



Post Office Box 461  
Camp Meeker, CA 95419  
707-874-9246  
[www.campmeeker.org](http://www.campmeeker.org)

**REGULAR MEETING  
OF THE BOARD OF DIRECTORS  
LOCATION: TELECONFERENCE – SEE BELOW  
DECEMBER 14, 2021 7:00 P.M.  
AGENDA**

**IMPORTANT NOTICE REGARDING COVID-19 AND TELECONFERENCED MEETINGS:**

Based on the mandates by the Governor in Executive Order N-25-20 and the Sonoma County Health Officer (Order C-19-02) to shelter in place and the guidance from the CDC to minimize the spread of the COVID-19, please note the following changes to the District's meeting procedures:

- The District office and Anderson Hall are not open to the public at this time.
- The meeting will be conducted via teleconferencing using Go To Meeting (See Executive Order N-29-20)
- All members of the public seeking to observe and/or to address the local legislative body may participate in the meeting telephonically or otherwise electronically in the manner described below.

**HOW TO OBSERVE THE MEETING:**

Camp Meeker Rec & Park Board

Time: Dec 14, 2021 07:00 PM Pacific Time (US and Canada)

Join Zoom Meeting

<https://us02web.zoom.us/j/89321317324?pwd=WVZoNVExV2YzdEpacEFISEZtQVJmdz09>

Meeting ID: 893 2131 7324

Passcode: 707060

One tap mobile

+16699006833,,89321317324#,,, \*707060# US (San Jose)

+12532158782,,89321317324#,,, \*707060# US (Tacoma)

Dial by your location

+1 669 900 6833 US (San Jose)

+1 253 215 8782 US (Tacoma)

+1 346 248 7799 US (Houston)

+1 646 558 8656 US (New York)

+1 301 715 8592 US (Washington DC)

+1 312 626 6799 US (Chicago)

Meeting ID: 893 2131 7324

Passcode: 707060

Find your local number: <https://us02web.zoom.us/j/kyK9JuIt2>

#### HOW TO SUBMIT PUBLIC COMMENTS:

**Written/Read Aloud:** Please email your comments to [comments@campmeeker.org](mailto:comments@campmeeker.org), write “Public Comment” in the subject line. In the body of the email include the agenda item number and title, as well as your comments. If you would like your comment read aloud at the meeting (not to exceed three minutes at staff’s cadence), prominently write “Read Aloud at Meeting” at the top of the email.

All comments received before Monday, December 13, 2021 at 5:00 p.m. will be included as an agenda supplement on the District’s website under the relevant meeting date and provided to the Board members at the meeting. Comments received after this time will be treated as telephonic/electronic comments.

**Telephonic/Electronic Comments:** During the meeting, the Board President or designee will announce the opportunity to make public comments and identify the cut off time for submission. A short recess (generally, less than two minutes) will take place during the time public comment is open to allow the comments to be collected. **All users will be unmuted during this time. If you are connected using a phone, or have a microphone on your computer, please state your name, and wait to be recognized. Alternatively, you may also type comments into the chat window, in GoToMeeting. These will be read aloud during the public comment period.**

#### ACCESSIBILITY INFORMATION:

Board Meetings are accessible to people with disabilities and others who need assistance. Individuals who need special assistance or a disability related modification or accommodation (including auxiliary aids or services) to observe and/or participate in this meeting should contact the District’s Administrator, at least 48 hours before the meeting at 707-874-9246 or [admin@campmeeker.org](mailto:admin@campmeeker.org). Advanced notification will enable the District to swiftly resolve such requests to insure accessibility.

#### PUBLIC RECORDS:

Public records that relate to any item on the open session agenda for a meeting are available for public inspections. Those records that are distributed after the agenda posting deadline for the meeting are available for public inspection at the same time, they are distributed to all or a majority of the members of the Board. The Board has designated the District’s website located at <https://www.campmeeker.org> as the place for making those public records available for inspections. The documents may also be obtained by calling the District’s Administrator at 707-874-9246.

- 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. October 19, 2021 Minutes
  - 2. November 16, 2021 Minutes
- B. Payment of Claims
- C. Journal Entry Approval
- D. Administrative and Financial Report

VII. REPORT OF THE WATER SYSTEM OPERATOR (Russian River Utility, 5 minutes)

- A. System Operations
- B. Accounts Receivable

VIII. ACTION ITEMS

A. PRESENTATION: AUDITED FINANCIAL STATEMENTS FISCAL YEAR  
END JUNE 30, 2021 (Blake Goranson, Goranson and Associates, CPAs)

DESCRIPTION: Ms. Goranson will review the draft of the audited financial statements for the fiscal year ended June 30, 2021.

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

B. RESOLUTION 2021-020: PUBLIC PRIVATE PARTNERSHIP AGREEMENT-ALLIANCE  
REDWOODS/OCCIDENTAL COMMUNITY SERVICES DISTRICT  
(Anthony Tominia, Gary Helfrich, 10 minutes)

DESCRIPTION: There will be a review of the final Alliance Redwoods Agreement between Alliance Redwoods Conference Grounds and Camp Meeker Recreation and Park District.

PROPOSED ACTION: The Board may/may not adopt Resolution 2021-020 authorizing the Board President and Board Secretary to execute the agreement with Alliance Redwoods Conference Grounds on behalf of the District.

C. UPDATE: WATER SUBCOMMITTEE (Anthony Tominia, Gary Helfrich 10 minutes)

DESCRIPTION: The water subcommittee will report regarding progress of various ongoing tasks including a.) status of permit extension, and b.) review of annual customer service fee, and related matters.

PROPOSED ACTION: The Board may/may not take further action regarding water subcommittee matters.

D. COUNTY ELECTIONS POLLING REQUEST & ANDERSON HALL BOOKING

DESCRIPTION: The County Clerk/Recorder's office has inquired regarding the use of Anderson Hall as "Voting Centers" for the 2022 Election cycle. The Regional "Vote Centers" are required to be open for several days, possibly four days from 6:00 a.m. until 10:00 p.m., and allowing voters to vote at any open location. Several prospective clients have inquired regarding use of the hall and the District has received a deposit for

June 3-5 for a wedding re-scheduled from 2020. The County also wants June 3-7 for elections. The Board will discuss Anderson Hall usage going forward.

**PROPOSED ACTION:** The Board may/may not take further action regarding Anderson Hall facilities usage.

**E. RESOLUTION 2021-019: CONTINUING LOCAL EMERGENCY**

(Anthony Tominia, 5 minutes)

**DESCRIPTION:** AB361 has provided the framework for the continuance of virtual meetings for local governments. Each local emergency must be reviewed every 30 days and a subsequent resolution approved for each thirty-day period.

**PROPOSED ACTION:** The Board may/may not approve Resolution 2021-019: “Proclaiming Local Emergency” and continuing virtual meetings for the period of January 1-31, 2022.

**F. UPDATE: PLAYGROUND/PER CAPITA GRANT**

(Anthony Tominia and John McDaniel, 10 minutes)

**DESCRIPTION:** The subcommittee will report regarding planning and issues related to the funding and grant ADA requirements for the use of the grant funds for a proposed playground.

**PROPOSED ACTION:** The Board may/may not take further action regarding these issues

**IX. 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**

**X. ADJOURNMENT**

**HOW TO GET AN ITEM ON THE AGENDA**

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

Regular meetings are held the 3rd Tuesday of each month. The District must receive submissions no later than fourteen (14) calendar days before a meeting.

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

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

[http://www.campmeeker.org/wordpress/?page\\_id=224](http://www.campmeeker.org/wordpress/?page_id=224)

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**REGULAR MEETING  
OF THE BOARD OF DIRECTORS  
LOCATION: TELECONFERENCE – SEE BELOW  
OCTOBER 19, 2021 7:00 P.M.  
MINUTES**

**I. CALL TO ORDER**

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

**II. ROLL CALL**

Directors Helfrich, Larson, McDaniel, Tominia and Watson were present.  
District Counsel Martin Hirsh was also present.

**III. APPROVAL OF AGENDA**

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

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

Ayes: 5 Noes: 0 Abstain: 0 Absent: 0

The motion was approved

**IV. STATEMENTS OF ABSTENTION**

There were no 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.

There was no public comment.

**VI. CONSENT ITEMS**

**A. Approval of Minutes**

**1. September 19, 2021 Minutes**

A motion was made by John McDaniel, and seconded by Valery Larson to approve the September 19, 2021 minutes as recorded.

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

Ayes: 5 Noes: 0 Abstain: 0 Absent: 0

The motion was approved

B. Payment of Claims

A motion was made by Gary Helfrich, and seconded by John McDaniel to approve the October 19, 2021 warrant request 2021/2022-003 as follows:

2021-2022-004	RP-October 2021	4,580.06
\$20,157.83	Water-October 2021	15,577.77

Wells Fargo Bank Checks 2257-2270 and Bank of the West checks 734 and 735. in payment of expenses, water receipt transfers and USDA loan.

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

Ayes: 5 Noes: 0 Abstain: 0 Absent: 0

The motion was approved

C. Journal Entry Approval

D. Administrative and Financial Report

Ms. Doran-Girard provided an update regarding 6/30/2021 audit processing, recent Abila support contact and various items of correspondence. The Board was advised that, given the current scheduling, the December meeting would occur 12/21. If Board members are planning to travel it would be prudent to consider an earlier date to insure a quorum. The Board agreed to meeting on December 14, 2021.

VII. REPORT OF THE WATER SYSTEM OPERATOR

A. System Operations

Russian River Utility staff reported that the water system is operating normally. Jamie Dunton advised that he is still working out pump costs with supplier. Further comments regarding Alliance will be addressed in the subcommittee report.

B. Accounts Receivable

There were no comments regarding accounts receivable.

VIII. ACTION ITEMS

President Tominia opened the closed session with District Counsel Hirsch participating at 7:16 p.m.

A. CLOSED SESSION: CONFERENCE WITH REAL PROPERTY NEGOTIATORS

Government Code: 54956.8

Property: Negotiation of parcels owned by St. Dorothy's Rest within Camp Meeker limits.

Agency negotiator: Martin Hirsch, District Counsel

Negotiating Parties: Gary Helfrich and John McDaniel, Camp Meeker Recreation and Park District, Michael Glass, as Counsel, representing St. Dorothy's Rest and the Episcopal Diocese of California, and Sonoma County Land Trust staff.

Under Negotiation: Purchase of various properties from the Episcopal Diocese of California and St. Dorothy's Rest.

The Board returned to open session at 7:41 p.m. President Tominia reported to the public that District Counsel Hirsch is awaiting a draft of a definitive agreement from opposing Counsel Glass.

B. DISTRICT PROJECTS VOLUNTEER ASSISTANCE

DESCRIPTION: The Board discussed various aspects of volunteerism including insurance, recordkeeping and management of volunteer groups. District Counsel Hirsch cautioned that a signed waiver would not protect the District from legal action in the event of an injury and suggested that volunteer activities be limited to beach cleaning, landscape maintenance tasks and those using hand tools be made aware of the proper usage.

ACTION: The Board did not take further action regarding this issue.

C. RESOLUTION 2021-017: PROCLAIMING LOCAL EMERGENCY

DESCRIPTION: AB361 has provided the framework for the continuance of virtual meetings for local governments. Each local emergency must be reviewed every 30 days and a subsequent resolution approved for each thirty-day period. The Board discussed in detail various aspects of the local emergency vs. public meetings and conditions for use of “local emergency” provisions.

ACTION: After discussion, a motion was made by Gary Helfrich, and seconded by Valery Larson that the Board approve Resolution 2021-017: “Proclaiming Local Emergency” and continuing virtual meetings for the period of November 1-30, 2021.

