

Notice of the Regular Meeting
Of the
Board of Directors of the
Camp Meeker Recreation and Park District

Tuesday, February 21, 2012, 7:00 pm
DISTRICT OFFICE (NEXT TO FIREHOUSE)
CAMP MEEKER, CALIFORNIA

I. CALL TO ORDER

II. ROLL CALL

III. APPROVAL OF AGENDA

IV. STATEMENTS OF ABSTENTION

V. PUBLIC COMMENT

The public may address the Board of topics NOT covered by this agenda. Testimony is limited to three minutes. Please state your first and last names clearly so that it can be correctly entered in the minutes.

VI. CONSENT ITEMS (10 minutes)

- A. Approval of minutes
- B. Payment of claims
- C. Journal Entry Approval
- D. Administrative and Financial Report
- E. Board Action List

VII. REPORT OF THE WATER SYSTEM OPERATOR (10 minutes)

Report on operations for the current month.

VIII. OLD OR UNFINISHED BUSINESS

A. BRELJE AND RACE WATER SYSTEM EVALUATION (Ming, 10 minutes)

DESCRIPTION: On February 15, 2011 the Board authorized Brelje and Race, District Engineers, to evaluate present and future maintenance needs for the water system. The memorandum report is now complete including recommendations for system improvements. Russian River Utility has prepared additional information to be reviewed.

PROPOSED ACTION: The Board may/may not approve implementing recommendations for system improvements and/or related tasks.

IX. NEW BUSINESS

B. DISTRICT MAINTENANCE ISSUES (Jeffrey Fawcett, 10 minutes)

DESCRIPTION: The District has a number of minor maintenance tasks and it has become apparent that would benefit from having an individual "on-call" to handle repair/maintenance issues as they occur. For example, the flooring in the District office is lifting and repair would insure that the District has no ongoing liability situation. There are items at Anderson Hall need to be inspected & repaired. Paul Smith has prepared a proposal to provide on-going services, as needed (included in information package). The Board will review and discuss.

PROPOSED ACTION: The Board may/may not take action regarding maintenance/repair issues. The District's Attorney has recommended that any such arrangement be confirmed in a short agreement with Mr. Smith, defining the scope of services and the payment. If the Board approves the concept at the meeting, the proposal of Mr. Smith and the terms upon which the Board has approved the hiring shall be forwarded to the Attorney for drafting of a simple agreement. The Board will then approve same at the next Board meeting.

C. HYDRANT MAINTENANCE (Mike Ming, 15 minutes)

DESCRIPTION: The Board will review and discuss maintenance of fire hydrants and determine responsibility and cost of repairs, if necessary.

PROPOSED ACTION: The Board may/may not authorize maintenance and repair of hydrants in the Camp Meeker Water system.

D. APPROVAL AUDITED FINANCIAL STATEMENTS (Jeffry Fawcett, 10 minutes)

DESCRIPTION Director Fawcett will discuss the Districts annual audit report and financial statements.

PROPOSED ACTION The Board will decide whether to accept the report as submitted.

X. DIRECTORS' REPORTS

DESCRIPTION: This item is for information reporting only. In conformance with the Brown Act, there shall be no discussion or actions taken by the Board on any such report. No public testimony shall take place. If discussion and/or action is desired, the matter may be placed on a future agenda, notice thereof duly given, and action/discussion had at the future meeting.

PROPOSED ACTION: No action or discussion to take place.

XI. ADJOURNMENT

HOW TO GET AN ITEM ON THE AGENDA

Requests for items for the agenda of the regular meetings of the Camp Meeker Recreation and Park District must be submitted to the District in writing or through the District's website.

Regular meetings are held the 3rd Tuesday of each month. The District must receive submissions no later than ten (10) calendar days before the meeting.

Submit your agenda items in writing to: Camp Meeker Recreation and Park District, Post Office Box 461, Camp Meeker, CA 95419. Be sure to include your name, address and phone number. Anonymous submissions will not be considered for discussion.

Submit your agenda items using the Districts website at the following address:

http://www.campmeeker.org/wordpress/?page_id=224.

Minutes of the Regular Meeting
Of the
Board of Directors of the
Camp Meeker Recreation and Park District

Tuesday, January 17, 2012, 7:00 pm
DISTRICT OFFICE (NEXT TO FIREHOUSE)
CAMP MEEKER, CALIFORNIA

I. CALL TO ORDER

The meeting was called to order by President Watson at 7:00 p.m.

II. ROLL CALL

Directors Anderson, Ming and Watson were present. Directors Fawcett and Murchison were absent.

III. APPROVAL OF AGENDA

As there were no changes to the agenda as posted, a motion was made by Mike Ming and seconded by Cathie Anderson to approve the January 17, 2012 agenda as written.

The motion was approved.

Ayes: 3 Noes: 0 Absent: 2 Abstain: 0

IV. STATEMENTS OF ABSTENTION

There were no statements of abstention.

V. PUBLIC COMMENT

Camp Meeker Volunteer Fire Department Chief Tim Williams advised the Board that the Department is in the process of clearing the storage under the District office. He also reported that the benches stored outside the under building area are to be installed outside the firehouse. He would like the Board to consider hydrant system improvements, and identifying a fire lane in the parking area with lines and signage and is willing to work with the Board to identify problems. Discussion ensued.

CONSENT ITEMS

A. Approval of minutes

As there were no corrections to the minutes of December 20, 2011, a motion was made by Cathie Anderson and seconded by Lynn Watson to approve the minutes of the December 20, 2011 Board meeting as written.

The motion was approved.

Ayes: 3 Noes: 0 Abstain: 0 Absent: 2

B. Payment of claims

After discussion, motion was made by Michael Ming, and seconded by Cathie Anderson to approve warrant requests G2011-2012-09 (R&P-January 2012) \$4,544.92, and W2011-2012-007 (Water-January 2012) \$11,194.18.

The motion was approved.

Ayes: 3 Noes: 0 Abstain: 0 Absent: 2

C. Journal Entry Approval

After discussion, motion was made by Michael Ming, and seconded by Cathie Anderson to approve the journal entry allocating December direct charge collections to the appropriate funds.

The motion was approved.

Ayes: 3 Noes: 0 Abstain: 0 Absent: 2

D. Administrative and Financial Report

Ms. Doran-Girard reported regarding various items of correspondence, year-end tax reporting, progress of the 2010-2011 audit and a proposed meeting with Paul Smith to discuss District maintenance issues.

E. Board Action List

The Board reviewed the Action Item list. There were no additions or corrections.

VII. REPORT OF THE WATER SYSTEM OPERATOR

Jamie Dunton initiated a discussion regarding fire hydrant maintenance and advised that he has encountered one hydrant that has been buried. He asked who is responsible for maintaining the fire hydrants—is the water system responsible?? He will review the amount of work required and determine what the costs would be. He will obtain a map of the hydrants and have an operator review them.

VIII. OLD OR UNFINISHED BUSINESS

A. BRELJE AND RACE WATER SYSTEM EVALUATION

DESCRIPTION: On February 15, 2011 the Board authorized Brelje and Race, District Engineers, to evaluate present and future maintenance needs for the water system. Rich Ingram reviewed the elements of the memorandum report of recommendations for system upgrades.

ACTION: The Board tabled implementation of recommendations for system upgrades until the February meeting in order that all Board members have sufficient time to review the report.

IX. NEW BUSINESS

B. DUMPSTER/WASTE REMOVAL

DESCRIPTION: Cathie Anderson reviewed the cost of trash removal (dumpster at Firehouse site) that has increased to \$3,385.68 per year. The Board discussed cost issues. Trash removal at Anderson Hall was briefly discussed as the Board has received correspondence from members of the community regarding Anderson Hall trash issues.

ACTION: After discussion, motion was made by Michael Ming, and seconded by Cathie Anderson to remove the dumpster at the District office location and re-install in May 2012 to reduce costs.

The motion was approved.

Ayes: 3 Noes: 0 Abstain: 0 Absent: 2

C. LIEN APN 075-185-008, MARK AND AMY PAPPAS FOR WATER SERVICES AT 82 FRONT STREET, CAMP MEEKER

DESCRIPTION: The Board reviewed authorization of a lien against APN 075-185-008 owned by Mark and Amy Pappas for water services provided in the amount of \$896.76 at 82 Front Street, Camp Meeker.

ACTION: A motion was made by Cathie Anderson, and seconded by Michael Ming that the Board authorize President Watson to initiate filing of lien against property at 82 Front Street, Camp Meeker, APN 075-185-008.

The motion was approved.

Ayes: 3 Noes: 0 Abstain: 0 Absent: 2

X. DIRECTORS' REPORTS

DESCRIPTION: This item is for information reporting only. In conformance with the Brown Act, there shall be no discussion or actions taken by the Board on any such report. No public testimony shall take place. If discussion and/or action is desired, the matter may be placed on a future agenda, notice thereof duly given, and action/discussion had at the future meeting.

Director Anderson reported regarding the Anderson Hall listing on the District's website.

Director Ming reported regarding the underbuilding storage area and anticipated changes in his work schedule that may impact Board meeting attendance.

XI. ADJOURNMENT

As there was no further business to be brought before the Board at this time, a motion was made by Michael Ming, and seconded by Cathie Anderson that the January 2012 meeting of the Camp Meeker Board of Directors be adjourned.

The motion was approved.

Ayes: 3 Noes: 0 Abstain: 0 Absent: 2

The meeting adjourned at 8:11 p.m.

Respectfully submitted,

CHERYL DORAN-GIRARD

2012-01-17draftminues-cdgrev1.doc

CHERYL DORAN GIRARD
CLIENT MEMORANDUM

TO: CAMP MEEKER RECREATION & PARK DISTRICT BOARD MEMBERS

FROM: CHERYL DORAN GIRARD

SUBJECT: FEBRUARY 2012 WARRANTS AND FINANCIAL INFORMATION

DATE: FEBRUARY 14, 2012

Financial Statements and Warrant Detail are in the board packet attached to this email.
Financial data is based on reviewed December 301FAMIS data plus this month's expenses.

