

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

Tuesday, February 20, 2018 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. January 23, 2018 minutes
- B. Payment of Claims
- C. Journal Entry Approval
  - 1. 2018-034 Tax Proceeds 1/26/18
- 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.

IX. ACTION ITEMS

A. REVIEW OF 6/30/2017 DRAFT FINANCIAL AUDIT

(Blake Goranson, CPA and staff, 10 minutes)

DESCRIPTION: Sue Goranson, CPA will provide a review of the District's draft financial statements for the fiscal year ended June 30, 2017.

PROPOSED ACTION: The Board may/may not approve the draft financial documents for the fiscal year ended June 30, 2017 and direct distribution and uploading to the District's website.

B. UPDATE: BRELJE AND RACE SCOPE OF ENGINEERING SERVICES AND COST ESTIMATE 5 YEAR CAPITAL IMPROVEMENT PLAN (Anthony Tominia, Gary Helfrich and Brelje and Race, 5 minutes)

DESCRIPTION: At the October meeting, the Board approved going forward with the scope of engineering services and cost estimates for an evaluation of the water system capital facility improvements, repairs and maintenance including priority, anticipated schedule and an estimated cost of \$22,200.00.

PROPOSED ACTION: The Board may/may not approve further action in regard to the CIP

- C. CAMP MEEKER SIGN (Cathie Anderson/Gary Helfrich, 10 minutes)  
DESCRIPTION: The Board will discuss the status of the Camp Meeker sign and proposed repair.  
PROPOSED ACTION: The Board may/may not approve further action in regard to the sign.
- D. UPDATE: SONOMA COUNTY 2017 PAVEMENT PRESERVATION PROGRAM (Gary Helfrich, 5 minutes)  
DESCRIPTION: The County of Sonoma has advised that the asphalt concrete overlay on Bohemian Highway will impact 29 water valves, 2 water meters and a utility box. The Board will discuss necessity, payment and other issues related to the 2017 Pavement Preservation Program. The County will award the contract to the lowest responsible bidder and wants Camp Meeker to agree to pay the bid price plus a percentage for other items.  
PROPOSED ACTION: The Board may/may not take further action regarding the 2017 Pavement Preservation Program.
- E. UPDATE: FIRE SAFETY AND NOTIFICATION (Lynn Watson, 10 minutes)  
DESCRIPTION: At the November Board meeting, the Board directed staff to prepare a draft of a letter to the Sonoma County Board of Supervisors regarding emergency evacuation and community notification procedures for Camp Meeker.  
PROPOSED ACTION: The Board may/may not take action with respect to the draft letter.
- F. BOARD RECRUITMENT PROCESS (Lynn Watson, 10 minutes)  
DESCRIPTION: The Board will discuss the recruitment process, draft materials and discuss the formal process for Board retirement including the timing of the recruitment.  
PROPOSED ACTION: The Board may/may not take further action.
- G. DISTRICT POLICIES AND PROCEDURES-BOARD OFFICERS (Staff, 5 minutes)  
DESCRIPTION: As a result of the April 2017 planning session, a draft of the District's policy and procedures manual is in the process of being written. The Board discussed rotation of officer terms at the planning session and a draft policy related to officer terms will be presented for approval and inclusion in the final policy and procedures manual.  
PROPOSED ACTION: The Board may/may not approve the Board officers' policy.
- H. NOMINATION AND ELECTION OF BOARD OFFICERS (Lynn Watson, 5 minutes)  
DESCRIPTION: The Board will nominate three members as officers for the current service period.  
PROPOSED ACTION: The Board may/may elect officers for a current service period.
- I. RATE INCREASE ADMINISTRATIVE SERVICES (Cheryl Doran-Girard, 10 minutes)  
DESCRIPTION: At the December Board meeting, Board directed that a description of duties be written prior to consideration of any increase in the rate paid for administrative and financial services. At that time, the District's administrative service informed the Board of the necessity of an increase in its hourly rate. Presently, the District's audits, liaison and equipment usage needs are handled from the contractor's office site.

Hourly rates have not been increased since 2010, and contractor's costs over the course of the more than twenty-year time period have increased 2-3% per year for office operations alone. A comparison of like functions discloses that hourly rates/salaries for similar positions in both the private and public sectors have far out-paced the current rate charged for highly experienced individuals. Ms. Doran-Girard is proposing a rate increase to \$60.00 hour.

**PROPOSED ACTION:** The Board may/may not approve the rate increase to \$60 per hour.

**J. COMMUNITY ADVISORY GROUP-WASTEWATER**

**DESCRIPTION:** Gold Ridge Resource Conservation District recently forwarded the announcement of the Board of Supervisors is formulating a Community Advisory Group to develop wastewater solutions for Monte Rio, Northwood, Villa Grande, and Camp Meeker and proposed posting the announcement in the Camp Meeker community. Apparently, the Board of Supervisors is soliciting residents of the involved communities, property owners or other individuals with a substantial interest in these communities to participate. The CAG purpose is to coalesce around decision making for long term community solutions for onsite wastewater systems to meeting with requirements and standards to be considered for adoption later this year. Rural Community Assistance Corporation (RCAC) serves as the nexus of community engagement, state, regional and local governments and alliances.

**PROPOSED ACTION:** The Board may/may not take further action in this regard.

**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 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, January 23, 2018 7:00 pm  
DISTRICT OFFICE (Next to the Fire Station)  
CAMP MEEKER, CALIFORNIA

I. CALL TO ORDER

The meeting was called to order at 7:03 p.m.

II. ROLL CALL

Directors Helfrich, Larson and Watson were present. Directors Anderson and Tominia were absent.  
Ms. Doran-Girard was also absent due to a family death.

III. APPROVAL OF AGENDA

A motion was made by Gary Helfrich, and seconded by Valery Larson to approve the agenda as posted.

Directors Helfrich, Larson, and Watson voted yes. Directors Anderson and Tominia were absent.  
The motion was approved. Ayes: 3 Noes: 0 Abstain: 0 Absent: 2

IV. STATEMENTS OF ABSTENTION

There were no statements of abstention.

V. PUBLIC COMMENT

There was no public comment.

VI. CONSENT ITEMS

A. Approval of Minutes

1. December 19, 2017 minutes

A motion was made by Gary Helfrich, and seconded by Valery Larson to approve the December 19, 2017 minutes as recorded.

Directors Helfrich, Larson, and Watson voted yes. Directors Anderson and Tominia were absent.  
The motion was approved. Ayes: 3 Noes: 0 Abstain: 0 Absent:

B. Payment of Claims

A motion was made by Valery Larson, and seconded by Gary Helfrich to approve the Warrant Request 2017/2018-007 in the amount of \$86,084.23 representing Wells Fargo Bank checks 1683-1696 (checks 1694 & 1695 transferred direct charges to appropriate funds), Bank of the West checks 609-6010 (water receipts transfer) and US Bank check 1067 that transferred Anderson Hall fees to Wells Fargo operating account.

Directors Helfrich, Larson, and Watson voted yes. Directors Anderson and Tominia were absent.  
The motion was approved. Ayes: 3 Noes: 0 Abstain: 0 Absent:

C. Journal Entry Approval

1. 2018-026 Tax Proceeds 12/22/17

2. 2018-027 & 028 County Pooled Interest-DWR Loan Funds

A motion was made by Gary Helfrich, and seconded by Valery Larson to approve the Journal entries 2018-026-2018-028 as presented.

Directors Helfrich, Larson, and Watson voted yes. Directors Anderson and Tominia were absent.  
The motion was approved. Ayes: 3 Noes: 0 Abstain: 0 Absent:

D. Administrative and Financial Report

VII. REPORT OF THE WATER SYSTEM OPERATOR

- A. Russian River Utility was not present at the meeting due to conflicting commitments.

IX. ACTION ITEMS

A. REVIEW OF 6/30/2017 DRAFT FINANCIAL AUDIT

DESCRIPTION: Sue Goranson, CPA will provide a review of the District's draft financial statements for the fiscal year ended June 30, 2017.

ACTION: The Board tabled approval of the draft financial documents for the fiscal year ended June 30, 2017 until the February meeting.

B. UPDATE: BRELJE AND RACE SCOPE OF ENGINEERING SERVICES AND COST ESTIMATE 5 YEAR CAPITAL IMPROVEMENT PLAN

DESCRIPTION: At the October meeting, the Board approved going forward with the scope of engineering services and cost estimates for an evaluation of the water system capital facility improvements, repairs and maintenance including priority, anticipated schedule and an estimated cost of \$22,200.00.

ACTION: The Board tabled the Capital Improvement Plan update until the February meeting.

C. CAMP MEEKER SIGN

DESCRIPTION: Director Helfrich provided an overview of past discussions relative to the Camp Meeker sign maintenance.

ACTION: The Board took no further action in regard to the sign.

D. UPDATE: SONOMA COUNTY 2017 PAVEMENT PRESERVATION PROGRAM

DESCRIPTION: The County of Sonoma has advised that the asphalt concrete overlay on Bohemian Highway will impact 29 water valves, 2 water meters and a utility box. The Board will discuss necessity, payment and other issues related to the 2017 Pavement Preservation Program. The County will award the contract to the lowest responsible bidder and wants Camp Meeker to agree to pay the bid price plus a percentage for other items.

ACTION: The Board tabled the Pavement Preservation Program update until the February meeting.

E. UPDATE: FIRE SAFETY AND NOTIFICATION

DESCRIPTION: At the November Board meeting, the Board directed staff to prepare a draft of a letter to the Sonoma County Board of Supervisors regarding emergency evacuation and community notification procedures for Camp Meeker.

ACTION: The Board took no further action in regard to the draft letter regarding fire safety concerns in Camp Meeker community.

F. BOARD RECRUITMENT PROCESS

DESCRIPTION: Director Watson advised that there has been little interest in the recruitment process, expressed concern that the formal process for Board retirement including the timing of the recruitment a new Board member will be delayed.

ACTION: The Board took no further action.

G. DISTRICT POLICIES AND PROCEDURES-BOARD OFFICERS

DESCRIPTION: As a result of the April 2017 planning session, a draft of the District's policy and procedures manual is in the process of being written. The Board discussed rotation of officer terms at the planning session and a draft policy related to officer terms will be presented for approval and inclusion in the final policy and procedures manual.

ACTION: The Board tabled the approval of Board Officers Policy update until the February meeting.

H. NOMINATION AND ELECTION OF BOARD OFFICERS

DESCRIPTION: The Board will nominate three members as officers for the established service period.

ACTION: The Board tabled the nomination and election of Board Officers until the February meeting.

I. RATE INCREASE ADMINISTRATIVE SERVICES

DESCRIPTION: At the December Board meeting, Board directed that a description of duties be written prior to consideration of any increase in the rate paid for administrative and financial services. At that time, the District's administrative service informed the Board of the necessity of an increase in its hourly rate. Presently, the District's audits, liaison and equipment usage needs are handled from the contractor's office site.

Hourly rates have not been increased since 2010, and contractor's costs over the course of the more than twenty-year time period have increased 2-3% per year for office operations alone. A comparison of like functions discloses that hourly rates/salaries for similar positions in both the private and public sectors have far out-paced the current rate charged for highly experienced individuals. Ms. Doran-Girard is proposing a rate increase to \$60.00 hour.

ACTION: The Board tabled the review of the District Administrator job description and proposed rate increase until the February meeting.

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 Helfrich spoke about Bill 885 in regard to Onsite Wastewater Treatment Systems (OWTS) within 600 feet of any creek. He has spoken with Linda Hopkins and it is his feeling that she is an advocate for people in Camp Meeker and surrounding area.

XI. ADJOURNMENT

As there was no further business to be brought before the Board at this time, a motion was made by Gary Helfrich, and seconded by Valery Larson that the January 2018 meeting of the Camp Meeker Board of Directors is adjourned.

Directors Helfrich, Larson, and Watson voted yes. Directors Anderson and Tominia were absent. The motion was approved. Ayes: 3 Noes: 0 Abstain: 0 Absent: 2

The meeting adjourned at 8:00 p.m.

Respectfully submitted,

VALERY LARSON

VL/CDG

2018-01-23finalminscdg1.doc

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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:** FEBRUARY 20, 2018 WARRANTS AND FINANCIAL INFORMATION  
**DATE:** FEBRUARYUARY 14, 2018

Financial Statements and Warrant Detail in the board packet following this memorandum provide updated information through February 14, 2018.

2017/2018-008	RP-February 2018	3,164.33
\$30,221.80*	Water- February 2018	15,682.47

\*Includes Transfer Checks

Financial data including data entry of the 17-18 Final Budget is updated to the server in Austin. The audit by State Comp is complete in that the District has provided all information required. State Comp has not provided final outcome of the audit; therefore, I think it is still pending. Calls have not been returned. The District's audited financial statements will be presented by Blake Goranson at this meeting.

Writing of the draft policy and procedures manual is ongoing. All the District's records in my office have been taken to the District office and files will be updated. All bank accounts have been reconciled; and, as is usual, invoices relating to the checks written will be on hand for review.

