

2026	$ 22,441
2027	23,067
2028	1,993
	$ 47,501

Noncurrent liabilities for the year ended June 30, 2025 was as follows:

	Balance July 1, 2024	Increases	Decreases	Balance June 30, 2025
Governmental Activities:				
Equipment Loans	$ 69,330	$ -	$ 21,829	$ 47,501
	$ 69,330	$ -	$ 21,829	$ 47,501

(7) Subsequent Events

The District evaluated subsequent events for recognition and disclosure through September 8, 2026, the date which these financial statements were available to be issued. Management concluded that no material subsequent events have occurred since June 30, 2025 that required recognition or disclosure in such financial statements.

SUPPLEMENTARY INFORMATION

CALWA RECREATION AND PARK DISTRICT
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE-
BUDGET AND ACTUAL-GOVERNMENTAL FUNDS
For the Year Ended June 30, 2025

	Original And Final Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Property Taxes	$ 408,500	$ 502,682	$ 94,182
Contributions	2,500	10,300	7,800
Investment Income	-	30,418	30,418
Grant	-	179,206	179,206
Park Rents and Charges	94,400	62,644	(31,756)
Total Revenues	505,400	785,250	279,850
EXPENDITURES			
Payroll and Benefits	260,000	228,267	31,733
Directors Fees	3,600	1,460	2,140
Dues and Subscriptions	1,500	3,235	(1,735)
Election Costs	8,000	532	7,468
Insurance	45,300	30,664	14,636
Legal and Professional Fees	52,000	41,302	10,698
Miscellaneous	5,000	104	4,896
Office	3,000	3,775	(775)
Repairs and Maintenance	40,700	39,606	1,094
Security	2,000	725	1,275
Supplies	18,500	18,442	58
Transportation	200	1,049	(849)
Utilities	79,000	55,842	23,158
Debt Service			
Principal	23,500	21,829	1,671
Interest	-	1,640	(1,640)
Capital Outlay	-	460,972	(460,972)
Total Expenditures	542,300	909,444	(367,144)
Net Change In Fund Balance	$ (36,900)	(124,194)	$ (87,294)
Fund Balance, Beginning of Year		1,131,976	
Fund Balance, End of Year		$ 1,007,782	

For the Meeting of: October 20, 2026
Agenda Item: E-2

CALWA RECREATION & PARK DISTRICT
REPORT TO THE BOARD

TO: Board of Directors

FROM: Becky Padron, Assistant Administrator

SUBJECT: Bizare Festival 2027

ATTACHMENTS: Site Map, Event Proposal

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

SUMMARY:
The Bizare Festival is an annual event held at Calwa Park, honoring Hip Hop graffiti artist Lord Bizare and providing an opportunity for graffiti artists worldwide to present their art. The proposed 2027 event will be 14th anniversary of the event.

This year the Festival is requesting permission to allow artists to paint on additional walls, specifically, the front, back and side exterior walls of the bathroom building, and any other blank walls that Board is willing to allow. This request is not reflected on the attached agreement; however, the agreement can be amended if the Board is interested in allowing additional wall space.

BACKGROUND:
The Bizare Festival is a whole park rental to allow over 80 graffiti artists an opportunity to present their art on the park's permanent art wall on the east side of the park.

FISCAL IMPACT:
The whole park rental cost is $1,375, with a deposit of $500.

AGREEMENT BETWEEN CALWA RECREATION AND PARK DISTRICT AND SERENA LUJAN

BIZARE ART FESTIVAL

This Agreement ("Agreement") is made and entered into this 20th day of October 2026, by and between the Calwa Recreation and Park District, a special district (hereinafter called "District"), and Serena Lujan (hereinafter called "Permittee")

RECITALS

A. District provides groups with the opportunity to have special events; and

B. Permittee has held a Bizare Art Festival in the past and is interested in holding a special event regarding the 2027 Bizare Art Festival on District Property; and

C. District and Permittee wish to enter this Agreement to have Permittee hold the Bizarre Art Festival at Calwa Park, also referenced as "Premises."

AGREEMENT

1. **Use of Park Location.** District gives permission to Permittee for use of Calwa Park for its Bizare Art Festival ("Art Event"). The Art Event will be held on January 30, 2027 ("Event Day"). The Park shall be available at 7:00 am for set up and 8:00 pm for take down. All artwork shall become District Property.

2. **Location and Site plan.** A site plan which depicts where activities will take place and is attached hereto as Exhibit "A" and incorporated by reference. Only the areas shown on the Site Plan may be used. The Hall will **not** be used.