G2011/2012-010	R&P (February 2012)	4,321.64
W2011/2012-008	Water (February 2012)	16,029.26
AB2011/2012-002	USDA Loan Payment	33,713.12

Cash balances are updated from FAMIS balances at 1/31 and funds received to date.

FAMIS has been reviewed and adjustments made to insure that it reflects appropriate fund expenses.

Financial statements are through current available financial data. By placing the detail of the warrant requests directly following this memo, you will be able to review individual items comprising each warrant request. Cash in hand, water funds allocation and finally the financial statements are placed behind the individual warrant details.

Russian River Utility has forwarded the January bank statement. The transfer checks are prepared for signature at the meeting. The allocation of funds has been updated in Monthly Cash Balances sheet of your financials. Transfer amounts are determined by actual debt requirements and other factors are noted on the allocation sheet.

The District still has one audit in process. It is a review by CAL EMA of funds received in 2005/2006 and possibly 2002/2003. This will be resolved as soon as possible. The District has received materials for renewal of its insurance policy for the fiscal year commencing 7/1/2012. The materials will be completed within the next two weeks.

In the event that you need to contact me, you can reach me through my cell phone at 707-696-2876 or office 707-545-2108. Fax line is 707-545-2158.



Camp Meeker Recreation & Park District

Warrant # [G2011/2012-010](#)

Vendor #	Vendor	SubObj	Amount	Explanation
456112	Anderson, Cathie	5913	30.00	Dir Fee-February
456142	Fawcett, Jeffry	5913	30.00	Dir Fee-February
456151	Murchison, Seth	5913	30.00	Dir Fee-February
456480	Doran-Girard, Cheryl	6631	1,013.00	ConsultAdm/Finance
456480	Doran-Girard, Cheryl	6430	91.02	Printing Expense
456480	Doran-Girard, Cheryl	6410	26.45	Postage
456160	AT&T	6040	140.91	Telephone
456014	Lopez, Jessica	6085	200.10	Anderson Hall Cleaning
456020	Camp Meeker Water System	7202	80.24	Jan/Feb Wtr
456102	Redwood Empire Disposal	7320	225.72	Jan Final
456010	PG&E	7320	62.30	Electric Service
456011	Pacific Telemanagement	6040	53.00	PayPhone-PO
456152	Watson, Lynn E.	5913	30.00	Dir Fee-February
456152	Watson, Lynn E.	6610	10.22	Legal-Lien
456122	Lewis, William C.	6610	843.75	Legal-Aho
456478	McPhails	7201	403.95	Propane-Anderson Hall
456457	County of Sonoma	8514	675.98	Guardrail Permit
456185	Meek, Keisha	4102	375.00	Ref-And Hall

4,321.64

Camp Meeker Recreation & Park District

Warrant # W2011/2012-007

Vendor #	Vendor	SubObj	Amount	Explanation
456167	Russian River Utility	6540	7,496.57	Contract
456171	Perry, Johnson	6610	378.68	Legal-Lien
456480	Doran-Girard, Cheryl	6631	2,362.00	Jan/February Consult
456480	Doran-Girard, Cheryl	6430	45.51	Photocopy
456153	Brelje & Race	8515	5,746.50	Engineering

16,029.26

Camp Meeker Recreation & Park District**Warrant # AB2011/2012-002**

Vendor #	Vendor	Vendor #	SubObj	Amount	Explanation
456125	USDA Rural Development		7930	33,713.12	Int Loan Pmt Per Contract

33,713.12

CAMP MEEKER RECREATION AND PARK DISTRICT									
Allocation of Water Receipts Fiscal Year 7/1/2011 -6/30/2012									
Transfer Month	Allocation Month	Bank of West Stmt Balance	Amount Transferred	USDA-A&B 750562	Cap Improvements 750588	Operations 750505	Total		
August-11	July-11	17,057.62	16,750.00	6,365.00	1,340.00	9,045.00	16,750.00		
September-11	August-11	22,048.81	21,750.00	4,975.00	1,740.00	15,035.00	21,750.00		
October-11	September-11	22,100.22	22,000.00	5,675.00	1,306.00	15,019.00	22,000.00		
November-11	October-11	14,698.82	14,500.00	5,675.00	706.00	8,119.00	14,500.00		
December-11	November-11	21,126.04	21,000.00	5,675.00	1,226.00	14,099.00	21,000.00		
January-12	December-11	17,699.88	17,500.00	5,675.00	946.00	10,879.00	17,500.00		
February-12	January-12	17,589.98	17,400.00	5,675.00	938.00	10,787.00	17,400.00		
			-	-	-	-	-		
			-	-	-	-	-		
			-	-	-	-	-		
			-	-	-	-	-		
			-	-	-	-	-		
			-	-	-	-	-		
YTD Totals			130,900.00	39,715.00	8,202.00	82,983.00	130,900.00		
				5,675.00	8%				
2/13/12									
*Note: This includes reduction of \$700 for adjustment of allocation to actual debt requirements per budget sessions.									

Camp Meeker Recreation & Park--Operations					
BUDGETED FINANCIAL STATEMENT					
Income		PRELIMINARY	AMOUNT	BALANCE	%
		BUDGET			
1000	Property Tax CY Secured	50,000	26,006	(23,994)	52.01%
1001	Flat Charges--Current Year	-	-	-	
1007	Flat Charges-CY Secured	-	-	-	
1010	CY Miscellaneous	-	-	-	
1011	SB 2557 Prop Tax Admin	-	-	-	
1012	Property Tax Shift Adj	-	-	-	
1013	Prop 1A Suspension	-	-	-	
1020	Property Tax CY Supp	-	90	90	
1040	Property Tax CY Unsecured	-	1,772	1,772	
1042	Cost Reim-Col Del Cy UNS	-	(39)	-	
1060	Prop Tax-PY Secured	-	-	-	
1061	Flat Charges-Prior Year	-	-	-	
1080	Prop Tax-Py Supp	-	-	-	
1100	Property Taxes--PY Unsecured	-	-	-	
1700	Interest--Pooled Cash	150	66	(84)	
1801	Rent-Real Estate	7,000	4,636	(2,364)	66.23%
2080	St-Other In Lieu	-	-	-	
2440	ST. Hopter	500	-	(500)	0.00%
2580	ST-Grant	150,000	-	(150,000)	
3660	Charges For Services	-	-	-	
3980	Revnue Applic To Prior Yr	-	-	-	
4020	Historical-Sales	-	1,177	1,177	
4040	Miscellaneous Revenues	-	-	-	
4102	Reimburse/Donations	-	(166)	(166)	
4109	Outdated/Cancelled Warrants	-	-	-	
4620	Fund Transfers	20,000	-	(20,000)	
	Total Revenues	227,650	33,543	(194,068.12)	14.73%
Personnel Expenditures		BUDGET	AMOUNT	BALANCE	%
5911	Extra Help	-	-	-	
5913	Boards/Commissions-LOC Bds	1,440	960	(480)	66.67%
5922	FICA-Retirement	-	-	-	
5924	Medicare	-	-	-	
5935	Unemployment Insurance	-	-	-	
5940	Workers Compensation Ins.	200	305	168	152.35%
	Total Salaries/Benefits	1,640	1,265	(312)	77.12%

Camp Meeker Recreation & Park--Operations					
BUDGETED FINANCIAL STATEMENT					
Operating Expenditures					
6040	Communication	2,000	1,399	(488)	69.97%
6060	Food	-	-	-	
6080	Household Expense	-	-	-	
6084	Janitorial Supplies	500	159	(325)	31.70%
6085	Janitorial Service	3,000	1,124	(1,876)	37.46%
6100	Insurance	2,000	-	(2,000)	0.00%
6150	Maintenance-Hydrants	-	-	-	
6180	Maintenance-Bldgs	2,000	417	(1,583)	20.84%
6235	Maintenance-Local Projects	-	-	-	
6280	Memberships	300	34	(266)	11.20%
6300	Miscellaneous Expense	-	488	488	#DIV/0!
6400	Office Expense	500	539	39	
6410	Postage Expense	400	191	(209)	47.83%
6430	Printing Services	1,300	280	(1,020)	21.54%
6461	Supplies/Expenses	-	47	47	#DIV/0!
6463	Resource Material	-	-	-	
6500	Professional/Special	-	-	-	
6521	County Services	4,200	-	(7,348)	0.00%
6582	Events--Community Potlucks	-	-	-	
6530	Repairs	-	-	-	
6587	LAFCO Operating Costs	350	-	(109)	0.00%
6591	Planning--Emergency Services	-	-	-	
6610	Legal Services	7,500	6,086	(627)	81.15%
6630	Audit/Accounting Services	3,600	3,750	150	104.17%
6631	Bookkeeping	15,750	8,641	(7,109)	54.86%
6637	Property Tax Administration	1,000	-	(35)	
6700	Contri-Vol Firemens'	800	-	(800)	0.00%
6800	Public/Legal Notices	-	-	-	
6820	Rents/Leases-Equipments	650	422	(228)	64.95%
7000	Special Expense-Historical	750	46	(678)	6.09%
7005	Election Expense	-	-	-	
7070	Fish & Game Permits	-	-	-	
7201	Gas & Oil	2,000	1,389	(545)	69.46%
7202	Water & Sewer	2,500	938	(1,562)	37.53%
7320	Utilities	2,000	2,995	1,102	149.76%
7910	Debt Interest	-	-	-	
	Total Services/Supplies	53,100	28,945	(24,981.47)	54.51%
Fixed Assets:					
8510	Buildings/Improvements	150,000	-	150,000.00	0.00%
8511	Remodel/Rehab/Renovate	18,000	17,949	51.50	99.71%
8513	Roads/Parking	-	-	-	
8514	Fencing	-	1,458		
8515	Engineering Services	-	-	-	
8516	Legal and Financial	-	-	-	
8517	Administrative	400	405	(5.00)	
8526	Project Planning	-	5,000	(5,000.00)	
8560	Equipment--Current Year	-	-	-	
8620	OT --W/In Fund	-	-	-	
	Total Fixed Assets	168,400	24,812	143,588.42	14.73%
9000	Appropriation For Contingency	4,500	-	4,500.00	
	Total Budget	227,640	55,021	172,618.69	24.17%
cdg/2/21/2012					