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 # 2017-2018-008

VENDOR	CHECK AMOUNT	R&P FUND	WATER FUND	EXPLANATION
Anderson, Cathie	30.00	30.00		Director Stipend-February 2018
Larson, Valery	30.00	30.00		Director Stipend-February 2018
Watson, Lynn	30.00	30.00		Director Stipend-February 2018
Doran-Girard, Cheryl	4,595.33	852.75	852.75	Consulting-January 2018/February 2018
Doran-Girard, Cheryl	-	213.18	213.19	Consulting-January 2018/February 2018
Doran-Girard, Cheryl	-	852.75	852.75	Consulting-January 2018/February 2018
Doran-Girard, Cheryl	-	213.19	213.19	Consulting-January 2018/February 2018
Doran-Girard, Cheryl	-	148.26	148.26	Supplies
Doran-Girard, Cheryl	-	14.20	20.86	Postage
Camp Meeker Water	80.58	80.58		Water Services
PGE	77.36	77.36		Electric Service
Fedex Office	155.32	77.66	77.66	Board Packets -January/Postcard
Lopez, Jessica	200.00	200.00		Anderson Hall Clean
McPhail Fuel	62.94	62.94	-	District Office Propane
Anderson, Cathie	50.68	50.68		A. Hall Supplies (June 2017)
US Bank	411.54	230.78	180.76	Various Recurring charges
Russian River Utility	13,123.05		8,391.29	Contract Services
Russian River Utility			4,321.55	Repairs & Maintenance
Russian River Utility			410.21	Electric Service
Sonoma County Treasury	9,441.25 *			
Camp Meeker R&P	1,933.75 *			

\*Transfer Direct Chgs

Total	<u>30,221.80</u>	<u>3,164.33</u>	<u>15,682.47</u>	11,375.00
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DIRECTOR APPROVAL:

DATE:

2/20/18

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**Camp Meeker Recreation & Parks District**  
Check/Voucher Register - CDG-Current Register  
1010 - Cash In Wells Fargo Bank-Operating  
From 1/24/2018 Through 2/20/2018

<u>Check Number</u>	<u>Check Description</u>	<u>Vendor Name</u>	<u>Effective Date</u>	<u>Check Amount</u>
1697	Direct chgs to DWR Loan	Sonoma Co Audit...	2/20/2018	9,441.25
1698	Tax Tfr-USDA Jan 2018 Pro...	Camp Meeker Rec...	2/20/2018	1,933.75
1699	System Generated Check/Vo...	Cathie Anderson	2/20/2018	50.68
1700	System Generated Check/Vo...	Camp Meeker Wa...	2/20/2018	40.16
1701	System Generated Check/Vo...	Cheryl Doran-Girard	2/20/2018	4,595.33
1702	System Generated Check/Vo...	Fedex Office	2/20/2018	155.32
1703	System Generated Check/Vo...	Jessica Lopez	2/20/2018	200.00
1704	System Generated Check/Vo...	McPhail Fuel Com...	2/20/2018	62.94
1705	System Generated Check/Vo...	P G & E	2/20/2018	77.36
1706	System Generated Check/Vo...	Russian River Utility	2/20/2018	13,123.05
1707	System Generated Check/Vo...	US Bank	2/20/2018	411.54
1708	Director Stipend -- February...	Cathie Anderson	2/20/2018	30.00
1709	Director Stipend-February 2...	Valery Larson	2/20/2018	30.00
1710	Director Stipend - February ...	Lynn Watson	2/20/2018	30.00
1711	System Generated Check/Vo...	Camp Meeker Wa...	2/20/2018	40.42
		Total 1010 - Cash In Wells Fargo Bank-Operating		30,221.80

**Camp Meeker Recreation & Parks District**  
Check/Voucher Register - CDG-Current Register  
1030 - Cash in Bank of the West-Water  
From 1/24/2018 Through 2/20/2018

<u>Check Number</u>	<u>Check Description</u>	<u>Vendor Name</u>	<u>Effective Date</u>	<u>Check Amount</u>
611	Tfr Wtr Receipts January 20...	Camp Meeker Rec...	2/20/2018	6,600.00
612	Tfr Wtr Receipts-Wtr Operat...	Camp Meeker Rec...	2/20/2018	<u>11,150.00</u>
		Total 1030 - Cash in Bank of the West-Water		17,750.00

**Camp Meeker Recreation & Parks District**  
Check/Voucher Register - CDG-Current Register  
1040 - Cash in US Bank-Rental Deposits/PayPal  
From 1/24/2018 Through 2/20/2018

<u>Check Number</u>	<u>Check Description</u>	<u>Vendor Name</u>	<u>Effective Date</u>	<u>Check Amount</u>
1071	A. Hall Refund -Autumn McC...		2/20/2018	<u>150.00</u>
		Total 1040 - Cash in US Bank-Rental Deposits/PayPal		150.00
				<u>                    </u>
Report Total				<u><u>48,121.80</u></u>

**Camp Meeker Recreation & Parks District**  
Statement of Revenues and Expenditures - Unposted Transactions Included In Report  
10 - Recreation & Park - Operating  
From 7/1/2017 Through 6/30/2018  
(In Whole Numbers)

		Current Period Budget - Final	Current Year Actual	Current Period Budget Variance - Final
Revenue				
4001	Property Taxes-CY Secured	75,000	46,649	(28,352)
4020	Property Taxes-CY Supplemental	0	531	531
4040	Property Taxes-CY Unsecured	0	2,035	2,035
4041	Cost Reimbursement-Collect Delinquent CY Unsec	(950)	(35)	915
4101	Interest Pooled Cash -Sonoma County	75	12	(63)
4210	Rental Fees-Anderson Hall	8,300	5,600	(2,700)
4215	Rental Fees-Other	1,727	1,151	(576)
4220	State-Home Owner Property Tax Relief	525	253	(272)
4295	Grant Revenue	5,500	0	(5,500)
	Total Revenue	90,177	56,196	(33,981)
Expenditures				
5010	Director Stipend	1,080	720	360
5017	Worker Compensation Insurance	1,000	0	1,000
5101	Communications-Telephone	900	640	260
5105	Communications-ISP Website	600	140	460
5110	Communications-Website Other	1,500	625	876
5184	Janitorial Supplies	250	309	(59)
5185	Janitorial Services	2,000	880	1,120
5210	Insurance-Property & Liability	3,000	0	3,000
5301	Maintenance-Beach and Parks	750	241	509
5302	Maintenance-Bldgs & Improvements	550	0	550
5401	Memberships	200	140	61
5402	Marketing	250	0	250
5405	Miscellaneous	1,500	700	800
5410	Office Supplies	1,150	448	702
5415	Office Operations	300	0	300
5416	Lease-Accounting Software	1,500	996	504
5425	Postage	200	177	23
5426	Printing Services	775	331	444
5427	Supplies	675	0	675
5428	Food	275	126	149
5501	Professional Fees-Web	1,200	113	1,088
5502	Professional Fees-Consultants	1,795	0	1,795
5520	Administrative Services	12,500	6,671	5,829
5540	LAFCO Charges	150	116	34
5550	Legal Services	3,250	1,166	2,084
5555	Professional Services-Auditor	7,500	5,811	1,689
5556	Professional Services-Accounting	12,000	7,642	4,358
5570	Service Fee-PayPal	150	33	117
5571	Late Fees	50	0	50
5575	Bank Service Fees	180	(20)	200
5576	Property Tax Administration Fee	1,000	0	1,000
5590	Gas and Oil	1,100	770	330
5591	Equipment Rentals	150	227	(77)
5592	Water and Sewer	1,700	653	1,047
5594	Utilities	1,500	610	890
8515	Renovate/Replacement	1,500	0	1,500

**Camp Meeker Recreation & Parks District**  
Statement of Revenues and Expenditures - Unposted Transactions Included In Report  
10 - Recreation & Park - Operating  
From 7/1/2017 Through 6/30/2018  
(In Whole Numbers)

		Current Period Budget - Final	Current Year Actual	Current Period Budget Variance - Final
		<u>                    </u>	<u>                    </u>	<u>                    </u>
8516	Maintenance & Repair	2,500	0	2,500
8565	Equipment 2	2,500	683	1,817
8625	Tfr Within Fnd-Out	12,500	835	11,665
9001	Contingency	<u>167</u>	<u>0</u>	<u>167</u>
	Total Expenditures	<u>81,847</u>	<u>31,781</u>	<u>50,066</u>
	Excess of Income Over (Under) Expense	<u>8,330</u>	<u>24,415</u>	<u>16,085</u>

**Camp Meeker Recreation & Parks District**  
Statement of Revenues and Expenditures - Unposted Transactions Included In Report  
40 - Recreation & Parks - Water Operations  
From 7/1/2017 Through 6/30/2018  
(In Whole Numbers)

		Current Period Budget - Final	Current Year Actual	Current Period Budget Variance - Final
	Revenue			
4010	Direct Charges-Current Year	125,000	79,406	(45,594)
4061	Direct Charges -Prior Year	0	198	198
4101	Interest Pooled Cash -Sonoma County	0	17	17
4310	Sales of Water-Residential	205,000	106,952	(98,048)
4625	Transfers-Within Fund In	73,000	0	(73,000)
	Total Revenue	403,000	186,572	(216,428)
	Expenditures			
5017	Worker Compensation Insurance	700	0	700
5101	Communications-Telephone	500	290	210
5105	Communications-ISP Website	350	140	210
5110	Communications-Website Other	0	500	(500)
5185	Janitorial Services	150	0	150
5210	Insurance-Property & Liability	3,000	0	3,000
5401	Memberships	100	140	(40)
5405	Miscellaneous	125	60	65
5410	Office Supplies	800	519	282
5415	Office Operations	100	0	100
5416	Lease-Accounting Software	1,600	996	604
5420	Training-Administrative	300	0	300
5425	Postage	75	115	(40)
5426	Printing Services	500	263	237
5501	Professional Fees-Web	1,500	88	1,413
5515	Contract Services-Water Operations	107,500	67,428	40,072
5520	Administrative Services	15,000	7,215	7,785
5540	LAFCO Charges	750	478	272
5550	Legal Services	5,000	1,163	3,837
5555	Professional Services-Auditor	7,500	5,767	1,733
5556	Professional Services-Accounting	12,000	8,181	3,819
5565	Fiscal Agent Fees	0	1,068	(1,068)
5575	Bank Service Fees	100	105	(5)
5576	Property Tax Administration Fee	1,250	0	1,250
5580	Elections Cost	2,663	0	2,663
5585	Public/Legal Notices	450	0	450
5587	Water System Fees-State	2,500	2,279	221
5594	Utilities	6,500	4,963	1,537
5595	Waste Removal	500	0	500
8516	Maintenance & Repair	15,000	7,991	7,009
8565	Equipment 2	0	574	(574)
8625	Tfr Within Fnd-Out	219,300	82,612	136,688
	Total Expenditures	405,813	192,935	212,878
	Excess of Income Over (Under) Expense	(2,813)	(6,363)	(3,550)



**Camp Meeker Recreation & Parks District**  
Statement of Revenues and Expenditures - Unposted Transactions Included In Report  
50 - Recreation & Parks - Water Capital  
From 7/1/2017 Through 6/30/2018  
(In Whole Numbers)

		Current Period Budget - Final	Current Year Actual	Current Period Budget Variance - Final
	Revenue			
4110	Interest Earned-Wells Fargo Bank	0	186	186
4625	Transfers-Within Fund In	0	4,000	4,000
	Total Revenue	0	4,186	4,186
	Expenditures			
8625	Tfr Within Fnd-Out	0	4,000	(4,000)
	Total Expenditures	0	4,000	(4,000)
	Excess of Income Over (Under) Expense	0	186	186

**Camp Meeker Recreation & Parks District**  
Statement of Revenues and Expenditures - Unposted Transactions Included In Report  
60 - Recreation & Parks-DWR E58237  
From 7/1/2017 Through 6/30/2018  
(In Whole Numbers)

		Current Period Budget - Final	Current Year Actual	Current Period Budget Variance - Final
	Revenue			
4101	Interest Pooled Cash -Sonoma County	0	382	382
4625	Transfers-Within Fund In	0	69,261	69,261
	Total Revenue	0	69,643	69,643
	Expenditures			
7910	Long Term Debt-Principal	0	42,376	(42,376)
7911	Long Term Debt-Interest	0	6,163	(6,163)
	Total Expenditures	0	48,539	(48,539)
	Excess of Income Over (Under) Expense	0	21,104	21,104

**Camp Meeker Recreation & Parks District**  
Statement of Revenues and Expenditures - Unposted Transactions Included In Report  
61 - Recreation & Park - Reserve DWR E58237  
From 7/1/2017 Through 6/30/2018  
(In Whole Numbers)

		Current Period Budget - Final	Current Year Actual	Current Period Budget Variance - Final
	Revenue			
4101	Interest Pooled Cash -Sonoma County	0	635	635
	Total Revenue	0	635	635
	Excess of Income Over (Under) Expense	0	635	635

**Camp Meeker Recreation & Parks District**  
Statement of Revenues and Expenditures - Unposted Transactions Included In Report  
70 - Recreation & Park - USDA Debt Fund  
From 7/1/2017 Through 6/30/2018  
(In Whole Numbers)