Directors Helfrich, Larson, Tominia, and Watson voted yes. Director McDaniel voted no.

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

The motion was approved

D. RESOLUTION 2021-015: RESCIND RESOLUTION 2021-013 ALLIANCE REDWOODS OUT OF SERVICE AREA

DESCRIPTION: At a Special Meeting on September 9, 2021, the Board approved a Resolution for Alliance Redwoods’ request an out of service area connection for supplemental water to meet daily demands through summer. As the District has been advised that the public health/emergency criteria have not been met by Alliance Resolution 2021.015 will rescind the Board’s approval stated in Resolution 2021.013.

ACTION: A motion was made by John McDaniel, and seconded by Anthony Tominia to approve Resolution 2021-015 RESCINDING RESOLUTION 2021-013 REGARDING ALLIANCE REDWOODS OUT OF SERVICE AREA

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

Ayes: 5 Noes: 0 Abstain: 0 Absent: 0

The motion was approved

E. UPDATE: WATER SUBCOMMITTEE

DESCRIPTION: Directors Tominia and Helfrich reported regarding progress of various ongoing tasks including permit extension, OCSJ joint meeting, and proposed Alliance agreement and changes to the treatment process that may occur and require a state regulator review.

ACTION: The Board took no further action regarding these issues.



F. RESOLUTION 2021.016: PROPOSITION 68: PER CAPITA GRANT: PROPOSED  
PARK/PLAYGROUND APPLICATION APPROVAL

DESCRIPTION: The District is eligible for \$178,000.00 from the 2018 Proposition 68 Per Capita Grant program. The grant application and resolution must be filed prior to December 31, 2021. There is a 20% matching funds requirement. Directors Tominia and McDaniel discussed the ideas for the use of the grant funds with respect to playground renovation, community input and other related issues including a landscape site survey to accommodate grant ADA requirements.

ACTION: A motion was made by Gary Helfrich, and seconded by Valery Larson to approve  
Resolution 2021-016 PROPOSITION 68: PER CAPITA GRANT: PROPOSED  
PARK/PLAYGROUND APPLICATION APPROVAL

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

Ayes: 5 Noes: 0 Abstain: 0 Absent: 0

The motion was approved.

G. CALIFORNIA SPECIAL DISTRICT ASSOCIATION BY-LAW APPROVAL

DESCRIPTION: The District is a member of the California Special Districts Association and the Association by-laws have been revised. Director Watson will recommend Board action regarding this issue. A vote for approval of recommended revisions is required by November 12 and is an online voting procedure.

ACTION: A motion was made by John McDaniel, and seconded by Valery Larson that approve revisions to the CSDA by-laws and authorize the District Administrative staff to complete the online voting process to reflect the Board's decision regarding the CSDA by-law revisions.

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

Ayes: 5 Noes: 0 Abstain: 0 Absent: 0

The motion was approved.

IX. 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**

The Board was advised that completion of the AB1234 two-year requirement can be completed through CSDA website.

Director Tominia suggested that Board members look at their schedules for 2022 and availability to take on subcommittee or project responsibilities.



X. 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 Anthony Tominia that the October 2021 meeting of the Camp Meeker Board of Directors is adjourned.

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

Ayes: 5 Noes: 0 Abstain: 0 Absent: 0

The motion was approved

The meeting adjourned at 9:07 p.m.

Respectfully submitted,

CHERYL DORAN-GIRARD

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**REGULAR MEETING  
OF THE BOARD OF DIRECTORS  
LOCATION: TELECONFERENCE – SEE BELOW  
NOVEMBER 16, 2021 7:00 P.M.  
MINUTES**

**I. CALL TO ORDER**

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

**II. ROLL CALL**

Directors Larson, McDaniel, Tominia and Watson were present. Also attending were Stephanie Voet, Robert Sherod, and Jamie Dunton of Russian River Utility Staff Director Helfrich was not yet in attendance.

**III. APPROVAL OF AGENDA**

**IV. STATEMENTS OF ABSTENTION**

There were no 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. Fawn Nekton suggested that for convenience, Resolution 2021.018 could, in the future, be addressed under Consent Items.

**VI. CONSENT ITEMS**

**A. Approval of Minutes**

1. October 19, 2021 Minutes (tabled)

**B. Payment of Claims**

A motion was made by John McDaniel, and seconded by Valerie Larson to approve payment of claims.

Ayes: 4 Noes: 0 Absent: 1

**C. Journal Entry Approval**

There were no journal entries for approval.

**D. Administrative and Financial Report**

Administrative and financial information tabled until December due to staff illness.

## VII. REPORT OF THE WATER SYSTEM OPERATOR

- A. System Operations  
Robert Sherod of Russian River Utility staff reported a charge in flow due to a fish release on October 25. He dispelled a rumor that there had been a break in the water main.
- B. Accounts Receivable  
Stephanie Voet reported on delinquent accounts and progress toward collections. She also said that the State moratorium on shutoffs may be lifted by December 31, 2021.

## VIII. ACTION ITEMS

### A. DISTRICT PROJECTS VOLUNTEER ASSISTANCE

DESCRIPTION: Anthony Tominia reported that he is researching information of volunteerism, including insurance issues. He will report more at a future meeting.

ACTION: The Board took no action regarding this issue.

### B. RESOLUTION 2021-018: CONTINUING LOCAL EMERGENCY (SUBSEQUENT)

DESCRIPTION: AB361 has provided the framework for the continuance of virtual meetings for local governments. Each local emergency must be reviewed every 30 days and a subsequent resolution approved for each thirty-day period. John McDaniel initiated a discussion regarding continual virtual meetings on the part of the Board. He expanded the discussion to include the public use of Anderson Hall. After discussion, he proposed an amendment to Resolution 2021-018 as follows:

“Amendment to the Declaration of the State of Emergency to include the temporary suspension of use of the District’s indoor public facilities for any bookings other than what had already been contracted as of November 16, 2021 and to review the use of the facilities on a monthly basis.”

ACTION: A motion was made by John McDaniel, and seconded by Valerie Larson to adopt Resolution 2021-018 with the inclusion of the amendment relative to District indoor facilities for the thirty-day period through December 31, 2021.

Ayes: 4      Noes: 0      Absent: 1

The motion was approved.

Director Helfrich entered the meeting at 7:25 p.m.

### C. UPDATE: PLAYGROUND/PER CAPITA GRANT

DESCRIPTION: Director Tominia stated that the grant must be written by December 31.

Meetings have been held with architects to discuss the best location for the playground. Two sites were being discussed: the current playground site near the post office and a possible site south of the basketball court. The property on the second site is currently owned by St. Dorothy’s and closer to Bohemian Highway. The current playground site was then discussed as a or viable and desirable option. Anthony Tominia stated that he had received favorable input from residents regarding this site. Gary Helfrich mentioned restoring instead of replacing the merry-go-round. All board members were in agreement with developing the current playground site. The playground committee will meet with designers and architects and report to the Board at the December meeting.

ACTION: The Board may/may not take further action regarding these issues

D. UPDATE: WATER SUBCOMMITTEE

DESCRIPTION: Director Tominia advised that there was a recent meeting regarding the proposed agreement between Camp Meeker, Occidental and Alliance Redwoods. Camp Meeker, Occidental and Alliance have come to an understanding on the latest version of the joint transmission system agreement and expect that the agreement will be presented to the Board at their December meeting. Jamie Dunton of Russian River Utility stated the need for all three waters systems to be in code compliance. He also confirmed that the suggested \$78,000 upgrade was not needed. Anthony Tominia reported that Occidental and Alliance have agreed to share the costs of booster pumps. Additionally, it was reported that the release of water permitted by the TUPC to assist Coho and Steelhead in the creek has ended for the year.

ACTION: The Board took no action regarding these issues.

IX. 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**

There were no Director reports.

X. 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 Valerie Larson that the November 2021 meeting of the Camp Meeker Board of Directors is adjourned.

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

Ayes: 5 Noes: 0 Abstain: 0 Absent: 0

The motion was approved

The meeting adjourned at 7:45 p.m.

Respectfully submitted,

Lynn Watson

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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:** DECEMBER 14, 2021 WARRANTS AND FINANCIAL INFORMATION  
**DATE:** DECEMBER 9, 2021

Financial Statements and Warrant Detail in the board packet following this memorandum provide information available through November 10, 2021.

2021/2022-006	RP-December 2021	3,165.43
\$14,925.76	Water-December 2021	11,760.33

The Financial statements included in the Board info packet represent revenue and expenses for the first three months of the 2021-2022 fiscal year.

The financial statements revenue and expenses are reflective of vendor invoices received through 12/9/2021. Check registers included in the financial packet includes all checks written since the last warrant approval.

June 30, 2021 audit is completed and in the Board packet for review. Bank account reconciliations are in process.

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

**CAMP MEEKER RECREATION AND PARK DISTRICT**

WARRANT REQUEST # 2021-2022-005

VENDOR	CHECK AMOUNT	R&P FUND	WATER FUND	EXPLANATION
Larson, Valery	30.00	30.00		Director Stipend-December 2021
Watson, Lynn	30.00	30.00		Director Stipend-December 2021
Doran-Girard, Cheryl	4,663.00	1,036.12	1,036.12	Consulting-Nov/Dec 2021
Doran-Girard, Cheryl		460.50	460.50	Consulting-Nov/Dec 2021
Doran-Girard, Cheryl		460.50	460.50	Consulting-Nov/Dec 2021
Doran-Girard, Cheryl		345.37	345.37	Consulting-Nov/Dec 2021
Doran-Girard, Cheryl	-	29.00	29.00	Postage
Lopez, Jessica	80.00	80.00		Anderson Hall Cleaning
PGE	84.96	84.96	-	Electric Service
Perry Johnson	300.00	30.00	30.00	Legal Services-Various District Matters
Perry Johnson	-	-	240.00	Legal Services-Alliance
Russian River Utility	8,718.43		8,718.43	Contract Services
US Bank	1,019.37	225.00	225.00	Dropbox-Annual Fee
US Bank		130.73	130.72	Abila Software Lease
US Bank		223.25	84.69	Communication Costs
US Bank	-	-		
	<u>14,925.76</u>	<u>3,165.43</u>	<u>11,760.33</u>	-

DIRECTOR APPROVAL:

DATE:

12/14/21

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**Camp Meeker Recreation & Parks District**  
Check/Voucher Register - CDG-Current Register  
1010 - Cash In Wells Fargo Bank-Operating  
From 11/17/2021 Through 12/14/2021

<u>Check Number</u>	<u>Check Description</u>	<u>Vendor Name</u>	<u>Effective Date</u>	<u>Check Amount</u>
2281	System Generated Check/Vo...	Brelje & Race Con...	12/14/2021	0.00
2282	System Generated Check/Vo...	Cheryl Doran-Girard	12/14/2021	4,663.00
2283	System Generated Check/Vo...	Jessica Lopez	12/14/2021	80.00
2284	System Generated Check/Vo...	P G & E	12/14/2021	84.96
2285	System Generated Check/Vo...	Perry Johnson An...	12/14/2021	300.00
2286	System Generated Check/Vo...	Russian River Utility	12/14/2021	8,718.43
2287	System Generated Check/Vo...	US Bank	12/14/2021	1,019.37
2288	Director Stipend-December ...	Valery Larson	12/14/2021	30.00
2289	Director Stipend- December ...	Lynn Watson	12/14/2021	30.00
Total 1010 - Cash In Wells Fargo Bank-Operating				14,925.76