Camp Meeker Recreation & Park--Water Operations				2/21/2012	
BUDGETED FINANCIAL STATEMENT					
Income		BUDGET	AMOUNT	BALANCE	%
1001	Flat Charges	125,000	63,457	(61,543)	50.77%
1007	Flat Charges-CY Secured -July	-	-	-	
1061	Flat Charges-Prior Year	-	2,209	2,209	
1700	Interest--Pooled Cash	-	34	34	
1460	Water Permit Fees	-	-	-	
2900	OCSD Note Payment	6,673	-	(6,673)	0.00%
4031	Sale-Water	-	-	-	
4032	Sale-Water Residential	139,739	93,243	(37,046)	66.73%
4101	Insurance Rebate	-	-	-	
4106	Refunds	-	-	-	
4109	Outdate/Cancel Warrants	-	-	-	
4620	Transfer W/In Fund	34,700	-	(34,700)	
	Total Revenues	306,112	158,943	(137,719)	51.92%
Operating Expenditures		BUDGET	AMOUNT	BALANCE	%
5940	Worker Compensation	300	203	(54)	67.71%
6040	Communications	525	-	(525)	0.00%
6100	Insurance	4,550	-	(4,550)	0.00%
6150	Maintenance-Hydrants	-	-	-	
6166	Bridge Repair	-	-	-	
6280	Memberships	100	78	(22)	78.00%
6300	Miscellaneous Expense	2,300	2,438	138	106.00%
6400	Office Expense	250	390	140	156.15%
6410	Postage Expense	450	150	(300)	33.24%
6430	Printing Services	400	462	62	115.39%
6461	Supplies/Expenses	-	-	-	#DIV/0!
6500	Professional Services	-	-	-	0.00%
6521	County Services	3,935	-	(787)	0.00%
6540	Contract Services	90,000	60,558	(29,442)	67.29%
6580	Conventions & Meetings	-	-	-	
6587	LAFCO Operating	600	-	(359)	0.00%
6610	Legal Services	8,500	2,618	(5,009)	30.80%
6630	Audit/Accounting Services	7,800	7,009	(791)	89.85%
6631	Bookkeeping Services	22,500	16,078	(6,422)	71.46%
6637	Administration Cost	7,250	-	(7,250)	0.00%
6800	Public Legal Notices	750	329	(421)	43.88%
7005	Election Expense	-	-	-	
7320	Utilities	2,000	2,115	115	105.77%
7335	Storm Damage				
	Total Services/Supplies	152,210	92,428	(55,423)	60.72%
Fixed Assets:		BUDGET	AMOUNT	BALANCE	%
8452	Damages	-	-	-	
8500	Land	-	-	-	
8511	Remodel/Rehab	-	-	-	
8515	Engineering Services	5,000	11,949	6,949	
8521	Repairs/Maintenance	5,000	2,459	(2,541)	
8560	Equipment	-	-	-	
8620	Transfers W/I A Fund	125,000	65,666	(59,334)	52.53%
		-	-	-	
		-	-	-	
	Total Fixed Assets	135,000	80,074	54,926	59.31%
9000	Appropriation For Contingency	-	-	-	
	Total Budget	287,210	172,502	(497)	60.06%

**CAMP MEEKER RECREATION AND PARK DISTRICT
ACTION ITEM LIST
Februaryuary 21, 2012**

Action Item	Responsible	Open
Water bill relief	Fawcett	11/16/2010
Water code update	Fawcett	03/15/2011
Store Girard redwood	Fawcett, Murchison, Ming	12/20/2011
Anderson Hall promotion	Murchison	5/17/2011
Morelli tank	Murchison	8/16/2011

February 10, 2012

RE: CAMP MEEKER PAST DUE ACCOUNTS

- **Accounts 6, 103, 219, 221, 224, 226, 322 and 339:** Payments are waiting for deposit or are on their way.
- **Account 62:** This service will be locked off on Monday February 13.
- **Accounts 19, 22, 24, 25, 26, 28, 30, 35, 36, 39, 41, 52, 54, 55, 60, 68, 70, 89, 94, 97, 107, 111, 130, 134, 139, 140, 145, 161, 168, 174, 175, 180, 190, 199, 213, 231, 246, 247, 276, 296, 304, 309, 355 and 358:** Past due notices will be sent on February 24 and lock off will be scheduled for March 6, 2012.
- **Accounts 207 and 342:** Payments are waiting for deposit/on the way, or payment plans are in effect.
- **Account 275: CUSTOMER STILL APPEARS TO HAVE A LEAK.** A “slow spin” was detected at the meter when it was read on February 4. Payment plan is in effect.

		CAMP MEEKER REC & PARK			10-Feb-12		
		<u>PAST DUE LIST</u>					
ACCT #	CURRENT	1-30.	31-60	61+	LAST PAYMENT		TOTAL
6	59.98	71.62	56.30		167.27	11/10/11	187.90
19	43.88	45.69	4.90		98.08	1/4/12	94.47
22	43.90	44.94			44.24	1/13/12	88.84
24	42.34	41.86			89.12	1/10/12	84.20
25	40.04	39.90			80.10	11/28/11	79.94
26	40.50	40.06			81.32	11/28/11	80.56
28	49.76	10.68			40.00	1/18/12	60.44
30	41.72	43.56			41.96	1/4/12	85.28
33	41.58	4.41			80.36	1/24/12	45.99
35	43.54	39.92			94.76	11/28/11	83.46
36	43.40	43.94			89.89	1/13/12	87.34
39	43.70	44.72			43.20	1/6/12	88.42
41	43.92	46.10			46.30	12/27/11	90.02
52	42.76	42.82			42.72	12/16/11	85.58
54	43.46	44.20			45.00	1/31/12	87.66
55	53.53	63.96			125.00	1/24/12	117.49
60	40.02	28.72			100.00	2/3/12	68.74
61	40.08	0.28			40.00	1/18/12	40.36
62	40.02	45.11	40.00		40.02	11/18/11	125.13
67	41.40	2.03			39.51	1/24/12	43.43
68	49.34	91.25	3.04		130.45	1/3/12	143.63
70	41.72	40.02			40.00	12/16/11	81.74
89	93.05	36.24			84.41	1/13/12	129.29
94	44.24	44.72			44.38	1/13/12	88.96
97	41.80	41.98			41.98	1/19/12	83.78
103	47.96	67.98	44.90		99.34	11/22/11	160.84
107	60.00	60.34	6.80		135.99	1/17/12	127.14
111	45.64	34.24			120.00	1/4/12	79.88
130	52.63	49.46			59.90	1/18/12	102.09
134	48.48	49.63	6.21		98.00	12/27/11	104.32
135	41.22	3.38			80.00	1/18/12	44.60
139	66.96	69.48			64.50	1/4/12	136.44
140	46.50	55.60	5.71		100.00	1/26/12	107.81
145	40.00	40.00	0.42		40.00	1/18/12	80.42
155	45.34	43.72			94.17	1/13/12	89.06
159	40.00	48.13	45.84	76.75	40.32	10/14/11	210.72
161	45.62	29.52			60.00	2/10/12	75.14
165	42.46	4.35			86.91	1/31/12	46.81
168	47.46	49.74			101.12	1/10/12	97.20
174	67.10	65.53			51.20	1/6/12	132.63
175	60.00	64.54			60.00	12/20/11	124.54
180	45.34	28.38			50.00	1/18/12	73.72
190	40.00	44.22	0.21		44.13	2/10/12	84.43
198				2,245.65	40.00	2/28/08	2,245.65
199	41.10	40.64			40.96	1/6/12	81.74
200	40.00	84.84	80.80	775.96	555.00	8/9/10	981.60
207	43.20	82.33	770.15		45.00	1/19/12	895.68
209	42.18	7.78			82.00	1/31/12	49.96
213	47.74	45.88			87.97	12/16/11	93.62
218	69.46	8.15			163.03	1/26/12	77.61
219	43.54	44.10	42.03		43.83	12/13/11	129.67
221	49.00	49.17	49.74		45.52	1/19/12	147.91
224	42.44	49.03	43.22		144.71	11/10/11	134.69
226	42.74	46.98	42.98		86.46	11/22/11	132.70
231	43.04	43.18			136.94	12/20/11	86.22
237	43.60	2.26			88.15	2/3/12	45.86
246	41.02	44.81	3.86		28.00	1/19/12	89.69
247	43.38	43.62			43.92	1/17/12	87.00
249	44.98	0.09			180.00	12/13/11	45.07
262	-279.65	392.55	73.35	31.13	52.00	1/24/12	217.38
263	45.06	2.52			43.00	1/26/12	47.58

[illegible]

METER	ACCT NO.	MONTH	TOTAL AMOUNT PUMPED IN GALLONS	AMOUNT PUMPED TO OCSD	NET AMOUNT PUMPED	AMT SOLD	% PUMPED TO CMR&PD	% LOSS	NOTES
Alliance Master Meter Union Park	363 369	JAN	1,628,700	521,000	1,107,700	864,980	68.01	21.91	
Alliance Master Meter Union Park	363 369	FEB							
Alliance Master Meter Union Park	363 369	MARCH							
Alliance Master Meter Union Park	363 369	APRIL							
Alliance Master Meter Union Park	363 369	MAY							
Alliance Master Meter Union Park	363 369	JUNE							
Alliance Master Meter Union Park	363 369	JULY							
Alliance Master Meter Union Park	363 369	AUG							
Alliance Master Meter Union Park	363 369	SEPT							
Alliance Master Meter Union Park	363 369	OCT							
Alliance Master Meter Union Park	363 369	NOV							
Alliance Master Meter Union Park	363 369	DEC							
	TOTAL 2012								
	Total 2011		19,307,170	5925900	13,381,200	11,916,240			
	Total 2010		20,013,990	6461400	13,552,500	12,579,240		7.18	OCSD Loss 12.37%
	Total 2009		21,003,900	6,427,000	14,576,900	13,189,380		8.26	OCSD Loss 7.78%
	Total 2008		23,183,499	9,129,300	14,054,199	13,184,640		6.19	OCSD Loss 16.07%
	Total 2007		22,786,000	6,904,600	15,845,400	14,103,260		11.17	OCSD Loss 10.30%

January 10, 2012

Board of Directors
Camp Meeker Recreation and Parks District
P.O. Box 461
Camp Meeker, CA 95419

**Subject: Water System Redundancy Upgrade Project
Summary Report
B&R File No. 3182.00**

Dear Board of Directors:

At the Board's request, we have prepared a letter report further defining the project scopes and project budget estimates for elements of a water system redundancy upgrade project. The redundancy projects are intended to reduce the chance that chlorinated drinking water will be inadvertently released into the natural environment. The Board has requested this report be based on discussion of the May 3, 2011 memorandum presented by Richard Ingram at the July 2011 Camp Meeker Board meeting and on our proposal for engineering services subsequently approved by the Board.

