

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

Tuesday August 20, 2019 7:00 pm  
DISTRICT OFFICE (Next to the Fire Station)  
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

1. July 16, 2019 Minutes

B. Payment of Claims

C. Journal Entry Approval

1. Journal 2019-078: Transfer of Final 2018-2019 Tax Collections

D. Administrative and Financial Report

VII. REPORT OF THE WATER SYSTEM OPERATOR (Russian River Utility, 10 minutes)

A. Report of operations for the current month.

VIII. PUBLIC HEARING: TAKE AND REVIEW PUBLIC COMMENT 2019-2020 ANNUAL DIRECT CHARGE BILLING VIA PROPERTY TAXES

A. OPEN PUBLIC HEARING

Annually, the District has to provide the County of Sonoma with a report on water charges, including delinquencies. This has to be done after public hearing gives those interested a chance to speak to the report. The Board will take and review public comment on Proposed Resolution No. 2019-008, which proposes to approve the 2019-2020 annual Direct Charge billing via property taxes. Proposed Resolution No. 2019-008 is entitled:

"A RESOLUTION OF THE BOARD OF DIRECTORS OF THE CAMP MEEKER RECREATION AND PARK DISTRICT OVERRULING PROTESTS AND CONFIRMING REPORT ON WATER CHARGES AND DELINQUENT WATER CHARGES FOR THE FISCAL YEAR 2019-2020."

B. CLOSE PUBLIC HEARING.

IX. CA SEA GRANT PRESENTATION: JUST ADD WATER (Elizabeth Ruiz, 20 minutes)

DESCRIPTION: Ms. Ruiz will present an overview of the summer stream augmentation on Dutch Bill Creek, on the Alliance Redwoods property. The presentation will cover the monitoring that CA Sea Grant does on Dutch Bill, including a summary of fish and habitat monitoring, as well as the beneficial impacts of the flow augmentation.

X. ACTION ITEMS

A. AUDIT ENGAGEMENT LETTER: GORANSON AND ASSOCIATES, (Staff, 5 minutes)

DESCRIPTION: The Board will review the engagement letter from Goranson and Associates outlining the audit parameters for the audit of the District's fiscal records for the year ended June 30, 2019 as required by law.

PROPOSED ACTION: The Board may/may not approve the terms of the audit engagement for the fiscal year ended June 30, 2019 and authorize the Board President to sign the letter.

B. UPDATE: SCWA INVOICES AND AMENDED AGREEMENT (Anthony Tominia, 5 minutes)

DESCRIPTION: The Sonoma County Water Agency has submitted bills to the District totaling \$11,841.71 for water in accordance with the amended agreement of October 2016. The Board will discuss the agreement and bills.

PROPOSED ACTION: The Board may take further action.

C. UPDATE PROPOSED CMVFD CONTRACT (Jim Stephens, 10 minutes)

DESCRIPTION: The Board will discuss the possibility of an administrative contract with Sonoma County on the part of CMVFD.

PROPOSED ACTION: None anticipated.

D. POTENTIAL TRANSFER OF PARCELS FROM ST. DOROTHY'S TO THE DISTRICT (Gary Helfrich, 10 minutes)

DESCRIPTION: St. Dorothy's Rest has contacted CMRPD to explore opportunities for transferring parcels that are adjacent to the District's property or may have potential for recreational use.

PROPOSED ACTION: The Board will provide direction on continuing discussion with St. Dorothy's and may authorize the Board President to continue these discussions.

E. ANDERSON HALL PARKING

DESCRIPTION: The District has received inquiries and complaints with respect to parking at and adjacent to Anderson Hall during rental events. The Board will discuss this issue with the hope of improvement.

PROPOSED ACTION: The Board may take further action regarding parking at Anderson Hall.

F. UPDATE: REMOVAL OF TREE OVERHANGING ANDERSON HALL

(Valery Larson, 5 minutes)

**DESCRIPTION:** Director Larson will present a draft letter and initiate a discussion of an overhanging tree hazard to the District's Anderson Hall property. The tree is located on a parcel owned by St. Dorothy's Rest.

**PROPOSED ACTION:** The Board may/may not approve a letter to the Episcopal Diocese of San Francisco requesting that the Diocese arrange for removal of the tree as it is causing a potential hazard at Anderson Hall.

#### XI. 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**

#### XII. 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 fourteen (14) calendar days before a 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. Items will be included in an agenda based on the number of issues to be discussed.

Submit your agenda items using the District's website at the following address:

[http://www.campmeeker.org/wordpress/?page\\_id=224](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 July 16, 2019 7:00 pm  
DISTRICT OFFICE (Next to the Fire Station)  
CAMP MEEKER, CALIFORNIA

I. CALL TO ORDER

The meeting was called to order at 7:05 p.m. by Acting President Larson.

II. ROLL CALL

Directors Larson, McDaniel and Watson were present. Directors Helfrich and Tominia were absent.

III. APPROVAL OF AGENDA

A motion was made by John McDaniel, and seconded Lynn Watson to approve the agenda as posted.

Directors Larson, McDaniel, and Watson voted yes. Directors Helfrich and Tominia were absent.

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

The motion was approved.

IV. STATEMENTS OF ABSTENTION

There were no statements of abstention.

V. PUBLIC COMMENT

Richard Seaman provided an update relative to recent Fire Safe and related PGE activities.

Cathie Anderson informed the Board that Jerry Yost would like the loan of Anderson Hall chairs for his annual Labor Day event.

Director Tominia entered the meeting at 7:08 p.m.

VI. CONSENT ITEMS

A. Approval of Minutes

1. May 19, 2019 Minutes

A motion was made by John McDaniel, and seconded by Lynn Watson to approve the May 19, 2019 minutes as recorded.

Directors Larson, McDaniel, Tominia, and Watson voted yes. Director Helfrich was absent.

Ayes: 4 Noes: 0 Abstain: 0 Absent: 1

2. June 18, 2019 Minutes

A motion was made by Anthony Tominia, and seconded by John McDaniel, to approve the June 18, 2019 minutes as recorded.

Directors Larson, McDaniel, Tominia, and Watson voted yes. Director Helfrich was absent.

Ayes: 4 Noes: 0 Abstain: 0 Absent: 1

B. Payment of Claims

A motion was made by John McDaniel, and seconded by Lynn Watson to approve the July 16, 2019 warrant request 2019/2020-001 as follows:

2019-2020-001	RP-July 2019	6,269.82
\$22,505.97	Water-July 2019	16,974.08

Wells Fargo Bank Checks 1944-1956, Bank of the West checks 645 and 646 in payment of expenses and water receipt transfers, and US Bank checks 1098 & 1099 client rental fees. Directors Larson, McDaniel, Tominia, and Watson voted yes. Director Helfrich was absent.  
Ayes: 4 Noes: 0 Abstain: 0 Absent: 1  
The motion was approved.

C. Journal Entry Approval

There were no journal entries beyond the recurring bank charges and interest.

D. Administrative and Financial Report

Ms. Doran-Girard reported that the final tax transfer for 2018-2019 was received today and the appropriate journal entry will be presented in August. Additionally, parcel information for Direct Charge billing will be available on July 31 and the County has allowed an extension for the public hearing and Board review until the August meeting resolving the need for an additional August meeting. Lastly, SDRMA insurance documents have been received as well as the final LAFCO budget.

VII. REPORT OF THE WATER SYSTEM OPERATOR

Robert Sherod of Russian River Utility reported and advised that the system is working well; however, usage is up. Director Larson asked what type of antennae on the water tanks. Jamie Dunton advised that the water tank antennae are radio signal not high frequency.

IX. ACTION ITEMS

A. SPECIAL DISTRICT RISK MANAGEMENT AUTHORITY (SDRMA) 2019 ELECTION  
BALLOT BOARD OF DIRECTORS

DESCRIPTION: Special District Risk Management Authority is a public agency that provides risk management/insurance coverage for California local governments. The Board reviewed the election materials provided by SDRMA and selected candidates Swan, Claypool, and Seifert-Raffelson to serve on SDRMA Board for four-year terms commencing January 1, 2020 and terminating December 31, 2023.

ACTION: A motion was made by Lynn Watson and seconded by John McDaniel to vote for nominees Swan, Claypool and Seifert-Raffelson to serve and directed that the official ballot for return to SDRMA by August 21, 2019.

Directors Larson, McDaniel, Tominia, and Watson voted yes. Director Helfrich was absent.  
Ayes: 4 Noes: 0 Abstain: 0 Absent: 1  
The motion was approved.

B. RESCIND RESOLUTION 2010-003: SIMPLIFIED BID PROCESS FOR MINOR PROJECTS

DESCRIPTION: In May 2010, the then Board adopted Resolution 2010-003 entitled "SIMPLIFIED BID PROCESS FOR MINOR PROJECTS." The issue was reviewed by Malcolm Manwell prior to the adoption process and the existing documentation has been reviewed. The Board discussed the existing Resolution and determined that no change. ACTION: The Board did not approve rescinding Resolution 2010-003.