**Camp Meeker Recreation & Parks District**

Check/Voucher Register - CDG-Current Register

1030 - Cash in Bank of the West-Water

From 11/17/2021 Through 12/14/2021

<u>Check Number</u>	<u>Check Description</u>	<u>Vendor Name</u>	<u>Effective Date</u>	<u>Check Amount</u>
738	Water Transfer- Operations ...	Camp Meeker Rec...	12/14/2021	15,500.00
739	Water Transfer--Capital Nov...	Camp Meeker Rec...	12/14/2021	<u>2,000.00</u>
		Total 1030 - Cash in Bank of the West-Water		17,500.00
				<u>                    </u>
Report Total				<u><u>32,425.76</u></u>

<b>Camp Meeker Recreation &amp; Park District</b>							
<b>Estimated Cash Report 2021-2022</b>							
	<b>Rec &amp; Park</b>	<b>Rec &amp; Park</b>	<b>Water</b>	<b>A&amp;B Water</b>	<b>Capital</b>	<b>Totals</b>	
<b>FUNDS➡</b>	<b>Operating</b>	<b>Capital</b>	<b>Operations</b>	<b>Debt</b>	<b>Repmnt</b>		
	<b>10</b>	<b>16</b>	<b>40</b>	<b>70</b>	<b>50</b>		
Balance Forward 11/16/2021	78,592.75	25,000.00	24,661.48	211,704.30	942,037.16	1,281,995.69	
Deposits 12/14/2021	158.33		15,500.00	-	2,000.00	17,658.33	
Warrants 12/14/2021	(3,165.43)		(11,760.33)			(14,925.76)	
		-				-	
						-	
			-	-	-	-	
<b>Fund Totals</b>	<b>75,585.65</b>	<b>25,000.00</b>	<b>28,401.15</b>	<b>211,704.30</b>	<b>944,037.16</b>	<b>1,284,728.26</b>	
12/14/21							

**Camp Meeker Recreation & Parks District**  
Statement of Revenues and Expenditures - Unposted Transactions Included In Report  
10 - Recreation & Park - Operating  
From 7/1/2021 Through 6/30/2022  
(In Whole Numbers)

		Total Budget - Final	Current Year Actual	Total Budget Variance - Final
Revenue				
4001	Property Taxes-CY Secured	92,500	0	(92,500)
4110	Interest Earned-Wells Fargo Bank	0	18	18
4210	Rental Fees-Anderson Hall	2,000	0	(2,000)
4215	Rental Fees-Other	1,900	950	(950)
4220	State-Home Owner Property Tax Relief	500	0	(500)
4295	Grant Revenue	125,000	0	(125,000)
4625	Transfers-Within Fund In	25,000	0	(25,000)
	Total Revenue	246,900	968	(245,932)
Expenditures				
5010	Director Stipend	720	360	360
5017	Worker Compensation Insurance	1,500	0	1,500
5101	Communications-Telephone	1,100	577	523
5105	Communications-ISP Website	750	398	352
5110	Communications-Website Other	500	442	58
5112	Communications-WiFi	1,100	89	1,011
5184	Janitorial Supplies	500	0	500
5185	Janitorial Services	1,950	220	1,730
5210	Insurance-Property & Liability	8,000	0	8,000
5401	Memberships	300	252	49
5405	Miscellaneous	850	700	150
5410	Office Supplies	750	492	258
5416	Lease-Accounting Software	1,650	654	996
5420	Training-Administrative	150	0	150
5425	Postage	75	29	46
5426	Printing Services	1,000	0	1,000
5427	Supplies	750	53	697
5501	Professional Fees-Web	650	200	450
5520	Administrative Services	21,000	8,745	12,255
5531	Community Education	5,000	0	5,000
5540	LAFCO Charges	300	205	95
5550	Legal Services	15,000	4,358	10,643
5555	Professional Services-Auditor	9,500	2,004	7,496
5556	Professional Services-Accounting	14,000	6,165	7,835
5570	Service Fee-PayPal	250	0	250
5571	Late Fees	0	5	(5)
5575	Bank Service Fees	0	40	(40)
5576	Property Tax Administration Fee	1,000	0	1,000
5590	Gas and Oil	1,500	144	1,356
5591	Equipment Rentals	0	71	(71)
5592	Water and Sewer	1,500	394	1,106
5594	Utilities	1,450	429	1,021
8510	Remodel/Rehab/Renovate	110,000	0	110,000
8514	Maintenance & Repair-Major	25,000	0	25,000
8516	Restoration	19,000	0	19,000
8521	Survey/Topography	0	5,870	(5,870)
9001	Contingency	105	0	105
	Total Expenditures	246,900	32,894	214,006
	Excess of Income Over (Under) Expense	0	(31,926)	(31,926)

**Camp Meeker Recreation & Parks District**  
Statement of Revenues and Expenditures - Unposted Transactions Included In Report  
16 - Recreation & Park - Capital Replacement  
From 7/1/2021 Through 6/30/2022  
(In Whole Numbers)

		<u>Total Budget - Final</u>	<u>Current Year Actual</u>	<u>Total Budget Variance - Final</u>
	Expenditures			
8625	Tfr Within Fnd-Out	<u>25,000</u>	<u>0</u>	<u>25,000</u>
	Total Expenditures	<u>25,000</u>	<u>0</u>	<u>25,000</u>
	Excess of Income Over (Under) Expense	<u>(25,000)</u>	<u>0</u>	<u>25,000</u>

**Camp Meeker Recreation & Parks District**  
Statement of Revenues and Expenditures - Unposted Transactions Included In Report  
40 - Recreation & Parks - Water Operations  
From 7/1/2021 Through 6/30/2022  
(In Whole Numbers)

		<u>Total Budget - Final</u>	<u>Current Year Actual</u>	<u>Total Budget Variance - Final</u>
Revenue				
4010	Direct Charges-Current Year	124,000	0	(124,000)
4260	Reimbursements	6,000	0	(6,000)
4310	Sales of Water-Residential	250,000	103,837	(146,163)
4625	Transfers-Within Fund In	<u>150,000</u>	<u>0</u>	<u>(150,000)</u>
	Total Revenue	<u>530,000</u>	<u>103,837</u>	<u>(426,163)</u>
Expenditures				
5017	Worker Compensation Insurance	1,200	0	1,200
5101	Communications-Telephone	500	277	223
5105	Communications-ISP Website	300	132	168
5110	Communications-Website Other	300	107	193
5210	Insurance-Property & Liability	5,000	0	5,000
5401	Memberships	250	252	(2)
5410	Office Supplies	850	637	213
5416	Lease-Accounting Software	1,750	654	1,096
5420	Training-Administrative	200	0	200
5425	Postage	300	238	62
5426	Printing Services	0	59	(59)
5427	Supplies	150	0	150
5501	Professional Fees-Web	200	225	(25)
5515	Contract Services-Water Operations	150,000	52,311	97,689
5520	Administrative Services	21,000	9,451	11,549
5540	LAFCO Charges	850	683	167
5550	Legal Services	16,500	5,813	10,688
5555	Professional Services-Auditor	12,100	2,004	10,096
5556	Professional Services-Accounting	16,800	6,731	10,069
5567	SCWA-Water Agency Fees	6,000	0	6,000
5575	Bank Service Fees	10	30	(20)
5576	Property Tax Administration Fee	1,200	0	1,200
5585	Public/Legal Notices	575	398	177
5587	Water System Fees-State	2,750	0	2,750
5594	Utilities	12,500	6,413	6,087
8565	Equipment 2	125,000	0	125,000
8625	Tfr Within Fnd-Out	148,000	52,217	95,783
9001	Contingency	<u>5,715</u>	<u>0</u>	<u>5,715</u>
	Total Expenditures	<u>530,000</u>	<u>138,631</u>	<u>391,369</u>
	Excess of Income Over (Under) Expense	<u>0</u>	<u>(34,794)</u>	<u>(34,794)</u>

**Camp Meeker Recreation & Parks District**  
Statement of Revenues and Expenditures - Unposted Transactions Included In Report  
50 - Recreation & Parks - Water Capital  
From 7/1/2021 Through 6/30/2022  
(In Whole Numbers)

		<u>Total Budget - Final</u>	<u>Current Year Actual</u>	<u>Total Budget Variance - Final</u>
	Revenue			
4110	Interest Earned-Wells Fargo Bank	0	19	19
4625	Transfers-Within Fund In	<u>50,000</u>	<u>27,754</u>	<u>(22,246)</u>
	Total Revenue	<u>50,000</u>	<u>27,773</u>	<u>(22,227)</u>
	Expenditures			
8625	Tfr Within Fnd-Out	<u>150,000</u>	<u>12,000</u>	<u>138,000</u>
	Total Expenditures	<u>150,000</u>	<u>12,000</u>	<u>138,000</u>
	Excess of Income Over (Under) Expense	<u>(100,000)</u>	<u>15,773</u>	<u>115,773</u>

**Camp Meeker Recreation & Parks District**  
Statement of Revenues and Expenditures - Unposted Transactions Included In Report  
70 - Recreation & Park - USDA Debt Fund  
From 7/1/2021 Through 6/30/2022  
(In Whole Numbers)

		<u>Total Budget - Final</u>	<u>Current Year Actual</u>	<u>Total Budget Variance - Final</u>
	Revenue			
4290	Miscellaneous Revenues	1,500	0	(1,500)
4625	Transfers-Within Fund In	<u>103,972</u>	<u>34,463</u>	<u>(69,509)</u>
	Total Revenue	<u>105,472</u>	<u>34,463</u>	<u>(71,009)</u>
	Expenditures			
7910	Long Term Debt-Principal	41,000	41,000	0
7911	Long Term Debt-Interest	<u>52,511</u>	<u>26,720</u>	<u>25,791</u>
	Total Expenditures	<u>93,511</u>	<u>67,720</u>	<u>25,791</u>
	Excess of Income Over (Under) Expense	<u>11,961</u>	<u>(33,256)</u>	<u>(45,217)</u>



CAMP MEEKER RECREATION & PARK DISTRICT								
Allocation of Water Receipts Fiscal Year 7/1/2021 -6/30/2022								
Transfer	Allocation	Bank of West	To USDA-A&B	Ca Operations	Total			
Month	Month	Stmnt Balance	Transferred	W WFB-Invest	WFB-Operating			
21-Aug	21-Jul	22,205.50	22,000.00	-	2,000.00	20,000.00	22,000.00	
21-Sep	21-Aug	21,168.22	21,000.00	-	2,000.00	19,000.00	21,000.00	
21-Oct	21-Sep	23,319.33	23,000.00	-	2,000.00	21,000.00	23,000.00	
21-Nov	21-Oct	20,534.01	20,000.00	-	2,000.00	18,000.00	20,000.00	
21-Dec	21-Nov	17,879.58	17,500.00	-	2,000.00	15,500.00	17,500.00	
22-Jan	21-Dec		-	-	-	-	-	
22-Feb	22-Jan		-	-	-	-	-	
22-Mar	22-Feb		-	-	-	-	-	
22-Apr	22-Mar		-	-	-	-	-	
22-May	22-Apr		-	-	-	-	-	
22-Jun	22-May		-	-	-	-	-	
22-Jul	22-Jun		-	-	-	-	-	
YTD Totals		105,106.64	103,500.00	-	10,000.00	93,500.00	103,500.00	
12.09.2021								
2021.12.14								

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

**December 8, 2021**

RE: CAMP MEEKER PAST DUE ACCOUNTS

**Accounts 45, 50, 309, 322,:** Payments on hand.

**Account 1:** There's a new person in charge. They will pay it.

**Account 22:** Phone disconnected.

**Account 28:** Property sold. Trying to get previous owner's daughter to pay.

**Accounts 59:** Left a message.

**Account 60 & 174:** Will drop off payment.

**Account 88:** Phone disconnected.

**Accounts 95:** Customer thought it was paid through billpay. Will send a payment today.

**Account 127:** Left message.

**Account 129:** Voicemail full.

**Account 134:** Will pay on Friday December 17, 2021.

**Account 140:** We don't have a phone number. We posted a past due notice on 10/20/21.

**Account 149:** Still paying \$70 a month. Posted a past due notice on 10/20/21.

**Account 161:** No answer. No voicemail. Posted past due notice on 10/20/21.

**Account 182:** Left message.

**Account 184:** Left message.

**Account 192:** Voicemail full.

**Account 220:** Left message.

**Account 249:** Sending payment.

**Account 264:** Left message.

**Past Due Accounts:** Past due notices were sent on December 8, 2021, final notices will go out December 15, 2021. No lock offs this month due to the Covid-19 virus.

