



CALWA RECREATION & PARK DISTRICT MEETING AGENDA

www.calwarecreation.org

SPECIAL BOARD MEETING NOTICE AND AGENDA May 31, 2022 TIME – 5:30 P.M.

BOARD CHAIRPERSON

Esmeralda Zamora, Chair

DISTRICT ADMINISTRATOR

Adam Ramos

BOARD VICE CHAIR

Raul Guerra Vice Chair

DISTRICT COUNSEL

Hilda Cantú Montoy

BOARD MEMBERS

Joseph Perez, Board Member

Laura Garcia, Board Member

Mary L. Rosales, 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. Members of the public may attend the meeting or call in. All participants who call in are asked to silence 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.

Join Zoom Meeting

<https://us02web.zoom.us/j/85975854893>

Meeting ID: 859 7585 4893

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Meeting ID: 859 7585 4893

CALL TO ORDER AND ROLL CALL

A. INVOCATION AND FLAG SALUTE

B. APPROVAL OF AGENDA

C. PUBLIC COMMENTS

Members of the public wishing to address the District may do so when the item is called. In order to allow time for all comments, each individual is limited to three minutes, with a fifteen (15) minute maximum per group, per item, per meeting. When addressing the Board, you are requested to come forward to the speaker's microphone, state your name and address, and then proceed with your comments. All speakers are requested to wait until recognized by the Board Chair

D. NEW BUSINESS

1. Annual Audit: Receive and accept audit overview and the financial statements of the Calwa Recreation and Park District for Fiscal Year 2020/2021 from Cuttone and Mastro, Certified Public Accountants. Presented By: Mike Cuttone (**Action**)

2. Fiscal Year 22-23 Budget Review (**Direction**)
Presented By: DA

3. Consider adoption of Resolution Reauthorizing Remote Teleconference Meetings by the Board of Directors Per AB 361
Presented By: DA (**Action**)

E. CLOSED SESSION

1. Public Employee Performance Evaluation
Government Code Section 54957
Title: District Administrator

2. Conference with Labor Negotiators
Government Code Section 54957.6
Agency Designated Representatives: Board Member Mary Rosales and Vice Chair Raul Guerra
Unrepresented Employee: District Administrator

F. Report of final actions taken in Closed Session

G. ADJOURNMENT

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.

NEXT REGULAR MEETING:

June 21, 2022

Certification of Posting

State of California

County of Fresno

Calwa Recreation and Park District

I declare under penalty of perjury that I am employed by the Calwa Recreation and Park District and that I posted this Agenda on the bulletin board in the Calwa Recreation District Office, on the front door window of the District Office, and on the website at www.calwarecreation.org on May 27, 2022.

Adam J. Ramos

**CALWA RECREATION AND PARK DISTRICT
FINANCIAL STATEMENTS
WITH ACCOMPANYING INFORMATION
AND
INDEPENDENT AUDITOR'S REPORT
FOR THE YEAR ENDED JUNE 30, 2021**

**CALWA RECREATION AND PARK DISTRICT
FINANCIAL STATEMENTS
JUNE 30, 2021**

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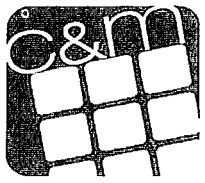
**CALWA RECREATION AND PARK DISTRICT
BOARD OF DIRECTORS AND ADMINISTRATION
JUNE 30, 2021**

Board of Directors

Esmeralda Zamora	Chairperson
Raul Guerra	Vice-Chair
Laura Garcia	Director
Jose Luis Sanchez	Director
Mary L. Rosales	Director

Administration

Adam Ramos	District Administrator
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Independent Auditor's Report

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

We have audited the accompanying financial statements of the governmental activities of Calwa Recreation and Park District (a special district), as of and for the year ended June 30, 2021, and the related notes to the financial statements which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes 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.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 the entity's internal control. Accordingly, we express no such opinion. 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 presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities of the Calwa Recreation and Park District, as of June 30, 2021 and the changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters**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, 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.