C. UPDATE: ANDERSON HALL OPERATIONS AND MAINTENANCE REPORT

DESCRIPTION: John McDaniel reported that there has been no change since the June meeting and that pending repair projects would include repair to the Anderson Hall deck and repainting the exterior of the Hall and the District office during the 2019-2020 fiscal year if the Board agrees. ACTION: A motion was made by John McDaniel, and seconded by Lynn Watson to proceed with the Request for Proposal process for the Anderson Hall deck and painting of the Hall and District office.

Directors Larson, McDaniel, Tominia, and Watson voted yes. Director Helfrich was absent.

Ayes: 4 Noes: 0 Abstain: 0 Absent: 1

The motion was approved.

D. UPDATE: SCWA INVOICES AND AMENDED AGREEMENT

DESCRIPTION: Director Tominia provided an update regarding the Sonoma County Water Agency bills submitted to the District totaling \$11,841.71 for water in accordance with the amended agreement of October 2016. He further informed the Board that Occidental CSD and CMRPD entered into an indemnity agreement that will cover the reimbursement for these costs. Discussion ensued.

ACTION: The Board took no action.

E. UPDATE; REMOVAL OF TREE OVERHANGING ANDERSON HALL

DESCRIPTION: Director Larson reported that she had met with Katie Evenbeck of St. Dorothy and was advised that the tree in question will be inspected by a professional service to determine its viability. She will continue to provide updated information moving forward.

ACTION: The Board took no action.

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**

Director Tominia advised that water system costs are in the process of review and when complete an increase may be brought to the Board. Additionally, he updated the Board on current Alliance information.

XI. ADJOURNMENT

As there was no further business to be brought before the Board at this time, a motion was made by Lynn Watson, and seconded by John McDaniel that the July 2019 meeting of the Camp Meeker Board of Directors is adjourned.

Directors Larson, McDaniel, Tominia, and Watson voted yes. Director Helfrich was absent.

Ayes: 4 Noes: 0 Abstain: 0 Absent: 1

The motion was approved.

The meeting adjourned at 8:30 p.m.

Respectfully submitted,

CHERYL DORAN-GIRARD

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**CHERYL DORAN GIRARD  
CLIENT MEMORANDUM**

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**TO:** CAMP MEEKER RECREATION & PARK DISTRICT BOARD MEMBERS  
**FROM:** CHERYL DORAN GIRARD  
**SUBJECT:** AUGUST 20, 2019 WARRANTS AND FINANCIAL INFORMATION  
**DATE:** AUGUST 15, 2019

Financial Statements and Warrant Detail in the board packet following this memorandum provide updated information through August 15, 2019.

2019/2020-002	RP-August 2019	4,392.95
\$43,970.98	Water-July 2019	25,948.83

\*\* Includes Direct Charge Transfers

The Financial statements included in the Board info packet represent revenue and expenses to date the 8/15/2019 fiscal year. The Preliminary 2019-2020 Preliminary Budget for comparison is not included.

All bank accounts have not been reconciled. The issues with the last PayPal transaction remain unresolved and in stasis. It may well be that it won't be resolved.

In the interest of time, the Preliminary Budget for 2019/2020 data has not been entered in MIP. The Final Budget for 2019/2020 will be adopted at the September meeting and the data entry will be completed subsequent to its adoption. Please give thought to 2019-2020 projects prior to adoption of Final Budget at the September 17, 2017 meeting.

Please continue to refer Anderson Hall inquiries and or booking issues to John or I.

I continue to write instruction and policy books for the District when time is available.

In the event that you need to contact me, I can be reached via cell phone 707-696-2876.





**CAMP MEEKER RECREATION AND PARK DISTRICT**

WARRANT REQUEST # 2019-2020-002

VENDOR	CHECK AMOUNT	R&P FUND	WATER FUND	EXPLANATION
Larson, Valery	30.00	30.00		Director Stipend-July
SCWA	11,841.65		11,841.65	16/17 7 17/18 Wtr Fees*
Camp Meeker Water	88.00	88.00		Water Services
Doran-Girard, Cheryl	7,030.44	2,038.50	2,038.50	Consulting-July/August 2019
Doran-Girard, Cheryl		1,188.25	1,190.00	Consulting-July/August 2019
Doran-Girard, Cheryl	-	169.88	169.87	Consulting-July/August 2019
Doran-Girard, Cheryl	-	117.72	117.72	Consulting-July/August 2019
Sonoma County Assessor	59.92		59.92	Parcel Data
Fedex Office	3.12	-	3.12	Printing-Parcel Data
Lopez, Jessica	200.00	200.00		Hall Cleaning
PGE	97.78	97.78	-	Electric Service
Perry, Johnson	240.00	120.00	120.00	Legal Services
Russian River Utility	10,229.61	-	8,545.47	Contract Services
Russian River Utility	-	-	994.14	Water System Electric
Russian River Utility	-	-	690.00	Copper/Lead Testing
US Bank	521.26	124.50	124.50	Software Lease
US Bank		218.32	53.94	Website & Communications
Camp Meeker R&P	11,312.24	**		Direct Charge Transfer-Cty
Camp Meeker R&P	2,316.96	**		Direct Charge Transfer-USDA
Total	43,970.98	4,392.95	25,948.83	13,629.20

\*To be reimbursed OCSD

\*\*Direct Charges Per Policy

DIRECTOR APPROVAL:

DATE:

8/20/19

**Camp Meeker Recreation & Parks District**  
Check/Voucher Register - CDG-Current Register  
1010 - Cash In Wells Fargo Bank-Operating  
From 7/17/2019 Through 8/20/2019

<u>Check Number</u>	<u>Check Description</u>	<u>Vendor Name</u>	<u>Effective Date</u>	<u>Check Amount</u>
1957	System Generated Check/Vo...	Camp Meeker Wa...	8/20/2019	88.00
1958	System Generated Check/Vo...	Cheryl Doran-Girard	8/20/2019	7,030.44
1959	System Generated Check/Vo...	Fedex Office	8/20/2019	3.12
1960	System Generated Check/Vo...	Jessica Lopez	8/20/2019	200.00
1961	System Generated Check/Vo...	P G & E	8/20/2019	97.78
1962	System Generated Check/Vo...	Perry Johnson An...	8/20/2019	240.00
1963	System Generated Check/Vo...	Russian River Utility	8/20/2019	10,229.61
1964	System Generated Check/Vo...	Sonoma County	8/20/2019	59.92
1965	System Generated Check/Vo...	US Bank	8/20/2019	521.26
1966	Director Stipend August 2019	Valery Larson	8/20/2019	30.00
1967	Transfer-Direct Charges to ...	Camp Meeker Rec...	8/20/2019	11,312.24
1968	Direct Chg Tfr USDA	Camp Meeker Rec...	8/20/2019	<u>2,316.96</u>
Total 1010 - Cash In Wells Fargo Bank-Operating				32,129.33

**Camp Meeker Recreation & Parks District**  
Check/Voucher Register - CDG-Current Register  
1015 - Cash in Wells Fargo Bank-Investments  
From 7/17/2019 Through 8/20/2019

<u>Check Number</u>	<u>Check Description</u>	<u>Vendor Name</u>	<u>Effective Date</u>	<u>Check Amount</u>
1017	Russian River Diversion Ann...	Sonoma County ...	8/20/2019	<u>11,841.65</u>
		Total 1015 - Cash in Wells Fargo Bank-Investments		11,841.65

**Camp Meeker Recreation & Parks District**

Check/Voucher Register - CDG-Current Register

1030 - Cash in Bank of the West-Water

From 7/17/2019 Through 8/20/2019

<u>Check Number</u>	<u>Check Description</u>	<u>Vendor Name</u>	<u>Effective Date</u>	<u>Check Amount</u>
647	BOW Transfer USDA/CAP	Camp Meeker Rec...	8/20/2019	6,600.00
649	Wtr Ops Tfr BOW JULY	Camp Meeker Rec...	8/20/2019	<u>13,900.00</u>
		Total 1030 - Cash in Bank of the West-Water		20,500.00

**Camp Meeker Recreation & Parks District**  
Check/Voucher Register - CDG-Current Register  
1040 - Cash in US Bank-Rental Deposits/PayPal  
From 7/17/2019 Through 8/20/2019

<u>Check Number</u>	<u>Check Description</u>	<u>Vendor Name</u>	<u>Effective Date</u>	<u>Check Amount</u>
1101	Transfer Deferred Revenue ...	Camp Meeker Rec...	8/20/2019	<u>1,080.85</u>
		Total 1040 - Cash in US Bank-Rental Deposits/PayPal		1,080.85
				<u>                    </u>
Report Total				<u><u>65,551.83</u></u>



**Camp Meeker Recreation & Parks District**

Statement of Revenues and Expenditures - Unposted Transactions Included In Report

10 - Recreation & Park - Operating

From 7/1/2019 Through 6/30/2020

(In Whole Numbers)