# PAST DUE LIST

## CAMP MEEKER REC & PARK

ACCT #	RT NAME	CURRENT	1-30	31-60	61+	LAST PAYMENT	TOTAL
1			49.08	49.04	49.08	147.18 9/1/21	147.20
6			69.35	79.10		139.23 11/4/21	148.45
22			55.14	55.18	161.35	200.00 9/27/21	271.67
24			49.68	49.00		147.30 10/5/21	98.68
28			51.42	50.16	49.96	321.58 9/13/21	151.54
36			55.98	15.66		200.00 9/13/21	71.64
45			52.00	51.78	24.30	200.00 8/10/21	128.08
50			60.43	60.58	92.53	100.00 8/16/21	213.54
59			50.52	48.52		155.42 6/30/21	99.04
60			57.56	59.30	60.05	183.43 8/23/21	176.91
68			56.02	0.23		165.00 11/3/21	56.25
88			55.34	55.80		56.80 10/18/21	111.14
89			54.18	53.82		54.72 10/29/21	108.00
95			51.28	52.28	52.44	55.14 8/25/21	156.00
107			61.50	65.68		184.78 11/10/21	127.18
110			54.14	53.48		107.80 10/7/21	107.62
116			54.46	55.04		226.50 10/12/21	109.50
127			50.56	50.40	48.44	46.60 8/23/21	149.40
129			49.00	49.04	15.02	75.00 10/28/21	113.06
134			50.34	50.24	130.08	100.00 9/10/21	230.66
140			51.88	52.86	446.85	35.00 8/6/21	551.59
149			49.78	50.32	355.10	70.00 11/24/21	455.20
150			52.88	53.94		107.80 10/4/21	106.82
152			55.18	53.94	12.64	100.00 11/19/21	121.76
157			49.28	47.28		247.00 9/10/21	96.56
158			50.80	48.64		253.00 9/10/21	99.44
161			50.58	53.02	790.68	120.00 5/24/21	894.28
174			56.40	51.76	53.24	161.10 8/23/21	161.40
182			53.50	54.04	163.66	162.36 8/3/21	271.20
184			56.74	54.00	161.78	713.65 9/9/21	272.52
192			50.56	50.18	151.81	400.00 6/1/21	252.55
220			80.20	80.50	84.25	168.50 9/27/21	244.95
226			52.04	53.48		168.30 9/24/21	105.52
227			53.88	57.04		169.84 9/24/21	110.92
245			52.54	52.60		103.90 10/9/21	105.14
246			54.96	55.46	57.04	57.14 8/24/21	167.46
249			55.74	55.70	165.30	217.00 7/19/21	276.74
264			54.30	53.76	108.82	111.44 9/9/21	216.88
287			55.48	57.46		60.46 10/12/21	112.94
290			58.08	88.85		250.21 10/22/21	146.93
304			52.02	51.28		196.92 10/21/21	103.30
309			53.90	57.08	56.50	116.34 8/11/21	167.48
318			67.02	41.36		186.80 9/12/21	108.38

## PAST DUE LIST

**CAMP MEEKER REC & PARK**

ACCT #	RT NAME	CURRENT	1-30	31-60	61+	LAST PAYMENT	TOTAL
322			50.54	49.72	49.78	100.00 9/23/21	150.04
350			70.00	70.00		70.02 9/27/21	140.00
358			159.20	57.92		145.98 10/10/21	217.12
Total Receivables:		0.00		2,456.52			
Accounts Listed:			2,635.46		3,340.70		\$8,432.68

All Customers Age 2 Accounts  
Russian River Utility

**CAMP MEEKER RECREATION AND PARK DISTRICT  
WATER SALES 2021**

METER	ACCT NO.	MONTH	TOTAL AMOUNT PUMPED GALLONS	AMOUNT PUMPED TO OCSD	NET AMOUNT PUMPED	AMT SOLD	% PUMPED TO CMR&PD	% LOSS	NOTES
Alliance Master Meter Union Park	363 369	JAN	1,203,030	543,710	659,320	760,130	54.80%	-15.28%	*Correction on amount pumped to OCSD
Alliance Master Meter Union Park	363 369	FEB	1,407,150	494,270	812,070	847,260	57.71%	-4.33%	*Correction on amount pumped to OCSD
Alliance Master Meter Union Park	363 369	MARCH	1,349,880	522,940	826,940	733,830	61.26%	11.25%	
Alliance Master Meter Union Park	363 369	APRIL	1,325,680	491,110	834,570	744,390	62.96%	10.81%	
Alliance Master Meter Union Park	363 369	MAY	1,529,860	719,310	810,550	896,430	52.99%	-10.60%	
Alliance Master Meter Union Park	363 369	JUNE	2,049,950	1,110,310	939,640	1,067,680	45.83%	-13.62%	
Alliance Master Meter Union Park	363 369	JULY	2,040,840	509,640	1,531,200	1,114,940	75.02%	27.18%	
Alliance Master Meter Union Park	363 369	AUG	1,918,410	835,830	1,082,580	1,103,030	56.43%	-1.88%	
Alliance Master Meter Union Park	363 369	SEPT	1,980,450	860,270	1,120,180	1,049,620	56.56%	6.29%	
Alliance Master Meter Union Park	363 369	OCT	1,567,850	658,380	909,470	840,360	58.00%	7.59%	
Alliance Master Meter Union Park	363 369	NOV	1,310,560	587,510	723,050	732,360	55.17%	-1.28%	
Alliance Master Meter Union Park	363 369	DEC							
	<b>total 2021</b>		17,683,660	7,333,280	10,350,380	9,890,030	58.53%	4.45%	

TOTAL PRODUCTION	LESS PUMPED OCSD	LESS CMRPD SALES	UNACCOUNTED WATER	YEARLY LOSS

# CAMP MEEKER RECREATION AND PARK DISTRICT

FINANCIAL STATEMENTS

FOR THE YEARS ENDED

JUNE 30, 2021 AND 2020

PRELIMINARY DRAFT 12/06/2021  
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, business-type activities, and each major fund of the Camp Meeker Recreation and Park District, as of and for the years ended June 30, 2021 and 2020, and the related notes to the financial statements, which collectively comprise the Camp Meeker Recreation and Park 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 12/06/2021  
FOR DISCUSSION PURPOSES ONLY

## Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, and each major fund of the Camp Meeker Recreation and Park District, as of June 30, 2021 and 2020, 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 3-9 and 22-25 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.

XXX

Santa Rosa, California

PRELIMINARY DRAFT 12/06/2021  
FOR DISCUSSION PURPOSES ONLY

## CAMP MEEKER RECREATION AND PARK DISTRICT MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEARS ENDED JUNE 30, 2021 AND 2020

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, 2021 and 2020. We encourage readers to consider the information presented here in conjunction with the District's financial statements (pages 10-21) 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 \$4,396,419 (net position). Of this amount, \$1,258,274 (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, 2020 by \$4,305,925 (net position). Of this amount, \$1,202,062 (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 \$90,494 in 2021 and \$204,528 for 2020.
- As of the close of the current fiscal year, the District's governmental funds reported an ending fund balance of \$193,588, a net decrease of \$2,738 in comparison with the year ended June 30, 2020. For the fiscal year ended June 30, 2020, the District's governmental funds reported an ending fund balance of \$196,326, a net increase of \$36,299 in comparison with the year ended June 30, 2019.
- The District's total long-term liabilities decreased by \$120,089 and \$136,079 during the fiscal years ended June 30, 2021 and 2020, respectively.
- During the previous years' recession, tax revenue for the R&P (government fund) decreased by 2/3. The tax revenue has been increasing as housing prices rise. It is uncertain how the continuing Sonoma County fire and COVID events will impact future tax revenues. Facilities rental income has been non-existent since March 2020 as rental facility has closed in accordance with County/State COVID requirements.
- Capital plan has been completed and expenditures for replacements will begin in the 2021-2022 fiscal year.
- Water had a rate increase that was adopted in the June 30, 2020 budget and went into effect in February 2020. The collections; however, have been hampered by COVID related changes to collection of water accounts for public safety reasons. Rate increases continue to be reviewed annually.

PRELIMINARY DRAFT 12/06/2021  
FOR DISCUSSION PURPOSES ONLY

# CAMP MEEKER RECREATION AND PARK DISTRICT MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEARS ENDED JUNE 30, 2021 AND 2020

## **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 10-12 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 12/06/2021  
FOR DISCUSSION PURPOSES ONLY

CAMP MEEKER RECREATION AND PARK DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020

**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 \$4,396,419 and \$4,305,925 at the close of June 30, 2021 and 2020, respectively.

A large portion of the district's net assets (70 and 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.

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CAMP MEEKER RECREATION AND PARK DISTRICT  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
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**NET POSITION**

	Governmental Activities	Business-Type Activities	Total 2021	Total 2020
Current and other assets	\$ 224,103	\$ 1,159,230	\$ 1,383,333	\$ 1,169,320
Capital assets	545,474	3,584,671	4,130,145	4,215,952
Other non-current assets	-	3,505	3,505	262,431
Total assets	<u>\$ 769,577</u>	<u>\$ 4,747,406</u>	<u>\$ 5,516,983</u>	<u>\$ 5,647,703</u>
 Total liabilities	 <u>\$ 30,516</u>	 <u>\$ 1,090,048</u>	 <u>\$ 1,120,564</u>	 <u>\$ 1,341,778</u>
 Net investment in capital assets	 545,474	 2,551,671	 3,097,145	 2,967,785
Restricted for debt service	-	41,000	41,000	136,078
Unrestricted	<u>193,587</u>	<u>1,064,687</u>	<u>1,258,274</u>	<u>1,202,062</u>
Total net position	<u>\$ 739,061</u>	<u>\$ 3,657,358</u>	<u>\$ 4,396,419</u>	<u>\$ 4,305,925</u>

The balance of the unrestricted net position (\$1,258,274 for 2021 and \$1,202,062 for 2020) 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 \$90,494 for 2021 and \$204,528 for 2020. This increase is a result of a net gain in the governmental and business activities.

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MANAGEMENT'S DISCUSSION AND ANALYSIS  
FOR THE YEARS ENDED JUNE 30, 2021 AND 2020

**CHANGES IN NET POSITION**

	Governmental Activities	Business-Type Activities	Total 2021	Total 2020
Revenues:				
Program revenue		\$ 272,538	\$ 272,538	\$ 241,245
General revenue	\$ 90,124	169,470	259,594	273,621
Investment income	360	118	478	4,432
Total revenues	<u>90,484</u>	<u>442,126</u>	<u>532,610</u>	<u>519,298</u>
Expenses:				
Program expenses	104,505	337,611	442,116	401,570
Total expenses	<u>104,505</u>	<u>337,611</u>	<u>442,116</u>	<u>401,570</u>
Change in net position	(14,021)	104,515	90,494	117,728
Net position, beginning of the year	753,082	3,552,843	4,305,925	4,101,397
Prior period adjustment	-	-	-	86,800
Net position, beginning of the year, restated	<u>753,082</u>	<u>3,552,843</u>	<u>4,305,925</u>	<u>4,188,197</u>
Net position, end of the year	<u>\$ 739,061</u>	<u>\$ 3,657,358</u>	<u>\$ 4,396,419</u>	<u>\$ 4,305,925</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 \$193,588 and \$196,326, respectively, a net decrease of \$2,738 for 2021 and increase of \$36,299 for 2020 in comparison with the prior year.