Project Descriptions

Redundancy projects identified through previous analysis include:

- Installation of a **mechanical float switch** in each storage tank to provide redundant shut off control for the booster pumps
- **Change the point of chlorine injection** and modify control for the chlorine injection pump
- **Install pressure transducers on system piping** at well field, Alliance Redwoods Treatment Facility (ARTF) and Tower Road booster pump station to detect potential pipe failures
- **Restore trench area downhill from the ARTF** that has washed out
- **Develop scope for SCADA modifications**
- Provide increased **power reliability at the Morelli Lane tank**

Mechanical Float Switch

Currently each tank has a single water level measurement device. The measuring device is a pressure transducer mounted on the tank. The central control computer issues control commands based on the level reported by the measurement device. Should the level measurement device fail,

the water level reported for the tank may be incorrect. An incorrect reported level could then lead to control commands that could be erroneously issued. These actions could lead to a tank overflow.

A second or redundant water level measurement device at each tank would provide a second value for the central control computer to check verifying that the issued control commands are not going to cause a tank to overflow.

Each tank would have a new float switch installed through the roof as a redundant level measurement device.

The installation would require:

1. Two-inch (2") coupling installed in the tank roof
2. Conduit from roof of tank to control module panel
3. Float switch
4. Float switch to control module connection
5. Control programming to shut off pump and announce alarm

The float switch would be a normally closed float switch. The normally closed float switch is used because if the wiring were inadvertently broken the circuit will be opened causing an indication of an abnormally high water level. The abnormally high water level would produce an alarm. The central control computer programming would require modification so that the data reported by the control module would override the level transmitter if the float switch was activated. When the float switch indicates an abnormal condition, the alarm would be annunciated and a control command to turn the pump off that supplies water to the tank would be issued. The central computer would interpret the signal and initiate an alarm at the office and page the operators.

Chlorine Injection Point Modifications

Chlorine is currently injected into the water system before the finished water tank located at Alliance Redwoods. Moving the chlorine injection point to the discharge piping of the Alliance Redwoods Treatment Facility (ARTF) booster pump station would change the finished water tank to a raw water tank. Any overflow from the tank would involve water that was raw well water that was not chlorinated thus avoiding potential discharges of chlorinated water from such an overflow.

The District injects hypochlorite (chlorine) and polyphosphate (corrosion inhibitor) at two separate locations within the treatment building. The points of injection are on four inch piping that comes up out of the floor, has two 90 degree bends, and then goes back down into the floor. The injection piping on the right (as one faces it in the building) is in the supply piping to the finished water tank. The injection pipe on the left is in the discharge piping of the ARTF booster pump station. Currently the chlorine is injected into the supply piping and the polyphosphate is injected into the discharge piping. The chlorine injection pump and storage vat is in-between the two injection pipes and the polyphosphate injection pump and storage vat is to the left (as one faces it in the building)

of the discharge pipe.

Manufacturer's representatives for polyphosphate generally recommend injecting the polyphosphate prior to the chlorine. Injection ports exist on either side of each supply and discharge pipe.

We recommend moving the injection point of the polyphosphate to the right side of the discharge piping and the chlorine injection point to the left side of the discharge piping. The chlorine and polyphosphate solution vats and injection pumps should be switched so the chlorine injection pump and storage vat are on the left side and the polyphosphate injection pump and storage vat are on the right side of the discharge piping. The port where the chlorine is currently being injected would be plugged.

Currently the injection pumps are plugged into electrical outlets that are controlled based on flow switches in their respective injection pipes. The outlet for the chlorine injection pump would have to be rewired to be controlled by the flow switch in the discharge piping.

The installation would require:

1. Remove existing chlorine injection tap; plug tap
2. Remove existing polyphosphate injection tap.
3. Move polyphosphate injection pump and chemical vat to the current location of chlorine vat
4. Move chlorine injection pump and chemical vat to the current location of the polyphosphate vat
5. Install chlorine injection tubing in old polyphosphate injection tap on left side of injection piping
6. Install polyphosphate injection tubing in existing plugged tap on right side of injection piping.
7. Modify electrical control for the outlet that feeds the injection pumps

Pump Station Discharge Pressure Monitoring and Pump Control Modifications

In order to provide information regarding line breaks, pressure measuring devices would be added at each pump station location. Should the pressure fall below or raise above acceptable operational parameters a control module would communicate the out of tolerance parameter and cause the supply pump to be shut off. Should there be a line break indicated by low pressure this action would limit the amount of water that can leak from the break. In the event of a high pressure indication, as might occur when a main line valve was inadvertently closed, the supply pump would shut down to protect both the pump and avoid overpressurization of the mains.

A pressure transducer would be installed on the discharge piping of the pump. The pressure transducer would be wired to send a 4-20mA signal to a new controller. The controller would interpret the signal and display the pressure reading. The controller would also have two sets of normally closed contacts that would open should the pressure be outside of the normal operational

parameters for a specified length of time. One set of contacts would be dedicated for high pressure and one set for low pressure. The contacts would be wired to the control module at the pump station that would communicate a signal indicating the abnormal pressure to the central computer. The central computer would interpret the signal and initiate an alarm at the office, send a signal to the pump to turn off and page the operators.

At the well field the pressure transducer would be installed just downstream of the flow meter and gate valve. The transducer would be installed in a traffic rated meter box with a concrete collar. The wiring from the pressure transducer would go through a new conduit to the flow meter box and then to the control panel through the existing conduit. The controller would be mounted in the control panel where the existing control module is located.

The Well Field installation would require:

1. Excavate and install transducer box, pipe saddle, corporation stop and conduit to flow meter box
2. Install pressure transducer.
3. Install wiring to control panel
4. Install controller
5. Wire controller from pressure transducer and to control module
6. Modify central computer to recognize and interpret the signals from the control module and announce the alarms.

At the ARTF booster pump station the discharge piping would be tapped and the pressure transducer would be connected. The signal wire would go to the existing Motor Control Center (MCC) using the same conduit as the level transducer. The controller would be mounted in the MCC. The existing control module is located in the MCC.

The ARTF Booster Pump Station installation would require:

1. Install pipe saddle, corporation stop and pressure transducer on 3" ductile iron pipe near the flow meter
2. Install wiring to MCC within existing conduit
3. Install controller
4. Wire from pressure transducer to the controller and to the control module
5. Modify central computer to recognize and interpret the signals from the control module and announce alarms

At the Tower Road booster pump station the pressure transducer would be installed near the control panel off of the hose bib supply piping. The signal wire will go to the control panel above grade through a new conduit. The controller will be mounted in the existing control panel. The existing control module is located in the control panel.

The Tower Road Booster Pump Station installation would require:

1. Install pressure transducer on new tee in hose bib supply line
2. Install conduit from pressure transducer to control panel
3. Install wiring to MCC within existing conduit
4. Install controller
5. Install wire from pressure transducer to the controller and to the control module
6. Modify central computer to recognize and interpret the signals from the control module and announce alarms

Restore Trench Area Downhill from the ARTF

The slope below the ARTF has two failure areas. One appears to be a repair settlement and the other appears to be a trench wash out. The two areas would be repaired by the same method except the backfill of the washed out area (the area further downhill toward Bohemian Highway) should be Controlled Density Fill (CDF) to assure that the trench will not wash out again.

The installation would require:

1. Strip the areas needing repair of all organic and soft material
2. Construct level benches in the remaining material to key in the replacement backfill
3. On the top 12 inches of the trench backfill for the upper failure place class 2 aggregate base in layers not exceeding 6" thick. Place 6-inch rocks on top of the backfill
4. On the lower trench failure area backfill with a stiff mix of CDF to prevent further erosion

SCADA System Review Scope

The Supervisory Control and Data Acquisition (SCADA) system acquires data and controls equipment. The Camp Meeker SCADA system specifically controls the three pump stations and generates alarms. The current system has a control loop for each pump station. We recommend review of the alarms and central computer commands for abnormal conditions. Each piece of existing equipment requires review.

The review will include study of the construction documents and development of a list of system controlled equipment and their inputs and outputs. Once the information is compiled, interviews with the operators and the SCADA technician will be conducted to assure complete information about the system has been gathered, specifically as follows:

1. Equipment that is controlled by the SCADA system - e.g. pumps etc.
2. Inputs provided to the control system - e.g. pump running, tank levels
3. Setpoints available to control the system
4. Alarms that are currently announced by the system

Upon completion of the above the following would be undertaken:

1. Describe the existing control loops. Submit to operators and SCADA technician for review
2. Analyze the existing alarms and identify new beneficial alarms
3. Test the alarms
4. Provide documentation of the alarms

Morelli Lane Tank Power Reliability

Increased power reliability at Morelli Lane Tank is required to assure safe system operation. Two options could be explored. The first would be to supply power to the Morelli Lane Tank from PG&E. The second would be to increase the generation and storage capacity of the existing solar system.

PG&E power would require a new service be constructed. The first step in constructing a new PG&E service is the application to PG&E for the service. The design work that PG&E would complete would provide the final location of the service. The nearest power pole is about 350 feet from the tank. The nearest power pole does not have a transformer on it necessitating the installation of a transformer in addition to the underground conduit to the tank, setting the meter, adding a breaker box, connection to the existing equipment and removal of the existing unnecessary equipment. If the nearest power pole cannot have a transformer installed on it there would be additional conduit and wire required to construct the service.