		<u>Total Budget - Final</u>	<u>Current Year Actual</u>	<u>Total Budget Variance - Final</u>
Revenue				
4001	Property Taxes-CY Secured	76,000	0	(76,000)
4041	Cost Reimbursement-Collect Delinquent CY Unsec	150	0	(150)
4101	Interest Pooled Cash -Sonoma County	25	0	(25)
4110	Interest Earned-Wells Fargo Bank	0	2	2
4210	Rental Fees-Anderson Hall	8,000	2,523	(5,477)
4215	Rental Fees-Other	1,727	317	(1,410)
4220	State-Home Owner Property Tax Relief	500	0	(500)
	<b>Total Revenue</b>	<u>86,402</u>	<u>2,842</u>	<u>(83,560)</u>
Expenditures				
5010	Director Stipend	780	90	690
5011	Compensation	4,500	0	4,500
5015	Employer Payroll Tax	371	0	371
5017	Worker Compensation Insurance	1,730	1,235	495
5101	Communications-Telephone	1,574	120	1,454
5105	Communications-ISP Website	250	20	230
5110	Communications-Website Other	1,150	171	979
5184	Janitorial Supplies	500	0	500
5185	Janitorial Services	2,000	200	1,800
5210	Insurance-Property & Liability	3,500	0	3,500
5301	Maintenance-Beach and Parks	750	0	750
5302	Maintenance-Bldgs & Improvements	500	0	500
5401	Memberships	200	0	200
5402	Marketing	250	0	250
5405	Miscellaneous	1,000	0	1,000
5410	Office Supplies	1,150	176	974
5416	Lease-Accounting Software	1,500	125	1,376
5420	Training-Administrative	150	0	150
5425	Postage	200	32	168
5426	Printing Services	175	0	175
5427	Supplies	675	0	675
5428	Food	275	0	275
5501	Professional Fees-Web	1,050	0	1,050
5520	Administrative Services	12,500	4,014	8,486
5540	LAFCO Charges	300	0	300
5550	Legal Services	2,500	470	2,030
5555	Professional Services-Auditor	7,500	180	7,320
5556	Professional Services-Accounting	12,000	2,446	9,554
5570	Service Fee-PayPal	125	0	125
5571	Late Fees	50	0	50
5575	Bank Service Fees	175	5	170
5576	Property Tax Administration Fee	1,000	0	1,000
5590	Gas and Oil	1,600	0	1,600
5592	Water and Sewer	1,100	88	1,012
5594	Utilities	1,025	98	927
8516	Maintenance & Repair	13,000	0	13,000
8565	Equipment 2	1,500	0	1,500
9001	Contingency	416	0	416
	<b>Total Expenditures</b>	<u>79,021</u>	<u>9,469</u>	<u>69,552</u>

**Camp Meeker Recreation & Parks District**  
 Statement of Revenues and Expenditures - Unposted Transactions Included In Report  
 10 - Recreation & Park - Operating  
 From 7/1/2019 Through 6/30/2020  
 (In Whole Numbers)

	<u>Total Budget - Final</u>	<u>Current Year Actual</u>	<u>Total Budget Variance - Final</u>
Excess of Income Over (Under) Expense	<u><u>7,381</u></u>	<u><u>(6,627)</u></u>	<u><u>(14,008)</u></u>



**Camp Meeker Recreation & Parks District**  
Statement of Revenues and Expenditures - Unposted Transactions Included In Report  
40 - Recreation & Parks - Water Operations  
From 7/1/2019 Through 6/30/2020  
(In Whole Numbers)

		<u>Total Budget - Final</u>	<u>Current Year Actual</u>	<u>Total Budget Variance - Final</u>
Revenue				
4010	Direct Charges-Current Year	125,640	0	(125,640)
4310	Sales of Water-Residential	195,000	20,341	(174,659)
4625	Transfers-Within Fund In	<u>98,500</u>	<u>0</u>	<u>(98,500)</u>
	Total Revenue	<u>419,140</u>	<u>20,341</u>	<u>(398,799)</u>
Expenditures				
5017	Worker Compensation Insurance	500	500	0
5101	Communications-Telephone	500	70	430
5105	Communications-ISP Website	350	20	330
5110	Communications-Website Other	350	0	350
5210	Insurance-Property & Liability	3,500	0	3,500
5401	Memberships	150	0	150
5405	Miscellaneous	125	12	113
5410	Office Supplies	750	240	510
5415	Office Operations	100	0	100
5416	Lease-Accounting Software	1,500	125	1,376
5420	Training-Administrative	150	0	150
5425	Postage	150	42	108
5426	Printing Services	500	0	500
5501	Professional Fees-Web	1,500	0	1,500
5502	Professional Fees-Consultants	25,000	0	25,000
5515	Contract Services-Water Operations	105,000	18,965	86,035
5520	Administrative Services	15,000	4,014	10,986
5540	LAFCO Charges	1,200	0	1,200
5550	Legal Services	7,500	300	7,200
5555	Professional Services-Auditor	8,500	350	8,151
5556	Professional Services-Accounting	14,000	2,447	11,553
5565	Fiscal Agent Fees	1,200	0	1,200
5575	Bank Service Fees	175	15	160
5580	Elections Cost	2,000	0	2,000
5585	Public/Legal Notices	400	0	400
5587	Water System Fees-State	2,500	0	2,500
5588	Testing-Water System	0	690	(690)
5594	Utilities	6,500	994	5,506
8516	Maintenance & Repair	15,000	0	15,000
8625	Tfr Within Fnd-Out	<u>205,000</u>	<u>25,471</u>	<u>179,529</u>
	Total Expenditures	<u>419,100</u>	<u>54,254</u>	<u>364,846</u>
	Excess of Income Over (Under) Expense	<u>40</u>	<u>(33,913)</u>	<u>(33,953)</u>

CAMP MEEKER RECREATION AND PARK DISTRICT									
Allocation of Water Receipts Fiscal Year 7/1/2019 -6/30/2020									
Transfer	Allocation	Bank of West	Total Amount	USDA-A&B	Cap Improvements	Operations	Total		
Month	Month	Stmnt Balance	Transferred	WFB-Invest	WFB-Invest	WFB-Operating			
August-19	July-19	20,614.37	20,500.00	6,100.00	500.00	13,900.00	20,500.00		
September-19	August-19					-	-		
October-19	September-19					-	-		
November-19	October-19					-	-		
December-19	November-19					-	-		
January-20	December-19					-	-		
February-20	January-20					-	-		
March-20	February-20					-	-		
April-20	March-20					-	-		
May-20	April-20					-	-		
June-20	May-20					-	-		
July-20	June-20					-	-		
YTD Totals		20,614.37	20,500.00	6,100.00	500.00	13,900.00	20,500.00		
2012-2013 Monthly				5,675.00	500.00				
2013-2014 Monthly				6,200.00	500.00				
2014-2015 Monthly				6,200.00	500.00				
2015-2016 Monthly				6,100.00	500.00				
2016-2017 Monthly				6,100.00	500.00				
2017-2018 Monthly				6,100.00	500.00				
2018-2019 Monthly				6,100.00	500.00				
*By telephone									
8/12/19									

CAMP MEEKER RECREATION & PARK DISTRICT		
JOURNAL ENTRY AND DOCUMENTATION		

[illegible]

Revenue and Expenditure Transactions

Criteria: Post On = 5/1/2019..6/30/2019; Fund = 72151; Transaction Type = Actual; Accounting Period = 1..12; Ledger = ACTUALS