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# CAMP MEEKER RECREATION AND PARK DISTRICT MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEARS ENDED JUNE 30, 2021 AND 2020

## **Governmental Funds, continued**

The general fund is the chief operating fund of the District. At the end of June 30, 2021 and 2020, unreserved fund balance of the general fund was \$149,483 and \$165,326, respectively. 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 62 and 84 percent of total general fund expenditures which were \$93,222 and \$73,170, respectively.

## **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:

- Less rental income than anticipated
- Increase in water operations
- More service and supply expenses anticipated

## **Capital Assets**

The District's investment in capital assets, as of June 30, 2021 and 2020, amounts to \$4,130,145 and \$4,215,952 (net of accumulated depreciation), respectively. This investment in capital assets includes equipment, buildings and improvements.

The Board has contracted with its engineering firm, Brelje and Race, and a detailed Capital Improvement Plan (CIP) was completed and approved in October 2018. The Board plans a comprehensive review of the water system financial requirements and anticipates an increase in rates in the 2021-2022 fiscal year.

Additional information on the District's capital assets can be found in Note 1 on page 28 and Note 4 on pages 36-37 of this report.

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# CAMP MEEKER RECREATION AND PARK DISTRICT MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED JUNE 30, 2021 AND 2020

## **Debt Administration**

At the end of the fiscal year the District had total long-term obligations of \$992,000 and \$1,112,089, respectively, in notes payable. During June 30, 2021 and 2020, the District's long-term debt decreased by \$(120,089) and \$(136,079), respectively.

The status of the funds held at the County of Sonoma was reviewed throughout the first quarter of the 2021 fiscal year and, as a result, the Board took action to pay off the DWR E58237 loan and utilize funds remaining at the County of Sonoma for capital replacement of telemetry equipment. Accordingly, there will be a reallocation of the monies collected as direct charges to capital replacement and USDA debt resolution.

## **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, 2021:

- Water rate increases are expected for the 2021-2022 fiscal year
- Various Capital, equipment replacement costs and necessary large repair 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.

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CAMP MEEKER RECREATION AND PARK DISTRICT  
STATEMENTS OF NET POSITION  
JUNE 30, 2021 and 2020

	Governmental Activities	Business-Type Activities	Total 2021	Total 2020
<b>ASSETS</b>				
Current assets				
Cash and cash equivalents	\$ 219,133	\$ 1,115,043	\$ 1,334,176	\$ 1,120,831
Accounts receivable	-	18,889	18,889	24,514
Intergovernmental receivable	4,970	8,298	13,268	17,087
Due from general fund	-	17,000	17,000	6,888
Total current assets	<u>224,103</u>	<u>1,159,230</u>	<u>1,383,333</u>	<u>1,169,320</u>
Capital assets, net of accumulated depreciation				
Construction in process	-	19,249	19,249	19,249
Land	238,773	82,958	321,731	321,731
Water system and pipeline	-	3,482,464	3,482,464	3,556,988
Building and improvements	<u>306,701</u>	<u>-</u>	<u>306,701</u>	<u>317,984</u>
Total capital assets	<u>545,474</u>	<u>3,584,671</u>	<u>4,130,145</u>	<u>4,215,952</u>
Other assets				
Restricted cash in Treasury	<u>-</u>	<u>3,505</u>	<u>3,505</u>	<u>262,431</u>
Total assets	<u>\$ 769,577</u>	<u>\$ 4,747,406</u>	<u>\$ 5,516,983</u>	<u>\$ 5,647,703</u>

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The accompanying notes are an integral part of these financial statements

CAMP MEEKER RECREATION AND PARKS DISTRICT  
STATEMENTS OF NET POSITION  
JUNE 30, 2021 and 2020

	Governmental Activities	Business-Type Activities	Total 2021	Total 2020
<b>LIABILITIES</b>				
Current liabilities:				
Accounts payable	\$ 5,321	\$ 3,930	\$ 9,251	\$ 13,392
Deferred revenue	4,570	-	4,570	(2,380)
Rental deposits	3,625	-	3,625	1,790
Water fees paid in advance	-	(2,364)	(2,364)	17,209
Interest payable	-	55,482	55,482	57,382
Due to enterprise fund	17,000	-	17,000	6,218
Current portion of notes payable	-	41,000	41,000	136,078
Total current liabilities	<u>30,516</u>	<u>98,048</u>	<u>128,564</u>	<u>229,689</u>
Long Term Liabilities				
Notes payable	<u>-</u>	<u>992,000</u>	<u>992,000</u>	<u>1,112,089</u>
Total liabilities	<u>\$ 30,516</u>	<u>\$ 1,090,048</u>	<u>\$ 1,120,564</u>	<u>\$ 1,341,778</u>
<b>NET POSITION</b>				
Net investment in capital assets,				
net of related debt	545,474	2,551,671	\$ 3,097,145	\$ 2,967,785
Restricted for debt service	-	41,000	41,000	136,078
Unrestricted	<u>193,587</u>	<u>1,064,687</u>	<u>1,258,274</u>	<u>1,202,062</u>
Total net position	<u>\$ 739,061</u>	<u>\$ 3,657,358</u>	<u>\$ 4,396,419</u>	<u>\$ 4,305,925</u>

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CAMP MEEKER RECREATION AND PARK DISTRICT  
STATEMENTS OF ACTIVITIES  
FOR THE YEARS ENDED JUNE 30, 2021 and 2020

	Governmental Activities	Business-Type Activities	Total 2021	Total 2020
<b>Program expenses</b>				
Services and supplies	\$ 93,222	\$ 206,579	\$ 299,801	\$ 257,864
Interest expense	-	56,508	56,508	57,899
Depreciation	11,283	74,524	85,807	85,807
Total program expenses	104,505	337,611	442,116	401,570
<b>Program revenues</b>				
Charges for Water Operations	-	272,538	272,538	241,245
Net program loss	(104,505)	(65,073)	(169,578)	(160,325)
<b>General revenues</b>				
Property taxes revenue	88,024	130,631	218,655	218,303
Rental income	2,100	-	2,100	12,016
Investment Income	360	118	478	4,432
Intergovernmental revenue	-	5,870	5,870	16,842
Other income	-	32,969	32,969	26,460
Total non-operating revenues	90,484	169,588	260,072	278,053
Change in net position	(14,021)	104,515	90,494	117,728
Net position, beginning of the year	753,082	3,552,843	4,305,925	4,101,397
Prior period adjustment	-	-	-	86,800
Net position, beginning of the year, restated	753,082	3,552,843	4,305,925	4,188,197
Net position, end of the year	\$ 739,061	\$ 3,657,358	\$ 4,396,419	\$ 4,305,925

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CAMP MEEKER RECREATION AND PARK DISTRICT  
STATEMENTS OF CASH FLOWS  
FOR THE YEARS ENDED JUNE 30, 2021 and 2020

	2021	2020
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash received from customers and other funds	\$ 528,953	\$ 586,604
Cash paid to suppliers	(359,845)	(402,305)
Interest received	478	4,432
Net cash provided (used) by operations	<u>169,586</u>	<u>188,731</u>
CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES:		
Principal payment of note payable	<u>(215,167)</u>	<u>(132,857)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Change in investment in Treasury	<u>258,926</u>	<u>(52,619)</u>
NET CHANGE IN CASH	213,345	3,255
CASH AND CASH EQUIVALENTS, beginning of year	<u>1,120,831</u>	<u>1,117,576</u>
CASH AND CASH EQUIVALENTS, end of year	<u>\$ 1,334,176</u>	<u>\$ 1,120,831</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY OPERATING ACTIVITIES:		
Operating income	\$ 90,494	\$ 204,528
Adjustments to reconcile change in net assets to cash from operations:		
Depreciation and amortization	85,807	85,807
(Increase) decrease in:		
Receivables	(668)	(21,563)
Increase (decrease) in:		
Accounts payable	6,641	(74,849)
Other payable	1,835	(3,000)
Interest payable	(1,900)	(1,805)
Deferred revenue	<u>(12,623)</u>	<u>(387)</u>
Total cash provided (used) by operations	<u>\$ 169,586</u>	<u>\$ 188,731</u>

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CAMP MEEKER RECREATION AND PARK DISTRICT  
BALANCE SHEETS  
GOVERNMENTAL FUNDS  
JUNE 30, 2021 and 2020

	General Fund	
	2021	2020
<b>ASSETS</b>		
Cash and cash equivalents	\$ 219,133	\$ 194,129
Intergovernmental receivable	4,971	9,029
Total assets	<u>\$ 224,104</u>	<u>\$ 203,158</u>
<b>LIABILITIES and FUND BALANCE</b>		
<b>Liabilities</b>		
Accounts payable	\$ 5,321	\$ 1,204
Deferred revenue	4,570	(2,380)
Due to enterprise fund	17,000	6,218
Rental deposits	3,625	1,790
Total liabilities	<u>30,516</u>	<u>6,832</u>
<b>Fund balance</b>		
Assigned for capital improvements	44,105	31,000
Unreserved	<u>149,483</u>	<u>165,326</u>
Total fund balance	<u>193,588</u>	<u>196,326</u>
Total liabilities and fund balances	<u>\$ 224,104</u>	<u>\$ 203,158</u>

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CAMP MEEKER RECREATION AND PARK DISTRICT  
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEETS  
TO THE STATEMENTS OF NET POSITION  
JUNE 30, 2021 and 2020

	<u>2021</u>	<u>2020</u>
Fund balances - total government funds	\$ 193,588	\$ 196,326
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>545,473</u>	<u>556,756</u>
Net position of governmental activities	<u>\$ 739,061</u>	<u>\$ 753,082</u>

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CAMP MEEKER RECREATION AND PARK DISTRICT  
STATEMENTS OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCE  
GOVERNMENTAL FUNDS  
FOR THE YEARS ENDED JUNE 30, 2021 and 2020

	General Fund	
	2021	2020
<b>Revenues:</b>		
Property taxes	\$ 88,024	\$ 91,857
Real estate rental	2,100	12,016
Grant revenue	-	5,000
Investment income	360	596
Total revenues	<u>90,484</u>	<u>109,469</u>
<b>Expenditures:</b>		
Services and supplies	<u>93,222</u>	<u>73,170</u>
Total expenditures	<u>93,222</u>	<u>73,170</u>
Net change in fund balances	<u>(2,738)</u>	<u>36,299</u>
Fund balance, beginning of year	196,326	160,027
Interfund adjustments	-	-
Fund balance, beginning of year restated	<u>196,326</u>	<u>160,027</u>
Fund balance, end of year	<u>\$ 193,588</u>	<u>\$ 196,326</u>

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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, 2021 and 2020

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

	2021	2020
Net change in fund balance - governmental funds	\$ (2,738)	\$ 36,299
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>(11,283)</u>	<u>(11,283)</u>
Change in net position of governmental activities	<u>\$ (14,021)</u>	<u>\$ 25,016</u>

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CAMP MEEKER RECREATION AND PARKS DISTRICT  
STATEMENTS OF NET POSITION-ENTERPRISE FUND  
JUNE 30, 2021 and 2020