May 16, 2022

CALWA RECREATION AND PARK DISTRICT
STATEMENT OF NET POSITION
June 30, 2021

	<u>Governmental Activities</u>
ASSETS	
Cash	\$ 447,840
Receivables	2,438
Restricted Assets - Cash	10,758
Capital Assets	<u>575,816</u>
Total Assets	<u>1,036,852</u>
LIABILITIES	
Accounts Payable	7,636
Accrued Payroll	3,783
Accrued Interest	297
Long-term Debt:	
Due Within One Year	17,845
Due in More Than One Year	<u>111,179</u>
Total Liabilities	<u>140,740</u>
NET POSITION	
Net Investment in Capital Assets	446,792
Restricted for Pool Construction	10,758
Unrestricted	<u>438,562</u>
Total Net Position	<u>\$ 896,112</u>

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

CALWA RECREATION AND PARK DISTRICT
STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2021

	Program Revenues			Net (Expense) Revenue and Change in Net Position		
	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-Type Activities	Total
Functions/Programs						
Governmental activities:						
Community Services	\$ 347,495	\$ -	\$ 12,971	\$ (328,157)	\$ -	\$ (328,157)
Total Governmental Activities	<u>347,495</u>	<u>-</u>	<u>12,971</u>	<u>(328,157)</u>	<u>-</u>	<u>(328,157)</u>
General Revenues:						
Unrestricted						
Property Taxes				380,029	-	380,029
Misc				28,538	-	28,538
Interest				5,475	-	5,475
Total General Revenues				<u>414,042</u>	<u>-</u>	<u>414,042</u>
Change In Net Position				85,885	-	85,885
Net Position - Beginning				<u>810,227</u>	<u>-</u>	<u>810,227</u>
Net Position - Ending				<u>\$ 896,112</u>	<u>\$ -</u>	<u>\$ 896,112</u>

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

**CALWA RECREATION AND PARK DISTRICT
BALANCE SHEET
GOVERNMENTAL FUNDS
June 30, 2021**

	<u>General Fund</u>
ASSETS	
Cash	\$ 447,840
Receivables	2,438
Restricted Cash	<u>10,758</u>
Total Assets	<u><u>\$ 461,036</u></u>
LIABILITIES	
Accounts Payable	\$ 7,636
Accrued Interest	297
Accrued Payroll	<u>3,783</u>
Total Liabilities	<u>11,716</u>
FUND BALANCE	
Restricted	10,758
Unassigned	<u>438,562</u>
Total Fund Balance	<u>449,320</u>
Total Liabilities and Fund Balance	<u><u>\$ 461,036</u></u>

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.	\$ 449,320
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Capital assets (net of depreciation) used in governmental activities are not financial resources and therefore are not reported in the funds.	575,816
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Long-term liabilities applicable to governmental entities are not due and payable in the current period and accordingly are not reported as fund liabilities.	<u>(129,024)</u>
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Total Net Position - Governmental Activities	<u><u>\$ 896,112</u></u>
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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, 2021

	<u>General Fund</u>
REVENUES	
Property Taxes	\$ 380,029
Investment Income	5,475
Park Rent and Service Revenue	6,367
Contributions	12,971
Miscellaneous	<u>28,538</u>
Total Revenues	<u>433,380</u>
EXPENDITURES	
Payroll and Benefits	118,869
Directors Fees	6,412
Dues and Subscriptions	1,817
Election Costs	4,764
Insurance	18,460
Legal and Professional	19,108
Miscellaneous	1,254
Office	2,235
Repairs and Maintenance	89,545
Security	2,868
Supplies	6,953
Utilities	44,873
Debt Service	
Principal	2,319
Interest	297
Capital Outlay	<u>247,922</u>
Total Expenditures	<u>567,696</u>
Excess Of Revenues Over (Under) Expenditures	
Before Other Financing Sources (Uses)	(134,316)
OTHER FINANCING SOURCES	
Proceeds From Borrowings	<u>129,024</u>
Net Change In Fund Balance	(5,292)
Fund Balance At Beginning Of Year	<u>454,612</u>
Fund Balance At End Of Year	<u><u>449,320</u></u>

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

CALWA RECREATION AND PARK DISTRICT
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES
IN FUND BALANCE OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
GOVERNMENTAL FUNDS
For the Year Ended June 30, 2021

RECONCILIATION TO STATEMENT OF ACTIVITIES:

Net Changes in Fund Balance - Governmental Funds \$ (5,292)

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	\$ 247,922	
Depreciation Expense	<u>(30,040)</u>	217,882

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.

Note Proceeds	(129,024)	
Principal Payments	<u>2,319</u>	<u>(126,705)</u>

Total Changes in Net Position - Governmental Activities \$ 85,885

CALWA RECREATION AND PARK DISTRICT
NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2021

(1) Description of Entity

(a) Description of Operations

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

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

(2) Summary of Significant Accounting Policies

(a) Basic Financial Statements

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

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

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

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

CALWA RECREATION AND PARK DISTRICT
NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2021
(Continued)

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

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

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

The District reports the following governmental funds:

General Fund

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

(c) Cash Equivalents and Investments

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

(d) Capital Assets

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

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

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

<u>Type of Assets</u>	<u>Estimated Useful Life In Years</u>
Buildings and Improvements	10 - 40
Equipment	5 - 10

CALWA RECREATION AND PARK DISTRICT
NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2021
(Continued)

(e) Property Tax Revenues

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

(f) Economic Dependency

The District receives a substantial amount of its support from property tax revenue. During the year ended June 30, 2021, property tax revenues represent 88% of total revenue.