Posted Date	Journal Date	Journal ID	Journal Header Description	Line Description	Business Unit	Fund	Department	Account	Tax Code	Amount
Fund Code 72151 -- Camp Meeker Rec and Park Dist.										
Account Type 00004 -- All Revenues										
Account 40002 -- Prop Tax - CY,Secured										
6/10/2019	6/5/2019	0000175847	CY Secured 4/15/19-6/2/19	Prop Tax - CY,Secured	SC002	72151	67010100	40002	T12000	1,182.08
7/9/2019	6/30/2019	0000179794	CY Secured 6/3/19-7/5/19	Prop Tax - CY,Secured	SC002	72151	67010100	40002	T12000	359.46
7/10/2019	6/30/2019	0000179690	18-19 Sec Bus Impound Release	Prop Tax - CY,Secured	SC002	72151	67010100	40002	T12000	23.09
7/10/2019	6/30/2019	0000179954	CY Sec TeeterBuyout P13 18-19	Prop Tax - CY,Secured	SC002	72151	67010100	40002	T12000	613.09
Total Prop Tax - CY,Secured										
Account 40101 -- Prop Taxes - CY, Unsecured										
7/11/2019	6/30/2019	0000180363	CY Unsecured 12/3/18-7/5/19	Prop Taxes - CY, Unsecured	SC002	72151	67010100	40101	T12000	60.31
7/11/2019	6/30/2019	0000180517	18-19 Unsec Bus Impound Releases	Prop Taxes - CY, Unsecured	SC002	72151	67010100	40101	T12000	0.82
Total Prop Taxes - CY, Unsecured										
Account 40105 -- CollectCost Del CY Unsecured										
7/11/2019	6/30/2019	0000180395	CY Unsec Cost Reimb 18-19	CollectCost Del CY Unsecured	SC002	72151	67010100	40105	T12000	37.98
Total CollectCost Del CY Unsecured										
Account 40111 -- Supplemental Prop Taxes - CY										
5/17/2019	5/13/2019	0000173710	CY Supplemental 4/2/19-4/30/19	Supplemental Prop Taxes - CY	SC002	72151	67010100	40111	T12000	265.53
6/10/2019	6/5/2019	0000175902	CY Supplemental 5/1/19-6/2/19	Supplemental Prop Taxes - CY	SC002	72151	67010100	40111	T12000	163.84
7/10/2019	6/30/2019	0000179973	CY Supplemental 6/3/19-7/5/19	Supplemental Prop Taxes - CY	SC002	72151	67010100	40111	T12000	253.52
7/10/2019	6/30/2019	0000180014	CY SuppTeeterBuyout P13 18-19	Supplemental Prop Taxes - CY	SC002	72151	67010100	40111	T12000	104.94
7/11/2019	6/30/2019	0000180489	Suppl Teeter Buyout Fix 18-19	Supplemental Prop Taxes - CY	SC002	72151	67010100	40111	T12000	(0.09)
Total Supplemental Prop Taxes - CY										
Account 40201 -- Prop Taxes - PY, Secured										
7/10/2019	6/30/2019	0000179477	PY Sec Teeter Adj P13 18-19	Prop Taxes - PY, Secured	SC002	72151	67010100	40201	T12000	(13.49)
Total Prop Taxes - PY, Secured										
Account 40211 -- Prop Taxes - PY, Unsecured										
7/11/2019	6/30/2019	0000180429	PY Unsecured 7/1/18-7/5/19	Prop Taxes - PY, Unsecured	SC002	72151	67010100	40211	T12000	42.69
Total Prop Taxes - PY, Unsecured										
Account 40221 -- Supplemental Prop Taxes - PY										
7/10/2019	6/30/2019	0000179320	PY Supp Teeter Adj P13 18-19	Supplemental Prop Taxes - PY	SC002	72151	67010100	40221	T12000	(6.26)
Total Supplemental Prop Taxes - PY										
Account 42291 -- State Homeowners Prop Tax Relf										
6/17/2019	6/10/2019	0000176228	HOPTR P13 SecUns 2nd 50% 18-19	State Homeowners Prop Tax Relf	SC002	72151	67010100	42291	T12000	266.92
6/19/2019	6/19/2019	0000177330	HOPTR SB813 P13 18-19	State Homeowners Prop Tax Relf	SC002	72151	67010100	42291	T12000	5.32
Total State Homeowners Prop Tax Relf										
Account 44002 -- Interest on Pooled Cash										
7/12/2019	6/30/2019	IA00180780	4th Qtr Interest Apportionment	4th Qtr Interest Apportionment	SC002	72151	67010100	44002		15.07
Total Interest on Pooled Cash										
Account 44003 -- Other Interest Earnings										
7/12/2019	6/30/2019	0000180828	SB2557 Interest Appn 18-19	Other Interest Earnings	SC002	72151	67010100	44003	T12000	179.41
Total Other Interest Earnings										
Total Camp Meeker Rec and Park Dist.										
(3,554.23)										

# Revenue and Expenditure Transactions

Criteria: Post On = 5/1/2019..6/30/2019; Fund = 72153; Transaction Type = Actual; Accounting Period = 1..12; Ledger = ACTUALS

Business Unit

Posted Date	Journal Date	Journal ID	Journal Header Description	Line Description	Unit	Fund	Department	Account	Tax Code	Amount
<b>Fund Code 72153 -- Camp Meeker - Water Operations</b>										
<b>Account Type 00004 -- All Revenues</b>										
<b>Account 40003 -- Direct Charges - CY</b>										
6/10/19	6/5/19	0000175847	CY Secured 4/15/19-6/2/19	Direct Charges - CY	SC002	72153	67010300	40003	T70300	3,325.00
7/9/19	6/30/19	0000179794	CY Secured 6/3/19-7/5/19	Direct Charges - CY	SC002	72153	67010300	40003	T70300	1,575.00
<b>Total Direct Charges - CY</b>										<u>4,900.00</u>
<b>Account 40202 -- Direct Charges - Prior Year</b>										
7/11/19	6/30/19	0000180496	PY Sec DC 4/4/19 - 7/5/19	Direct Charges - Prior Year	SC002	72153	67010300	40202	T70300	8,708.87
<b>Total Direct Charges - Prior Year</b>										<u>8,708.87</u>
<b>Account 44002 -- Interest on Pooled Cash</b>										
7/12/19	6/30/19	IA00180780	4th Qtr Interest Apportionment	4th Qtr Interest Apportionment	SC002	72153	67010300	44002		20.33
<b>Total Interest on Pooled Cash</b>										<u>20.33</u>
<b>Total Camp Meeker - Water Operations</b>										<u>(13,629.20)</u>

Run: 7/14/2019 10:07 PM Data Last Updated: 7/14/2019 11:25:52 AM



RUSSIAN RIVER UTILITY  
PO BOX 730  
FORESTVILLE, CA 95436  
707-887-7735

**August 9, 2019**

**RE: CAMP MEEKER PAST DUE ACCOUNTS**

- **Past Due Accounts:** Disconnect notices will be processed on August 23, 2019, and lock offs will be scheduled for September 4, 2019.
- **Accounts 24, 70, 104, 114, 146, 162, 209, 249, 261, 293 and 329:** Payments are in hand.
- **Account 224:** This account has been locked off for a year+.
- **Account 28:** Payment agreement in effect. Customer is still paying more than the agreed upon amount each month, when possible. This agreement should be completed by September's billing.

Reprinted for: 8/6/2019

**PAST DUE LIST**

CAMP MEEKER REC &amp; PARK

ACCT #	RT NAME	CURRENT	1-30	31-60	61+	LAST PAYMENT	TOTAL
1		44.38	42.27	44.15		82.10 6/4/19	130.80
4		91.72	96.78			129.71 6/28/19	188.50
19		43.20	43.25			44.57 7/17/19	86.45
22		10.11	29.22			102.00 7/17/19	139.33
23		47.07	1.40			115.49 4/19/19	48.47
24		51.49	48.70	50.39		137.82 6/13/19	150.58
28		42.88	49.85	2.01		60.00 7/17/19	94.74
37		87.86	118.25			46.64 6/18/19	206.11
39		42.00	40.04			172.41 6/13/19	82.04
49		45.03	42.28	0.72		35.19 7/10/19	88.03
59		46.68	47.10	44.54	1.12	46.00 7/8/19	139.44
60		54.06	55.49	48.14		124.68 6/7/19	157.69
61		41.23	2.57			40.00 7/24/19	43.80
68		71.14	58.89	56.22		106.48 6/7/19	186.25
70		42.98	40.49			40.00 6/24/19	83.47
72		43.88	5.21			84.51 7/17/19	49.09
75		42.09	41.78			35.53 7/10/19	83.87
77		49.40	1.52			40.00 7/24/19	50.92
80		43.32	42.02			39.65 7/10/19	85.34
90		43.91	54.28			49.22 6/26/19	98.19
92		49.13	54.18			95.53 7/30/19	103.31
94		79.01	41.52			60.00 7/3/19	120.53
95		48.60	48.40			88.83 7/30/19	97.00
96		50.33	47.74			151.58 6/18/19	98.07
97		48.51	46.37	43.80		40.75 6/4/19	138.68
104		46.71	46.06	44.08		44.32 6/7/19	136.85
107		61.24	24.87			200.00 7/30/19	86.11
108		46.56	34.40			11.56 7/24/19	80.96
109		52.02	0.06			48.00 8/6/19	52.08
111		52.01	53.75			95.53 6/18/19	105.76
114		71.64	81.58	52.52		98.06 6/4/19	205.74
115		52.29	50.98			43.99 8/6/19	103.27
134		46.53	1.27			75.00 8/6/19	47.80
140		48.36	49.15			247.00 7/24/19	97.51
146		42.41	40.16			26.68 6/26/19	82.57
149		69.88	0.23			78.12 7/24/19	70.11
150		50.97	47.02			96.17 6/24/19	97.99
158		53.99	47.19	41.00		128.59 5/29/19	142.18
161		48.18	43.90			90.00 7/17/19	92.08
162		56.92	52.78			50.30 6/24/19	109.70
172		66.56	19.22			100.00 7/17/19	85.78
174		56.42	55.59	47.23		99.32 6/7/19	159.24
179		52.12	52.72			150.00 7/8/19	104.84