	Water Operations	
	2021	2020
<b>ASSETS</b>		
Current assets		
Cash and cash equivalents	\$ 1,115,043	\$ 926,702
Accounts receivable	18,889	24,514
Property tax receivable	8,298	8,059
Due from general fund	<u>17,000</u>	<u>6,888</u>
Total current assets	<u>1,159,230</u>	<u>966,163</u>
Capital assets, net of accumulated depreciation		
Construction in process	19,249	19,249
Land	82,958	82,958
Water system and pipeline	<u>3,482,464</u>	<u>3,556,988</u>
Total capital assets	<u>3,584,671</u>	<u>3,659,195</u>
Other assets		
Restricted cash in Treasury	<u>3,505</u>	<u>262,431</u>
Total assets	<u>\$ 4,747,406</u>	<u>\$ 4,887,789</u>

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CAMP MEEKER RECREATION AND PARKS DISTRICT  
STATEMENTS OF NET POSITION-ENTERPRISE FUND  
JUNE 30, 2021 and 2020

	Water Operations	
	2021	2020
<b>LIABILITIES</b>		
Current liabilities:		
Accounts payable	\$ 3,930	\$ 12,188
Water fees paid in advance	(2,364)	17,209
Interest payable	55,482	57,382
Current portion of notes payable	41,000	136,078
Total current liabilities	<u>98,048</u>	<u>222,857</u>
 Long Term Liabilities		
Notes payable	<u>992,000</u>	<u>1,112,089</u>
 Total liabilities	<u>\$ 1,090,048</u>	<u>\$ 1,334,946</u>
 <b>NET POSITION</b>		
Net investment in capital assets,		
net of related debt	2,551,671	\$ 2,411,028
Restricted for debt service	41,000	136,078
Unrestricted	<u>1,064,687</u>	<u>1,005,737</u>
Total net position	<u>\$ 3,657,358</u>	<u>\$ 3,552,843</u>

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CAMP MEEKER RECREATION AND PARKS DISTRICT  
STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET POSITION  
ENTERPRISE FUND  
FOR THE YEARS ENDED JUNE 30, 2021 and 2020

	Water Operations	
	2021	2020
<b>Program expenses</b>		
Services and supplies	\$ 206,579	\$ 184,694
Interest expense	56,508	57,899
Depreciation	74,524	74,524
Total program expenses	<u>337,611</u>	<u>317,117</u>
<b>Program revenues</b>		
Charges for Water Operations	<u>272,538</u>	<u>241,245</u>
 Net program loss	 <u>(65,073)</u>	 <u>(75,872)</u>
<b>General revenues</b>		
Property taxes revenue	130,631	126,446
Investment Income	118	3,937
Intergovernmental revenue	5,870	11,842
Other income	32,969	26,359
Total non-operating revenues	<u>169,588</u>	<u>168,584</u>
 Change in net position	 104,515	 92,712
 Net position, beginning of the year	 3,552,843	 3,373,331
Prior period adjustment	<u>-</u>	<u>86,800</u>
 Net position, end of the year	 <u>\$ 3,657,358</u>	 <u>\$ 3,552,843</u>

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CAMP MEEKER RECREATION AND PARK DISTRICT  
STATEMENTS OF CASH FLOWS-ENTERPRISE FUND  
FOR THE YEARS ENDED JUNE 30, 2021 and 2020

	2021	2020
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash received from customers and other funds	\$ 417,591	\$ 498,925
Cash paid to suppliers	(273,127)	(319,102)
Interest received	118	3,937
Net cash provided (used) by operations	<u>144,582</u>	<u>183,760</u>
CASH FLOWS FROM CAPITAL AND FINANCING ACTIVITIES:		
Purchase of property, plant and equipment	-	-
Principal payment of note payable	(215,167)	(132,857)
Net cash used by capital financing activities	<u>(215,167)</u>	<u>(132,857)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Change in investment in Treasury	258,926	(52,619)
NET CHANGE IN CASH	188,341	(1,716)
CASH AND CASH EQUIVALENTS, beginning of year	926,702	928,418
CASH AND CASH EQUIVALENTS, end of year	<u>\$ 1,115,043</u>	<u>\$ 926,702</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY OPERATING ACTIVITIES:		
Operating income	\$ 104,515	\$ 179,512
Adjustments to reconcile change in net assets to cash from operations:		
Depreciation and amortization	74,524	74,524
(Increase) decrease in:		
Receivables	(4,726)	7,806
Increase (decrease) in:		
Accounts payable	(8,258)	(78,641)
Interest payable	(1,900)	(1,805)
Deferred revenue	<u>(19,573)</u>	<u>2,364</u>
Total cash provided (used) by operations	<u>\$ 144,582</u>	<u>\$ 183,760</u>

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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, 2021 and 2020

	2021			Variance
	Budgeted Amounts			Positive
	Original	Final	Actual	(Negative)
<b>Revenues</b>				
Property taxes	\$ 86,700	\$ 87,196	\$ 88,024	\$ 828
Investment earnings	25	38	360	322
Rental income	6,900	9,400	2,100	(7,300)
Miscellaneous revenue	30,000	8,600	-	(8,600)
Total revenues	<u>123,625</u>	<u>105,234</u>	<u>90,484</u>	<u>(14,750)</u>
<b>Expenditures</b>				
Current:				
Services and supplies	79,520	108,680	93,222	15,458
Capital expenditures	<u>44,105</u>	<u>25,004</u>	<u>-</u>	<u>25,004</u>
Total expenditures	<u>123,625</u>	<u>133,684</u>	<u>93,222</u>	<u>40,462</u>
Net change in fund balance	-	(28,450)	(2,738)	25,712
Fund balance, beginning of year	<u>196,326</u>	<u>196,326</u>	<u>196,326</u>	<u>-</u>
Fund balance, end of year	<u>\$ 196,326</u>	<u>\$ 167,876</u>	<u>\$ 193,588</u>	<u>\$ 25,712</u>

PRELIMINARY DRAFT 12/06/2021  
FOR DISCUSSION PURPOSES ONLY

The accompanying notes are an integral part of these financial statements

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, 2021 and 2020

	2020			Variance
	Budgeted Amounts			Positive
	Original	Final	Actual	(Negative)
<b>Revenues</b>				
Property taxes	\$ 86,925	\$ 86,925	\$ 91,857	\$ 4,932
Investment earnings	19	19	495	476
Rental income	13,848	13,848	12,016	(1,832)
Grant revenue	5,500	5,500	5,000	(500)
Miscellaneous revenue	-	-	101	(17,399)
Total revenues	<u>17,500</u>	<u>17,500</u>	<u>109,469</u>	<u>(14,323)</u>
<b>Expenditures</b>				
Current:				
Services and supplies	93,342	93,342	73,170	20,172
Capital expenditures	<u>31,000</u>	<u>31,000</u>	-	<u>31,000</u>
Total expenditures	<u>124,342</u>	<u>124,342</u>	<u>73,170</u>	<u>51,172</u>
Net change in fund balance	<u>(550)</u>	<u>(550)</u>	<u>36,299</u>	<u>36,849</u>
Fund balance, beginning of year	<u>196,326</u>	<u>196,326</u>	<u>160,027</u>	<u>-</u>
Fund balance, end of year	<u>\$ 195,776</u>	<u>\$ 195,776</u>	<u>\$ 196,326</u>	<u>\$ 36,849</u>

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The accompanying notes are an integral part of these financial statements



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, 2021 and 2020

	2021			Variance
	Budgeted Amounts			Positive
	Original	Final	Actual	(Negative)
Revenues				
Charges for Water Operations	\$ 225,000	\$ 225,000	\$ 272,538	\$ 47,538
Property taxes revenue	126,340	122,000	130,631	8,631
Investment Income	5,025	3,375	118	(3,257)
Miscellaneous revenue	37,944	(32,000)	32,969	64,969
Total revenues	394,309	318,375	436,256	117,881
Expenditures				
Current:				
Services and supplies	193,625	191,778	206,579	(14,801)
Capital expenditures	84,000	84,000	74,524	9,476
Debt service:				
Principal	132,611	120,576	-	120,576
Interest	57,644	64,706	56,508	8,198
Total expenditures	467,880	461,060	337,611	123,449
Net change in fund balance	(73,571)	(142,685)	98,645	241,330
Fund balance, beginning of year	3,552,843	3,552,843	3,552,843	-
Prior period adjustment	-	-	-	-
Fund balance, end of year	\$ 3,479,272	\$ 3,410,158	\$ 3,651,488	\$ 241,330

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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, 2021 and 2020

	2020			Variance
	Budgeted Amounts			Positive
	Original	Final	Actual	(Negative)
Revenues				
Charges for Water Operations	\$ 195,000	\$ 195,000	\$ 241,245	\$ 46,245
Property taxes revenue	122,000	126,340	126,446	106
Investment Income	600	1,737	3,937	2,200
Miscellaneous revenue	(13,794)	(36,700)	26,359	63,059
Total revenues	<u>303,806</u>	<u>286,377</u>	<u>397,987</u>	<u>111,610</u>
Expenditures				
Current:				
Services and supplies	184,775	185,375	184,694	681
Capital expenditures	18,500	20,000	74,524	(54,524)
Debt service:				
Principal	123,535	120,576	-	120,576
Interest	67,219	64,706	57,899	6,807
Total expenditures	<u>394,029</u>	<u>390,657</u>	<u>317,117</u>	<u>73,540</u>
Net change in fund balance	(90,223)	(104,280)	80,870	185,150
Fund balance, beginning of year	3,373,331	3,373,331	3,373,331	-
Prior period adjustment	<u>-</u>	<u>-</u>	<u>86,800</u>	<u>(86,800)</u>
Fund balance, end of year	\$ 3,283,108	\$ 3,269,051	\$ 3,541,001	\$ 98,350

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

CAMP MEEKER RECREATION AND PARK DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021 AND 2020

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.

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CAMP MEEKER RECREATION AND PARK DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021 AND 2020

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 – Direct charges collected are apportioned to the District to supplement property taxes collected for the water system debt. Not all of the assessments are collected as of June 30, 2021 and 2020; 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. 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.

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CAMP MEEKER RECREATION AND PARK DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021 AND 2020

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, unrestricted and restricted for debt fund. 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, 2021 AND 2020

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 years ending June 30, 2018 and 2017. 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.

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CAMP MEEKER RECREATION AND PARK DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021 AND 2020

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.

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:

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NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021 AND 2020

NOTE 3      DETAILED NOTES

**1. Investment Policy, continued:**

Treasurer. The responsibility for conducting the District's investment program and day to day investment functions resides with the District Treasurer.

- a. 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.
- b. Maximum Term. The maximum Term of any deposit account shall be five (5) years.
- c. 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.
- d. Pooled Investment Fund. Investments made through the Sonoma County Pooled Investment Fund are not required to be insured.
- e. 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").
- 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.

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CAMP MEEKER RECREATION AND PARK DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021 AND 2020

NOTE 3      DETAILED NOTES, continued

- 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.

**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 Direct 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.

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CAMP MEEKER RECREATION AND PARK DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021 AND 2020

NOTE 3      DETAILED NOTES, continued

**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 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:

**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).

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CAMP MEEKER RECREATION AND PARK DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021 AND 2020

NOTE 3      DETAILED NOTES, continued

**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.

**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.

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CAMP MEEKER RECREATION AND PARK DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021 AND 2020

NOTE 3      DETAILED NOTES, continued

At June 30, cash and restricted cash consist of:

	<u>2021</u>	<u>2020</u>
Cash held with County Treasury	\$      3,505	262,431
Cash held with financial institutions	<u>1,334,176</u>	<u>1,120,831</u>
Total cash	<u>\$ 1,337,681</u>	<u>\$ 1,383,262</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.

**Prior Period Adjustment**

The District has a prior period adjustment for June 30, 2020 related to restatement for notes payable.