		Current Period Budget - Final	Current Year Actual	Current Period Budget Variance - Final
	Revenue			
4625	Transfers-Within Fund In	<u>0</u>	<u>62,986</u>	<u>62,986</u>
	Total Revenue	<u>0</u>	<u>62,986</u>	<u>62,986</u>
	Expenditures			
7910	Long Term Debt-Principal	0	34,000	(34,000)
7911	Long Term Debt-Interest	0	30,182	(30,182)
8625	Tfr Within Fnd-Out	<u>0</u>	<u>48,800</u>	<u>(48,800)</u>
	Total Expenditures	<u>0</u>	<u>112,982</u>	<u>(112,982)</u>
	Excess of Income Over (Under) Expense	<u>0</u>	<u>(49,996)</u>	<u>(49,996)</u>



# CAMP MEEKER RECREATION & PARK DISTRICT

## JOURNAL ENTRY AND DOCUMENTATION

ENTRY NUMBER:		JV2018-034						
DATE:		1/26/18						
FUND	ACCOUNT	EVENT	LATER	ACCOUNT DESCRIPTION	DEBIT	CREDIT		
10	1010	00	999	CASH-WELLS FARGO OPERATING	9,102.40			
10	4001	00	999	PROPERTY TAXES-CY SECURED		8,558.63		
10	4020	00	999	PROPERTY TAXES-CY SUPPLEMENTAL		281.48		
10	4220	00	999	HOMEOWNERS PROP TAX RELIEF		253.24		
10	4101	00	999	INTEREST POOLED CASH-CTY		9.05		
40	1010	00	999	CASH-WELLS FARGO OPERATING	11,388.93			
40	4010	00	999	DIRECT CHARGES-CURRENT YEAR		11,375.00		
40	4101	00	999	INTEREST POOLED CASH-CTY		13.93		
REASON FOR JOURNAL ENTRY:								
				RECORD TRANSFER OF TAX AND DIRECT				
				CHARGE PROCEEDS FROM SONOMA				
				COUNTY TAX COLLECTOR TO WELLS				
				FARGO BANK PER STATEMENT & COUNTY				
				DOCUMENTATION--COLLECTIONS				
				SINCE THE DECEMBER 2017				
PREPARED BY: <i>CTG</i>				FISCAL OFFICER APPROVAL:			DATE:	
DATE POSTED: <i>1/26/18</i>								

# Revenue and Expenditure Transactions

Criteria: Post On = 1/1/2018..1/31/2018; Fund = 72151, 72153; Transaction Type = Actual; Accounting Period = 1..12

Posted Date	Journal Date	Journal ID	Journal Header Description	Line Description	Business Unit	Fund	Department	Account	Tax Code	Amount
<b>Fund Code 72151 -- Camp Meeker Rec and Park Dist.</b>										
Account Type 00004 -- All Revenues										
Account 40002 -- Prop Tax - CY, Secured										
1/19/2018	1/19/2018	0000128892	CY Secured 12/13/17-1/18/18	Prop Tax - CY, Secured	SC002	72151	67010100	40002	T12000	8,558.63
Total Prop Tax - CY, Secured										8,558.63
Account 40111 -- Supplemental Prop Taxes - CY										
1/10/2018	1/3/2018	0000127450	CY Supplemental 12/1/17-1/1/18	Supplemental Prop Taxes - CY	SC002	72151	67010100	40111	T12000	281.48
Total Supplemental Prop Taxes - CY										281.48
Account 42291 -- State Homeowners Prop Tax Relf										
1/10/2018	1/4/2018	0000127585	HOPTR P13 SecUns 1st 50% 17-18	State Homeowners Prop Tax Relf	SC002	72151	67010100	42291	T12000	253.24
Total State Homeowners Prop Tax Relf										253.24
Account 44002 -- Interest on Pooled Cash										
1/12/2018	1/12/2018	IA00128399	2nd Qtr Interest Apportionment	2nd Qtr Interest Apportionment	SC002	72151	67010100	44002		9.05
Total Interest on Pooled Cash										9.05
Total All Revenues										9,102.40
Total Camp Meeker Rec and Park Dist.										(9,102.40)
<b>Fund Code 72153 -- Camp Meeker - Water Operations</b>										
Account Type 00004 -- All Revenues										
Account 40003 -- Direct Charges - CY										
1/19/2018	1/19/2018	0000128892	CY Secured 12/13/17-1/18/18	Direct Charges - CY	SC002	72153	67010300	40003	T70300	11,375.00
Total Direct Charges - CY										11,375.00
Account 44002 -- Interest on Pooled Cash										
1/12/2018	1/12/2018	IA00128399	2nd Qtr Interest Apportionment	2nd Qtr Interest Apportionment	SC002	72153	67010300	44002		13.93
Total Interest on Pooled Cash										13.93
Total All Revenues										11,388.93
Total Camp Meeker - Water Operations										(11,388.93)
Total										(20,491.33)

Run: 1/23/2018 8:48 AM Data Last Updated: 1/23/2018 6:26:56 AM




**ERICK ROESER**  
AUDITOR-CONTROLLER  
TREASURER-TAX COLLECTOR

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TREASURER-TAX COLLECTOR

**AMANDA THOMPSON**  
ASSISTANT AUDITOR-CONTROLLER  
TREASURER-TAX COLLECTOR

Date: January 22, 2018  
To: Taxing Agencies  
From:  Erick Roeser, Sonoma County Auditor-Controller-Treasurer-Tax Collector  
Subject: Secured Property Tax Apportionment – January 2018

In a flurry of unseasonal tax collection activity, the ACTTC has collected \$120 million in Secured property tax payments since the December apportionment. This amount represents 12% of the annual Secured tax levy. As a result, the ACTTC was able to process an early Secured tax apportionment on January 18<sup>th</sup> to make this revenue available to taxing agencies as early as possible.

This unusual tax collection activity is directly related to:

- 1) Early payment of April Secured tax installments triggered by the 2018 Federal Tax Bill, and
- 2) Deferred Secured tax collections from fire damaged parcels.

Please note: the April Secured tax apportionment will be less than usual. In a typical tax year, the April apportionment is approximately 40% of the annual Secured tax levy. In April 2018, the apportionment will be approximately 28% of the annual Secured tax levy as a direct result of this early apportionment. Adjust your cash flow models accordingly.

Apportionment reports are available on the ACTTC website at:  
[http://www.sonoma-county.org/auditor/taxpros/apport\\_reports.htm](http://www.sonoma-county.org/auditor/taxpros/apport_reports.htm).

Remittances will be processed this week for agencies that do not hold funds in the County Treasury.

Please contact the Property Tax Division at [ACTTC-PropertyTax@sonoma-county.org](mailto:ACTTC-PropertyTax@sonoma-county.org) with questions.



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

**February 13, 2018**

**RE: CAMP MEEKER PAST DUE ACCOUNTS**

- **Accounts 15, 23, 24, 43, 45, 55, 70, 72, 95, 96, 111, 114, 115, 118, 120, 121, 124, 125, 126, 127, 129, 141, 162, 176, 178, 179, 182, 186, 190, 217, 218, 220, 226, 227, 237, 248, 249, 261, 263, 264, 278, 281, 307, 314, 318, 320, 323, 334, 340, 350, 355, 358, 365 and 366:** Past due notices will be processed on February 26, 2018, and lock offs will be scheduled for March 8, 2018.
- **Accounts 6, 50, 94, 97, 107, 152, 155, 161, 212, 293, 310, and 367:** Payments are in hand or on their way.
- **Account 108:** Owner needs to clear this balance, then billing will go directly to tenant.
- **Accounts 140:** Account was locked off February 5. Customer paid in full on February 8 and service was restored.
- **Account 184:** Customer paying over the course of a few months.
- **Account 247:** Payment has been made, but account will remain locked off until new owner calls to establish service and pay their delinquent portion.
- **Account 337:** Payment plan in effect – customer paying \$85.00/month until paid off. Customer having a personal hardship.

					Feb-18		
ACCT #	CURRENT	0 - 30	31 - 60	61+	LAST PAYMENT		TOTAL
6	51.43	45.93	21.07		200.00	12/5/17	118.43
15	46.55	30.63			156.66	8/16/17	77.18
23	46.33	44.95			47.76	1/12/18	91.28
24	45.17	40.54			139.37	12/19/17	85.71
28	47.00	8.33			60.00	1/16/18	55.33
36	43.21	1.79			42.96	1/30/18	45.00
43	47.53	45.48			100.10	12/26/17	93.01
45	42.89	44.64			83.95	1/12/18	87.53
50	72.18	57.95	51.04		110.00	12/11/17	181.17
55	46.45	49.04			95.92	1/12/18	95.49
60	71.68	1.56			130.13	2/2/18	73.24
69	52.71	0.52			102.00	2/13/18	53.23
70	42.87	40.68			56.00	1/4/18	83.55
72	43.07	43.08			40.00	1/12/18	86.15
94	53.87	51.00	28.37		50.00	1/30/18	133.24
95	45.98	40.00			46.87	2/8/18	85.98
96	42.00	40.00			90.88	1/25/18	82.00
97	45.41	43.46	33.60		90.00	11/21/17	122.47
107	73.64	70.26	67.89	63.36	136.29	10/31/17	275.15
108	42.87	42.68			52.74	1/16/18	85.55
111	48.60	45.90			101.26	1/4/18	94.50
114	51.39	47.32			163.82	12/26/17	98.71
115	42.88	40.76			42.83	12/26/17	83.64
118	63.40	64.00			129.56	12/26/17	127.40
120	42.50	41.10			43.19	12/26/17	83.60
121	46.82	45.62			49.42	12/26/17	92.44
122	46.01	44.62			47.68	12/26/17	90.63
124	43.19	41.02			43.38	12/26/17	84.21
125	42.00	40.00			42.10	12/26/17	82.00
126	45.93	42.26			44.03	12/26/17	88.19
127	42.00	40.00			48.55	11/28/17	82.00
129	43.82	43.14			42.43	1/12/18	86.96
141	68.48	48.50			48.76	12/19/17	116.98
152	50.81	46.18	43.52		93.25	12/19/17	140.51
155	49.81	46.13	32.11		120.00	12/8/17	128.05
161	48.82	48.29	51.63	13.32	100.00	12/22/17	162.06
162	50.68	49.29	7.43		97.18	12/11/17	107.40
164	44.28	4.44			90.00	2/2/18	48.72
176	44.92	28.70			100.00	11/28/17	73.62
178	47.91	48.15			45.42	1/12/18	96.06
179	44.64	41.98			45.00	1/26/18	86.62
182	46.18	49.18			102.61	1/5/18	95.36
184	40.91	92.24	169.43		100.00	1/25/18	302.58
185	41.82	0.30			44.51	1/26/18	42.12
186	47.80	31.57			100.00	12/19/17	79.37

ACCT #	CURRENT	0 - 30	31 - 60	61+	LAST PAYMENT		TOTAL
190	42.22	44.32			86.43	1/12/18	86.54
212	51.42	48.08	47.17		50.21	12/19/17	146.67
217	42.37	40.36	7.10		200.00	11/6/17	89.83
218	79.31	87.18			12.85	12/19/17	166.49
220	71.80	63.11			200.00	1/16/18	134.91
226	45.78	50.74			93.27	1/16/18	96.52
227	44.41	42.72	3.13		100.00	12/19/17	90.26
237	49.68	49.94			47.82	1/4/18	99.62
247	47.66	78.45	74.71		694.20	1/25/18	200.82
248	64.37	45.72			50.00	1/16/18	110.09
249	46.99	46.90			89.23	1/5/18	93.89
261	43.84	43.56			35.94	1/12/18	87.40
263	42.80	0.04			42.00	1/25/18	42.84
264	46.73	49.75			93.76	1/12/18	96.48
278	42.10	42.00			40.00	1/26/18	84.10
281	49.99	22.58			50.00	1/30/18	72.57
287	45.05	3.06			86.00	1/5/18	48.11
293	47.28	45.60	44.75		44.52	12/8/17	137.63
295	134.75	128.33	122.22	1,644.47	150.00	4/8/16	2,029.77
307	47.73	42.53			110.00	2/2/18	90.26
310	49.38	46.84	87.64		100.00	12/19/17	183.86
314	50.96	48.02			48.34	12/19/17	98.98
318	67.57	71.41			148.15	1/5/18	138.98
320	45.21	45.09			42.28	1/26/18	90.30
322	63.85	54.27	49.84	49.96	97.84	10/20/17	217.92
323	110.68	108.61			98.65	1/16/18	219.29
334	42.39	40.08	0.46		80.02	10/24/17	82.93
337	53.27	49.10	51.92	33.24	85.00	12/19/17	187.53
340	46.20	40.34			40.34	1/4/18	86.54
350	70.00	73.68	3.68		73.67	12/26/17	147.36
355	59.41	54.58			125.62	1/4/18	113.99
358	50.03	46.18			111.66	1/16/18	96.21
365	73.26	68.02			74.01	12/26/17	141.28
366	48.76	45.24			48.29	12/26/17	94.00
367	50.15	48.29	45.47		100.00	12/8/17	143.91
	4,155.84	3,627.93	1,044.18	1804.35	7,266.71		10,632.30
			<b>BILLING REGISTER INFORMATION JANUARY 31, 2017</b>				
			WATER	\$ 1,719.06	CURRENT CHARGES		\$ 16,774.31
			SVC CHG	\$ 14,475.00	PAST DUE		\$ 3,767.16
			FIRE SVC	\$ 60.00	OVERPAY/PREPAY		\$ (13,588.41)
			RECONN	\$ 35.00			
			ADJ	\$ (73.10)			
			LATE CHGS	\$ 508.35	TOTAL RECEIVABLES		\$ 6,953.06