3. **Payment.** Permittee shall pay the District as follows:

   a. Cleaning/Repair Deposit. A deposit in the amount of $500.00 to hold the Event Day shall be received by the District upon execution of this Agreement. This Agreement shall not be effective and binding until signed by both parties and until the $500.00 deposit is received by the District. The balance of $875.00 shall be paid five (5) days before the Event Day. District will refund deposit minus amounts for cleaning or repairs caused by event.

   b. Park Rental for the Event Day shall be $1,375.00.

   c. If assistance is needed from an employee using District Equipment, a cost of $250.00 per day will be implemented and deducted from deposit.

d. Permittee shall contact Mid-Valley Disposal or other qualified and legitimate waste business to order a 10-yard bin for trash pick-up due to event. Documentation proof in the form of payment receipts or invoices must be provided to the District seven (7) days before the event date.

4. Contracts, Permits, and Licenses.

a. Permittee shall obtain and pay for all permits and licenses which Permittee may be required to obtain or pay for to carry on any and all of Permittee's operations in connection with the Art Event. All permits and licenses must be submitted to the District Office (10) days before the event.

b. Permittee shall obtain insurance as required by Section 8 of this Agreement and shall provide a Certificate of Insurance to the District Office fourteen (14) days before the Event Day.

5. Operation. During the term of this Agreement, Permittee shall manage and operate the Festival Event. The hours of operation shall be 7:00 am until 8:00 pm. Event hours shall be 11:00 am to 6:00 pm. The Permittee must ensure that everyone leaves the premises by closing time. It is anticipated that 1000 attendees (estimate) will attend the event.

6. Terms and Conditions. The Permittee is required to meet the following terms and conditions:

a. Only the areas shown on the Site Plan attached to this Agreement will be used. The Hall will not be used for the Art Event.

b. Permittee shall obtain and pay for four (4) security guards from a local firm. A copy of the contract with the security guard company must be submitted to the District Office fourteen (14) days before the Event Day.

c. No alcohol, cigarettes, marijuana or unlawful drugs may be brought in and/or used on premises. Failure to implement this term may result in deduction from deposit.

d. The contact person must attend a "Walk Through" Inspection of premises with designated District personnel. The walk-through must be held before the day of event. The contact person must also attend walk-through inspection of premises after the event.

e. The restrooms at the front of the Hall will be open for the event, but marked as use for "Women/Children Only." It is the responsibility of the Permittee to have six (6) portable bathrooms available for this event. (Requirements may change based upon new estimates of attendees.)

f. The District shall be notified immediately of any emergencies regarding serious injury to persons and to District facilities such as plumbing, electricity, structural damage, or dangerous conditions.

g. No canopy or tent which utilizes drilling may be used on the District Parking lots or paved areas.

h. The Calwa Concession Stand shall be allowed to remain open during the event.

i. The following contact person shall be present during the entire event:

(i) Name: Serena Lujan
(ii) Mobile Phone: 209-581-1898
(iii) Address: 1808 Poppy Lane, Ceres CA. 95307
(iv) Email Address: rain@bizareartfestival.biz

j. Any repairs to the Premises shall be made within ten (10) days after the Art Event has been completed.

k. All activities will be subject to District Park Rules and Regulations and will be enforced by Calwa Park personnel. However, Permittee is responsible for ensuring that park rules and the terms and conditions of this Agreement are met.

l. Failure to comply with Calwa Park Rules and Regulations will result in early termination of the Art Event and forfeiture of all fees and deposits paid to Calwa Recreation and Park District. A copy of the Calwa Park Rules and Regulations has been provided to Permittee.

m. The Permittee will forfeit the right to future use of Park premises and/or facilities for any breach of this Agreement.

n. No vehicles will be allowed on District grass areas. All vehicles must remain in the District's parking lot or designated areas along Barton and Florence Aves.

o. **The areas that are permitted for applying permanent art will be the "Art Wall" located on the east brick wall of District property.**

p. District is allowed to showcase all art applied to the "Art Wall" on any social media or District website for promotional/marketing purposes.

q. Water connections will only be in two locations of District and will be available upon request. One may be located behind the restaurant and second one located in central portion of the park.

r. Attendees who are aged 18 and under must be accompanied by an adult.

7. Default. If Permittee fails to make payments as set forth in this Agreement, District will consider that a breach of the Agreement. If Permittee fails to deliver required permits and contracts per the Agreement, District will consider that a breach of the Agreement and the Event may not be held.

8. Insurance. During the term of this Agreement, Permittee shall maintain public liability, property damage, and workers' compensation insurance for injuries to persons or damages to property related to the operation of the Bizare Art Event including set up and persons or damages to property related to the operation of the Bizare Art Event including set up and take down activities pursuant to this Agreement. Coverage shall be at least as broad as Insurance Services from CG 00 01 covering CGL on an "occurrence" basis, including property damage, bodily injury, and personal injury with limits no less than $1,000,000 per occurrence. If a general aggregate limit applies with the general aggregate limit shall apply separately to this location or the general aggregate limit shall be twice the required occurrence limit. The District and its principals, agents, and employees shall be named as additional insured.