Reprinted for: 8/6/2019

**PAST DUE LIST****CAMP MEEKER REC & PARK**

ACCT #	RT NAME	CURRENT	1-30	31-60	61+	LAST PAYMENT	TOTAL
182		49.92	48.07			46.55 7/8/19	97.99
184		46.29	18.64			100.00 7/30/19	64.93
185		43.13	36.57			45.00 7/26/19	79.70
190		44.32	42.21	44.10		82.00 6/24/19	130.63
192		46.73	42.27	6.69		250.00 4/19/19	95.69
206		49.56	46.06			43.68 6/24/19	95.62
209		46.25	44.21			45.40 7/8/19	90.46
217		50.51	46.32	47.55		128.60 6/4/19	144.38
220		97.01	6.21			180.00 8/6/19	103.22
221		50.28	41.61			70.00 7/3/19	91.89
224		51.73	84.27	46.92	138.41	400.00 8/14/18	321.33
242		43.70	0.09			40.89 7/26/19	43.79
245		45.98	42.86			87.86 6/18/19	88.84
246		47.76	46.74			100.00 7/8/19	94.50
249		46.65	45.77			47.34 7/8/19	92.42
261		50.59	49.49			51.48 7/8/19	100.08
264		47.41	44.98			94.72 6/18/19	92.39
266		40.05	1.06			80.00 7/18/19	41.11
270		52.12	52.83			35.61 7/10/19	104.95
278		46.31	44.10	42.00	40.00	126.10 4/22/19	172.41
293		50.45	45.32	49.65		134.55 6/4/19	145.42
295		56.13	50.94	0.96		81.00 7/10/19	108.03
307		57.34	49.92	50.33		98.15 6/13/19	157.59
309		49.62	46.80			144.66 6/24/19	96.42
324		49.50	0.40			55.00 7/18/19	49.90
329		57.51	61.63			47.48 6/18/19	119.14
330		54.33	53.77	48.45		92.27 6/4/19	156.55
337		74.26	69.58			48.52 6/24/19	143.84
339		45.36	107.12			(85.07) 8/6/19	152.48
350		70.00	3.68			73.50 7/17/19	73.68
367		65.49	71.18			100.00 6/13/19	136.67
Total Receivables:		20,017.59	3,961.11	811.45			
Accounts Listed:		74	3,145.23	179.53			\$8,097.32

All Customers All Aged Accounts  
Russian River Utility



**CAMP MEEKER RECREATION AND PARK DISTRICT  
WATER SALES 2019**

METER	ACCT NO.	MONTH	TOTAL AMOUNT PUMPED GALLONS	AMOUNT PUMPED TO OCSD	NET AMOUNT PUMPED	AMT SOLD	% PUMPED TO CMR&PD	% LOSS	NOTES
Alliance Mas Union Park	363 369	JAN	1,359,080	459,700	899,380	774,110	0.66	29.88	
Alliance Mas Union Park	363 369	FEB	1,186,900	499,400	687,500	687,500	0.58	1.99	correction
Alliance Mas Union Park	363 369	MARCH	811,430	29,340	518,030	597,730	0.63	15.40	correction
Alliance Mas Union Park	363 369	APRIL	1,709,500	385,200	1,324,300	738,020	77.46	44.27	
Alliance Mas Union Park	363 369	MAY	1,065,810	540,500	525,310*	705,450	49.28	34.42	*CORRECTION ON NET AMT PUMPED
Alliance Mas Union Park	363 369	JUNE	1,463,350	674,100	789,250	694,070	53.93	12.05	
Alliance Mas Union Park	363 369	JULY	1,768,450	942,300	826,150	1,155,780	46.71	-39.89	
Alliance Mas Union Park	363 369	AUG							
Alliance Mas Union Park	363 369	SEPT							
Alliance Mas Union Park	363 369	OCT							
Alliance Mas Union Park	363 369	NOV							
Alliance Mas Union Park	363 369	DEC							
	<b>total 2018</b>		9,364,520	3,530,540	5,044,610	5,352,660	0.57		

**CAMP MEEKER RECREATION & PARK DISTRICT**

**RESOLUTION NO. 2019-008**

**A RESOLUTION OF THE  
CAMP MEEKER RECREATION & PARK DISTRICT OVER-  
RULING PROTESTS AND CONFIRMING REPORT ON  
WATER CHARGES AND DELINQUENT WATER CHARGES  
FOR THE FISCAL YEAR 2019-2020**

WHEREAS, this Board did on August 11, 1998, adopt as Ordinance #9 an Ordinance pursuant to California Health and Safety Code Section 5473, providing for the collection of water charges and delinquent water charges and directs preparation and filing of a written report containing a description of each parcel of real property receiving services and facilities from the District and the amount of the charge for each parcel annually; and,

WHEREAS, pursuant to Health and Safety Code Section 5473 said Ordinance #9 remains effective until repealed or until a change is made in the rates charged by the District; and

WHEREAS, the written report required for the imposition of such charges pursuant to Health and Safety Code Section 5473 was prepared and filed with the Secretary of said District on August 20, 2019; and

WHEREAS, in a public notice published as prescribed by law, this Board appointed the time and place of hearing protests on said report and directed notice; and

WHEREAS, notice is given of the time therein stated in the manner provided by law as appears by affidavits of publication on file in the office of the Secretary of the District, and attached to this Resolution; and

WHEREAS, said matter came on regularly for hearing at the time fixed; and

WHEREAS, all written protests, and corrections were publicly read at said meeting and all persons desiring to be heard were fully heard, and

WHEREAS, protests were non-existent or insufficient in number to warrant an election.

NOW THEREFORE BE IT RESOLVED as follows:

1. That objections and protests against said report were not made by the owners of a majority of the separate parcels of property described in the report against which charges for services and facilities provided by the District were fixed.
2. That all objections to and protests against said report have been heard by this Board; and, that said objections and protests be, and each of them is hereby overruled.
3. That the attached report is hereby adopted in full without revision, change, reduction of modification of any charge specified therein, and that said charges shall be collected on the tax roll of the County of Sonoma, in the manner provided by law.

4. That the Secretary of this District be and is hereby directed to file with the County Auditor of Sonoma County, on or before the 21st day of August 2019 a copy of said report, upon which shall be endorsed over the Secretary's signature a statement that the report has been finally adopted; by the Board of Directors of the Camp Meeker Recreation and Park District.
5. The County of Auditor of Sonoma County shall, upon receipt of said report, enter the amount of the charges against the respective lots or parcels as they appear on the assessment roll for the fiscal year 2019-2020.

\*\*\*\*\*

This will certify that the foregoing is a true and correct copy of a Resolution duly and regularly adopted and passed by the Board of Directors of the Camp Meeker Recreation and Park District, Sonoma County, California at a meeting held on August 20, 2019 by the following vote:

Watson \_\_\_\_\_ McDaniel \_\_\_\_\_ Helfrich \_\_\_\_\_ Tominia \_\_\_\_\_ Larson \_\_\_\_\_

TOTALS:      AYES \_\_\_\_\_ NOES \_\_\_\_\_ ABSTENTIONS/ABSENT \_\_\_\_\_

Whereupon the President declared the foregoing resolution adopted, and SO ORDERED, this 20th day of August 2019

So Ordered:

\_\_\_\_\_  
Gary Helfrich, President

ATTEST:

\_\_\_\_\_  
August 20, 2019  
Anthony Tominia, Secretary



**CAMP MEEKER**

**RECREATION &  
PARK DISTRICT**

**DIRECT CHARGE  
LIST 2019-2020**

**Prepared: 7/31/2019**

<b>70300DCL</b>	<b>Tax Code-70300-Camp Meeker P&amp;R</b>	
<b>7/31/19</b>	<b>Direct Charge List - 2019-2020</b>	
<b>ASSMT #</b>	<b>Name</b>	<b>Charge</b>
074100006000	HOKANSON JOHN & NISSON, ANN TR	350.00
074100007000	HUHN HENDRIK B TR & HUHN LAURA M TR	700.00
074100009000	PECK DAVID & DURAND ANISA A.	350.00
074100028000	ANDERSON CHRISTINE L	350.00
074100049000	MC CANN BRUCE W & MC CANN MELISSA	350.00
074100057000	ERWIN RANDY SCOTT	700.00
074110011000	MARTY DOROTHY J TR	350.00
074110013000	GRAY JOHN ELLIS & GRAY, SUSAN ELLIS	700.00
074110014000	GIO LINDA	350.00
074110015000	ARMSTRONG STEVEN H & CHERYL A	350.00
074110016000	SCHWARTZ HARRY	350.00
074110019000	HANSKEN TIMOTHY JAMES	350.00
074110020000	MILLER ERIC C & JERRI W TR	700.00
075040010000	LARGENT JONATHAN LEE	350.00
075050005000	GRIFFITHS RACHEL L	68.00
075050006000	SCHWEIZER JAMES E TR & LISA F TR	350.00
075050014000	WESTON SARA TAYLOR TR	68.00
075090003000	DAVEY MICHELLE & NIKEL SCOTT T.	350.00
075090005000	TUCKER DONALD S JR & CIMO-TUCKER PAULA JOANN	350.00
075090012000	HALSTEAD EARL	350.00
075090014000	KACERE KIM DOUGLAS	350.00
075090015000	FORD CONNOR PATRICK & FORDE KELLY	350.00
075090016000	OCONNELL DANIEL ET AL	350.00
075090017000	WILCOX DONNA & GOOCHER JANIS JEAN	350.00
075090018000	HATAWAY CHRISTOPHER & ZUMWALT LESLIE JANE	350.00
075090019000	AUSTIN THOMAS	350.00
075090021000	YEE IVAN & YEE GRACE	350.00
075090022000	YEE IVAN & YEE GRACE	350.00
075090027000	GAVZER ADAM I TR	350.00
075090029000	HAGER ROBIN LYNN	350.00
075090031000	MITSUHASHI MICHAEL A & PHOENIX MILLER TR	350.00
075090034000	ZEVIN BARRY & ROBERTS MARGARET	350.00
075090035000	NEUFELD, EVA M.	350.00
075090036000	CRAWFORD PETER TR & CRAWFORD AIMEE TR	350.00
075090037000	YUSPA ILENE ET AL	350.00
075090038000	JENNINGS MICHAEL H TR & TENNISON LINNEA C TR	350.00
075090039000	NICHOLSON, MARGARET M.	350.00
075090040000	COOGAN CHRISTOPHER C & HANNIGAN SHEILA	350.00
075090041000	SALAZAR RAFAEL & LUCINDA	350.00
075090042000	WOLFF MISTY E & WOLFF DAVID W	350.00
075090043000	MUELLER MARY ELIZABETH TR	350.00
075090044000	TENNISON LINNEA C TR	350.00
075090045000	ATKINS GREGG T. & ATKINS ARDITH ALLREAD	350.00
075090048000	TOMINIA VIRGINIA LYNN & TOMINIA ANTHONY NICHOLAS	350.00
075090050000	COOPER JAMES A.	350.00
075090051000	MULLER DONNA	350.00
075090052000	MCDONALD MOIRA CLAIRE & MCDONALD ROBYN JOY	350.00
075090057000	SINCLAIR SHERRIE H & NORRIS CHARLES A	350.00
075090062000	CORRALEZ TOMAS & APODACA VANESSA	350.00
075090063000	SILVERMAN LUKE W. & SILVERMAN ELISE SIMONE	350.00
075090066000	BARISONE STEPHEN M ET AL	350.00