			TOTAL RECEIVABLES	20,087.75		
			ACCOUNTS LISTED	80		

CAMP MEEKER RECREATION AND PARK DISTRICT									
WATER SALES 2017									
METER	ACCT NO.	MONTH	TOTAL AMOUNT PUMPED GALLON S	AMOUNT PUMPED TO OCSD	NET AMOUNT PUMPED	AMT SOLD	% PUMPED TO CMR&PD	% LOSS	NOTES
Alliance Master Meter	363	JAN	1,478,090	440,500	1,037,590	739,450	70.19	28.73	
Union Park	369								
Alliance Master Meter	363	FEB							
Union Park	369								
Alliance Master Meter	363	MARCH							
Union Park	369								
Alliance Master Meter	363	APRIL							
Union Park	369								
Alliance Master Meter	363	MAY							
Union Park	369								
Alliance Master Meter	363	JUNE							
Union Park	369								
Alliance Master Meter	363	JULY							
Union Park	369								
Alliance Master Meter	363	AUG							
Union Park	369								
Alliance Master Meter	363	SEPT							
Union Park	369								
Alliance Master Meter	363	OCT							
Union Park	369								
Alliance Master Meter	363	NOV							
Union Park	369								
Alliance Master Meter	363	DEC							
Union Park	369								
TOTAL 2018			1,478,090	440,500	1,037,590	739,450	70.19	28.73	

# CAMP MEEKER RECREATION AND PARK DISTRICT

FINANCIAL STATEMENTS

FOR THE YEARS ENDED

JUNE 30, 2017 AND 2016

PRELIMINARY DRAFT 01/15/2018  
FOR DISCUSSION PURPOSES ONLY

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FOR DISCUSSION PURPOSES ONLY

## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of  
Camp Meeker Recreation and Park District  
Camp Meeker, California

We have audited the accompanying financial statements of the governmental activities of Camp Meeker Recreation and Park District (a special purpose government) as of and for the years ended June 30, 2017 and 2016, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

### **Management's Responsibility for the Financial Statements**

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

### **Auditor's Responsibility**

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

PRELIMINARY DRAFT 01/15/2018  
FOR DISCUSSION PURPOSES ONLY



## Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities of Camp Meeker Recreation and Park District as of June 30, 2017 and 2016, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## Other Matters

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 4-9 and 24-25 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

XXXX

Santa Rosa, CA

## CAMP MEEKER RECREATION AND PARK DISTRICT MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEARS ENDED JUNE 30, 2017 AND 2016

As management of the Camp Meeker Recreation and Parks District (District) we offer readers of the District's financial statements this narrative overview and analysis of the financial activities of the District for the fiscal years ended June 30, 2017 and 2016. We encourage readers to consider the information presented here in conjunction with the District's financial statements (pages 16-25) and the accompanying notes to the basic financial statements (pages 26-39).

### Financial Highlights

- The assets of the District exceeded its liabilities at the close of the most recent fiscal year by \$4,041,135 (net position). Of this amount, \$1,150,831 (unrestricted net position) may be used to meet the government's ongoing obligations to citizens and creditors. The assets of the District exceeded its liabilities at the close of the fiscal year June 30, 2016 by \$4,016,343 (net position). Of this amount, \$1,120,013 (unrestricted net position) may be used to meet the government's ongoing obligations to citizens and creditors.
- The District's total net position increased by \$24,794 and \$18,377 for the years ended June 30, 2017 and 2016. This increase is a result of revenues exceeding expenditures for multiple years.
- As of the close of the current fiscal year, the District's governmental funds reported an ending fund balance of \$89,630, a net increase of \$4,411 in comparison with the year ended June 30, 2016. For the fiscal year ended June 30, 2016, the District's governmental funds reported an ending fund balance of \$49,470, a net decrease of \$8,354 in comparison with the prior year.
- The District's total long-term liabilities decreased by \$115,409 and \$126,429 during the fiscal years ended June 30, 2017 and 2016.
- The District has a prior period adjustment during the year ended June 30, 2016 to reflect an issue in the disclosure of the due to/ from within funds that was not shown on the previous audit.
- During the recent recession, tax revenue for the R&P (government fund) decreased by almost 2/3. The tax revenue has slowly been increasing as housing prices rise.
- Planned capital expenditures for the R&P (governmental fund) are lower than planned in the 15-16 and 16-17 budget as projects are still in process. The District expects the capital plan to go into place during the 17-18 fiscal year.
- Water (enterprise fund) receipts are lower than anticipated in 2016 and 2017; however, a rate increase will be reviewed in 2018 budget year. Major increase in water operations expenses is occurring due to increase in water operator contract costs at contract renewal.

PRELIMINARY DRAFT 01/15/2018  
FOR DISCUSSION PURPOSES ONLY



CAMP MEEKER RECREATION AND PARK DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEARS ENDED JUNE 30, 2017 AND 2016

**Overview of the Financial Statements**

This discussion and analysis is intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the basic financial statements themselves.

**Government-wide financial statements.** The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The statement of net assets present information on all of the District's assets and liabilities, with the difference between two reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The statement of activities presents information showing how the government's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

The government-wide financial statements can be found on pages 10-13 of this report.

**Fund financial statements.** A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The District's funds are governmental funds.

**Governmental funds.** Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

PRELIMINARY DRAFT 01/5/2018  
FOR DISCUSSION PURPOSES ONLY

CAMP MEEKER RECREATION AND PARK DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEARS ENDED JUNE 30, 2017 AND 2016

**Governmental funds, continued.** Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District uses governmental funds to account for its activities. The district adopts an annual appropriated budget for its funds. A budgetary comparison statement has been provided for the general fund to demonstrate compliance with this budget.

The basic governmental fund financial statements can be found on pages 14-25 of this report.

**Notes to the basic financial statements** -The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the basic financial statements can be found on pages 26-39 of this report.

**Government-wide Financial Analysis**

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. In the case of the District, assets exceeded liabilities by \$4,041,135 and \$4,016,343 at the close of June 30, 2017 and 2016.

A large portion of the district's net assets (69 percent) reflects its investment in capital assets (e.g. buildings and improvements and equipment). The District uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending.

CAMP MEEKER RECREATION AND PARK DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEARS ENDED JUNE 30, 2017 AND 2016

**NET POSITION**

	Governmental Activities	Business-Type Activities	Total 2017	Total 2016
Current and other assets	\$ 89,630	\$ 1,121,423	\$ 1,211,053	\$ 1,233,792
Capital assets	587,262	3,856,600	4,443,862	4,524,131
Other non-current assets	-	181,048	181,048	175,524
Total assets	<u>\$ 676,892</u>	<u>\$ 5,159,071</u>	<u>\$ 5,835,963</u>	<u>\$ 5,933,447</u>
 Total liabilities	 <u>\$ 27,396</u>	 <u>\$ 1,767,432</u>	 <u>\$ 1,794,828</u>	 <u>\$ 1,917,104</u>
 Net investment in capital assets	 587,262	 2,183,616	 2,770,878	 2,731,721
Restricted for debt service	-	119,426	119,426	164,609
Unrestricted	62,234	1,088,597	1,150,831	1,120,013
Total net position	<u>\$ 649,496</u>	<u>\$ 3,391,639</u>	<u>\$ 4,041,135</u>	<u>\$ 4,016,343</u>

The balance of the unrestricted net position (\$1,150,831 and \$1,120,013) may be used to meet the District's ongoing obligations to citizens and vendors.

At the end of the current fiscal year, the District is able to report positive balances in all categories of net assets. The same held true for the prior fiscal year.

**Governmental activities** - Governmental activities increased the District's net position by \$24,792 and \$6,718. This increase is a result of net income in the governmental activities.



CAMP MEEKER RECREATION AND PARK DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEARS ENDED JUNE 30, 2017 AND 2016

**CHANGES IN NET POSITION**

	Governmental Activities	Business-Type Activities	Total 2017	Total 2016
Revenues:				
Program revenue		\$ 199,334	\$ 199,334	\$ 213,565
General revenue	\$ 83,489	126,510	209,999	208,861
Investment income	77	2,012	2,089	675
Total revenues	<u>83,566</u>	<u>327,856</u>	<u>411,422</u>	<u>423,101</u>
Expenses:				
Program expenses	<u>61,801</u>	<u>324,829</u>	<u>386,630</u>	<u>416,383</u>
Total expenses	<u>61,801</u>	<u>324,829</u>	<u>386,630</u>	<u>416,383</u>
Change in net position	21,765	3,027	24,792	6,718
Net position, beginning of the year	646,403	3,369,940	4,016,343	4,009,625
Prior period adjustment	<u>(18,672)</u>	<u>18,672</u>	<u>-</u>	<u>-</u>
Net position, beginning of the year, restated	<u>627,731</u>	<u>3,388,612</u>	<u>4,016,343</u>	<u>4,009,625</u>
Net position, end of the year	<u>\$ 649,496</u>	<u>\$ 3,391,639</u>	<u>\$ 4,041,135</u>	<u>\$ 4,016,343</u>

**Financial Analysis of the Government's Funds**

As noted earlier, the District uses fund accounting to ensure and demonstrate compliance with finance-related requirements.

**Governmental Funds**

The focus of the District's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the District's financing requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the District's governmental funds reported ending fund balances of \$623,235 and \$57,824 a net increase of \$4,411 for 2017 and a net decrease of \$5,354 for 2016 in comparison with the prior year.

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FOR DISCUSSION PURPOSES ONLY

CAMP MEEKER RECREATION AND PARK DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEARS ENDED JUNE 30, 2017 AND 2016

**Governmental Funds, continued**

The general fund is the chief operating fund of the District. At the end of June 30 2017 and 2016, unreserved fund balance of the general fund was \$29,301 and \$24,890. As a measure of the general fund's liquidity, it may be useful to compare unreserved fund balance to total fund expenditures. Unreserved fund balance represents 47 and 56 percent of total general fund expenditures which were \$52,129 and \$62,212.

**Enterprise Funds**

The focus of the District's enterprise funds is to provide information on near-term inflows, outflows, and balances of spendable resources of the water operations. Such information is useful in assessing the District's financing requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

**General Fund Budgetary Highlights**

Material differences between the original budget and the final amended budget can be briefly summarized as follows:

- More service and supply expenses anticipated
- More capital expenditures anticipated

**Capital Assets**

The District's investment in capital assets, as of June 30, 2017 and 2016, amounts to \$4,443,862 and \$4,524,131 (net of accumulated depreciation). This investment in capital assets includes equipment, buildings and improvements.

The Board has contracted with its engineering firm, Brelje and Race, to prepare a detailed Capital Improvement Plan (CIP) that is scheduled for completion by March 2018. Upon completion of the CIP, the Board plans a comprehensive review of the water systems financial requirements and anticipates an increase in rates in the 2018-2019 fiscal year.

Additional information on the District's capital assets can be found in Note 1 on page 28 of this report.

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CAMP MEEKER RECREATION AND PARK DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEAR ENDED JUNE 30, 2017 AND 2016

**Debt Administration**

At the end of the fiscal year the District had total long-term obligations of \$1,553,558 and \$1,676,987 in notes payable. During June 30, 2017 and 2016, the District's long-term debt decreased by \$123,429 and \$115,409.

**Economic Factors and Next Year's Budgets and Rates**

The following factors were considered in preparing the District's budget for the fiscal year ending June 30, 2018.

- Water rate increases are expected for the 2018-2019 fiscal year
- Capital Plan work costs

**Request for Information**

The financial report is designed to provide a general overview of the District's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Camp Meeker Recreation and Park District, Post Office Box 461, Camp Meeker, California 95419.