The installation for this option would require:

1. Apply for PG&E service
2. Install conduit from pole to new service location
3. Install meter set and circuit breaker box
4. Install power supply
5. Install charge controller
6. Install wires to charge controller alarms
7. Modify programming at central computer to announce new alarms

Increasing the solar power generation and battery storage capacity would include a combination of replacing existing equipment and installing new larger equipment. Currently the tank has one solar array and one battery. In addition to new solar panel(s) and battery(s) the system will need a new charge controller. The new charge controller should have a contact for low voltage stored in the battery(s) which would be wired to the control module. The control module would then send that information to the central computer which would annunciate an alarm and page the operators.

The installation would require:

1. Install new solar panel(s)

2. Install new batteries and enclosures
3. Install new charge controller
4. Install wire for charge controller alarms
5. Modify programming at central computer to announce new alarms

Budget Estimates

A summary budget estimate of the separate redundancy projects is as follows:

Project	Construction Cost	Engineering 20%	Contract Admin. 20%	Contingen. Approx 10%	Total Budget Cost
Mechanical Float Switches (4 Tanks)	\$28,000	\$5,600	\$5,600	\$3,800	\$43,000
Change the Point of Chlorine Injection	\$2,000	\$400	\$400	\$200	\$3,000
Install Pressure Transducers on System Piping	\$25,000	\$5,000	\$5,000	\$3,000	\$38,000
Restore Trench Area Downhill from the ARTF	\$8,000	\$1,600	\$1,600	\$800	\$12,000
Develop Scope for SCADA Alarms	-	\$12,000	-	\$1,000	\$13,000
Power Reliability at the Morelli Lane Tank (P.G& E Alt.)	\$35,000	\$7,000	\$7,000	\$5,000	\$54,000
Power Reliability at the Morelli Lane Tank (Solar Alt.)	\$6,000	\$1,200	\$1,200	\$600	\$9,000

Note: The cost estimates are preliminary and have been established prior to design. Design and construction management costs are general and may vary depending on the nature of the execution of the project and will require further evaluation as projects move toward design. Percentages of the

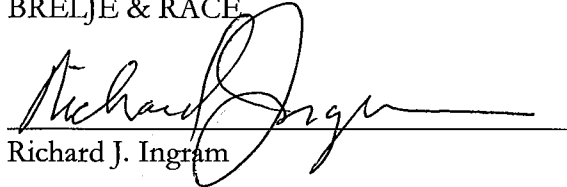
Camp Meeker Board of Directors
January 10, 2012
Page 8 of 8

construction costs have been assigned to design and construction management to establish the magnitude of the overall budget.

Should any questions arise please feel free to call. I am ready to discuss any comments or questions that you may have.

Very truly yours,

BRELJE & RACE

A handwritten signature in black ink, appearing to read "Richard J. Ingram", is written over a horizontal line. The signature is fluid and cursive.

Richard J. Ingram

enclosure

cc/enc: Jamie Dunton - Russian River Utilities
Cheryl Girrard

FIVE YEAR CAPITAL IMPROVEMENT PLAN

CAMP MEEKER AND RECREATION AND PARK DISTRICT / JOINT POWERS

January 17, 2012

DRAFT

Year	Description	Projected Cost
2012	1) Purchase land adjacent to well site for well head protection. Both adjacent parcels 095-170-020 and -021 are currently owned by the Monte Rio Recreation District. [JOINT POWERS] (\$70,000)	\$50,000
	2) Install a second booster pump with above-ground piping. A high/low pressure emergency shut-down system will be included to turn off both pumps in the event of a discharge line break or a high level event at the Morelli tank site. [JOINT POWERS] (\$100,000)	\$70,000
2013	3) Install an earthquake valve with a high tank level float at the Morelli tank site. [JOINT POWERS] (\$30,000)	\$20,000
	(a) A failure in the radio transmission at the central SCADA control in Forestville shuts down the pumps at Alliance and Monte Rio within 8 minutes.	
	(b) A failure at Alliance or Morelli – either no radio transmission, low battery or transducer failure – may result in the Alliance Pump continuing to operate.	
	A high tank level at the Morelli tank site will cause a high-pressure shutdown at the Alliance booster pump station. [CMRPD]	
2014	4) Install an earthquake valve at Baumert tank activated by an accelerometer. [CMRPD]	\$25,000
2015	5) Install new ductile iron 6” and 8” water main on Tower Road at Baumert Creek; include bridge supports and participation with the County DPW. [CMRPD]	\$80,000
2016	6) Install 10 fire hydrants along transmission main location on Bohemian Hwy.	\$30,000
2017	7) Install a second pump at the Tower pump station. Include new VFP pump controls. [JOINT POWERS] (\$45,000)	\$30,000

8)	Construct all weather access road to both Baumert & Tower tank sites.	\$20,000
9)	Construct second storage tank in Zone 1; place on west side of Bohemian Hwy.	\$170,000
	Preliminary Engineering, feasibility reports, environmental documents, when needed, and construction plans for all Capital Improvements.	\$60,000
	Subsequent Five Year CIP will include major storage tank coating, ext and int.	\$100,000
	Replacement of the SCADA telemetry system.	\$500,000
	Replacement of all customer toilets with High-Efficiency Toilets (HET) Water Conservation program. Estimate 200 qty at \$175 each.	\$350,000

PAUL C. SMITH
DESIGN, CONSTRUCTION, & PROJECT MANAGMENT

PO Box 120 , Camp Meeker, CA 95419

Ph. 707 874-2112 Cell 707 837-6178 Fax 707 874-2112 paul136mc@yahoo.com

Jan. 24, 2012

Handyman proposal for CMRPD:

Although I am no longer a California licensed contractor, so cannot offer bids, I am free to work by the hour to help you with regular, on going, or urgent maintenance issues. I have my own health insurance, pay Social security, etc as a self-employed person, have my own tools, and choose when and how to get the work done. I live locally, am generally available 24 hours a day, and am experienced in all areas of construction and repair. I am able to deal with most problems that may beset your facilities. I have a large stock of hardware items and materials to help avoid trips to the big city (Sebastopol) and deal with problems after store hours. I know when and how to call in more specialized professionals when appropriate.

I propose to offer handyman services for basic maintenance and repair of CMRPD facilities, suggesting the following terms:

Compensation: \$45 / hour; day, night, and weekends as required. My phone number can be given to those using the facilities in case problems arise during the rental. If I not available to respond in a reasonable time, I'll endeavor to get another qualified person to deal with the problem.

I will do my best to foresee and deal with health and safely issues as they arise, however I cannot assume responsibility for injuries that occur at the facilities.

I will work with Board representatives to establish regular work that needs doing and is not now being taken care of by others. We can also list other work that needs doing, and prioritize and schedule to suit the budget.

Thank you for considering my proposal!

Paul C. Smith

January 30, 2012

Hello Cheryl,

Here's the items we discussed doing when we met last week:

District Office:

- Repair lifting flooring**
- Hang key box**
- Shelving work in storage and office areas**
- Hang old CM bowl sign (discuss location)**
- Install additional ventilation to storage area below floor**
- Install vents in both interior doors; allow dehumidifier/ heat to circulate**
- Remove debris and moss from roof**

Anderson Hall:

- Remove debris from roof**
- Check all lights for looseness and operation**
- Paint floor in kitchen deep sink room (unless this has been done)**

Ongoing sugesstions:

- Keep roofs and decks of both buildings clean (aprox monthly or before use)**
- Blow off stairs and bridge (aprox monthly)**
- Be available 24/7 (when in town) for CMRPD facility immediate needs**

CAMP MEEKER RECREATION AND PARK DISTRICT

FINANCIAL STATEMENTS

JUNE 30, 2011

CAMP MEEKER RECREATION AND PARK DISTRICT
FINANCIAL STATEMENTS
JUNE 30, 2011

TABLE OF CONTENTS

Independent Auditor's Report	3
Financial Statements	
Statement Of Net Assets	4
Statement Of Activities And Changes In Net Assets	5
Balance Sheet – Governmental Fund Types	6
Statement Of Revenues, Expenditures And Changes In Fund Balances – Governmental Fund Types	7
Statement Of Fund Net Assets – Enterprise Funds	8
Statement Of Revenues, Expenses And Changes In Fund Net Assets – Enterprise Fund	9
Statement Of Cash Flows – Enterprise Fund	10
Notes To The Financial Statements	12
Supplementary Information	
Statement Of Revenues, Expenditures And Changes In Fund Balances – Budget And Actual – General Fund	23
Notes To Required Supplementary Information	24

MICHAEL A. CELENTANO

Certified Public Accountant

205 West Gobbi Street

Ukiah, CA 95482

Board of Directors

Camp Meeker Recreation and Park District

Camp Meeker, CA 95419

Independent Auditor's Report

I have audited the accompanying financial statements of the governmental activities and the business-type activities of Camp Meeker Recreation and Park District as of and for the year ended June 30, 2011, which collectively comprise the District's basic financial statements as listed in the table of contents. These financial statements are the responsibility of management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards followed in the United States of America and the State Controller's Minimum Audit Requirements for California Special Districts. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statements presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the Camp Meeker Recreation and Park District financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities and the business-type activities of Camp Meeker Recreation and Park District, as of June 30, 2011, and the results of the respective changes in financial position and cash flows for the year then ended in conformity with generally accepted accounting principles used in the United States of America.

Budgetary comparison information as listed in the table of contents is not a required part of the basic financial statements but is supplemental information required by accounting principles generally accepted in the United States of America. I have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, I did not audit the information and express no opinion on it.

The District has not presented Management's Discussion and Analysis that accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of the basic financial statements.