075090068000	KRAMER ROBERT & COLEMAN SUZANNE M	350.00
075090070000	COGLIANDRO KEVIN P.	350.00
075090077000	NICKEL EDWIN JOHN TR & NICKEL SCOTT T TR	350.00
075090079000	MEYER FRED R TR	350.00
075090080000	KACERE KIM DOUGLAS	350.00
075090085000	MEYER FRED R TR	350.00
075100003000	DOOLEY MICHAEL C	350.00
075100007000	TRUMBOWER ROLLIN J	350.00
075100008000	GLEESON GERALD L & SUSAN L	350.00
075100009000	MARQUARDT ELIZABETH T TR	350.00
075100010000	ADVOCATE ARNOLD TR & ADVOCATE ALEXANDRA TR	350.00
075100013000	MALISZEWSKI LEON A & NANCY A ET AL	350.00
075100019000	TIDEY ASHLEY ET AL	350.00
075100020000	MOORE FRANCIST TR ET AL	350.00
075100021000	MOORE FRANCIST TR ET AL	350.00
075100022000	DEDOOD CATHERINE	350.00
075100023000	MAZEAU JAN A TR ET AL	350.00
075100024000	AMES GEORGE A. SR. & AMES NANCY A.	350.00
075100025000	HAUSSERMAN ROBIN SIOBHAN	350.00
075100026000	LORANGER ROBERT J & JANE L	350.00
075100027000	MEYER FRED R TR	350.00
075100029000	TORMEY WILLIAM L TR & BONNIE J TR	350.00
075100030000	MORRISON THOMAS F TR ET AL	350.00
075100031000	DICKIESON LINDA LIFE EST ET AL	350.00
075100036000	BRYANT ROBERT ALAN & SALOMON-BRYANT CAROL A	350.00
075100037000	PHEARS KRISTEL P.	350.00
075100041000	MALISZEWSKI LEON	350.00
075100042000	BAADER BRENT GEORGE TR	350.00
075110002000	ADVOCATE ARNOLD B TR & ALEXANDRA D TR	350.00
075110004000	GOODMAN FREDERICK & GOODMAN JANET BARTLETT	350.00
075110005000	COGLIANDRO KEVIN P & COGLIANDRO KANDI	350.00
075110007000	TROLAN JAMES A TR ET AL	350.00
075110008000	BAIR STEVEN T & BAIR MEGAN A GLEESON	350.00
075110010000	GERRING BRIAN D TR & GERRING MAUREEN E TR	350.00
075110011000	NELSON MARIUS S & THERESA M TR	350.00
075110012000	ERIGERO GREGORY J TR & DANA L TR	350.00
075110013000	NEILSON LISA TIEBER & NEILSON DANIEL	350.00
075110014000	SMITH BARBARA J TR & PAUL C TR	350.00
075110015000	WHITE HORACE R TR	350.00
075110021000	NELSON JOHN STEVEN & VIRGINIA ANNE FARLIN	350.00
075110029000	SCHWARTZ STEPHEN M.	350.00
075110031000	GRETTON CHARLES T TR & ST CLAIR-GRETTON LYNN TR	350.00
075110033000	BAKER HENRY C JR	68.00
075110035000	BAKER HENRY C JR	68.00
075110036000	EBERSBACH KLAUS J ET AL	350.00
075110037000	MCDERMOTT THOMAS A.	350.00
075110038000	ADVOCATE ARIANNE R. & PHIMISTER PATRICK N.	350.00
075110040000	TIMPE ALLAN K	350.00

075110041000	BAKER HENRY C JR	68.00
075110044000	LUCKE DEAN TR & LUCKE PATRICIA TR ET AL	350.00
075110045000	WHITBURN MERLE L TR	350.00
075110047000	WHITE CYNTHIA S TR	700.00
075110048000	VONWEIDLICH ALYCE DOWLING TR	350.00
075110049000	FORD ARTHUR J. TR	350.00
075120001000	HARDY THAYMOND M. & HARDY TINA LEE	350.00
075120002000	HENTY-CLARK CHRISTOPHER & HENTY-CLARK LIZA	350.00
075120003000	RAPHAEL VERNIECE IRENE TR ET AL	350.00
075120016000	BROWN DAVID & JEN DEAN	350.00
075120020000	LONGHI JON & JOSEPH JENNIFER	350.00
075120022000	HUNTER, IVY M.	700.00
075120024000	LAFauci BRIGETTE	350.00
075120026000	GABLE GARY	350.00
075120028000	OLSEN KAREN	350.00
075120029000	MONTOYA LYNDsay	350.00
075120030000	HAGGERTY KAREN & HAGGERTY JOHN P. ET AL	350.00
075120031000	WILSON BURL D & MARY R	350.00
075120045000	WIMBOROUGH JAMES & WIMBOROUGH MICHELE HUMPHREYS	350.00
075120047000	PROTESTANT EPISCOPAL BISHOP OF CA	350.00
075120048000	GREER NATHAN & GREER SARAH	350.00
075120049000	VAN ALSTYNE BRADLEY E ET AL	350.00
075130001000	PROTESTANT EPISCOPAL BISHOP OF CA	350.00
075130003000	MARICICH GARY A SR TR & MARICICH RUTH P TR	350.00
075130004000	EPISCOPAL BISHOP OF CA	350.00
075130005000	PROTESTANT EPISCOPAL BISHOP OF CA	350.00
075130006000	EPISCOPAL BISHOP OF CA	350.00
075130010000	FILER HARRY P TR & BURKE-FILER ANNE E TR	350.00
075130013000	EPISCOPAL BISHOP OF CALIFORNIA	350.00
075130025000	PROTESTANT EPISCOPAL BISHOP OF CA	350.00
075130027000	PROTESTANT EPISCOPAL BISHOP OF CA	350.00
075141003000	SCOGGINS PAUL WILLIAMS	350.00
075142007000	RUGGIERO RICHARD G & MONIKA	350.00
075142011000	POST DOUGLAS H.	350.00
075142012000	WHITE CONNIE LUAN & WHITE ROBERT CAMUSUS	350.00
075142015000	RYAN HEATHER NOILANI	350.00
075143004000	AUSTIN AARON TAYLOR & JASKEL KEVIN R.	350.00
075143005000	WHITE HORACE R TR	350.00
075144001000	HOPKIN KIRK K	350.00
075144004000	HIGLEY ELISE OLIVIA	350.00
075144005000	RUNSWICK RICHARD A & JEAN E	350.00
075144009000	ZEITMAN LARRY & ZEITMAN CANDY TR	700.00
075144010000	JOHNSON MICHAEL S	350.00
075144011000	POST DOUGLAS H.	350.00
075144012000	MUELLER SHELLEY N ET AL	350.00
075144013000	NEIMAN CAROLYN J	350.00
075144014000	DENTON SHEILA RAE & KINUNEN, PAUL	350.00
075144015000	YEICH TERRY S	350.00