9. Indemnification. Permittee shall hold harmless, defend, and indemnify District and its officers, officials, employees, and volunteers from and against any and all liability, loss, damage, expense, costs (including without limitation costs and fees of litigation) of every nature arising out of or in connection with Permittee's performance hereunder or its failure to comply with any of its obligations contained in the Agreement, except such loss or damage which was caused by the sole negligence or willful misconduct of the District.

10. Clean-Up. The responsibility of clean-up shall include a thorough clean-up of the Park area on a regular basis, but in no event not less than once every day at closing time by Permittee. District Staff will not be permitted to assist in clean-up unless payment of $225 was received.

11. Cancellation. Permittee reserves the right to cancel this Agreement by giving District a written notice fourteen (14) days prior to the date of the event. The District shall be able to retain the entire Event Deposit.

12. Entire Agreement. This Agreement constitutes the entire agreement between the parties pertaining to the subject matter hereof and supersedes all prior and contemporaneous agreements, representations, negotiations, and understandings of the parties, oral or written.

13. Amendment. This Agreement shall not be amended, modified, revoked, or terminated, and no obligation, duty or liability of any party may be related, discharged, or waived except by a written instrument duty executed by the parties.

14. Assignment. The rights, duties, and obligations of this Agreement shall not be assigned or delegated by Permittee without the prior written consent of District, in its sole discretion. Any assignment which District has not consented to shall be fees that have been deferred shall become immediately due and payable. Except as expressly provided, this Agreement shall insure to the benefit of and bind all successors in interest to the Property.

15. Attorneys' Fees. In the event of any arbitration, legal action, or other proceeding between the parties with respect to this Agreement, or the use, enjoyment, operation, or condition of this Agreement (an "Action"), the prevailing party shall be entitled to payment from the non-prevailing party of its reasonable attorneys' fees, arbitration fees, court costs, and litigation expenses, as without limitation, a party: (a) who agrees to dismiss an Action on the

other party's performance of the covenants allegedly breached, (b) who obtains substantially the relief is has sought, or © against whom an Action is dismissed (with or without prejudice).

16. Venue. Any Action arising out of this Agreement shall be brought in Fresno County, Californian, regardless of where else venue may lie. This Agreement shall be governed by and construed in accordance with the laws of the State of California.

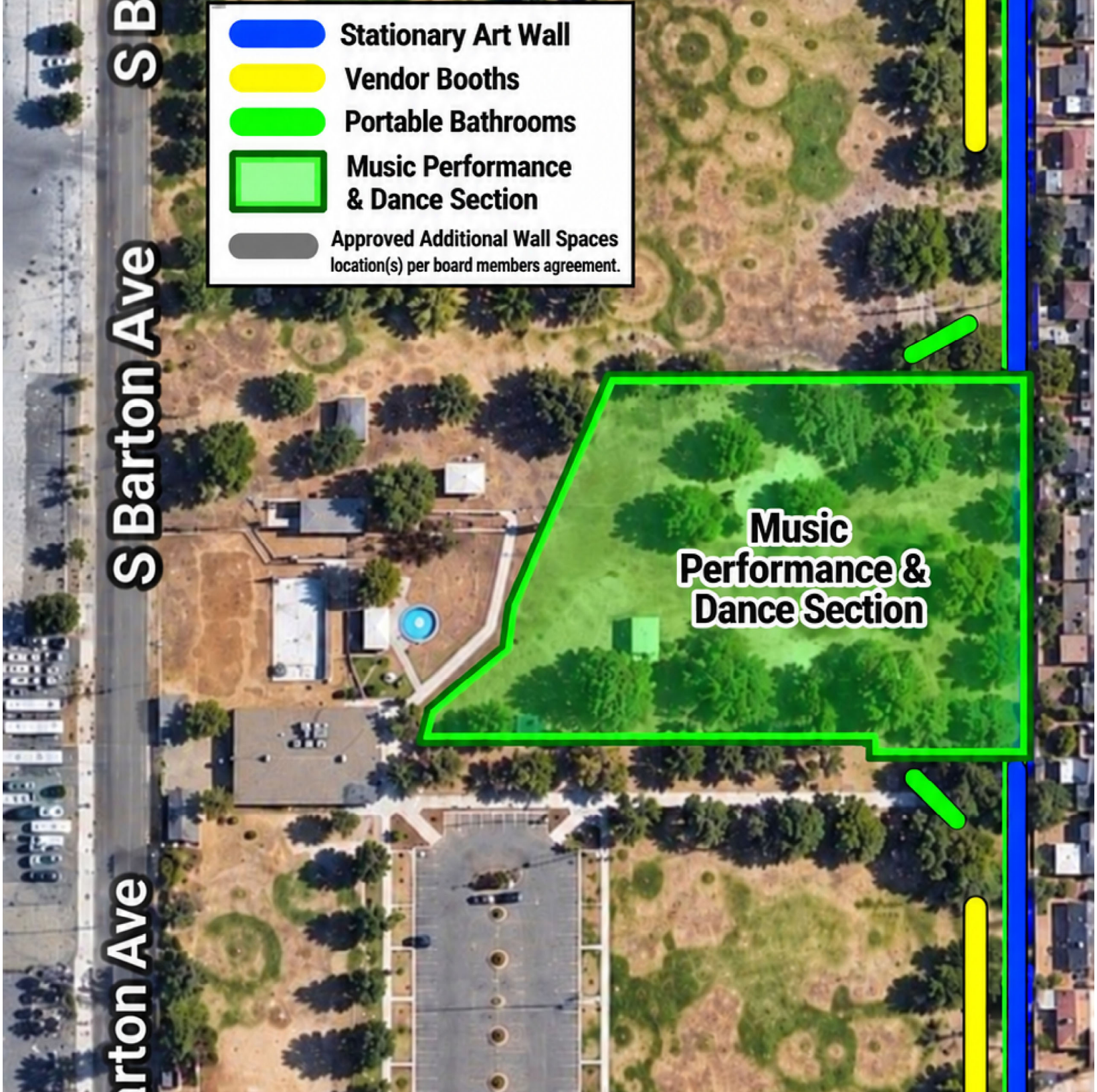
17. Recitals. All recitals at the beginning of this Agreement are accurate and shall constitute an integral part of this Agreement, and this Agreement shall be construed in light of those recitals.