(g) Compensated Absences

Full-time, permanent employees are granted vacation benefits in specified maximums depending on tenure with the District. Unused vacation may be accumulated beyond each calendar year. Sick leave is granted to employees, and, upon separation of service, employees may be entitled to compensation for a portion of the unused amount.

(h) Equity Classifications

Government-wide Statements

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

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

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

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

**CALWA RECREATION AND PARK DISTRICT
NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2021
(Continued)**

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

(i) Budgets

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

(j) Use of Estimates

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

(3) Cash and Cash Equivalents

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

Cash and cash equivalents at June 30, 2020 consisted of the following:

Bank of the West	\$ 75,050
Fresno County	<u>383,548</u>
	<u>\$458,598</u>

Fair Value Measurements

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

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

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

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

**CALWA RECREATION AND PARK DISTRICT
NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2021
(Continued)**

	<u>Total</u>	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>
Investments by fair value level:				
Fresno County Treasurer Pooled Cash Fund	383,548	-	383,548	-
	\$ 383,548	\$ -	\$ 383,548	\$ -

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 84%, of the District's total depository and investment portfolio. The District does not have a formal investment policy that would further limit exposure to concentration of credit risk.

CALWA RECREATION AND PARK DISTRICT
NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2021
(Continued)

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The California Government Code does not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits, other than the following provision for deposits: The California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. As of June 30, 2021, 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, 2021 was as follows:

	<u>Balance</u> <u>July 1, 2020</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance</u> <u>June 30, 2021</u>
Land	\$ 90,000	\$ -	\$ -	\$ 90,000
Building Improvements	1,017,293	245,262	93,388	1,169,167
Equipment	<u>210,044</u>	<u>2,660</u>	<u>25,919</u>	<u>186,785</u>
	1,317,337	247,922	119,307	1,445,952
Less Accumulated Depreciation	<u>959,403</u>	<u>(30,040)</u>	<u>(119,307)</u>	<u>870,136</u>
 Governmental Activities				
Capital Assets, Net	<u>\$ 357,934</u>	<u>\$ 217,882</u>	<u>\$ -</u>	<u>\$ 575,816</u>

CALWA RECREATION AND PARK DISTRICT
NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2021
(Continued)

(5) Notes Payable

Notes Payable consisted of the following at June 30, 2021:

Note payable, due in monthly installments of \$1,956 at 3% per annum, through July, 2027, secured by park field lighting.	\$ 129,024
Less: Current Portion	<u>17,845</u>
Net Long-Term Portion	<u>\$ 111,179</u>

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

2022	\$ 17,845
2023	20,657
2024	21,234
2025	21,829
2026	22,440
2027-2028	<u>25,019</u>
	<u>\$ 129,024</u>

Noncurrent liabilities for the year ended June 30, 2021 was as follows:

	Balance July 1, 2020	Increases	Decreases	Balance June 30, 2021
Governmental Activities:				
Equipment Loans	<u>\$ 2,319</u>	<u>\$ 129,024</u>	<u>\$ 2,319</u>	<u>\$ 129,024</u>
	<u>\$ 2,319</u>	<u>\$ 129,024</u>	<u>\$ 2,319</u>	<u>\$ 129,024</u>

(6) Subsequent Events

In December 2021, the District received a grant in the amount of \$252,148 for COVID 19 relief. In April of 2022 the District was also awarded \$275,000 ARPA funding for the construction of the pool.

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, 2021

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
REVENUES			
Property Taxes	\$ 336,310	\$ 380,029	\$ 43,719
Contributions	151,300	12,971	(138,329)
Investment Income	-	5,475	5,475
Park Rents and Charges	29,400	6,367	(23,033)
Miscellaneous	-	28,538	28,538
Total Revenues	<u>517,010</u>	<u>433,380</u>	<u>(83,630)</u>
EXPENDITURES			
Payroll and Benefits	240,889	118,869	122,020
Directors Fees	7,500	6,412	1,088
Dues and Subscriptions	1,920	1,817	103
Election Costs	3,000	4,764	(1,764)
Insurance	10,000	18,460	(8,460)
Legal and Professional Fees	21,170	19,108	2,062
Miscellaneous	1,000	1,254	(254)
Office	4,786	2,235	2,551
Repairs and Maintenance	61,700	89,545	(27,845)
Security	2,970	2,868	102
Supplies	9,063	6,953	2,110
Utilities	79,811	44,873	34,938
Debt Service			
Principal	-	2,319	(2,319)
Interest	-	297	(297)
Capital Outlay	<u>254,500</u>	<u>247,922</u>	<u>6,578</u>
Total Expenditures	<u>698,309</u>	<u>567,696</u>	<u>130,613</u>
Excess of Revenues Over (Under) Expenditures	(181,299)	(134,316)	46,983
Other Financing Sources			
Proceeds From Borrowings	<u>-</u>	<u>129,024</u>	<u>(129,024)</u>
Net Change In Fund Balance	<u>\$ (181,299)</u>	(5,292)	<u>\$ (82,041)</u>
Fund Balance At Beginning Of Year		<u>454,612</u>	
Fund Balance At End Of Year		<u>\$ 449,320</u>	