075145002000	KELLNER RUSSELL R	350.00
075145003000	GARDENER ELLEN M.	350.00
075145004000	ROSENBLUM MICHAEL TR & ROSENBLUM RACHEL TR	350.00
075145009000	DAHLQUIST STUART ET AL	350.00
075145014000	ESPINOZA TIMOTHY C. TR & ESPINOZA IDA M. TR	350.00
075146002000	HEARTS HOME FOUNDATION	350.00
075146004000	REHM NORMAN H. JR. & REHM CAROL D.	350.00
075146005000	STANLEY PATRICK	350.00
075146006000	OSTROWSKI DANIEL ET AL	350.00
075146011000	NAIL ANITA LUCIA TR ET AL	350.00
075155001000	WATSON LYNN E TR	350.00
075155005000	WATSON LYNN E TR	350.00
075156001000	MATSON BEVERLY & MATSON BEVERLY TR	350.00
075156002000	LAVERINE ADAM R	350.00
075157003000	HOFFMAN MICHAEL J.	350.00
075157004000	WATSON LYNN E TR	350.00
075158004000	LUNING MICHAEL J & KATHY ET AL	350.00
075158006000	DEMARTINI CHARLES HENRY & DEMARTINI ROBERTA M.	350.00
075164002000	SILVEY ROBERT G JR & SILVEY LESLIE L.	350.00
075164003000	WOLF RICHARD KINGSLAND TR & WOLF MABELLE A TR	350.00
075177003000	ALMQUIST BRYAN E	350.00
075177007000	NEW JOSEPH & NEW ROSHELLA	350.00
075177008000	ROGERS BARBARA	350.00
075178005000	STRYKER MARK FRANCIS & KATHLEEN ET AL	350.00
075178006000	NORBERG CHRISTOPHER & JOHNSON TIMOTHY	350.00
075178007000	STRYKER MARK & STRYKER KATHLEEN	350.00
075178008000	STRYKER MARK F & KATHLEEN A	350.00
075179005000	BERMAN LAYNA ET AL	350.00
075181001000	LEMMER DAVID J & AMY L	350.00
075181004000	GOLD LEWIS J. ET AL	350.00
075182004000	GRAY JOHN	350.00
075182006000	MC MULLIN HELEN H TR ET AL	350.00
075182011000	KRAUSE MERYL TR	350.00
075182012000	WASHINGTON PETER ET AL	700.00
075182013000	CLARKE CARROLL C ET AL	350.00
075183002000	MICHALEK SILVIA	350.00
075183003000	GOOLD, LORELLE ET AL	350.00
075183004000	JACKSON, ELLITA SUMMER	350.00
075183007000	TOLFA RICK & WILDGRUBE LOIS	350.00
075183008000	ORR JAMES E.	350.00
075183009000	MUKHERJEE URMILA	350.00
075183010000	POSCHIN KIMBERLEY M	350.00
075184005000	DAILEY RICHARD	350.00
075184006000	GIBSON TERESA EST OF ET AL	350.00
075184007000	MARTIN JEFFREY S	350.00
075184008000	FRIEDMAN MICHAEL	350.00
075184009000	CERVI HELEN M	350.00
075184010000	SCHMIDT OLIVER OAKLEY	350.00



075184014000	MORGAN GALE L.	350.00
075184016000	WOOD KEVIN D. & HUGHES KAREN W.	350.00
075185001000	WALLACE DHYANA J.	350.00
075185004000	WILSON LAURIE A	350.00
075185005000	ORRELL JACKLYN A	350.00
075185006000	NEUFELD, EVA M.	350.00
075185007000	CASTLE CATHERINE H TR	350.00
075185009000	FRYE WILLIAM H TR	350.00
075185011000	GETCHELL GARY L TR	350.00
075191002000	ROSAS CRUZ FLOR ET AL	350.00
075191004000	SEAGE FOREST Z	350.00
075192006000	DIETZ DOUGLAS A TR & DIETZ FONDA S TR	350.00
075192008000	SELANDER MARK R TR	350.00
075192009000	SAN JUDY	350.00
075192010000	PARSONS STEPHEN G.	350.00
075192012000	BOHLING DOUGLAS K TR	350.00
075192013000	BOYLAN PAULA J	350.00
075192015000	REAGAN ANNE C.	350.00
075192017000	MARTINSEN CRAIG A	350.00
075193010000	OSBUN GAELEN & OSBUN HEATHER	350.00
075193011000	NUTTING WILLIAM L & KATHY L TR	350.00
075194001000	CARROLL DENISE	350.00
075194002000	SCHIAPPACASSE EVELYN M TR	350.00
075194003000	BROWN ALBERT	350.00
075201001000	SHEEHAN-MEYER DANI L TR ET AL	700.00
075201002000	OSBORNE WARREN D & WILSON LESLIE S	350.00
075201005000	ATTEBERY SABEN & ATTEBERY AMANDA	700.00
075201008000	SULME ANGELA TR	350.00
075201010000	BERNARD THOMAS R. TR & BERNARD SUSAN TR	350.00
075201012000	THEIRFELDER NATHAN ET AL	350.00
075201013000	NEKTON JAMES & NEKTON FAWN	350.00
075201014000	LADINSKY ODESSA	350.00
075201015000	LADINSKY ODESSA	350.00
075201016000	TURNER SCOTT H.	350.00
075202001000	GOLDEN MARINA N TR	350.00
075202002000	LEVIJARVI PEKKA & JANINE	350.00
075202008000	FRANCIS MARION J JR TR & JOYCEDA F TR	350.00
075202010000	VAN KIRK FRANK MCMANUS TR	350.00
075202013000	CURNYN GERALD THOMAS	350.00
075203001000	RAVEN PATRICIA TR	350.00
075203002000	HELFRICH GARY & DONAGHY KAREN A.	350.00
075203006000	GOLBERG KATHY M. & STREET CHERYL J.	350.00
075203007000	MORRISON ELWOOD N EST OF ET AL	350.00
075203012000	KOSAREFF LESLIE M	350.00
075203013000	RENNARD THOMAS G TR ET AL	350.00
075203014000	GARNER JERRY	350.00
075203015000	MCDANIEL JOHN A.	350.00
075211001000	NEKTON JAMES & NEKTON FAWN	350.00

075211003000	LESTER JEFFREY E. TR & LESTER WEINER JULIE TR	350.00
075211004000	MONTAGUE DAVID C	350.00
075211005000	JACOPETTI LUCAS	350.00
075211006000	PINZARI DEBORAH A TR	350.00
075211008000	ANDERSON FRANK & TOOMEY JAMIE	350.00
075211011000	LEONE JILL TR & LEONE PETER TR	350.00
075211012000	ADVOCATE ARNOLD TR & ALEXANDRA TR	350.00
075211017000	WARFEL JENNIFER M	350.00
075211019000	GUSTAFSON HOLLACE E TR	350.00
075211020000	ALLEN MARK DOUGLAS & ALLEN CHERYL RUTH	350.00
075211021000	WILKINSON LILAH J.	350.00
075211022000	WRIGHT WILLIAM M	350.00
075211023000	BRANDT DEVIKA LADEAN TR	350.00
075212002000	BAITER LISA B TR ET AL	350.00
075212003000	BUSK MICHAEL TR & BUSK PATRICIA TR	350.00
075212009000	BALDWIN JAMES D TR & BALDWIN ANITA TR	350.00
075212011000	SAUBER ANNA T TR	350.00
075212013000	STE MARIE LONNIE TR	350.00
075212014000	FLORIC ERIKA & REVERE LISA B.	350.00
075221004000	EICHERT WILLIAM F & EICHERT ELIZABETH M	350.00
075221006000	COMPASSION WITHOUT BORDERS	350.00
075221007000	DANIEL MEDINA	350.00
075221010000	SKALSKI PETER & NICHOLE	350.00
075221015000	STROEVE PIETER TR & BARRETT DIANE M TR	350.00
075221016000	HENRIKSEN PETER & KESOIHLEN	350.00
075221019000	WAGNER VICTORIA LYN	350.00
075221020000	SMITH LEON & SMITH JENNA	350.00
075221021000	KAHN STEVEN E ET AL	350.00
075222001000	HARRISON RICHARD WAYNE TR & HARRISON WENDY TR	350.00
075222004000	STEPHENS TRACY M & JAMES W	350.00
075222007000	POST MATTHEW IVAN & BROWN AMANDA	350.00
075223001000	STEWART CRAIG R & STEWART BETSY M	350.00
075231003000	MOORE MARY K TR	700.00
075231004000	KURTZ ELIZABETH	350.00
075231008000	GIFT ROSALIE R TR	350.00
075232001000	MC KENDRICK CAROLINE	350.00
075232002000	SCHMIDT CHAD RAYMOND & MARGARET ANN CAPETO	350.00
075232007000	ANDERSON JAMES W & PEARL A TR	350.00
075232008000	RUTHERFORD STANLEY L	350.00
075232009000	DOUGHTY SHARON WILLIS TR	350.00
075232011000	HORAN JOSEPH	350.00
075232012000	LANE JANA	350.00
075232016000	EVENBECK KATHERINE & BENJAMIN	350.00
075232018000	GRISMER MARK E. TR & SHEPHERD HEATHER K TR	350.00
075232020000	HORAN P. JOSEPH	350.00
075233005000	BYRAM JANICE L	700.00
075241008000	DOHERTY FRANK J	350.00
075241009000	TURNER JOHN D. III	350.00