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CAMP MEEKER RECREATION AND PARK DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021 AND 2020

NOTE 4      OTHER INFORMATION, continued

**Capital Assets**

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

	<b>2021</b>		
	Beginning Balance	Additions	Ending Balance
Capital assets, not being depreciated:			
Land	\$ 321,731		\$ 321,731
Construction in process	19,249		19,249
Total capital assets, not being depreciated	340,980		340,980
Capital assets, being depreciated:			
Buildings and improvements	\$ 559,507		\$ 559,507
Water system and pipeline	5,420,621		5,420,621
Equipment	17,091	-	17,091
Total capital assets, being depreciated	5,997,219	-	5,997,219
Less accumulated depreciation for:			
Buildings and improvements	(241,523)	(11,283)	(252,806)
Water system and pipeline	(1,863,633)	(74,524)	(1,938,157)
Equipment	(17,091)	-	(17,091)
Total accumulated depreciation	(2,122,247)	(85,807)	(2,208,054)
Total capital assets, being depreciated, net	3,874,972	(85,807)	3,789,165
Capital assets, net	\$ 4,215,952	\$ (85,807)	\$ 4,130,145

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

Total depreciation      \$ 85,807

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CAMP MEEKER RECREATION AND PARK DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021 AND 2020

NOTE 4      OTHER INFORMATION, continued

	2020		
	Beginning Balance	Additions	Ending Balance
Capital assets, not being depreciated:			
Land	\$ 321,731		\$ 321,731
Construction in process	19,249		19,249
Total capital assets, not being depreciated	340,980	-	340,980
Capital assets, being depreciated:			
Buildings and improvements	\$ 559,507		\$ 559,507
Water system and pipeline	5,420,621		5,420,621
Equipment	17,091	-	17,091
Total capital assets, being depreciated	5,997,219	-	5,997,219
Less accumulated depreciation for:			
Buildings and improvements	(230,240)	(11,283)	(241,523)
Water system and pipeline	(1,789,109)	(74,524)	(1,863,633)
Equipment	(17,091)	-	(17,091)
Total accumulated depreciation	(2,036,440)	(85,807)	(2,122,247)
Total capital assets, being depreciated, net	3,960,779	(85,807)	3,874,972
Capital assets, net	\$ 4,301,759	\$ (85,807)	\$ 4,215,952

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

Total depreciation	\$ 85,807
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CAMP MEEKER RECREATION AND PARK DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021 AND 2020

NOTE 4      OTHER INFORMATION, continued

**Changes in long-term liabilities**

Long term liability activity for the year ended June 30 is as follows:

<b>2021</b>					
	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Notes payable	<u>\$1,075,633</u>	<u>\$ -</u>	<u>\$ 36,456</u>	<u>\$1,112,089</u>	<u>\$ 41,000</u>
<b>2020</b>					
	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Notes payable	<u>\$1,381,023</u>	<u>\$ -</u>	<u>\$ (172,535)</u>	<u>\$1,075,633</u>	<u>\$ 136,078</u>

**Note Payables**

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

<b>2021</b>			
Commencement Date	Maturity Date	Interest Rate	6/30/2021 Balance
May 1999	October 2038	4.750%	<u>1,033,000</u>
Total			<u>\$ 1,033,000</u>
<b>2020</b>			
Commencement Date	Maturity Date	Interest Rate	6/30/2020 Balance
December 1995	September 2021	3.0315%	\$ 42,670
May 1999	October 2038	4.750%	<u>1,248,997</u>
Total			<u>\$ 1,291,667</u>

PRELIMINARY DRAFT 12/06/2021  
FOR DISCUSSION PURPOSES ONLY

CAMP MEEKER RECREATION AND PARK DISTRICT  
NOTES TO FINANCIAL STATEMENTS  
JUNE 30, 2021 AND 2020

NOTE 5 SUBSEQUENT EVENTS

The District has evaluated subsequent events through XXXX, the date the financial statements were available to be issued. In January 2020, COVID-19 emerged and has subsequently spread worldwide. The World Health Organization has declared COVID-19 a pandemic resulting in federal, state and local governments and private entities mandating various restrictions. This could have a material effect on the District's operations, financial position, and cash flows.

PRELIMINARY DRAFT 12/06/2021  
FOR DISCUSSION PURPOSES ONLY



## REQUIRED SUPPLEMENTARY INFORMATION

PRELIMINARY DRAFT 12/06/2021  
FOR DISCUSSION PURPOSES ONLY

CAMP MEEKER RECREATION AND PARK DISTRICT  
ROSTER OF BOARD MEMBERS  
JUNE 30, 2021

Directors:

Gary Helfrich, President	December 2021
Valery Larson, Vice President	December 2021
Anthony Tominia, Secretary/Treasurer	December 2021
Lynn Watson	December 2023
John McDaniel	December 2023

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

PRELIMINARY DRAFT 12/06/2021  
FOR DISCUSSION PURPOSES ONLY

**RESOLUTION NO. 2021-020**

**A RESOLUTION OF THE CAMP MEEKER RECREATION AND PARK DISTRICT  
APPROVING A JOINT WATER FACILITIES AND PUBLIC PRIVATE  
PARTNERSHIP AGREEMENT**

RESOLVED, by the Board of Directors of the Camp Meeker Recreation and Park District, Sonoma County, California, as follows:

WHEREAS, the Camp Meeker Recreation and Park Board has reviewed the Public Partnership Agreement (attached herein to this resolution) between Occidental Community Services District, Alliance Redwoods Conference Grounds, and Camp Meeker in connection with the provision of potable water service to their respective areas in Western Sonoma County California; and,

NOW, THEREFORE, BE IT RESOLVED, the Camp Meeker Recreation and Park Board has by adoption of this Resolution 2021-020 authorized the Board President and Board Secretary to execute the Public Partnership Agreement on behalf of the Camp Meeker Board of Directors effective December 14, 2021;

I hereby certify that the foregoing is a full, true and correct copy of a Resolution duly adopted and passed by the Board of Directors of the Camp Meeker Recreation and Park District, Sonoma County, California, on the 14th day of December, 2021, by the following vote:

Passed and adopted this 14<sup>th</sup> day of December 2021, by the following vote:

AYES: \_\_\_\_\_ NOES: \_\_\_\_\_ ABSTAIN: \_\_\_\_\_ ABSENT: \_\_\_\_\_

Camp Meeker Recreation and Park District:

\_\_\_\_\_  
Anthony Tominia, President

ATTEST:

\_\_\_\_\_  
John A. McDaniel, Secretary

Vote	Yes	No
Tominia		
Helfrich		
McDaniel		
Larson		
Watson		

## **JOINT WATER FACILITIES AND PUBLIC PRIVATE PARTNERSHIP AGREEMENT**

This is a Joint Water Facilities and Public Private Partnership Agreement (“Agreement”) between the Camp Meeker Recreation and Park District ("CMRPD"), the Occidental Community Services District ("OCSD"), and The Alliance Redwoods Conference Grounds (“Alliance”), a California non-profit corporation, in connection with the provision of potable water service to their respective service areas in western Sonoma County, California with federal assistance from the United States of America, United States Department of Agriculture ("USDA") acting through Rural Utilities Service. Alliance, OCSD and CMRPD shall be referred to individually as a “Party” and collectively as the “Parties”.

### **RECITALS**

WHEREAS, CMRPD and OCSD are public entities providing water services to residents, businesses and water users in contiguous service areas, and

WHEREAS, Alliance is a private company owning property located at 6250 Bohemian Highway, Occidental, California (“Alliance Property”), and

WHEREAS, on February 9, 2003, a joint public meeting of the respective boards of directors of CMRPD and OCSD was held and a joint resolution (#03-03) of both boards was considered, unanimously approved and adopted; whereby each entity agreed to share water, develop additional water sources and maintain a common main line transmission pipe for said water, and

WHEREAS on February 11, 2003, a second resolution (#03-04) was approved by CMRPD and OCSD further describing several elements of a process to achieve this goal, and

WHEREAS, CMRPD currently maintains a well, 6" main, water treatment facility, pump station and terminal tank system constructed to provide water to the community of Camp Meeker, and

WHEREAS, in 1999, CMRPD, with financial assistance from the USDA also constructed a water distribution system, pump station, storage tanks and controls to provide service to all customers within the District boundary, to include a pipeline extension constructed in Hampton Road to serve a fire hydrant at the intersection of Hampton Road and Bohemian Highway, and

WHEREAS, a portion of these facilities are available to deliver treated water to the community of Occidental, and

WHEREAS, on July 8, 2003, OCSD and CMRPD entered into a Joint Water Facilities Agreement (“Original Agreement”) to share facilities and resources for the benefit of their customers, and,

WHEREAS, OCSD and CMRPD wish to enter into this Agreement for the purpose of revising and updating the terms of their prior Agreement, and

WHEREAS, Alliance intends to contribute capital improvements to the CMRPD water system in exchange for the use of the joint facilities as set forth herein.

NOW THEREFORE, in consideration of the mutual promises, covenants and agreements herein, Alliance, OCSD and CMRPD agree to the following terms regarding the maintenance of a joint water transmission system as set forth below:

**1. Joint Transmission System:** CMRPD and OCSD have formed a shared water transmission system from infrastructure contributed by both parties. The parties further intend for Alliance to contribute infrastructure and capital improvements to be incorporated into the existing shared water transmission system. As used herein, the “Joint Transmission System” shall mean all infrastructure and facilities within the boundaries of CMRPD, including the capital improvements and infrastructure contributed by Alliance, that are used for the delivery of water pursuant to this Agreement, which shall include but not be limited to the following contributions from the Parties:

**a. CMRPD Contributions:**

- i. CMRPD shall contribute its constructed and operating production facility located at 21080 River Road near the Russian River ("Production Facility"), including well site, well, pump, motor, power service, electrical control, telemetry, security provisions and connection to constructed and operating transmission system.
- ii. CMRPD shall contribute the Treatment Plant located on the Alliance Property (“Treatment Plant”).

- iii. CMRPD shall contribute its constructed and operating transmission pipeline from the Production Facility to its Treatment Plant and extended to Market Street and Bohemian Highway in the center of Camp Meeker. CMRPD shall share use of its distribution main and Tower Road booster pump station to enable OCSD to transport water from Market Street to the intersection of Hampton Road and Bohemian Highway.
- iv. CMRPD shall further contribute the following constructed and operating facilities and infrastructure: Morelli Tank, Tower Tank, Baumert Tank, Tower Booster Pump, all components from the Treatment Plant north to the Russian River, all facilities at the Monte Rio Production Facility, the transmission main from the Monte Rio Production Facility wells to the Alliance Treatment Plant, all facilities at the Treatment Plant, the transmission main from the Treatment Plant to Market Street in Camp Meeker, and all facilities located at Tower Road booster pump station.

**b. OCSD Contributions:**

- i. OCSD has made a one-time payment to CMRPD in the sum of six hundred forty thousand dollars (\$640,000) to obtain the right to use thirty-two percent (32%) capacity in the Joint Transmission System.
- ii. OCSD has contributed the design, construction and installation of a well and pump at the Monte Rio Production Facility adjacent to the existing CMRPD well on the same site, that was matched, balanced and connected with the CMRPD pump and tied into the existing transmission system.

**c. Alliance Contributions:**

- i. Alliance shall contribute capital improvements to the Joint Transmission System to include the following components (collectively, the “Alliance Contributions”):
  - 1. One new (replacement) 15 horsepower pump in CMRPD’s well,

2. Two new day tanks at the Alliance Treatment Plant,
3. One new 10 horsepower booster pump to convey water from the Treatment Plant to Camp Meeker, which will be supplied to Russian River Utility and installed at a date thereafter to be determined by CMRPD,
4. Replacement of aged underground pipes at the Treatment Plant with new above-ground ductile iron piping, and
5. A contribution of \$91,000 toward a new SCADA system.