18. Headings. The headings of the various sections of this Agreement are included solely for reference purposed and are not intended for any purpose whatsoever to modify, explain, or place any construction on any construction on any of the provisions of this Agreement.

19. Counterparts. The Agreement may be executed in counterparts, each of which shall constitute an original, but all of which together shall constitute one and the same instrument. The signature page of any counterpart may be detached therefrom without impairing the legal effect of the signature(s) thereon provided such signature page is attached to any other counterpart identical thereto except having additional signature pages executed by the other party.

20. Severability. If any of the provisions contained in this Agreement are for any reason held invalid or unenforceable, such holding shall not affect the remaining provisions or the validity and enforceability of the Agreement as a whole.

CALWA RECREATION AND PARK DISTRICT	**PERMITEE**
_____	_____
Tim Chapa District Administrator	Serena Lujan
Date: _____	Date: _____


Stationary Art Wall
Vendor Booths
Portable Bathrooms
Music Performance & Dance Section
Approved Additional Wall Spaces location(s) per board members agreement.
S Barton Ave
S Barton Ave
Music Performance & Dance Section

Calwa Recreation and Park District

Park Updates

October 20, 2026

Staffing and Finances

Staffing. A part-time Maintenance Worker has taken medical leave, and the position was filled temporarily through a staffing agency. Maintenance worker scheduling has been adjusted to accommodate the 9 pm park closing time.

Finances. At the Board's request, the FY 26-27 budget was reviewed and as you know it reflects a projected operating deficit of $54,070. However, the District has sufficient beginning fund balance to cover the deficit. Since property tax revenues included in the budget are estimates, I would recommend waiting until updated revenue information is available from the County before considering any adjustments. Additionally, election costs were estimated at $8,000, which will not be a necessary expense.

Since the District Administrator prepared the budget and is familiar with the District's financial position and operational needs, I believe it would be appropriate to defer any significant budget adjustments until he returns, likely in one to two weeks, and has an opportunity to review the updated financial position.

Events

No events were held at the Park within the past month.

Projects

BHC Renovation Project. The project continues to pick up pace. Park energization was finally restored on October 8, 2026. The renovation is projected to be completed sometime in November.

Pool Project. The final ARPA payment request was approved in the amount of $77,400. The Statewide Park Program grant application is ongoing (deadline is 12/17/26). As part of the grant application, two community meetings were scheduled to obtain public input regarding the new pool with respect to hours of business, fees, programs, potential classes, etc. The first community meeting was held on October 15th at Aynesworth Elementary School. Unfortunately, no one attended. The next community meeting will be held on October 22nd at Terronez Middle School. In addition, we will have an informational booth at the Truck & Treat Event at Calwa Elementary School on October 29. We also have plans to schedule a meetings at a senior citizen center.

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, especially on Friday evenings.