Michael A Celentano

Certified Public Accountant

January 25, 2012

CAMP MEEKER RECREATION AND PARK DISTRICT
STATEMENT OF NET ASSETS
JUNE 30, 2011

<u>ASSETS</u>	<u>Governmental Activities</u>	<u>Business- Type Activities</u>	<u>Total</u>
<u>Current Assets</u>			
Cash in Bank	\$ -	\$ 19,806	\$ 19,806
Cash in County Treasury	69,422	823,532	892,954
Accounts Receivable (Net)		17,955	17,955
Direct Charges Receivable - Note 3	-	6,930	6,930
Total Current Assets	69,422	868,223	937,645
<u>Non Current Assets</u>			
Restricted Cash		316,571	316,571
Note Receivable - Note 4	-	125,000	125,000
Total Non Current Assets	-	441,571	441,571
<u>Capital Assets - Note 5</u>	628,086	4,302,945	4,931,031
Total Assets	<u>\$ 697,508</u>	<u>\$ 5,296,168</u>	<u>\$ 5,993,676</u>
<u>LIABILITIES</u>			
<u>Current Liabilities</u>			
Accounts Payable	\$ 29,431	\$ 1,156	\$ 30,587
Water Fees Paid in Advance		13,498	13,498
Interest Payable		26,587	26,587
Long-Term Debt-Due Within One Year	-	96,764	96,764
Total Current Liabilities	29,431	138,005	167,436
<u>Long Term Liabilities - Note 6</u>	-	2,215,648	2,215,648
Total Liabilities	<u>\$ 29,431</u>	<u>\$ 2,353,653</u>	<u>\$ 2,383,084</u>
Investment in Capital Assets (net of related debt)	\$ 628,086	\$ 1,963,946	\$ 2,592,032
Restricted for Debt Service		316,571	316,571
Unrestricted	39,991	978,569	1,018,560
Net Assets	<u>\$ 668,077</u>	<u>\$ 3,259,086</u>	<u>\$ 3,927,163</u>

CAMP MEEKER RECREATION AND PARK DISTRICT
STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS
FOR THE YEAR ENDED JUNE 30, 2011

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>			<u>Net (Expense) Revenue and Changes in Net Assets</u>		<u>Total 2011</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Primary Government Governmental Activities</u>	<u>Business-Type Activities</u>	
<u>Primary Governments</u>							
Governmental activities							
Recreation and park	\$ 74,576	\$ -	\$ -	\$ 1,020	\$ (73,556)	\$ -	\$ (73,556)
Total Governmental Activities	\$ 74,576	\$ -	\$ -	\$ 1,020	\$ (73,556)	\$ -	\$ (73,556)
Business Type Activities							
Water operations	\$ 303,076	\$ 212,398	\$ -	\$ 129,230	\$ -	\$ 38,552	\$ 38,552
Total Business Type Activities	303,076	212,398	-	129,230	-	38,552	38,552
Total Primary Government	\$ 377,652	\$ 212,398	\$ -	\$ 130,250	(73,556)	38,552	(35,004)
General Revenues							
Taxes					56,538		56,538
Investment income					432	13,731	14,163
Miscellaneous income (expense)					6,728	(205,547)	(198,819)
Total General Revenues					63,698	(191,816)	(128,118)
Change in Net Assets					(9,858)	(153,264)	(163,122)
Net Assets - July 1					677,935	3,412,350	4,090,285
Net Assets - June 30					\$ 668,077	\$ 3,259,086	\$ 3,927,163

CAMP MEEKER RECREATION AND PARK DISTRICT
BALANCE SHEET - GOVERNMENTAL FUND TYPES
JUNE 30, 2011

	<u>General Fund</u>	<u>Total Governmental Funds</u>
<u>ASSETS</u>		
Cash in County Treasury	\$ 69,422	\$ 69,422
Total Assets	<u>\$ 69,422</u>	<u>\$ 69,422</u>
<u>LIABILITIES AND FUND BALANCES</u>		
<u>Liabilities</u>		
Accounts Payable	\$ 29,431	\$ 29,431
Total Liabilities	29,431	29,431
<u>Fund Equity</u>		
Unreserved	<u>39,991</u>	<u>39,991</u>
Total Fund Balances	<u>39,991</u>	<u>39,991</u>
<u>TOTAL LIABILITIES & FUND BALANCES</u>	<u>\$ 69,422</u>	
<u>Reconciliation to Statement of Net Assets</u>		
Amounts reported for governmental activities in the Statement of Net Assets are different because:		
Capital assets used in governmental activities of \$788,504, net of accumulated depreciation of \$160,418 are not financial resources and, therefore, are not reported in the funds.		<u>628,086</u>
Net Assets of Governmental Activities		<u>\$ 668,077</u>

CAMP MEEKER RECREATION AND PARK DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED JUNE 30, 2011

	General Fund	Total Governmental Funds
<u>REVENUES</u>		
Property Taxes	\$ 56,538	\$ 56,538
Interest Income	432	432
Intergovernmental Revenues	1,020	1,020
Rents	6,698	6,698
Miscellaneous Income	<u>30</u>	<u>30</u>
Total Revenues	64,718	64,718
<u>EXPENDITURES</u>		
Salaries & Benefits	1,384	1,384
Operating Expenses	60,975	60,975
Capital Asset Purchases	<u>34,323</u>	<u>34,323</u>
Total Expenditures	<u>96,682</u>	<u>96,682</u>
Excess (Deficiency) of Revenues Over Expenditures	(31,964)	(31,964)
Fund Balance, July 1	<u>71,955</u>	<u>71,955</u>
Fund Balance, June 30	<u>\$ 39,991</u>	39,991
<u>RECONCILIATION TO STATEMENT OF ACTIVITIES</u>		
Amounts reported for governmental activities in the Statement of Activities are different because:		
Governmental funds report capital outlays as expenditures. In the statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.		
Differences are as follows:		
Current year depreciation expense		(12,217)
Capital Asset Purchases		<u>34,323</u>
CHANGE IN NET ASSETS OF GOVERNMENTAL ACTIVITIES		<u>\$ 62,097</u>

CAMP MEEKER RECREATION AND PARK DISTRICT
STATEMENT OF FUND NET ASSETS - ENTERPRISE FUNDS
JUNE 30, 2011

<u>ASSETS</u>	<u>Water Operations</u>	<u>Total Enterprise Funds</u>
Current Assets		
Cash in Banks	\$ 19,806	\$ 19,806
Cash in County Treasury	823,532	823,532
Accounts Receivable (Net of Allowance for Doubtful Accounts)	17,955	17,955
Direct Charges Receivable - Note 3	<u>6,930</u>	<u>6,930</u>
Total Current Assets	868,223	868,223
Non Current Assets		
Restricted Cash	316,571	316,571
Note Receivable - Note 4	<u>125,000</u>	<u>125,000</u>
Total Non Current Assets	441,571	441,571
Capital Assets - Note 5	<u>4,302,945</u>	<u>4,302,945</u>
Total Assets	<u>\$ 5,612,739</u>	<u>5,296,168</u>
<u>LIABILITIES</u>		
Current Liabilities		
Accounts Payable	\$ 1,156	\$ 1,156
Water Fees Paid in Advance	13,498	13,498
Interest Payable	26,587	26,587
Long Term Debt - Due Within One Year	<u>96,764</u>	<u>96,764</u>
Total Current Liabilities	<u>138,005</u>	<u>138,005</u>
<u>Long Term Liabilities - Note 6</u>	<u>2,215,648</u>	<u>2,215,648</u>
Total Liabilities	2,353,653	2,353,653
<u>NET ASSETS</u>		
Invested in Capital Assets, Net of Related Debt	1,963,946	1,963,946
Restricted for Debt Service	316,571	316,571
Reserved for Capital Projects	830,000	830,000
Unrestricted	<u>148,569</u>	<u>148,569</u>
Total Net Assets	<u>3,259,086</u>	<u>3,259,086</u>
Total Liabilities and Net Assets	<u>\$ 5,612,739</u>	<u>\$ 5,612,739</u>

CAMP MEEKER RECREATION AND PARK DISTRICT
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS -
ENTERPRISE FUND
FOR THE YEAR ENDED JUNE 30, 2011

	<u>Water Operations</u>	<u>Total Enterprise Funds</u>
<u>OPERATING REVENUE</u>		
Charges for Services - Water Operations	\$ 212,398	\$ 212,398
Total Operating Revenue	212,398	212,398
<u>OPERATING EXPENSES</u>		
Services and Supplies	137,392	137,392
Depreciation	<u>75,097</u>	<u>75,097</u>
Total Operating Expenses	<u>212,489</u>	<u>212,489</u>
Operating Income (Loss)	(91)	(91)
Non Operating Revenue (Expense)		
Direct Charges	129,230	129,230
Other Governmental Agencies - Interest Income	6,673	6,673
Interest Income	7,058	7,058
Miscellaneous Income	228	228
Interest Expense	(90,587)	(90,587)
Loss on Abandonment of Assets	<u>(205,775)</u>	<u>(205,775)</u>
Total Other Sources	(153,173)	(153,173)
Change in Net Assets	<u>(153,264)</u>	<u>(153,264)</u>
Net Assets, July 1	<u>3,412,350</u>	<u>3,412,350</u>
Net Assets, June 30	<u>\$ 3,259,086</u>	<u>\$ 3,259,086</u>

CAMP MEEKER RECREATION AND PARK DISTRICT
STATEMENT OF CASH FLOWS - ENTERPRISE FUND
FOR THE YEARS ENDED JUNE 30, 2011

	<u>Water Operations</u>	<u>Total Enterprise Funds</u>
<u>Cash Flows From Operating Activities</u>		
Receipt of Utility Fees	\$ 214,991	\$ 214,991
Payments to Suppliers For Goods and Services	<u>(149,522)</u>	<u>(149,522)</u>
Net Cash Provided by Operating Activities	65,469	65,469
<u>Cash Flows From Non-Capital Financing Activities</u>		
Direct Charges Received	128,454	128,454
Miscellaneous Income	<u>228</u>	<u>228</u>
Net Cash (Used) From Non-Capital Financing Activities	128,682	128,682
<u>Cash Flows From Capital and Related Financing Activities</u>		
Increase (Decrease) in Cash in County Treasury	908	908
Fixed Asset Acquisitions	(15,739)	(15,739)
Principal payments on Long-Term Liabilities	(93,702)	-93702
Interest Expense	<u>(97,094)</u>	<u>(97,094)</u>
Net Cash Flows (Used) by Capital and Related Financing Activities	<u>(205,627)</u>	<u>(205,627)</u>
<u>Cash Flows From Investing Activities</u>		
Other Governmental Agencies - Interest Income	6,673	6,673
Interest income	<u>7,058</u>	<u>7,058</u>
Net Cash Flows Provided by Investing Activities	13,731	13,731
Net Change in Cash and Cash Equivalents	<u>2,255</u>	<u>2,255</u>
Cash and Cash Equivalents, June 30	<u>17,551</u>	<u>15,986</u>
Cash and Cash Equivalents, July 1	<u>\$ 19,806</u>	<u>\$ 19,806</u>
<u>Supplemental Disclosures:</u>		
Interest Paid During the Year	<u>\$ 97,094</u>	<u>\$ 97,094</u>