CAMP MEEKER RECREATION AND PARK DISTRICT  
STATEMENTS OF NET POSITION  
JUNE 30, 2017 and 2016

	Governmental Activities	Business-Type Activities	Total 2017	Total 2016
<b>ASSETS</b>				
Current assets				
Cash and cash equivalents	\$ 83,506	\$ 1,089,722	\$ 1,173,228	\$ 1,169,645
Accounts receivable	-	6,404	6,404	24,899
Property tax receivable	6,124	6,625	12,749	15,360
Due from general fund	-	18,672	18,672	23,888
Total current assets	89,630	1,121,423	1,211,053	1,233,792
Capital assets				
Land	238,773	82,958	321,731	321,731
Water system and pipeline	-	5,379,165	5,379,165	5,375,425
Building and improvements	521,683	34,312	555,995	555,995
Equipment	55,393	-	55,393	55,393
Total assets	815,849	5,496,435	6,312,284	6,308,544
Accumulated depreciation	(228,587)	(1,639,835)	(1,868,422)	(1,784,413)
Total capital assets	587,262	3,856,600	4,443,862	4,524,131
Other assets				
Restricted cash in Treasury	-	181,048	181,048	175,524
Total assets	\$ 676,892	\$ 5,159,071	\$ 5,835,963	\$ 5,933,447

The accompanying notes are an integral part of these financial statements

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FOR DISCUSSION PURPOSES ONLY

CAMP MEEKER RECREATION AND PARKS DISTRICT  
STATEMENTS OF NET POSITION  
JUNE 30, 2017 and 2016

	Governmental Activities	Business-Type Activities	Total 2017	Total 2016
<b>LIABILITIES</b>				
Current liabilities:				
Accounts payable	\$ 3,624	\$ 3,787	\$ 7,411	\$ 5,820
Deferred revenue	2,175	-	2,175	726
Rental deposits	2,925	-	2,925	2,355
Water fees paid in advance	-	16,879	16,879	15,347
Interest payable	-	73,782	73,782	76,558
Due to enterprise fund	18,672	-	18,672	23,888
Current portion of notes payable	-	119,426	119,426	115,423
Total current liabilities	<u>27,396</u>	<u>213,874</u>	<u>241,270</u>	<u>240,117</u>
Long Term Liabilities				
Notes payable	<u>-</u>	<u>1,553,558</u>	<u>1,553,558</u>	<u>1,676,987</u>
Total liabilities	<u>\$ 27,396</u>	<u>\$ 1,767,432</u>	<u>\$ 1,794,828</u>	<u>\$ 1,917,104</u>
<b>NET POSITION</b>				
Net investment in capital assets,				
net of related debt	587,262	2,183,616	\$ 2,770,878	\$ 2,731,721
Restricted for debt service	-	119,426	119,426	164,609
Unrestricted	<u>62,234</u>	<u>1,088,597</u>	<u>1,150,831</u>	<u>1,120,013</u>
Total net position	<u>\$ 649,496</u>	<u>\$ 3,391,639</u>	<u>\$ 4,041,135</u>	<u>\$ 4,016,343</u>

CAMP MEEKER RECREATION AND PARK DISTRICT  
STATEMENTS OF ACTIVITIES  
FOR THE YEARS ENDED JUNE 30, 2017 and 2016

	Governmental Activities	Business-Type Activities	Total 2017	Total 2016
<b>Program expenses</b>				
Services and supplies	\$ 52,129	\$ 181,981	\$ 234,110	\$ 253,516
Interest expense	-	68,511	68,511	76,558
Depreciation	9,672	74,337	84,009	86,309
Total program expenses	61,801	324,829	386,630	416,383
<b>Program revenues</b>				
Charges for Water Operations	-	199,334	199,334	213,565
Net program loss	(61,801)	(125,495)	(187,296)	(202,818)
<b>General revenues</b>				
Property taxes revenue	73,101	126,510	199,611	200,199
Rental income	9,888	-	9,888	6,912
Investment Income	77	2,012	2,089	675
Grant revenue	500	-	500	1,500
Other income	-	-	-	250
Total non-operating revenues	83,566	128,522	212,088	209,536
Change in net position	21,765	3,027	24,792	6,718
Net position, beginning of the year	646,403	3,369,940	4,016,343	4,009,625
Interfund adjustment	(18,672)	18,672	-	-
Net position, beginning of the year, restated	627,731	3,388,612	4,016,343	4,009,625
Net position, end of the year	\$ 649,496	\$ 3,391,639	\$ 4,041,135	\$ 4,016,343

CAMP MEEKER RECREATION AND PARK DISTRICT  
STATEMENTS OF CASH FLOWS  
FOR THE YEARS ENDED JUNE 30, 2017 and 2016

	2017	2016
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash received from customers and other funds	\$ 433,420	\$ 408,246
Cash paid to suppliers	(303,236)	(280,885)
Interest received	2,089	675
Net cash provided (used) by operations	<u>132,273</u>	<u>128,036</u>
CASH FLOWS FROM CAPITAL INVESTING ACTIVITIES:		
Purchase of property, plant and equipment	<u>(3,740)</u>	<u>-</u>
CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES:		
Principal payment of note payable	<u>(119,426)</u>	<u>(111,404)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Change in investment in Treasury	<u>(5,524)</u>	<u>(10,915)</u>
NET CHANGE IN CASH	3,583	5,717
CASH AND CASH EQUIVALENTS, beginning of year	<u>1,169,645</u>	<u>1,163,928</u>
CASH AND CASH EQUIVALENTS, end of year	<u>\$ 1,173,228</u>	<u>\$ 1,169,645</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY OPERATING ACTIVITIES:		
Operating income	\$ 24,792	\$ 6,718
Adjustments to reconcile change in net assets to cash from operations:		
Depreciation and amortization	84,009	86,309
(Increase) decrease in:		
Receivables	2,434	(38,584)
Increase (decrease) in:		
Accounts payable	20,263	23,100
Other payable	570	1,930
Interest payable	(2,776)	48,047
Deferred revenue	<u>2,981</u>	<u>516</u>
Total cash provided (used) by operations	<u>\$ 132,273</u>	<u>\$ 128,036</u>



CAMP MEEKER RECREATION AND PARK DISTRICT  
BALANCE SHEETS  
GOVERNMENTAL FUNDS  
JUNE 30, 2017 and 2016

	General Fund	
	2017	2016
<b>ASSETS</b>		
Cash and cash equivalents	\$ 83,506	\$ 67,894
Property tax receivable	6,124	10,094
Total assets	<u>\$ 89,630</u>	<u>\$ 77,988</u>
<b>LIABILITIES and FUND BALANCE</b>		
<b>Liabilities</b>		
Accounts payable	\$ 3,623	\$ 1,549
Deferred revenue	2,175	726
Due to enterprise fund	18,672	23,888
Rental deposits	2,925	2,355
Total liabilities	<u>27,395</u>	<u>28,518</u>
<b>Fund balance</b>		
Assigned for capital improvements	32,934	32,934
Unreserved	<u>29,301</u>	<u>24,890</u>
Total fund balance	<u>62,235</u>	<u>57,824</u>
Total liabilities and fund balances	<u>\$ 89,630</u>	<u>\$ 86,342</u>

PRELIMINARY DRAFT 01/15/2018  
The accompanying notes are an integral part of these financial statements

FOR DISCUSSION PURPOSES ONLY

CAMP MEEKER RECREATION AND PARK DISTRICT  
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEETS  
TO THE STATEMENTS OF NET POSITION  
JUNE 30, 2017 and 2016

	<u>2017</u>	<u>2016</u>
Fund balances - total government funds	\$ 62,235	\$ 49,470
Amount reported for governmental activities in the statement of net assets is different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.	<u>587,261</u>	<u>593,933</u>
Net position of governmental activities	<u>\$ 649,496</u>	<u>\$ 643,403</u>

CAMP MEEKER RECREATION AND PARK DISTRICT  
STATEMENTS OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE  
GOVERNMENTAL FUNDS  
FOR THE YEARS ENDED JUNE 30, 2017 and 2016

	General Fund	
	2017	2016
<b>Revenues:</b>		
Property taxes	\$ 73,101	\$ 69,035
Real estate rental	9,888	6,912
Grant revenue	500	1,500
Investment income	77	49
Other income	-	250
Total revenues	<u>83,566</u>	<u>77,746</u>
<b>Expenditures:</b>		
Services and supplies	<u>52,129</u>	<u>62,212</u>
Total expenditures	<u>52,129</u>	<u>62,212</u>
Net change in fund balances	31,437	15,534
Fund balance, beginning of year	<u>49,470</u>	<u>57,824</u>
Prior period adjustment	<u>(18,672)</u>	<u>(23,888)</u>
Fund balance, beginning of year restated	30,798	33,936
Fund balance, end of year	<u>\$ 62,235</u>	<u>\$ 49,470</u>

CAMP MEEKER RECREATION AND PARK DISTRICT  
RECONCILIATION OF STATEMENTS OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE OF GOVERNMENTAL FUNDS TO  
STATEMENTS OF ACTIVITIES  
FOR THE YEARS ENDED JUNE 30, 2017 and 2016

Amount reported for governmental activities in the statement of activities  
is different because:

	<u>2017</u>	<u>2016</u>
Net change in fund balance - governmental funds	\$ 31,437	\$ 15,534
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.		
Current year depreciation	<u>(9,672)</u>	<u>(11,397)</u>
Change in net position of governmental activities	<u>\$ 21,765</u>	<u>\$ 4,137</u>



CAMP MEEKER RECREATION AND PARKS DISTRICT  
STATEMENTS OF NET POSITION-ENTERPRISE FUND  
JUNE 30, 2017 and 2016

	Water Operations	
	2017	2016
<b>ASSETS</b>		
Current assets		
Cash and cash equivalents	\$ 1,089,722	\$ 1,101,751
Accounts receivable	6,404	24,899
Property tax receivable	6,625	5,266
Due from general fund	<u>18,672</u>	<u>23,888</u>
Total current assets	<u>1,121,423</u>	<u>1,155,804</u>
Capital assets		
Land	82,958	82,958
Water system and pipeline	<u>5,413,477</u>	<u>5,409,737</u>
Total assets	<u>5,496,435</u>	<u>5,492,695</u>
Accumulated depreciation	<u>(1,639,835)</u>	<u>(1,565,498)</u>
Total capital assets	<u>3,856,600</u>	<u>3,927,197</u>
Other assets		
Restricted cash in Treasury	<u>181,048</u>	<u>175,524</u>
Total assets	<u>\$ 5,159,071</u>	<u>\$ 5,258,525</u>

CAMP MEEKER RECREATION AND PARKS DISTRICT  
STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET POSITION  
ENTERPRISE FUND  
FOR THE YEARS ENDED JUNE 30, 2017 and 2016

	Water Operations	
	2017	2016
<b>Program expenses</b>		
Services and supplies	\$ 181,981	\$ 191,304
Interest expense	68,511	76,558
Depreciation	74,337	74,912
Total program expenses	<u>324,829</u>	<u>342,774</u>
<b>Program revenues</b>		
Charges for Water Operations	<u>199,334</u>	<u>213,565</u>
Net program loss	<u>(125,495)</u>	<u>(129,209)</u>
<b>General revenues</b>		
Property taxes revenue	126,510	131,164
Investment Income	2,012	626
Total non-operating revenues	<u>128,522</u>	<u>131,790</u>
Change in net position	3,027	2,581
Net position, beginning of the year	3,369,940	3,343,471
Interfund transfer	<u>18,672</u>	<u>23,888</u>
Net position, end of the year	<u>\$ 3,391,639</u>	<u>\$ 3,369,940</u>

CAMP MEEKER RECREATION AND PARK DISTRICT  
STATEMENTS OF CASH FLOWS-ENTERPRISE FUND  
FOR THE YEARS ENDED JUNE 30, 2017 and 2016

	2017	2016
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash received from customers and other funds	\$ 368,400	\$ 337,658
Cash paid to suppliers	(253,751)	(220,256)
Interest received	2,012	626
Net cash provided (used) by operations	<u>116,661</u>	<u>118,028</u>
CASH FLOWS FROM CAPITAL AND FINANCING ACTIVITIES:		
Purchase of property, plant and equipment	(3,740)	-
Principal payment of note payable	(119,426)	(111,404)
Net cash used by capital financing activities	<u>(123,166)</u>	<u>(111,404)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Change in investment in Treasury	(5,524)	(10,915)
NET CHANGE IN CASH	(12,029)	(4,291)
CASH AND CASH EQUIVALENTS, beginning of year	<u>1,101,751</u>	<u>1,106,042</u>
CASH AND CASH EQUIVALENTS, end of year	<u>\$ 1,089,722</u>	<u>\$ 1,101,751</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY OPERATING ACTIVITIES:		
Operating income	\$ 3,027	\$ 2,581
Adjustments to reconcile change in net assets to cash from operations:		
Depreciation and amortization	74,337	74,913
(Increase) decrease in:		
Receivables	41,024	(8,361)
Increase (decrease) in:		
Accounts payable	(483)	(442)
Interest payable	(2,776)	48,047
Deferred revenue	1,532	1,290
Total cash provided (used) by operations	<u>\$ 116,661</u>	<u>\$ 118,028</u>

CAMP MEEKER RECREATION AND PARK DISTRICT  
STATEMENTS OF REVENUE, EXPENDITURE AND CHANGES IN FUND BALANCE  
GOVERNMENTAL ACTIVITIES  
BUDGET TO ACTUAL  
FOR THE YEARS ENDED JUNE 30, 2017 and 2016

	2017			Variance
	Budgeted Amounts			Positive
	Original	Final	Actual	(Negative)
Revenues				
Property taxes	\$ 65,000	\$ 68,400	\$ 73,101	\$ 4,701
Investment earnings	15	-	77	77
Rental income	11,727	12,727	9,888	(2,839)
Grant revenue	3,250	-	500	500
Total revenues	79,992	81,127	83,566	2,439
Expenditures				
Current:				
Services and supplies	65,639	69,327	52,129	17,198
Capital expenditures	4,150	6,650	-	6,650
Total expenditures	69,789	75,977	52,129	23,848
Net change in fund balance	10,203	5,150	31,437	26,287
Fund balance, beginning of year	21,862	(17,032)	49,470	66,502
Fund balance, end of year	\$ 32,065	\$ (11,882)	\$ 80,908	\$ 92,789