FY 22/23 BUDGET.

FINAL GRPD: BUDGET FY 22/23	22-Jul	22-Aug	22-Sep	22-Oct	22-Nov	22-Dec	23-Jan	23-Feb	23-Mar	23-Apr	23-May	23-Jun	YTD Totals
Employee Cost	\$ 19,000.00	\$ 19,000.00	\$ 19,000.00	\$ 19,000.00	\$ 19,000.00	\$ 20,000.00	\$ 19,000.00	\$ 19,000.00	\$ 19,000.00	\$ 19,000.00	\$ 19,000.00	\$ 19,000.00	\$
Employee Salaries	\$ 19,000.00	\$ 19,000.00	\$ 19,000.00	\$ 19,000.00	\$ 19,000.00	\$ 20,000.00	\$ 19,000.00	\$ 19,000.00	\$ 19,000.00	\$ 19,000.00	\$ 19,000.00	\$ 19,000.00	\$
Payroll Taxes	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$
Payroll Fees	\$ 200.00	\$ 200.00	\$ 185.00	\$ 225.00	\$ 200.00	\$ 180.00	\$ 160.00	\$ 180.00	\$ 160.00	\$ 160.00	\$ 160.00	\$ 160.00	\$
Director Stipends	\$ 1,000.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 1,000.00	\$ 500.00	\$ 500.00	\$ 1,000.00	\$ 500.00	\$ 500.00	\$ 500.00	\$
Workers Compensation	\$ 22,954.97												\$
HR Services	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$ 100.00	\$
Employee Health Insurance silver PPO	\$ 1,949.80	\$ 1,949.80	\$ 1,949.80	\$ 1,949.80	\$ 1,949.80	\$ 1,949.80	\$ 1,949.80	\$ 1,949.80	\$ 1,949.80	\$ 1,949.80	\$ 1,949.80	\$ 1,949.80	\$
Total:	\$ 47,204.77	\$ 23,749.80	\$ 23,734.80	\$ 23,774.80	\$ 23,749.80	\$ 25,229.80	\$ 23,709.80	\$ 23,729.80	\$ 24,209.80	\$ 23,709.80	\$ 23,709.80	\$ 23,709.80	\$ 310,222.57
Expenses	22-Jul	22-Aug	22-Sep	22-Oct	22-Nov	22-Dec	23-Jan	23-Feb	Mar -23	23-Apr	23-May	23-Jun	
Audit			\$ 8,500.00										\$
Cleaning Supplies	\$ 700.00	\$ 250.00	\$ 500.00	\$ 300.00	\$ 500.00	\$ 400.00	\$ 250.00	\$ 250.00	\$ 600.00	\$ 300.00	\$ 600.00	\$ 350.00	\$
District Counsel	\$ 800.00	\$ 800.00	\$ 900.00	\$ 900.00	\$ 800.00	\$ 800.00	\$ 900.00	\$ 800.00	\$ 800.00	\$ 1,000.00	\$ 900.00	\$ 800.00	\$
District Board Elections			\$500.00										\$
Electricity	\$ 3,200.00	\$ 2,700.00	\$ 2,500.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,500.00	\$ 3,000.00	\$ 2,500.00	\$ 3,200.00	\$ 2,750.00	\$ 2,700.00	\$
Electrical Field Lighting Loan	\$ 1,955.72	\$ 1,955.72	\$ 1,955.72	\$ 1,955.72	\$ 1,955.72	\$ 1,955.72	\$ 1,955.72	\$ 1,955.72	\$ 1,955.72	\$ 1,955.72	\$ 1,955.72	\$ 1,955.72	\$
Equipment Fuel	\$ 125.00	\$ 125.00	\$ 125.00	\$ 175.00	\$ 200.00	\$ 200.00	\$ 125.00	\$ 125.00	\$ 125.00	\$ 125.00	\$ 125.00	\$ 125.00	\$
Event Costs	\$ 200.00	\$ 600.00	\$ 200.00	\$ 800.00	\$ 800.00	\$ 800.00	\$ 100.00	\$ 250.00	\$ 100.00	\$ 800.00	\$ 100.00	\$ 250.00	\$
Fresno Co. Service Fees													\$
Liability Insurance	\$ 13,991.00												\$
Internet	\$185.00	\$185.00	\$185.00	\$185.00	\$185.00	\$185.00	\$185.00	\$185.00	\$185.00	\$185.00	\$185.00	\$185.00	\$
Landline Phone	\$ 185.00	\$ 185.00	\$ 185.00	\$ 185.00	\$ 185.00	\$ 185.00	\$ 185.00	\$ 185.00	\$ 185.00	\$ 185.00	\$ 185.00	\$ 185.00	\$
Mobile Phone	\$ 125.00	\$ 125.00	\$ 125.00	\$ 125.00	\$ 125.00	\$ 125.00	\$ 125.00	\$ 125.00	\$ 125.00	\$ 125.00	\$ 125.00	\$ 125.00	\$
Memberships										\$360.00			\$
Mileage	\$ 200.00												\$
Office Equipment (printer lease/services)	\$ 145.00	\$ 145.00	\$ 145.00	\$ 145.00	\$ 145.00	\$ 145.00	\$ 145.00	\$ 145.00	\$ 145.00	\$ 145.00	\$ 145.00	\$ 145.00	\$
Office Supplies	\$ 140.00	\$ 140.00	\$ 140.00	\$ 140.00	\$ 140.00	\$ 140.00	\$ 140.00	\$ 140.00	\$ 140.00	\$ 140.00	\$ 140.00	\$ 140.00	\$
Professional Development					\$ 1,000.00								\$
Recreation Programs	\$ 600.00	\$ 400.00	\$ 400.00	\$ 400.00	\$ 400.00	\$ 400.00	\$ 300.00	\$ 400.00	\$ 400.00	\$ 400.00	\$ 500.00	\$ 400.00	\$
Repairs & Maintenance	\$ 3,750.00	\$ 4,000.00	\$ 4,000.00	\$ 4,500.00	\$ 4,000.00	\$ 4,500.00	\$ 3,500.00	\$ 3,000.00	\$ 3,000.00	\$ 4,000.00	\$ 3,500.00	\$ 3,250.00	\$