CAMP MEEKER RECREATION AND PARK DISTRICT
STATEMENT OF CASH FLOWS - ENTERPRISE FUND
FOR THE YEAR ENDED JUNE 30, 2011

	<u>Water Operations</u>	<u>Total Enterprise Funds</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:		
Operating Income (Loss)	\$ (91)	(91)
Adjustments to Reconcile Operating Loss To Net Cash Used By Operating Activities:		
Depreciation Expense	75,097	75,097
Changes in Assets & Liabilities		
(Increase) Decrease in Accounts Receivable	2,593	2,593
Increase (Decrease) in Accounts Payable	(14,447)	(14,447)
Increase (Decrease) in Water Fees Paid in Advance	<u>2,317</u>	<u>2,317</u>
Net Cash (Used) Provided by Operating Activities	<u>\$ 65,469</u>	<u>\$ 65,469</u>

CAMP MEEKER RECREATION AND PARK DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2011

Note 1 - Summary of Significant Accounting Policies

Organization

The Camp Meeker Recreation and Park District was formed by resolution of the Board of Supervisors of the County of Sonoma as a special district under and pursuant to provisions of the Government Code 61000 of the State of California. The District serves taxpayers and residents in a specific unincorporated area of the County of Sonoma, the boundaries of which are set by resolution of the Board of Supervisors. The District's governmental powers are exercised through a Board of Directors.

Significant Accounting Policies

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

1. Government-Wide Financial Statements

The government-wide financial statements (i.e., the statement of net assets and the statement of changes in net assets) report information on all of the nonfiduciary activities of the primary government and its component units. Government activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expense of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. 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 segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are proprietary fund and fiduciary fund financial statements. 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 revenue as soon as all eligibility requirements imposed by the grantor have been met.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both the government-wide and proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

When both restricted and unrestricted resources are available for use, it is the government's policy to use unrestricted resources first, and then restricted resources as they are needed.

2. Governmental Fund Financial Statements

Governmental Fund Financial Statements include a Balance Sheet and a Statement of Revenues, Expenditures and Changes in Fund Balances for its governmental funds. An accompanying schedule is presented to reconcile and explain the differences in net assets as presented in these statements to the net assets presented in the Government-wide financial statements. The District's General Fund is its only major governmental fund.

The new model as defined in GASB Statement No. 34 establishes criteria (percentage of the assets, liabilities, revenues or expenditures/expenses of either fund category or the governmental and enterprise combined) for the determination of major funds.

The District reports the following major governmental funds:

General Fund - The general fund is the primary operating fund of the District. It is used to account for all financial resources of the general government, except those required to be accounted for in another fund.

Governmental funds are accounted for on a spending or "current financial resources" measurement focus and the modified accrual basis of accounting. Accordingly, only current assets and current liabilities are included on the Balance Sheet. The Statement of Revenues, Expenditures and Changes in Fund Balances presents increases (revenues and other financial sources) and decreases (expenditures and other financing uses) in net current assets. Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the current period. Accordingly, revenues are recorded when received in cash, except that revenues subject to accrual (generally 60 days after year-end) are recognize when due. The primary revenue sources, which have been treated as susceptible to accrual by the District, are property taxes. Expenditures are recorded in the accounting period in which the related fund liability is incurred.

Reconciliation of the Fund Financial Statements to the Government-wide Financial Statements is provided to explain the differences created by the integrated approach.

Proprietary Fund Financial Statements include a Statement of Net Assets, a Statement of Revenues, Expenses and Changes in Fund Net Assets, and a Statement of Cash Flows for its only proprietary fund.

Proprietary funds are accounted for using the “economic resources” measurement focus and the accrual basis of accounting. Accordingly, all assets and liabilities (whether current or non-current) are included on the Statement of Net Assets. The Statement of Revenues, Expenses and Changes in Fund Net Assets presents increases (revenues) and decreases (expenses) in total net assets. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred. In these funds, receivables have been recorded as revenue and provisions have been made for uncollectible amounts. In accordance with GASB pronouncements currently in effect as well as Financial Accounting Standard Board Statements and Interpretations, Accounting Principles Board Opinions and Accounting Research Bulletins of the Committee on Accounting Procedure issued on or before November 30, 1989.

Operating revenues in the proprietary funds are those revenues that are generated from the primary operations of the fund. All other revenues are reported as non-operating revenues. Operating expenses are those expenses that are essential to the primary operations of the fund. All other expenses are reported as non-operating expenses.

3. Direct Charge Receivable

Direct charges collected are apportioned to the District to supplement the Water Fund alone for operating costs. Not all of the assessments are collected as of June 30, 2011; therefore, the remainder of the uncollected assessments are considered direct charges receivable. All assessments are deemed collectible and no allowance for doubtful accounts has been recorded.

4. Receivables – Water Fund

The District also reports receivables in its Enterprise Fund for uncollected water charges. The District has the ability to shut off service for non-payers, however, some homes have little or no equity upon foreclosure, short sale, etc and bad debts may occur. Therefore, an allowance for doubtful accounts has been established.

5. Capital Assets

Capital assets, which include land, buildings and improvements, and equipment, are reported in the applicable governmental activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$2,000, and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Buildings and improvements and equipment of the primary government, is depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings and improvements	50
Water system and pipeline	75
Equipment	5 to 15

6. Fund Equity

In the fund financial statements, governmental funds report reservations of fund balance for amounts that are not available for appropriation or are legally restricted by outside parties for use for a specific purpose. Designations of fund balance tentative management plans that are subject to change.

7. Deposits and Investments

As authorized by Health and Safety Code Section 13854(a), the District maintains its operating cash in accounts with the Sonoma County Treasurer, who acts as a disbursing agent. Consequently, the District benefits from the Treasurer's practice of pooling cash and investments of certain funds. Interest earned on these pooled investments is allocated and apportioned quarterly to the District, based on the average daily balance for each quarter.

8. Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results differ from those estimates.

9. Net Assets

In the government-wide financial statements, net assets are classified into two components – invested in capital assets unrestricted. These classifications are defined as follows:

- Invested in capital assets – This component of net assets consists of capital assets, including restricted capital assets, net of accumulated depreciation.
- Unrestricted net assets – This component of net assets consists of net assets that do not meet the definition of "restricted" or "invested in capital assets, net of related debt"

10. Cash and Investments

Investment in the Sonoma County Treasurer's Investment Pool

The District's cash is pooled with the Sonoma County Treasurer, who acts as a disbursing agent for the District. If material, the fair value of the District's investment in this pool is reported in the financial statements at amounts based upon the District's pro-rata share of the fair value provided by the Treasury Pool for the entire Treasury Pool portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on

accounting records maintained by the Treasury Pool, which are recorded on an amortized cost basis. Interest earned on investments pooled with the County is allocated quarterly to the appropriate fund based on its respective average daily balance for that quarter. The Treasury Oversight Committee has regulatory oversight for all monies deposited into the Treasury Pool.

As of June 30, 2011, the District's share of the decrease in fair value of investments was not material.

Investment Guidelines

The District pooled cash and investments are invested pursuant to investment policy guidelines established by the County Treasurer and approved by the Board of Supervisors. The objectives of the policy are, in order of priority: safety of capital, liquidity and maximum rate of return. The policy addresses the soundness of financial institutions in which the County will deposit funds, types of investment instruments as permitted by the California Government Code 53601, and the percentage of the portfolio that may be invested in certain instruments with longer terms to maturity.

A copy of the Treasury Pool investment policy is available upon request from the Sonoma County Treasurer at 585 Fiscal Drive, Room 100-F, Santa Rosa, CA 95403-2871.

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 is to changes in market interest rates. As a means of limiting its exposure to fair value losses arising from rising interest rates, one of the ways that the Treasury Pool manages its exposure to interest rate risk is by purchasing a combination of shorter term and longer term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturing evenly over time as necessary to provide the cash flow and liquidity needed for operations.

As of June 30, 2011, approximately 67 percent of the securities in the Treasury Pool had maturities of one year or less. Of the remainder, only 2.2 percent had a maturity of more than five years.

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. The Treasury Pool does not have a rating provided by a nationally recognized statistical rating organization.

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 custodial credit 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 and the Treasury Pool's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits or investments, other than the following provision for deposits and securities lending transactions:

- 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 depository regulated under state law. The market value of the pledged securities in the collateral pool must equal 110% of the total amount deposited by the public agencies.
- The California Government Code limits the total of all securities lending transactions to 20% of the fair value of the investment portfolio.

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 the Treasury Pool).

Concentration of Credit Risk

The investment policy of the County contains no limitations on the amount that can be invested in any one issuer beyond that stipulated by the California Government Code. For a listing of investments in any one issuer (other than U.S. Treasury securities, mutual funds, or external investment pools) that represent 5% or more of total County investments, refer to the June 30, 2010 Sonoma County CAFR (last available report).

11. Cash and Equivalents

For the purpose of financing reporting, "cash and cash equivalents" includes all demand and savings accounts and certificates of deposits or short-term investments with an original maturity of three months or less. For the statement of cash flows the District considers all cash and cash balances and investments to be "cash and cash equivalents".

12. Risk Management

The District is exposed to various risks or loss related to torts, theft to, damage to, and destruction of assets; errors and omissions, injuries to employees, and natural disasters. The District carries commercial insurance for all risks except personal property. Settled claims resulting from these risks have not exceeded commercial insurance coverage in the past three years.

Note 2 –

Property Taxes

The County of Sonoma is responsible for assessing, collecting, and distributing property taxes in accordance with state law. Liens on real property are established on January 1 for the ensuing fiscal year. The property tax is levied as of July 1 on all taxable property located in the County of Sonoma. Secured property taxes are due in two installments, on November 1 and February 1, and are delinquent after December 10 and April 10, respectively.