CAMP MEEKER RECREATION AND PARK DISTRICT  
STATEMENTS OF REVENUE, EXPENDITURE AND CHANGES IN FUND BALANCE  
GOVERNMENTAL ACTIVITIES  
BUDGET TO ACTUAL  
FOR THE YEARS ENDED JUNE 30, 2017 and 2016

	2016			Variance
	Budgeted Amounts			Positive
	Original	Final	Actual	(Negative)
<b>Revenues</b>				
Property taxes	\$ 50,615	\$ 54,050	\$ 69,035	\$ 14,985
Investment earnings	15	30	49	19
Rental income	8,727	7,727	6,912	(815)
Grant revenue	2,750	2,000	1,500	(500)
Miscellaneous revenue	-	-	250	250
Total revenues	<u>62,107</u>	<u>63,807</u>	<u>77,746</u>	<u>13,939</u>
<b>Expenditures</b>				
Current:				
Services and supplies	57,347	64,808	62,212	2,596
Capital expenditures	<u>4,760</u>	<u>7,260</u>	<u>-</u>	<u>7,260</u>
Total expenditures	<u>62,107</u>	<u>72,068</u>	<u>62,212</u>	<u>9,856</u>
Net change in fund balance	<u>-</u>	<u>(8,261)</u>	<u>15,534</u>	<u>23,795</u>
Fund balance, beginning of year	<u>21,862</u>	<u>(17,032)</u>	<u>57,824</u>	<u>74,856</u>
Fund balance, end of year	<u>\$ 21,862</u>	<u>\$ (25,293)</u>	<u>\$ 73,359</u>	<u>\$ 98,651</u>



CAMP MEEKER RECREATION AND PARK DISTRICT  
STATEMENTS OF REVENUE, EXPENDITURE AND CHANGES IN FUND BALANCE  
BUDGET TO ACTUAL  
ENTERPRISE FUND  
FOR THE YEARS ENDED JUNE 30, 2017 and 2016

	2017			Variance
	Budgeted Amounts			Positive
	Original	Final	Actual	(Negative)
<b>Revenues</b>				
Charges for Water Operations	\$ 213,000	\$ 213,000	\$ 199,334	\$ (13,666)
Property taxes revenue	122,000	125,000	126,510	1,510
Investment Income	975	1,350	2,012	662
Total revenues	<u>335,975</u>	<u>339,350</u>	<u>327,856</u>	<u>(11,494)</u>
<b>Expenditures</b>				
Current:				
Services and supplies	167,488	162,352	386,630	(224,278)
Capital expenditures	15,000	13,500	-	13,500
Debt service:				
Principal	112,927	47,674	110,404	(62,730)
Interest	76,557	143,080	76,558	66,522
Total expenditures	<u>371,972</u>	<u>366,606</u>	<u>573,592</u>	<u>(206,986)</u>
Net change in fund balance	(35,997)	(27,256)	(245,736)	(218,480)
Fund balance, beginning of year	<u>3,388,612</u>	<u>3,388,612</u>	<u>3,388,612</u>	<u>-</u>
Fund balance, end of year	\$ 3,352,615	\$ 3,361,356	\$ 3,142,876	\$ (218,480)

CAMP MEEKER RECREATION AND PARK DISTRICT  
STATEMENTS OF REVENUE, EXPENDITURE AND CHANGES IN FUND BALANCE  
BUDGET TO ACTUAL  
ENTERPRISE FUND  
FOR THE YEARS ENDED JUNE 30, 2017 and 2016

	2016			Variance
	Budgeted Amounts			Positive
	Original	Final	Actual	(Negative)
Revenues				
Charges for Water Operations	\$ 213,000	\$ 213,000	\$ 213,565	\$ 565
Property taxes revenue	122,000	122,000	131,164	9,164
Total revenues	<u>337,200</u>	<u>337,400</u>	<u>345,355</u>	<u>7,955</u>
Expenditures				
Current:				
Services and supplies	176,366	177,349	416,383	(239,034)
Capital expenditures	5,000	5,000	-	5,000
Debt service:				
Principal	47,674	47,674	110,404	(62,730)
Total expenditures	<u>372,120</u>	<u>373,103</u>	<u>603,345</u>	<u>(230,242)</u>
Net change in fund balance	<u>(34,920)</u>	<u>(35,703)</u>	<u>(257,990)</u>	<u>(222,287)</u>
Beginning fund balance	<u>1,252,186</u>	<u>67,951</u>	<u>3,343,471</u>	<u>3,275,520</u>
Fund balance, end of year	\$ 1,217,266	\$ 32,248	\$ 3,085,481	\$ 3,053,233

CAMP MEEKER RECREATION AND PARK DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2017 AND 2016

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Camp Meeker Recreation and Park District (District) was formed by resolution of the Board of Supervisors of the County of Sonoma in September 1935 as a special district under and pursuant to provisions of the Public Resources Code, Div. 5, Chapter 4, Section 5780 (et sec) 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 was further authorized as a "county water district" in April 1994 and was further awarded sewer powers in August 1999. The District's governmental powers are exercised through an elected Board of Directors.

**Measurement Focus, Basis of Accounting, and Financial Statement Presentation**

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the 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 provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. Taxes, interest, and charges for services are accrued when receipt occurs within three hundred sixty-five days of the end of the accounting period, so as to be both measurable and available. Licenses, permits, fines, forfeitures, and other revenues are recorded as revenues when received in cash, because they are generally not measurable until actually received. Property taxes are accrued when their receipt occurs within sixty days of the end of the accounting period. Expenditures are generally recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures as well as expenditures related to compensated absences and claims judgments are recorded only when payment is due.

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



CAMP MEEKER RECREATION AND PARK DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2017 AND 2016

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Cash and cash equivalents

The District hold funds in an Insured Cash Sweep account and other funds that are all federally insured, except for a petty cash fund at local financial institutions. The District also holds an account with the County Treasury as required by their lender.

**Receivables**

Direct charges Receivable – Flat charges collected are apportioned to the District to supplement property taxes collected for operating costs. Not all of the assessments are collected as of June 30, 2017 and 2016; therefore, the remainder of the uncollected assessments is considered direct charges receivable.

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 January 1 for the ensuing fiscal year. The property tax is levied as of July 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 the fiscal year 1978/1979, general property taxes are based either on a flat 1% rate applied to the 1975/1976 full value, or on one percent 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 two percent per year.

Special Taxes are a type of direct charge applied to each parcel of property within the District for a specific dollar amount and for a specific purpose.

On June 30, 1993, the board of Supervisors adopted the "Teeter" 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 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 used for the advances.

CAMP MEEKER RECREATION AND PARK DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2017 AND 2016

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Water fee receivables – The District reports receivables for all outstanding water charges. All are expected to be paid in full and therefore, there is no allowance for bad debt.

**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 District as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of five years. Such assets are recorded at historical cost of 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 District are depreciated using the straight-line method over the following estimated useful lives:

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

**Net Position**

Net position are classified into three components – invested in capital assets and unrestricted. These classifications are defined as follows:

- Invested in capital assets, net of related debt – This component of net position consists of capital assets, net accumulated depreciation and net of related debt if any.
- Unrestricted net position – This component of net position consists of net position that do not meet the definition of "restricted" or "invested in capital assets, net of related debt".
- Restricted for debt fund- This component of net position consists of restricted funds that can only be spent for specific debt related purposes stipulated by external funder.

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CAMP MEEKER RECREATION AND PARK DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2017 AND 2016

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

**Fund Balance**

The Governmental Accounting Standards Board (GASB) released Statement 54- "Fund Balance Reporting and Governmental Fund Type Definitions" (GASB 54) on March 11, 2009 which is effective for the District's fiscal year ending June 30, 2017 and 2016. This Statement is intended to improve the usefulness of the amounts reported in fund balance by providing more structured classifications. Under GASB 54, fund balance is reported under the following two classifications:

Assigned Fund Balance – consists of amounts intended for a specific purpose by a District official that has been delegated authority to assign amounts. This fund balance classification reflects funds assigned for capital projects.

Unassigned Fund Balance – consists of any remaining fund balance that has not been reported in any other classification.

For the purpose of fund balance classification, the District's policy is to have expenditures spent from the restricted fund balances first, followed in order by committed fund balance (if any), assigned fund balance (if any), and last unassigned fund balance.

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 represent tentative management plans that are subject to change.



CAMP MEEKER RECREATION AND PARK DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2017 AND 2016

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

**Estimates**

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expense during the reporting period. Actual results could differ from those estimates; the financial statements include some amounts that are based on management's best estimates and judgments. The most significant estimates include the collectability of property taxes in determining the allowance for uncollectible taxes, depreciation lives and methods, and compensated absences. These estimates may be adjusted as more current information becomes available and any adjustment could be significant.

NOTE 2 STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

**Budgetary Information**

Budgetary revenue estimates represent original estimates modified for any authorized adjustments, which were contingent upon new or additional revenue resources. Budgetary expenditure amounts represent original appropriations adjusted by budget transfers and authorized appropriation adjustments made during the year. All budgets are adopted on a non-GAAP basis.

**Prior Period Adjustment**

The District is showing a prior period adjustment for a due to/ from between funds that is outstanding at June 30, 2016.

CAMP MEEKER RECREATION AND PARK DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2017 AND 2016

NOTE 3      DETAILED NOTES

**Cash and Investments**

The District maintains cash balances at Wells Fargo bank, a local financial institution. Wells Fargo serves as a depository for public funds and certain eligible securities as collateral.

**1. Investment Policy:** The District shall invest its moneys (other than its monthly operating fund) in savings accounts, certificates of deposit and federally insured banks and savings and loan institutions, or through the Sonoma County pooled investment fund and any other lawfully permitted investment through that fund, with the following qualifications:

- a. Treasurer. The responsibility for conducting the District's investment program and day to day investment functions resides with the District Treasurer.
- b. Authorized Depositories. Deposits shall only be made in qualified public depositories as authorized under State statute. In selecting financial institutions for the deposit or investment of District funds, the Treasurer shall consider the credit rating of the institutions.
- c. Maximum Term. The maximum Term of any deposit account shall be five (5) years.
- d. Maximum Investment in Single Institution. The maximum invested in any single bank or savings and loan institution shall be no more than the available insurance covering such deposits or Two Hundred Fifty Thousand Dollars (\$250,000.00), *whichever is lesser*. The amount so deposited shall not cause the total invested in any one (1) institution, including accrued interest, to exceed the available deposit insurance.
- e. Pooled Investment Fund. Investments made through the Sonoma County Pooled Investment Fund are not required to be insured.
- f. Brokered Certificates of Deposit. The District may invest funds in brokered certificates of deposit, provided that:
  - I. The funds are invested through a Federally licensed securities brokerage firm;
  - II. The brokerage firm maintains at least Five Hundred Thousand Dollars (\$500,000.00) protection through the Securities Investor Protection Corporation ("SIPC") on all District funds while in the control of the brokerage;
- f. Brokered Certificates of Deposit, continued.
  - III. Funds invested in each certificate of deposit be only in the name of the District; and
  - IV. The amount invested in each certificate of deposit does not exceed the maximum insured limit through the Federal Deposit Insurance Corporation ("FDIC").

CAMP MEEKER RECREATION AND PARK DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2017 AND 2016

NOTE 3 DETAILED NOTES, continued

- g. Waiver of Collateralization. To provide security to District funds in those situations where the District accounts with an FDIC insured bank or savings and loan exceed the FDIC insurance limit (e.g. due to interest re-deposited), the District is authorized to enter into a Waiver of Collateralization or Security Agreement with the lending institution, provided that:
- I. The financial institution has committed to provide and maintain approved collateral for all deposits in excess of Two Hundred Fifty Thousand Dollars (\$250,000) in accordance with Government Code Section 53652; and
  - II. The financial institution remains fully insured under the FDIC for up to Two Hundred Fifty Thousand Dollars (\$250,000.00) of deposits by the District.
- h. Other Investments. The District may, from time to time, make such *other* investments as are authorized by the California Government Code (as amended or replaced); provided that prior to making any investments not previously authorized and set forth in this investment policy, that the Board of Directors shall review the type of investment and adopt an amendment to this investment policy authorizing same.

**2. Investment Transaction.** Every investment transaction must be reviewed and authorized by the Board of Directors and documented by the Treasurer of the District.

**3. Monthly Report.** The Treasurer shall submit a monthly report to the Board of Directors in accordance with the requirements of Government Code Section 53646. All such reports shall include a comparison with the report last generated and include, in addition, the following elements:

- a. Type of Investment;
- b. Institution;
- c. Date of Maturity;
- d. Amount of Deposit;
- e. Rate of Interest; and
- f. Statement relating to the Report of the Investment Policy.



CAMP MEEKER RECREATION AND PARK DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2017 AND 2016

NOTE 3      DETAILED NOTES, continued

**4. Withdrawals and Transfers.**

- a. Investments. Any withdrawal, renewal or transfer of funds held as investments pursuant to this investment policy shall require approval of the Board of Directors and, except with respect to a roll-over or renewal, the signature of two (2) persons authorized by the Board of Directors.
- b. Operating Account. All withdrawals, transfers and checks drawn on the District checking accounts shall require the signatures of two (2) persons authorized by the Board of Directors of the District.