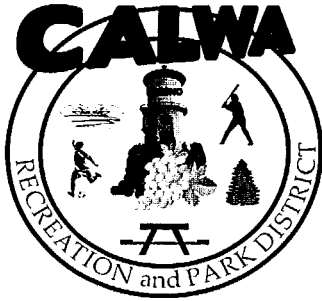
FY-21/22

Calwe Recreation and Park District FY 21/22

FINAL CPO: BUDGET FY 21/22	21-Jul	21-Aug	21-Sep	21-Oct	21-Nov	21-Dec	22-Jan	22-Feb	22-Mar	22-Apr	22-May	22-Jun	YTD Totals	Use %
Employee Cost														
Employer Salaries	\$ 16,500.00	\$ 16,000.00	\$ 17,000.00	\$ 19,000.00	\$ 17,500.00	\$ 15,500.00	\$ 16,150.00	\$ 16,500.00	\$ 15,500.00	\$ 20,000.00	\$ 17,000.00	\$ 19,000.00	\$ 203,650.00	
Payroll Taxes	\$ 1,800.00	\$ 1,800.00	\$ 2,000.00	\$ 1,900.00	\$ 2,100.00	\$ 2,100.00	\$ 1,950.00	\$ 1,900.00	\$ 1,900.00	\$ 2,000.00	\$ 2,000.00	\$ 2,000.00	\$ 23,450.00	
Payroll Fees	\$ 160.00	\$ 160.00	\$ 160.00	\$ 160.00	\$ 160.00	\$ 160.00	\$ 160.00	\$ 160.00	\$ 160.00	\$ 160.00	\$ 160.00	\$ 160.00	\$ 1,920.00	
Director Stipends	\$ 1,000.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 1,000.00	\$ 500.00	\$ 500.00	\$ 1,000.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 7,500.00	
Workers Compensation	\$ 16,608.97	\$ 16,608.97	\$ 16,608.97	\$ 16,608.97	\$ 16,608.97	\$ 16,608.97	\$ 16,608.97	\$ 16,608.97	\$ 16,608.97	\$ 16,608.97	\$ 16,608.97	\$ 16,608.97	\$ 184,665.00	
HR Miscellaneous	\$ 100.00	\$ 255.86	\$ 100.00	\$ 52	\$ 19.49	\$ 125.00	\$ 100.00	\$ 100.00	\$ 125.00	\$ 125.00	\$ 125.00	\$ 125.00	\$ 1,300.00	
Total:	\$ 36,166.97	\$ 18,560.00	\$ 19,760.00	\$ 21,660.00	\$ 20,360.00	\$ 18,885.00	\$ 33,491.31	\$ 18,160.00	\$ 18,685.00	\$ 22,785.00	\$ 18,785.00	\$ 21,760.00	\$ 269,060.28	
ACT:	\$ 31,757.47	\$ 20,757.98	\$ 13,359.63	\$ 14,766.00	\$ 16,636.86	\$ 13,831.03	\$ 14,631.31	\$ 14,006.98	\$ 20,296.57	\$ 16,942.11	\$ 16,313.83			
Expenses	21-Jul	21-Aug	21-Sep	21-Oct	21-Nov	21-Dec	22-Jan	22-Feb	Mar-22	22-Apr	22-May	22-Jun		
Audit			\$ 8,000.00										\$ 8,000.00	
Bank Fees	\$ 7,930.00	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00	\$ 790.00	
Cleaning Supplies	\$ 1,000.00	\$ 400.00	\$ 400.00	\$ 400.00	\$ 450.00	\$ 350.00	\$ 350.00	\$ 400.00	\$ 700.00	\$ 400.00	\$ 600.00	\$ 400.00	\$ 5,850.00	
District Counsel	\$ 1,000.00	\$ 700.00	\$ 900.00	\$ 900.00	\$ 800.00	\$ 700.00	\$ 900.00	\$ 800.00	\$ 800.00	\$ 1,000.00	\$ 900.00	\$ 800.00	\$ 3,660.74	
District Board Elections					705	1665	240		285	705			\$ 10,200.00	