Additionally, supplemental property taxes are levied on a pro rata basis when changes in assessed valuation occur due to sales transactions or the completion of construction.

Since the passage of California's Proposition 13, beginning with fiscal year 1978-1979, general property taxes are based on a flat 1% rate applied to the 1975/1976 full value or on 1% of the sales price of the property on sales transactions and construction after the 1975/1976 valuation. Taxable values on properties (exclusive of increases related to sales and construction) can rise at a maximum of 2% per year.

On June 29, 1993, the Board of Supervisors adopted the "Teeter" Alternate Method of Property Tax Allocation. This method allocates property taxes based on the total property tax billed. At year-end the County advances cash to each taxing jurisdiction equal to its current year delinquent property taxes. In exchange, the County receives the penalties and interest on delinquent taxes when collected. The penalties and interest are used to pay the interest cost of borrowing the cash when used for the advances.

Note 3 – Direct Charges

Beginning the fiscal year ending June 30, 1999, the District adopted Ordinance #8 and Resolution 97-3 for a direct charge of \$350 per year for each living unit. The purpose of the direct charge is to fund repayment of the 1995 DWR loan and 1998 USDA loan. The rate set is \$350 year.

Note 4 – Non Current Not Receivable (Statement of Net Assets)

On February 11, 2003 the Boards of Occidental Community Services District and Camp Meeker Recreation and Park District agreed to share water, develop additional water sources, and maintain a common main line transmission pipe. Conditions precedent to the agreement was for Occidental Community Services District to receive a \$1,600,000 federal grant and pay Camp Meeker \$640,000 for a 32% capacity. To date, \$515,000 has been received. The system is now operational.

Terms of the \$125,000 Note Receivable include annual payments of \$6,672.50 per year (i.e. an amortized payment schedule based on a forty (40) year amortization period, bearing simple interest on the unpaid balance at an annual rate of 4.375%, from the date of completion of the Project), with the entire balance of unpaid principal and accrued interest all due and payable five (5) years from the date of completion of the project.

The District received \$6,672 during the year which was all allocated to interest income.

Note 5 - Capital Asset Activity

Capital asset activity for the year ended June 30, 2011 was as follows:

<u>Business Type Activities</u>	<u>Balance July 1, 2010</u>	<u>Additions</u>	<u>Transfers/ Retirements</u>	<u>Balance June 30, 2011</u>
Capital Assets, Not Being Depreciated:				
Land	\$ 11,400	\$ 71,558	\$ -	\$ 82,958
Total Capital Assets, Not Being Depreciated	11,400	71,558	-	82,958
Capital Assets, Being Depreciated:				
Water System	28,495	5,346,930		5,375,425
Equipment	34,312	-	-	34,312
Total Capital Assets, Being Depreciated	62,807	5,346,930		5,409,737
Less accumulated depreciation	(7,897)	(1,181,853)	-	(1,189,750)
Total Capital Assets, Being Depreciated, Net	54,910	4,165,077	-	4,219,987
Governmental Activities, Capital Assets, Net	\$ 66,310	\$ 4,236,635	\$ -	\$ 4,302,945

Depreciation expense was charges to functions/programs of the primary government as follows:

Government Activities:	
Water operations	\$ 75,097
Total Depreciation Expense - Business Type	\$ 75,097

Governmental Activities

Capital Assets, Not Being Depreciated:				
Land	\$ 310,331	\$ -	\$ (71,558)	\$ 238,773
Total Capital Assets, Not Being Depreciated	310,331	-	(71,558)	238,773
Capital Assets, Being Depreciated				
Water System & Pipeline	5,605,163		5,605,163	
Buildings & Improvements	434,960	97,080		532,040
Equipment	17,691	-	-	17,691
Total Capital Assets, Being Depreciated	6,057,814	97,080	5,605,163	549,731
Less: Accumulated Depreciation	(1,260,397)	(12,217)	1,112,196	(160,418)
Total Capital Assets, Being Depreciated, Net	4,797,417	84,863	(4,492,967)	389,313
Governmental Activities, Capital Assets, Net	\$ 5,107,748	\$ 84,863	\$ (4,564,525)	\$ 628,086

Depreciation expense was charges to functions/programs of the primary government as follows:

Governmental Activities	
Recreation & Park	\$ 12,217
Total Depreciation Expense - Governmental Activities	\$ 12,217

Long Term Debt

Activity in the District's long term obligations was as follows:

	<u>Balance</u> <u>07/01/2010</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance</u> <u>06/30/2011</u>	<u>Current</u> <u>Portion</u>
USDA Loan	\$1,469,500	\$	\$ 24,500	\$1,445,000	\$25,500
DWR Loan	<u>936,614</u>	<u>0</u>	<u>69,202</u>	<u>867,412</u>	<u>71,264</u>
	<u>\$2,406,114</u>	<u>\$ 0</u>	<u>\$ 93,702</u>	<u>\$2,312,412</u>	<u>\$96,764</u>

State Funding (DWR Loan)

Through a special Act (Statute 1994, Chapter 39) of the California Legislature, Camp Meeker Recreation and Park District was empowered in 1994 to take over the ownership and operation of the community's Water Distribution System after it was abandoned by the previous private owners and operators and placed into receivership. In order to meet the California Department of Health Services' standards for safe drinking water as defined in Chapter 7, Section 4010, Part 1 of Division 5 of the Health and Safety Code, the District initiated the Water Distribution System Improvement Project with the objective to renovate, improve, and replace portions of the existing inadequate distribution system.

To partially finance the construction for this capital project, the District was awarded by the California Department of Water Resources, under the Safe Drinking Water Bond Law of 1988, a grant for \$400,000 and a \$1,600,000 loan, for a total of \$2,000,000 in State funding. The District is not required to repay the grant award. However, the District is required to expend the loan portion of the funding prior to requesting grant funds.

The term of the loan is twenty-five (25) years from the date of the final distribution of funds to the District, at a per annum interest rate of 3.0315 percent on the unpaid balance and includes an additional 5 percent loan administration fee (\$80,000), for an original total of \$1,680,000 to be repaid by the District. Repayment of the loan is made on a semiannual basis. The current balance is \$867,412.

To ensure that the semiannual payments are made when due, the District is required to maintain a reserve in the amount of two payments. The reserve is to be maintained and administered by the designated fiscal agent, the Sonoma County Auditor-Controller's Office.

Federal Funding (USDA Loan)

The federal government also provided grants and loans for the "New Water Distribution and Storage Facility". Funding by the U.S. Department of Agriculture (U.S.D.A) was provided, initially, in the form of a \$1,360,000 loan and an RUS grant of \$1,540,000. Due to cost overruns, an additional loan of \$300,500 and a grant of \$199,500 were awarded. The prepayment is over a 40-year term at 4.875%. The current balance is \$1,445,000.

Future minimum principal and interest payments are as follows:

<u>Year ended</u> <u>June 30,</u>	<u>Principal</u>	<u>Interest</u>
2012	\$ 96,764	\$ 93,844
2013	100,542	90,320
2014	103,739	86,817
2015	107,553	83,138
2016	111,404	79,351
2017-2021	618,598	334,112
2022-2026	273,312	242,372
2027-2031	284,000	181,308
2032-2036	358,500	105,343
2037-2041	<u>258,000</u>	<u>18,763</u>
	2,312,412	<u>\$1,315,368</u>
Less current portion	<u>96,764</u>	
	<u>\$2,215,648</u>	

Note 7 – Litigation

There is no pending or threatened litigation which would have a material effect on the financial statements of the District.

Note 8 – Subsequent Events

Subsequent events are those events or transactions that occur subsequent to the effective date of the financial statements, but prior to the issuance of the final reports, which may have a material effect on the financial statements or disclosures therein.

There are no subsequent events that have occurred that meet the above definition.

Note 9 – Contingencies

The District receives revenue from Federal, State and Local agencies which have requirements to be followed when expending these revenues. If the requirements are not followed, the unauthorized expenditures would be a liability to be refunded to the appropriate agency.

SUPPLEMENTARY INFORMATION

CAMP MEEKER RECREATION AND PARK DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2011

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
				<u>Positive</u>
				<u>(Negative)</u>
<u>REVENUES</u>				
Property Taxes	\$ 69,000	\$ 69,000	\$ 56,538	\$ (12,462)
Interest Income	500	500	432	(68)
Intergovernmental Revenues			1,020	1,020
Rents	8,500	8,500	6,698	(1,802)
Miscellaneous Income	<u>-</u>	<u>-</u>	<u>30</u>	<u>30</u>
Total Revenues	78,000	78,000	64,718	(13,282)
<u>EXPENDITURES</u>				
Salaries & Benefits	1,655	1,655	1,384	271
Operating Expenses	66,690	66,690	60,975	5,715
Capital Asset Purchases	<u>15,700</u>	<u>15,700</u>	<u>34,323</u>	<u>(18,623)</u>
Total Expenditures	<u>84,045</u>	<u>84,045</u>	<u>96,682</u>	<u>(12,637)</u>
Excess (Deficiency) of Revenues Over Expenditures	(6,045)	(6,045)	(31,964)	(25,919)
<u>Fund Balance, July 1</u>	<u>71,955</u>	<u>71,955</u>	<u>71,955</u>	<u>-</u>
<u>Fund Balance, June 30</u>	<u>\$ 65,910</u>	<u>\$ 65,910</u>	<u>\$ 39,991</u>	<u>\$ (25,919)</u>

CAMP MEEKER RECREATION AND PARK DISTRICT
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2011

Note 1 – Budgetary Information

Annual budgets are adopted on a non – GAAP basis for all governmental funds. All annual appropriations lapse at fiscal year end.

The Board reviews proposed preliminary and final budgets at public meetings and the final budget must be adopted no later than December 31.

The appropriated budget is prepared by character and subobject. Transfers of appropriations between characters require the approval of the Board. The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is the character level. The Board made several supplemental budgetary appropriations throughout the year.

Encumbrance accounting is employed in governmental funds. Encumbrances (e.g., purchase orders, contracts) outstanding at year-end are reported as reservations of fund balances and do not constitute expenditures or liabilities because the commitments will be reappropriated and honored during the subsequent year. The District had no encumbrances outstanding at June 30.