**5. Temporary, Non-Insured Investments.** The District shall be allowed to deposit funds in excess of the Two Hundred Fifty Thousand Dollars (\$250,000) insurance limit set forth in this investment policy into the district's operating, checking account for a period up to four (4) months each, pending the utilization of the proceeds received from the County of Sonoma on the annual Water Charges collected from the County Tax Rolls. Due to the large size of these annual payments, and due to the fact there is often a need for the prompt expenditure of all or large parts of such payments, it is impractical for short-term periods to place such funds in insured savings deposit accounts.

**6. Signatory Authorization.** Once annually, following the adoption of the District's annual budget (or additionally upon the creation of a new investment), the Board of Directors shall, by resolution, authorize specific persons among the Board and staff to be the signatories on all investment accounts of the District. Such persons shall not consist of the persons handling the day-to-day financial operations of the District. All District checks or warrants shall be signed by two authorized persons. The resolution shall further provide that, until a further resolution is adopted, only the named signatories shall be permitted to authorize deposits, withdrawals and transfers of District monies.

- a. Within thirty (30) days of the adoption of the authorizing resolution or creation of a new investment, a copy of the resolution establishing the signatories shall be delivered to each financial institution in which the District has any investment with a request that the institution acknowledge receipt of such resolution.
- b. In order to carry out the provisions of this Section 6, the District Secretary shall prepare a cover letter to the financial institution, to be signed by the Chairman of the Board, enclosing a copy of the current Board resolution authorizing only certain signatories on the account or investment. The letter shall request that the financial institution respond in writing and provide the following information directly to the Chairman at his/her home mailing address:

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CAMP MEEKER RECREATION AND PARK DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2017 AND 2016

NOTE 3      DETAILED NOTES, continued

**6. Signatory Authorization, continued.**

- I. Written verification of the financial institution's receipt of a copy of the current Board resolution authorizing certain signatories on the type of account invested with the financial institution; and
  - II. A photocopy of the record of the financial institution which shows the actual signatures of the persons authorized to make withdrawals and transfers on the accounts or investments of the District with that institution.
- c. Upon receipt of the financial institution's written reply, the Chairman of the board shall present such reply at the next Board meeting to verify all signatures on the accounts or investments. The originals of the replies of the financial institutions shall be maintained in a separate file with the District.

**7. Bonding.** All employees of the District who have been authorized to co-sign payments, transfers, deposits and/or withdrawals of District funds shall be bonded in an amount determined by the Board of Directors by an insurance company rated A or better in Best's Guide. The bonding of Directors under the insurance policy with SDRMA is deemed to be a sufficient performance bond as required by Public Resources Code 5784.9(e).

**8. Internal Controls.** By this Policy, the District has adopted in writing such internal controls as the Board reasonably believes is reasonably required to prevent loss of public funds arising from fraud, employee error, misrepresentation by third parties, unanticipated changes in financial markets, or imprudent actions by employees and officers of the District.

- a. The Board of Directors shall on an annual basis establish a process for independent review of these controls by an external auditor in conjunction with the regular audits of the District's accounts and records pursuant to Public Resources Code Section 5788.25(a) and Government Code Section 26909.

**9. Conflicts of Interest.** Officers, staff and Board members involved in the investment process shall refrain from personal business activity that could conflict with the proper execution of the District's investment program or which could impair their ability to make impartial investment decisions.

- a. Employees, officers and Board members shall disclose to the District Secretary any material financial interests in financial institutions that conduct business within their jurisdiction, and they shall further disclose any large personal financial or investment positions that could be related to the performance of the District. These disclosure requirements shall include complying with the disclosure and disqualification requirements as established by the Fair Political Practices Commission and Conflict of Interest Codes of the District.



CAMP MEEKER RECREATION AND PARK DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2017 AND 2016

NOTE 3      DETAILED NOTES, continued

**10. 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 Governments 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:

- a. The California Government Code requires that a financial institution secure deposits made by state or local government units by pledging securities in an undivided collateral pool held by depository regulated under state law. The market value of the pledge securities in the collateral pool must be equal at least 110% of the total amount deposited by the public agencies.
- b. The California Government Code limits the total of all securities lending transactions to twenty percent of the fair value of the investment portfolio.

At June 30, cash and restricted cash consist of:

	2017	2016
Cash held with County Treasury	\$ 181,048	175,524
Cash held with financial institutions	1,173,228	1,169,645
Total cash	<u>\$ 1,354,276</u>	<u>\$1,345,169</u>

NOTE 4      OTHER INFORMATION

**Risk Management**

The District is covered for commercial and general liability and errors and omissions, as well as automobile and excess liability insurance. The District purchases its insurance coverage through the Special Districts Risk Management Association (SDRMA). Workers' Compensation Insurance is also purchased through the SDRMA.

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CAMP MEEKER RECREATION AND PARK DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2017 AND 2016

NOTE 4      OTHER INFORMATION, continued

**Capital Assets**

Capital asset activity for the year ending June 30 is as follows:

	2017		
	Beginning Balance	Additions	Ending Balance
Capital assets, not being depreciated:			
Land	\$ 321,731		\$ 321,731
Total capital assets, not being depreciated	<u>321,731</u>		<u>321,731</u>
Capital assets, being depreciated:			
Buildings and improvements	\$ 555,995		\$ 555,995
Water system and pipeline	5,375,425	\$ 3,740	5,379,165
Equipment	<u>55,393</u>	<u>-</u>	<u>55,393</u>
Total capital assets, being depreciated	<u>5,986,813</u>	<u>3,740</u>	<u>5,990,553</u>
Less accumulated depreciation for:			
Buildings and improvements	(201,224)	(9,672)	(210,896)
Water system and pipeline	(1,566,098)	(74,337)	(1,640,435)
Equipment	<u>(17,091)</u>	<u>-</u>	<u>(17,091)</u>
Total accumulated depreciation	<u>(1,784,413)</u>	<u>(84,009)</u>	<u>(1,868,422)</u>
Total capital assets, being depreciated, net	<u>4,202,400</u>	<u>(80,269)</u>	<u>4,122,131</u>
Capital assets, net	<u>\$ 4,524,131</u>	<u>\$ (80,269)</u>	<u>\$ 4,443,862</u>

Depreciation expense is charged to functions/programs of the Camp Meeker  
Recreation and Park District government as follows:

Total depreciation      \$ 84,009

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CAMP MEEKER RECREATION AND PARK DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2017 AND 2016

NOTE 4      OTHER INFORMATION, continued

	2016		
	Beginning Balance	Additions	Ending Balance
Capital assets, not being depreciated:			
Land	\$ 321,731		\$ 321,731
Total capital assets, not being depreciated	321,731		321,731
Capital assets, being depreciated:			
Buildings and improvements	\$ 555,995		\$ 555,995
Water system and pipeline	5,375,425		5,375,425
Equipment	55,393		55,393
Total capital assets, being depreciated	5,986,813		5,986,813
Less accumulated depreciation for:			
Buildings and improvements	(189,827)	\$ (11,397)	(201,224)
Water system and pipeline	(1,491,186)	(74,912)	(1,566,098)
Equipment	(17,091)	-	(17,091)
Total accumulated depreciation	(1,698,104)	(86,309)	(1,784,413)
Total capital assets, being depreciated, net	4,288,709	(86,309)	4,202,400
Capital assets, net	\$ 4,610,440	\$ (86,309)	\$ 4,524,131

Depreciation expense is charged to functions/programs of the Camp Meeker Recreation and Park District government as follows:

Total depreciation	\$ 86,309
--------------------	-----------

CAMP MEEKER RECREATION AND PARK DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2017 AND 2016

NOTE 4      OTHER INFORMATION, continued

**Changes in long-term liabilities**

Long term liability activity for the year ended June 30, 2017 and 2016 is as follows:

<b>2017</b>					
	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Notes payable	\$1,676,987	\$ -	\$ (123,429)	\$1,553,558	\$ 119,426
<b>2016</b>					
	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Notes payable	\$1,792,396	\$ -	\$ (115,409)	\$1,676,987	\$ 115,423

**Note Payables**

The District has two note payables at June 30. Please find the details below:

<b>2017</b>			
Commencement Date	Maturity Date	Interest Rate	6/30/2017 Balance
December 1995	September 2021	3.0315%	\$ 405,487
May 1999	October 2038	4.750%	1,304,000
Total			\$ 2,945,987
<b>2016</b>			
Commencement Date	Maturity Date	Interest Rate	6/30/2016 Balance
December 1995	September 2021	3.0315%	\$ 488,410
May 1999	October 2038	4.750%	1,304,000
Total			\$ 1,792,410

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CAMP MEEKER RECREATION AND PARK DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2017 AND 2016

NOTE 5 SUBSEQUENT EVENTS

The District has evaluated subsequent events through XXXX, the date the financial statements were available to be issued, and determined that there were no events occurring subsequent to June 30, 2017 and 2016 that would have a material impact on the District's results of operations or financial position.

REQUIRED SUPPLEMENTARY INFORMATION

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CAMP MEEKER RECREATION AND PARK DISTRICT  
ROSTER OF BOARD MEMBERS  
JUNE 30, 2017

Regular Meetings: The regular meetings of the Board of Directors is held at 7:00 PM on the second Tuesday of each month at Camp Meeker Recreation and Park District, 5240 Bohemian Highway, Camp Meeker, California 95419.

Directors:

Lynn Watson, President	December 2019
Gary Helfrich, Vice President	December 2021
Catherine Anderson, Secretary/Treasurer	December 2019
Anthony Tominia	December 2021
Valery Larson	December 2021

RECEIVED  
JAN 12 2018

1/8/18

This is my guessmate  
on the time.

I have it on a weekend  
to save the 1 day cost on  
Rental fee.

We will have to wait  
for warmer weather.

I'll do all the labor  
needed with help from  
local residence I've talked  
to.


Thanks for getting  
this done.

A. J. Lera

P.O. Box 122

P27-3927

A.J. Ford 827-3927

RECEIVED  
JAN 12 2018  
BY: 

## Camp Mecker Sign Refinish

Cost: Rent 40' 4x4 man lift  
Deliver Friday - Pickup Mon \$800.00

Stain	\$50.00
White paint	\$15.00
Bolts	\$50.00

## Road Closure Timing

3 hrs Saturday: Inspect and Power wash sign  
Install Bolts through Poles and sign

3 hrs Sunday: Stain Sign  
Paint Letters





Integrated Waste  
Northern Sonoma County Air Pollution Control District  
Road & Bridge Operations  
Sonoma County Airport  
Sonoma County Transit

**Susan R. Klassen, Director**

Deputy Director, Road & Bridge Operations: John McCarthy

Deputy Director, Integrated Waste, Airport, Transit: Johannes J. Hoevertsz

July 19, 2017

Camp Meeker Water System  
PO Box 461  
Camp Meeker, CA 95419

Occidental Community Services District  
PO Box 244  
Occidental, CA 95465

RE: 2017 Pavement Preservation Program—Delayed Roads (C17051)

The Sonoma County Department of Transportation and Public Works is starting the preparation of base mapping and preliminary design for the 2017 Pavement Preservation Program paving project. This project will involve an asphalt concrete overlay for the following road:

Road Name	Limits	Length
Bohemian Highway	Graton Road to Main Street	4.81 miles

Please send any mapping you may have which shows the approximate location of your facilities located underground, above ground, or overhead within those limits shown in the table above. Please send the mapping by July 31, 2017 to keep the project on schedule.

If you have any questions or need more information, please contact me at 565-2857 (email: [Olguin.Caban@sonoma-county.org](mailto:Olguin.Caban@sonoma-county.org)). Thank you for your assistance.

Sincerely,

Olguin Caban  
Assistant Engineer

cc: Janice Thompson

*✓ the dates*  
*post mail stamp - 7-24*  
*" " 8-14*  
*rec'd - 8-17*



*Please prepare on your Agency letterhead*

September 19, 2017

Ms. Susan R. Klassen  
Attention: Olguin Caban  
Department of Transportation and Public Works  
2300 County Center Drive, Suite B100  
Santa Rosa, CA 95403

Re: 2017-18 Pavement Preservation Program - Chip Seals and Overlays Project, C17051

Dear Ms. Klassen,

We understand that the County of Sonoma, Department of Transportation and Public Works, is planning a 0.20' Asphalt Concrete Overlay on Bohemian Highway in Camp Meeker during the spring of 2018. We further understand that the work will be impacting 29 water valves, 2 water meters, and 1 utility box owned by Russian River Utility. This letter is to request that the County include the adjustment of our facility in its construction contract.

We understand that the County will award the contract to the lowest responsible bidder and will open bids in the fall 2017. Camp Meeker Recreation and Park District agrees to pay the County the bid price for the adjust water valve, adjust water meter, and adjust utility cover items plus 10% for construction engineering and contract administration, and 10% for construction contingencies, after presented with an invoice from the County.