075242003000	WILLIAMS TIMOTHY F	350.00
075242004000	PHILLIPS FRED ELIOT	350.00
075242006000	PEREZ RITA C TR	350.00
075242007000	MARTINEZ-RASSO FATIMA TR	350.00
075242008000	ODOWD BRIDGID	350.00
075242009000	ALPER MAX BELL & MARTIN MANJULA TARA	350.00
075243001000	ELDER JASON N. TR	350.00
075243002000	COLE MATTHEW ET AL	350.00
075243004000	SEEKAMP JOHN LE ROY & PHYLLIS YOSHIKO	350.00
075243006000	ROSEMARK TERRY RENEE	350.00
075243008000	HALL LINDA	350.00
075243009000	HUGHES MARTHA GRETCHEN PERNA TR	350.00
075244001000	HARMON SAMANTHA N.	350.00
075244002000	ALLEGRA LOROL VICTORIA TR & ALLEGRA THEODORE JOSEPH TR	350.00
075244004000	VIGNATI KENNETH F TR	350.00
075244005000	GANNON DANIELLE & GANNON CECILLE TR	350.00
075244006000	JACOBSEN STEPHEN B ET AL	350.00
075246001000	GIRO CHRISTOPHER ET AL	350.00
075250002000	GERRING BRIAN D TR & GERRING MAUREEN E TR	350.00
075250003000	DINOLFO JOSEPH III TR ET AL	350.00
075250004000	CONWAY CATHY	350.00
075250005000	MEHNER PAUL OWEN	350.00
075250009000	STUART WILLIAM B TR	350.00
075250011000	SOMER FREDERICK	350.00
075250013000	KATZ-KRIEGER LINDA CAROLE & KRIEGER ANDREAS OLIVIE	350.00
075250014000	THIBAUT MICHAEL & BRIGGS IVORY E.	350.00
075250015000	HARRISON KATHLEEN L TR	350.00
075250016000	WECKERLE HARRY C TR & CATHOLINE V TR	350.00
075250017000	NOVELLO THOMAS	350.00
075250021000	MURCHISON SETH	350.00
075250023000	MING MICHAEL	350.00
075250024000	MURCHISON SETH	700.00
075260005000	DIXON ROGER L & LAURA ANN	350.00
075260006000	HYDE MONICA	350.00
075260010000	BRYANT ELIZABETH Z. TR & LAWTON KIMBERLY A. TR	350.00
075260014000	LESTER JEFFREY E. TR & LESTER WEINER JULIE TR	350.00
075260017000	PUGH GARY R & CATHY D	350.00
075260018000	COX PATRICK MICHAEL	350.00
075260020000	LUSTIG ALFRED TR & ANGELA TR	350.00
075260022000	LUSTIG ALFRED TR & ANGELA TR	350.00
075260025000	MEYER JOHN TR & KATRENA TR	350.00
075260026000	DIETZ DOUGLAS A TR & DIETZ FONDA S TR	350.00
075270003000	HANSEN ALBERT M III TR & LINDA TR	350.00
075270007000	ROMANI ORA I TR	350.00
075270010000	HERUM JASON & AQUILINO KRISTIN	350.00
075290003000	KOCH DEAN R & HAUGSTED TINA H	350.00
075290004000	NIELSEN DAN	350.00
075290005000	SANDAHN DIANE V TR	350.00

075290011000	DRENNON GEORGE MANSFIELD TR	350.00
075290012000	WHITE CYNTHIA S TR & HORACE R TR	350.00
075290022000	BEWLEY HOLLIS ET AL	350.00
075290023000	YOST JERRY K	350.00
075290026000	KUNST CHARLES T & ROSEMARY T	1,050.00
075290027000	HARRIS STEVEN M TR & HARRIS GINA TR	350.00
075290028000	KELLEY LOIS A TR	350.00
075290029000	TULLYSMITH CATHERINE VICTORIA	350.00
075300001000	MEIER MERRY MAGDALENA TR	350.00
Totals		125,640.00

July 17, 2019

Ms. Cheryl Doran-Girard  
Camp Meeker Recreation and Park District  
Post Office Box 461  
Camp Meeker, CA 95419-0461

To the Board of Directors:

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

1. Management's Discussion and Analysis.

#### **Audit Objective**

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and will include tests of the accounting records and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of Camp Meeker Recreation and Park District's financial statements. Our report will be addressed to the Board of Directors of Camp Meeker Recreation and Park District. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs.



If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or may withdraw from this engagement.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

### **Audit Procedures—General**

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government.

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

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

## **Audit Procedures—Internal Control**

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

## **Audit Procedures—Compliance**

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

## **Other Services**

We will also assist in preparing the financial statements of Camp Meeker Recreation and Park District in conformity with U.S. generally accepted accounting principles based on information provided by you. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

## **Management Responsibilities**

Management is responsible for designing, implementing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with U.S. generally accepted accounting principles.

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

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

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws and regulations. With regard to an exempt offering document with which Goranson and Associates, Inc. is not involved, you agree to clearly indicate in the exempt offering document that Goranson and Associates, Inc. is not involved with the contents of such offering document.

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

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

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

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



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

Please call to schedule the audit in order to issue our reports no later than October 31, 2019. Susan Goranson is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

Our fee for these services will be \$10,500. Our invoices for these fees will be rendered as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 45 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

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

Sincerely,

*Goranson and Associates, Inc.*

Goranson and Associates, Inc.

RESPONSE:

This letter correctly sets forth the understanding of Camp Meeker Recreation and Park District.

Management Signature: \_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

Camp Meeker Park and Recreation District  
Post Office Box 461  
Camp Meeker, CA 95419

Invoice

Bill To
Occidental Community Services PO Box 244 Occidental, CA 95465

Date	Invoice No.
07/23/19	CM/OC-34

Description	Amount
Reimbursement--Sonoma County Water Agency Invoice (attached) for years 2016-2017	5,935.35
Reimbursement--Sonoma County Water Agency Invoice (attached) for years 2017-2018	5,906.30
Thank you for prompt payment.	Subtotal
	\$11,841.65
	Sales Tax
	\$0.00
	Total
	\$11,841.65

**SONOMA COUNTY WATER AGENCY**  
**Russian River Diversion Customer Water Supply Agreement Report**

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**Annual Report for Fiscal Year: 2017/2018**

**Customer: Camp Meeker Recreation and Park District**

Report Due: 8/15/2018

Report Rec'd: 3/14/2019

Annual Maximum Contract Amount: 35 ac-ft per year

**Information Provided by City per Requirements of Section 7**

1	Total Water Produced	14.11 MG	<u>ac-ft</u>
2	Total Diversions by Source		43.3
3	Total Diversions by District Water Right		
	a) CMRPD Permit 21198	11.50 MG	
	b) OCSD Permit 21214	2.61 MG	
4	Total Diversions under SCWA Agreement	3.95 MG	<u>\$ / ac-ft</u>
5	Total Annual Expenditures under Water Conservation	\$ -	\$ -
6	Total Annual Expenditures under Recycled Water & Local Supply	\$ -	\$ -

**Sub-Charge Rates for Fiscal Year 2017/2018**

Water Conservation	\$	43.77 per ac-ft
Recycled Water and Local Supply	\$	10.01 per ac-ft
Watershed Planning and Restoration	\$	86.40 per ac-ft

**Determination of Sub-Charges Due per Section 8 Stipulations**

Water Conservation	\$	43.77 per ac-ft
Recycled Water and Local Supply	\$	10.01 per ac-ft

**Payment Due**

Administrative Fee	\$	1,000.00
Water Conservation	\$	1,531.95
Recycled Water and Local Supply	\$	350.35
Watershed Planning and Restoration	\$	3,024.00
<b>Total</b>	<b>\$</b>	<b>5,906.30</b>

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**SONOMA COUNTY WATER AGENCY**  
**Russian River Diversion Customer Water Supply Agreement Report**

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**Annual Report for Fiscal Year: 2016/2017**

**Customer: Camp Meeker Recreation and Park District**

Report Due: 8/15/2017

Report Rec'd: 3/14/2019

Annual Maximum Contract Amount: 35 ac-ft per year

**Information Provided by City per Requirements of Section 7**

1	Total Water Produced	10.73 MG	<u>ac-ft</u>
2	Total Diversions by Source		32.9
3	Total Diversions by District Water Right		
a)	CMRPD Permit 21198	7.46 MG	
b)	OCSD Permit 21214	3.26 MG	
4	Total Diversions under SCWA Agreement	0.82 MG	<u>\$ / ac-ft</u>
5	Total Annual Expenditures under Water Conservation	\$ -	\$ -
6	Total Annual Expenditures under Recycled Water & Local Supply	\$ -	\$ -

**Sub-Charge Rates for Fiscal Year 2016/2017**

Water Conservation	\$	41.93 per ac-ft
Recycled Water and Local Supply	\$	16.41 per ac-ft
Watershed Planning and Restoration	\$	82.67 per ac-ft

**Determination of Sub-Charges Due per Section 8 Stipulations**

Water Conservation	\$	41.93 per ac-ft
Recycled Water and Local Supply	\$	16.41 per ac-ft

**Payment Due**

Administrative Fee	\$	1,000.00
Water Conservation	\$	1,467.55
Recycled Water and Local Supply	\$	574.35
Watershed Planning and Restoration	\$	2,893.45
<b>Total</b>	<b>\$</b>	<b>5,935.35</b>