Electricity	\$ 2,900.00	\$ 2,500.00	\$ 3,000.00	\$ 2,600.00	\$ 2,500.00	\$ 2,750.00	\$ 2,500.00	\$ 3,000.00	\$ 2,500.00	\$ 3,200.00	\$ 2,750.00	\$ 2,700.00	\$ 33,000.00	
Electrical Field Lighting Loan	\$ 1,463.07	\$ 0	\$ 815.377	\$ 0	\$ 1,389.97	\$ 1,305.82	\$ 1,735.87	\$ 1,558.19	\$ 1,388.91	\$ 1,427.64	\$ 1,463.62	\$ 1,955.72	\$ 18,866.86	
Equipment Fuel	\$ 80.00	\$ 80.00	\$ 80.00	\$ 80.00	\$ 90.00	\$ 80.00	\$ 100.00	\$ 90.00	\$ 90.00	\$ 80.00	\$ 80.00	\$ 80.00	\$ 1,020.00	
Event Costs	\$ 300.00	\$ 500.00	\$ 200.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 200.00	\$ 200.00	\$ 200.00	\$ 250.00	\$ 250.00	\$ 400.00	\$ 4,300.00	
Fresno Co. Service Fees	\$ 14.98	\$ 1,420.73	\$ 72.75	\$ 808.25	\$ 502.72	\$ 564.75	\$ 58.47	\$ 189	\$ 943.89	\$ 224.16	\$ 216.7		\$ 1,663.44	
Liability Insurance	\$ 13,991.00												\$ 13,991.00	
Internet	\$ 112.00	\$ 112.00	\$ 112.00	\$ 112.00	\$ 112.00	\$ 112.00	\$ 112.00	\$ 112.00	\$ 112.00	\$ 112.00	\$ 112.00	\$ 112.00	\$ 1,390.51	
Landline Phone	\$ 185.00	\$ 185.00	\$ 185.00	\$ 185.00	\$ 185.00	\$ 185.00	\$ 185.00	\$ 185.00	\$ 185.00	\$ 185.00	\$ 185.00	\$ 185.00	\$ 2,220.00	
Mobile Phone	\$ 123.00	\$ 123.00	\$ 123.00	\$ 123.00	\$ 123.00	\$ 123.00	\$ 123.00	\$ 123.00	\$ 123.00	\$ 123.00	\$ 123.00	\$ 123.00	\$ 1,475.00	
Memberships	\$ 14.07	\$ 14.07	\$ 14.07	\$ 0	\$ 154.07	\$ 14.07	\$ 600						\$ 1,860.00	
Mileage	\$ 80.00												\$ 80.00	
Office Equipment (printer lease/service)	\$ 180.00	\$ 160.00	\$ 160.00	\$ 180.00	\$ 160.00	\$ 180.00	\$ 180.00	\$ 180.00	\$ 160.00	\$ 160.00	\$ 160.00	\$ 160.00	\$ 2,000.00	
Office Supplies	\$ 140.00	\$ 140.00	\$ 140.00	\$ 140.00	\$ 140.00	\$ 140.00	\$ 140.00	\$ 140.00	\$ 140.00	\$ 140.00	\$ 140.00	\$ 140.00	\$ 1,680.44	
Professional Development	\$ 116.37	\$ 28.81	\$ 12.48	\$ 243.71	\$ 202.9	\$ 202.9	\$ 160.12	\$ 108.11	\$ 84.43	\$ 112.68	\$ 46.59		\$ 1,323.37	
Recreation Programs	\$ 600.00	\$ 400.00	\$ 400.00	\$ 400.00	\$ 400.00	\$ 400.00	\$ 300.00	\$ 400.00	\$ 400.00	\$ 400.00	\$ 500.00	\$ 400.00	\$ 5,000.00	
Repairs & Maintenance	\$ 431.46	\$ 329.78	\$ 813.81	\$ 47.33	\$ 471.42	\$ 0	\$ 155.76	\$ 0	\$ 0	\$ 14.03	\$ 132	\$ 3,500.00	\$ 5,363.49	
	\$ 1029.84	\$ 1326.64	\$ 2160.75	\$ 1443.04	\$ 3685.98	\$ 1755.58	\$ 2634.03	\$ 1955.15	\$ 2968.92	\$ 2211.88	\$ 3130.19	\$ 3,250.00	\$ 45,000.00	