Sincerely,

*Please have this signed by someone authorized to approve this cost.*

## **2000 POLICY TITLE: BOARD OF DIRECTORS**

**2000.1** A legislative body known as the board of directors shall govern the District. The board of directors shall establish policies for the operation of the District. The board of directors shall provide for the faithful implementation of those policies.

**2000.2** The board of directors consists of five members. No person shall be a candidate for or be appointed to the board of directors unless he or she is a voter in the district.

**2000.3** The term of office of each member of a board of directors who has been elected or appointed to a fixed term of four years. Directors shall take office on the first Friday of December following their election.

## **2030 POLICY TITLE: BOARD OFFICERS**

**2030.1** The officers of the District shall be a President, a Vice President, and a Secretary-Finance Officer of the Board. To insure consistent District operations, Officers shall serve for a two-year period; and, shall rotate in a manner determined by the Board. The District may also, from time to time, appoint such other officers and agents, counsel and employees, permanent and temporary, as it may require, and fix and determine their qualifications, duties and compensation.

The officers of the District shall perform such duties, and functions as, may from time to time, be required by the District, or the Bylaws, or rules and regulations of the District, or by law.

Board-elect succession shall take place at the first regularly scheduled meeting after the County of Sonoma elections office certifies the election.

Directors shall thoroughly prepare themselves to discuss agenda items at meetings of the Board of Directors. Information may be requested from staff before meetings. Information that is exchanged before meetings shall be distributed through District Staff or District Counsel and all Directors will receive all information being distributed.

**2030.20** Directors shall at all times conduct themselves with courtesy to each other, to staff and to members of the audience present at Board meetings.

**2030.30** Directors shall defer to the Board President for conduct of meetings of the Board, but shall be free to question and discuss items on the agenda.

**2030.40** Directors may request for inclusion into minutes brief comments pertinent to an agenda item, only at the meeting that the item is discussed (including, if desired, a position on abstention or dissenting vote).

**2030.50** Directors shall recuse from participating in consideration on any item involving a personal or financial conflict of interest. Unless such a conflict of interest exists, however, Directors should not abstain from the Board's decision-making responsibilities.



## **2040 POLICY TITLE: BOARD PRESIDENT**

**2040.10** The President of the Board of Directors shall serve as chairperson at all Board meetings. He/she shall have the same rights as the other members of the Board in voting; introducing motions, resolutions and ordinances, and any discussion of questions that follow said actions.

**2040.20** In the absence of the President, the Vice President of the Board of Directors shall serve as chairperson over all meetings of the Board. If the President and Vice President of the Board are both absent, the remaining members present shall select one of themselves to act as chairperson of the meeting.

**2040.30** The President, Vice President and Secretary-Finance Officer shall be elected every two- years at the first meeting in January.

**2040.40** Should the offices of President or Vice President become vacant, the Board shall elect a successor at the next regular meeting or at a special meeting called for that purpose and such election shall be for the unexpired term of that office.

**2040.50** The President shall preside over and conduct all meetings of the Board and hearings before the Board using the latest Robert's Rules of Order as a guideline for meeting protocol. The President shall carry out duties as required or imposed by law or a majority vote of the Board. In so doing, the President shall have the following powers and responsibilities:

- 1.) to assure that business of the Board is conducted in an orderly and businesslike manner and to enforce reasonable rules of decorum;
- 2.) to appoint committees as soon as practical following an election and modify appointments to internal or external committees or organizations at any time;
- 3.) to follow the prepared agenda unless the Board concurs to changes;
- 4.) to set reasonable limits upon the length of time a member of the public may speak at meetings;
- 5.) to recognize Board Members who wish to be heard and allow them the opportunity to speak without interruption, in order to completely convey their position.
- 6.) To restate, where necessary, and to put to a vote all questions properly before the Board and to announce the result of each vote;
- 7.) to request termination of debate after there has been reasonable opportunity for full discussion of any issue and further debate would be needlessly repetitive or otherwise not useful, and where proper, to put the matter to a vote;
- 8.) to rule out-of-order any comment by Board Members, staff, or members of the public not germane to the issue before the Board.
- 9.) To declare the meeting adjourned if in his/her judgment an emergency exists requiring adjournment;
- 10.) to authenticate by signature official records of the District and to sign letters of support or opposition to legislators when time does not allow for consideration by the full Board.

11.) The President's authority is granted by the full Board and he/she represents the full Board in any public announcements, and should speak on behalf of the Board only in support of the decisions of the full Board.

12.) When representing the Board at meetings or events other than ceremonial and those assigned as a committee representative, the President shall notify the full Board prior to the meeting or event;

13.) the President shall have the same rights as the other members of the Board to vote, introduce motions, and participate in discussion.

#### **2040 POLICY TITLE: DUTIES OF VICE -PRESIDENT**

**2040.60** The Vice President shall exercise the duties of the President if the President is absent or unable to act.

#### **2040 POLICY TITLE: DUTIES OF SECRETARY/FISCAL OFFICER**

**2040.70** The Secretary/Fiscal Officer shall cause minutes of Board meetings and Committee meetings to be taken and review draft minutes, ordinances, resolutions and other documents of the Board as well as insure the preparation, posting and publishing of notices required by law. The Secretary/Fiscal Officer shall declare a meeting adjourned to a future stated time and place if there is a lack of quorum. The Secretary/Fiscal Officer shall oversee the maintenance of official records of the Board and carry out other duties as required or imposed by law or a majority vote of the Board.

2040.71 The office of Fiscal Officer shall be consolidated with Board Secretary and shall serve at the pleasure of the Board of Directors. The Board of Directors will determine the amount of the Fiscal Officer's bond and, if appropriate, approve said bond.

2040.72 The Fiscal Officer shall approve all claims, invoices, and demands and cause the District's warrants be presented to the Board of Directors for approval and officer signature.

2040.73 The Fiscal Officer shall insure that the District's system of auditing and accounting shall, at all times, show the financial condition of the District. The Fiscal Officer shall cause annual or more frequent written reports be made to the Board of Directors by a method that adheres to generally accepted accounting principles.

## **JOB DESCRIPTION:        DISTRICT ADMINISTRATOR**

Under direction of a five-member elected Board of Directors this is a contract position providing managerial direction of District functions, services and activities. Develops District goals, objectives, and policies. Oversees the operating and capital improvement budgets. Serves as primary liaison for the District with a variety of county, state and federal agencies as well as the public and District banking and legal representatives.

1. Provides overall direction of day-to-day and long-term operations (excluding water operations) and activities of the District, organizing and prioritizing responsibilities;
2. Assists the Board in development and implementation of overall strategic plans, long-term goals and objectives;
3. Keeps the Board of Directors advised of District activities and laws, issues or problems that may affect District operations;
4. Manages and participates in the development and implementation of goals, objectives, policies and priorities for District; recommends and administers policies and procedures;
5. Represents the Board of Director and the District in contacts with various federal, state, and local government agencies, community groups, businesses, and other organizations;
6. Negotiates some contracts and agreements on the District's behalf;
7. Provides recommendations relative to the design, construction and maintenance of the District website and other District communication tools;
8. Management responsibility for the financial operations, services, and activities of the District including accounts payable, accounts receivable revenue billing, treasury investments, claims, financial reporting and general ledger;
9. Develops, prepares and implements the District's annual budget;
10. Exercises direct control over the receipt and disbursement of all District's funds; ensure the collection of revenues, authorization and disbursement of payments and availability of monies for District financial obligations;
11. Verifies and prepares financial records; prepare interim and monthly financial statements and mandatory reports for federal, state, and county agencies; supervise preparation of the District's Comprehensive Annual Financial Report to the State Controller's office;
12. Establishes internal accounting controls in accordance with standard audit requirements; confer with and advise Directors on matters relating to interpretation and enforcement of applicable regulations, policies, and procedures;
13. Oversees and participates in the development and implementation of computer-based accounting and financial management systems; review and recommend improvements;
14. Prepares, reviews and completes all tasks relative to audit schedules and manage successful completion of the annual audit within a defined schedule;
15. Maintains District's facility rental booking system and external revenue transactions, (i.e., Paypal);

16. Monitors and implements (where needed) all laws, rules and regulations applicable to District operations (excludes water operations);
17. Reviews and reports regarding District insurance policies and issues annually;
18. Reviews and researches Board agenda items to provide Board of Directors with comprehensive data necessary for decision-making and advise financial impact and funding sources;
19. Prepares monthly Board information package to include agenda items/contracts and agreements for submittal to the Board;
20. Conducts a variety of organizational and operational studies and investigations; recommends modifications to policies and procedures as appropriate;
21. Attends and participates in meetings with other agencies, and stay abreast of trends and innovations in various areas of District management including accounting and financial management;
22. Works effectively with Board of Directors, other governmental agencies, the public and others in the course of the work.
23. Communicates effectively orally and in writing, including written reports and oral presentations, including record comprehensive minutes and notes at Board and other meetings, and prepare resolutions and other documents.
24. Responds to and resolves difficult and sensitive issues as needed.
25. Establishes and maintains cooperative and effective working relationships with those contacted in the course of work. Identify issues and concerns from the general public and the Board and respond.

Knowledge of:

- Principles and practices of management and leadership, including prioritizing and organizing responsibilities for Board as well as position;
- Applicable federal, state laws, codes and regulations relative to California Special Districts, in particular Recreation and Park Districts and County Water Districts;
- Techniques and methods for long-term planning, goal setting, and establishing objectives;
- Administrative, governmental fiscal and management principles and practices;
- Fundamentals of safety and risk management;
- Operation and application of word-processing, spreadsheet, and accounting software applications including MIP fund accounting software.

Ability to:

- Plan, organize and prioritize work highly independently at a management level;
- Work effectively with Boards of Directors, District Counsel, other utilities, governmental agencies, the public, and others contacted in the course of the work;
- Plan, assist in the development and implementation of District programs, capital improvements, goals, objectives, policies and procedures.
- Monitor and control fiscal and revenue streams as possible;
- Analyze complex problems, evaluate alternative solutions, and oversee changes;

Other Requirements:

Education/Certification: Bachelor's degree from an accredited college or university in public or business administration, or the equivalent (4 years minimum) in demonstrated managerial and accounting experience.

Must possess a valid California driver's license, have a satisfactory driving record, and possess appropriate auto and other insurances.

Facilities: Computer and requisite equipment, facilities and communications services to maintain District operations.

Experience: Five years experience in the administration of government agency or firm. Two years of experience in working with an elected Board of Directors. The Board may require a six-month to one-year probationary period.



COUNTY OF SONOMA  
BOARD OF SUPERVISORS

575 ADMINISTRATION DRIVE, RM. 100A  
SANTA ROSA, CALIFORNIA 95403

(707) 565-2241  
FAX (707) 565-3778



MEMBERS OF THE BOARD

JAMES GORE  
CHAIR

DAVID RABBITT  
VICE CHAIR

SUSAN GORIN

SHIRLEE ZANE

LYNDA HOPKINS

February 14, 2018

**A call for Community Advisory Group members**

Regarding formation of a Community Advisory Group (CAG), the current call is to develop wastewater solutions for Monte Rio, Northwood, Villa Grande, and Camp Meeker. Prospective CAG participants should be either residents of these communities, owners of property within these communities, or have other substantial interest in these communities. The CAG members are needed for a long-term commitment that will require regular monthly meetings and collaborative efforts on behalf of the communities. The transformation of the health of the river and the community's future resiliency in meeting the TMDL and creating lasting change for the sustainability of the region are primary drivers of this process.

**Purpose of the CAG** is to coalesce around decision making for long-term community solutions for onsite wastewater systems upgrades to meet with requirements and standards established in the Russian River Watershed Pathogen Total Maximum Daily Load (TMDL), which will be considered for adoption by the Regional Water Board later this year. The TMDL includes a Program of Implementation to address the presence of human and domestic animal waste in the Russian River and its tributaries that will affect residents and businesses within the watershed using onsite wastewater systems for domestic waste disposal

The community faces significant and enduring decisions about how it will proceed and participate in the upcoming funding cycle with regard to opportunities for grant funding. Key representatives of the community are therefore called upon to engage on behalf of the community by serving the CAG as a collaborative collective voice with regional parties for optimizing congruent outcomes.

**Deadlines for applying for grant funding of potential projects are approaching**

Rural Community Assistance Corporation (RCAC) is tasked with assisting the process and serves at the nexus of community engagement, state, regional and local governments and alliances.

**CAG member Qualifications;** Be a member of one of the four communities, own land in those communities or have a significant interest in the communities. Be committed and reliable and available to meet regularly, represent the community you serve by looking at all the possibilities/alternatives available to community members in meeting their unique onsite wastewater needs with best solutions. Have a passion for co-creation of solutions. CAG duration will likely serve for a minimum of two years to possibly five.

***If you or someone you know would be interested in volunteering your time, please pass along this announcement.***

Candidates will be selected by letter of interest and contacted by RCAC. For more information or to submit a short (one paragraph) letter of interest please contact Rural Development specialists by **March 15th 2018** by the close of business.

Karen McBride (916) 549-3265 [KMcBride@rcac.org](mailto:KMcBride@rcac.org) or Linda Stonestreet (707) 890-2294  
[LStonestreet@rcac.org](mailto:LStonestreet@rcac.org)

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