AA

Calwa Recreation and Park District
Agenda Item Transmittal



Meeting Date: May 31, 2022

Agenda Item Number: D-3

Wording for Agenda: Consider Holding Remote Meetings Under AB 361 and determine whether to approve Resolution Authorizing Remote Teleconference Meetings by the Board of Directors Per AB 361 (**Action**)

Submitting: District Administrator

Contact Name and Phone Number: Adam Ramos
559-264-6867

For action by:

District Board

Regular Session:

Consent Calendar

Regular Item

Public Hearing

Review:

District Administrator
(Initials Required)

AR

Department Recommendation: Approve Resolution 2022-7.

Summary/Background: District may continue to meet per regular Brown Act provisions for teleconferencing or utilize the option under AB361 for remote meetings. This Resolution will allow our Board members the ability to participate in our normal and special board meetings via teleconferencing via zoom or other teleconferencing software.

Prior Board Actions: Approved Resolution 2022-6.

Attachments: Resolution 2022-7.

Recommended motion to be made by Board: Approve resolution.

Copies of this report have been provided to: Board Members and District Counsel

RESOLUTION NO. 2022 -7

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE CALWA RECREATION AND PARK DISTRICT AUTHORIZING REMOTE TELECONFERENCE MEETINGS BY THE BOARD OF DIRECTORS IN ACCORDANCE WITH ASSEMBLY BILL 361

WHEREAS, on March 4, 2020, Governor Gavin Newsom declared a statewide emergency arising from the coronavirus (COVID-19) that remains in effect; and

WHEREAS, on March 17, 2020, Governor Newsom issued Executive Order N-29-20 suspending certain provisions of the Brown Act pertaining to teleconferenced meetings; and

WHEREAS, on June 11, 2021, Governor Newsom issued Executive Order N-08-21 which indicated that Executive Order N-29-20's authorization for holding virtual meetings would expire on September 30, 2021; and

WHEREAS, on September 16, 2021, Governor Newsom signed AB 361 (Rivas) as urgency legislation effective immediately, which provides that legislative bodies may continue to meet remotely during a declared State of Emergency subject to certain conditions; and

WHEREAS, the Board of Directors of the Calwa Recreation and Park District adopted a proclamation of a local emergency related to the COVID-19 virus on March 16, 2020; and

WHEREAS, the Calwa Recreation and Park District ("District") is committed to preserving and fostering public access, transparency, observation, and participation in meetings of the Board of; and

WHEREAS, all meetings of the Board of Directors are open and public as required by the Ralph M. Brown Act, Government Code Sections 54950 – 54963, so that any member of the public may attend, observe, and participate in a meaningful way; and

WHEREAS, Government Section 54953(b)(3) of the Brown Act allows a local legislative body to hold public meetings by teleconference and to make public meetings accessible telephonically or otherwise electronically to all members of the public seeking to attend and to address the local legislative body, as long as the following requirements are met:

1. Each teleconference location from which a member is participating is noticed on the agenda;
2. Each teleconference location is accessible to the public;
3. Members of the public must be able to address the body at each teleconference location;
4. At least one member of the legislative body must be physically present at the location specified in the meeting agenda; and

5. During teleconference meetings, at least a quorum of the members of the local body must participate from locations within the local body's territorial jurisdiction; and

WHEREAS, the Brown Act, as amended by AB 361 (2021), at Government Code Section 54953(e) *et seq.*, allows for remote observation and participation in meetings by members of a legislative body and members of the public without compliance with the requirements of Government Code Section 54953(b)(3), subject to certain conditions; and

WHEREAS, the initial required condition is a declaration of a state of emergency by the Governor pursuant to the California Emergency Services Act at Government Code Section 8625, proclaiming the existence of conditions of disaster or of extreme peril to the safety of persons and property within the state and within the boundaries of the District, caused by conditions as described in Government Code Section 8558; and

WHEREAS, the Governor's Proclamation of a State of Emergency includes area within the jurisdictional boundaries of the District; and

WHEREAS, Government Code Section 54953(e)(3)(A-B) added by AB 361 provides an alternative to having public meetings in accordance with Government Code Section 54953(b)(3) when Board of Directors has reconsidered the circumstances of the COVID-19 state of emergency and that the following circumstances exist:

1. The state of emergency as a result of COVID-19 continues to directly impact the ability of the members of Board of Directors to meet safely in person; and
2. The State of California and the County of Fresno continue to recommend measures to promote social distancing.

WHEREAS, Government Code Section 54953(e) *et seq.* further requires that state or local officials have imposed or recommended measures to promote social distancing or the legislative body finds that meeting in person would present an imminent risk to the health or safety of attendees; and

WHEREAS, such conditions now exist in the District in that (i) State and Local officials recommend social distancing measures and (ii) emergency conditions evidenced by COVID-19 and its variants create ongoing COVID-19 cases, hospitalizations, and deaths and meeting in person would present imminent risk to health or safety of attendees; and

WHEREAS, the Board of Directors affirms that it will allow for observation and participation by Board Members and the public via Zoom or other video conferencing in an effort to protect the constitutional and statutory rights of all attendees; and

WHEREAS, Government Code Section 54953(e)(3) requires that the Board of Directors review the need and make findings for continuing the teleconferencing as authorized by AB 361 at least once every thirty days until the Governor terminates the state of emergency; and

WHEREAS, the Board wishes to affirm the need and findings necessary for continuing the teleconferencing as authorized by AB 361.

NOW, THEREFORE, THE BOARD OF DIRECTORS OF THE CALWA RECREATION AND PARK DISTRICT HEREBY RESOLVES AS FOLLOWS:

Section 1. The above recitals are true and correct and are incorporated herein by this reference.

Section 2. The Board of Directors finds that the state of emergency conditions related to COVID-19 as set forth in the Governor’s and District’s Proclamations of Emergency and are on-going.

Section 3. The Board of Directors further finds that state and county official recommend social distancing conditions causing imminent risk to attendees as described above exist and that the existing COVID variants are creating serious health and safety conditions.

Section 4. The Board of Directors hereby recognizes and affirms the existence and conditions of a state of emergency in the Calwa Recreation and Park District as proclaimed by the Governor and the Board of Directors and affirms, authorizes, and proclaims the existence of a local emergency throughout the District.

Section 5. The Board of Directors finds that the state of emergency as a result of COVID-19 continues to directly impact the ability of members of the Board of Directors to meet safely in person and such fact creates an imminent health risk to such members.

Section 6. The Board of Directors hereby authorizes the Board of Directors of the District to conduct their meetings without compliance with Government Code Section 54953(b)(3), and to instead comply with the remote meeting requirements as authorized by Government Code Section 54953(e) *et seq.*

Section 7. The Board President and Clerk of the Board are authorized and directed to take all actions reasonably necessary to carry out the intent and purpose of this Resolution, including, conducting open and public meetings remotely in accordance with Government Code Section 54953(e) *et seq.*, and other applicable provisions of the Brown Act, for all Board of Directors meetings of the District.

Section 8. This Resolution shall take effect on April 19, 2022, and shall be effective for thirty days or until such time as the Board of Directors adopts a Subsequent Resolution in accordance with Government Code Section 54953(e)(3) to extend the time during which the Board of Directors and all District legislative bodies may continue to meet remotely, without compliance with Government Code Section 54953(b)(3), but otherwise as permitted by Government Code Section 54953(e) *et seq.*

* * * * *

CERTIFICATION

The foregoing Resolution No. 2022-7 was adopted at a special meeting on May 31, 2022, by the following vote:

AYES: _____

NOES: _____

ABSTENTIONS: _____

ABSENCES: _____

Secretary of the Board of Directors