**2. Common Operations:**

- a. Water produced from existing and new wells developed by CMRPD and OCSD at the Russian River Production Facility and the Monte Rio Production Facility shall be available for use by the Parties.
- b. The raw water originating from both wells at the Production Facility is to be comingled. There shall be no additional charge for said raw water except as specified in this Agreement.

**3. Shared Operating and Maintenance Costs:** The Parties shall share the use and expense of the Joint Transmission System, as set forth in more detail below and depicted in Exhibit A:

- a. **Common Operating & Maintenance Costs:** Specific costs that shall be shared by each of the parties include chemicals used in treating the water, maintenance, utility bills, electrical power, insurance and emergency repairs related to the following components of the Joint Transmission System: (i) all wells, (ii) all pumps (except the Tower Booster), (iii) common elements of the telemetry system, and (iv) the treatment plant and all equipment and components therein, and excepting the costs associated with the equipment, infrastructure and components specified in paragraphs 3.b and 3.c. The shared obligations set forth herein shall include the costs of repairing and replacing the foregoing components of the Joint Transmission System resulting from wear and tear, breakage, or obsolescence. These costs, except as otherwise stated in this Agreement, shall be apportioned by the water consumed by each respective party relative to the total water produced into the system during the previous calendar year as determined by

metered records; provided, however, the first year allocation, based on estimated usages in fiscal year 2019 is stipulated to be:

CMRPD:	48.93
OCSD:	30.24
Alliance:	20.83

- b.** CMRPD and OCSD Operating & Maintenance Costs: Specific costs that shall be shared by CMRPD and OCSD with respect to all equipment, infrastructure and components from the treatment facility to the connection at Hampton Road, including but not limited to: (i) Morelli Tank; (ii) Tower Booster Pump; (iii) Tower Tank; (iv) Baumert Tank; (v) telemetry related to the foregoing tanks; and (vi) the booster pumps at the treatment plant. The shared obligations set forth herein shall include the costs of repairing and replacing the foregoing components of the Joint Transmission System resulting from wear and tear, breakage, or obsolescence. These costs, except as otherwise stated in this Agreement, shall be apportioned by the water consumed by each respective party relative to the total water produced into the system during the previous calendar year as determined by metered records; provided, however, the first year allocation, based on estimated usages in fiscal year 2019 is stipulated to be:

CMRPD:	62.2
OCSD:	37.8

- c.** OCSD Operating & Maintenance Costs: The following specific costs shall be the sole responsibility of OCSD: (i) Union Grover Boosters; (ii) Occidental only tanks; and (iii) telemetry related to the foregoing tanks.
- d.** Each Party shall continue to be responsible for the costs associated with its individual distribution systems and operations that are not considered part of the Joint Transmission System.
- e.** The annual charges shall be reviewed no more than once per year to adjust the allocation of expenses as per this Agreement. If the Agreement is amended or revised, the amendment shall be submitted to the Rural Utilities Service for review and approval.



4. **Joint Powers Advisory Committee:** A Joint Powers Advisory Committee shall be formed to administer the Joint Transmission System. The Joint Powers Advisory Committee shall consist of two (2) representatives of each Party to be nominated by their respective boards of directors. The Joint Powers Advisory Committee shall have the following responsibilities: (i) advance review and approval of operations, maintenance and repair expenditures under this Agreement that exceed \$5,000 per month in total and any single contract exceeding \$1,000; (ii) advance approval of capital improvement plans and specifications; and (iii) recommendations regarding Agreement interpretation and disputes among the Parties. In the event that the Joint Powers Advisory Committee is unable to reach a consensus, they shall call upon the Sonoma County Supervisor for the 5th District or other mutually agreed upon party to cast the deciding vote.

5. **Assumption of Duties and Obligations:**

a. **Common Obligations:**

- i. The Parties shall be responsible for the maintenance, repair and replacement of the Joint Transmission System components as set forth in paragraphs 3.a-c., above.
- ii. The testing of treatment plant water shall be the responsibility of the Joint Powers Advisory Committee. Testing shall include collecting and performing all tests required by law and collecting bacteriological and special water samples at the treatment plant and well field at the agreed shared cost ratios set forth in paragraph 3.a-c., above, provided that CMRPD shall be primarily for conducting maintenance, repair and replacement of the Joint Transmission System in accordance with the Operating Procedures and Protocols provided in paragraph 6 and other provisions of this Agreement.

b. **Sole Obligations of CMRPD:**

- i. CMRPD shall collect and test samples within CMRPD's distribution system as required by applicable law at its sole cost and expense.
- ii. CMRPD shall provide a reliable supply of water at the Hampton Road tie-in adequate to meet the needs of OCSD; provided,

however, CMRPD shall not be responsible for any water shortage due to conditions beyond its reasonable control such as drought, other public emergency, or infrastructure failure.

- iii. Although the expenses of maintaining and operating the Joint Transmission System described herein shall be shared by the Parties, the system shall be operated pursuant to the authority granted to CMRPD in accordance with paragraph 6.

**c. Sole Obligations of OCSD:**

- i. OCSD shall collect and test samples within OCSD's distribution system as required by the applicable law at its sole cost and expense.
- ii. OCSD shall maintain, repair and replace the water storage tanks, transmission and distribution systems located within the OCSD service area, including the distribution mains, and the transmission line in Bohemian Highway running from the Hampton Road tie-in to the OCSD service area at its sole cost and expense.

**d. Sole Obligations of Alliance:**

- i. Alliance shall maintain, repair and replace any and all components leaving the Treatment Plant that solely are used for the benefit of Alliance.

**6. Operating Procedures and Protocol**

- a. **Primary Responsibility for Operation, Maintenance, Repairs and Replacement of the Joint Transmission System:** CMRPD shall be responsible for day-to-day operations of the Joint Transmission System. CMRPD shall be primarily responsible for conducting maintenance, repairs and replacement of the Joint Transmission System and its components, subject to the provisions of this agreement including but not limited to the authority of the Joint Powers Advisory Committee to approve plans, specifications and expenditures (paragraph 4) and the sole obligations of parties (paragraphs 5.b, 5.c and 5.d). CMRPD may hire contractors to perform

maintenance, repairs and replacement of the Joint Transmission System or components thereof.

- b. Operating Company for System:** CMRPD, in its discretion, may hire one operating company for the Joint Transmission System.
  - c. Invoices and Billing:** If an operating company is hired, the operating company shall present invoices to CMRPD for services rendered and costs incurred. CMRPD shall submit the invoices of any operating company and contractors to OCSD, Alliance, and the Joint Powers Advisory Committee. After approval by the Joint Powers Advisory Committee, Alliance and OCSD shall remit payment to CMRPD on or before the date the invoice is due.

    - i. Late Fees:** If Alliance and/or OCSD fail to remit payment for the due date of an invoice, CMRPD shall charge the responsible Party or Parties a late fee in the amount of \$250.
  - d. Review and Verification:** Each party, or their designated accountant, has the right to inspect the financial, production and billing records of the other party upon reasonable notice and during regular business hours.
- 7. Term:** This Agreement shall continue in force for a term of thirty-five (35) years. This term coincides with the time which all loans associated with establishing the Joint Transmission System described herein are projected to have been repaid. The parties acknowledge their intent that the arrangements for usage, maintenance and operations set forth in this Agreement shall continue after the 35-year term.
- 8. Indemnification and Insurance**
- a. Indemnification by OCSD:** OCSD shall indemnify, defend and hold harmless CMRPD and Alliance against all liability, demands, claims, suits, losses, damages, causes of action, fines or judgments including costs, attorneys' and witness fees and expenses incidental thereto for injuries (including death) to persons or property arising out of OCSD's performance or nonperformance of its duties hereunder, or water supplied to others, with the exception of those claims arising from the gross negligence or intentional misconduct of CMRPD and/or Alliance.

- b. **Indemnification by CMRPD:** CMRPD shall indemnify, defend and hold harmless OCSD and Alliance against all liability, demands, claims, suits, losses, damages, causes of action, fines or judgments including costs, attorneys' and witness fees and expenses incidental thereto for injuries (including death) to persons or property arising out of the performance or nonperformance of CMRPD's duties hereunder, or water supplied to others, with the exception of those claims arising from the gross negligence or intentional misconduct of OCSD and/or Alliance.
  - c. **Indemnification by Alliance:** Alliance shall indemnify, defend and hold harmless CMRPD and OCSD against all liability, demands, claims, suits, losses, damages, causes of action, fines or judgments including costs, attorneys' and witness fees and expenses incidental thereto for injuries (including death) to persons or property arising out of the performance or nonperformance of Alliance's duties hereunder, or water supplied to others, with the exception of those claims arising from the gross negligence or intentional misconduct of OCSD and/or CMRPD.
  - d. **Insurance:** During the term of this Agreement, CMRPD shall, as a shared expense, carry and maintain in full force and effect, insurance covering the Joint Transmission System and all shared operations above, of the following types and amount with such company or companies as are acceptable to OCSD and Alliance. OCSD and Alliance shall be named an additional insured on all policies. Such policy shall be non-cancelable by CMRPD without the written approval of OCSD.
  - e. **Policy Limits:** The initial policy limits shall be in the amount of Five Million Dollars (\$5,000,000) or more combined single limit for bodily injury and property damage liability. Written proof of insurance to be provided to OCSD and Alliance on an annual basis.
  - f. **Inspection Rights:** CMRPD agrees that OCSD and Alliance may inspect such policies at any time by contacting CMRPD and making arrangements to inspect the policies at a place, date and time mutually acceptable to the Parties.
9. **State Water Resources Control Board Division of Drinking Water (DDW) Approval:** All Parties must seek and gain approval from DDW prior

to implementing any and all changes or improvements to any facilities. Each party must apply for and obtain an amended water permit prior to their use of said facilities.

10. **CEQA Compliance:** Prior to development of Alliance's contributions to the Joint Transmission System, CMRPD and OCSD shall comply with the California Environmental Quality Act (Public Resources Code § 21000, et seq.) as appropriate and necessary.
11. **Performance Bonds:** prior to commencing development of the Alliance capital improvements described in paragraph 1.c., any contractors hired to perform work in connection therewith shall furnish a Performance Bond in the amount of one hundred percent (100%) of the contract price as security for the faithful performance of all the contractor's obligations under the contract documents. The Performance Bond shall be in a form acceptable to CMRPD and OCSD.
12. **Payment Bonds:** Before commencing development of Alliance's contributions to the Joint Transmission System, any contractor shall furnish a Labor and Materials (Payment) Bond in the amount of one hundred (100%) of the contract price, as security for the faithful performance of the contractor's obligations under the contract documents and which conforms with the requirements of California Civil Code Section 3248. The Labor and Materials Bond shall be in a form acceptable to the CMRPD and OCSD.
13. **Representations and Warranties:**
  - a. Alliance hereby represents and warrants that it has adequate financial resources to design and build its contributions to the Joint Transmission System and to contribute to the operations of the Joint Transmission System.
  - b. CMRPD and OCSD hereby represent and warrant that they have authority to impose fees on their customers for use of the Joint Transmission System in an amount sufficient to fund ongoing maintenance and repair of the Joint Transmission System as provided for in this Agreement.
  - c. CMRPD and OCSD hereby represent and warrant that in the event fees or service charges create revenues in excess of the actual cost for which the user fee revenues are dedicated, those revenues shall either

be applied to any indebtedness incurred by the respective Party with respect to the project, be paid into a reserve account in order to offset future operation costs, be paid into the appropriate government account, be used to reduce the user fee or service charge creating the excess, or a combination of these sources.

**14. Miscellaneous Provisions:**

- a. No Waiver of Breach:** The waiver by any party to this Agreement of a breach of any provision of this Agreement shall not be deemed a continuing waiver or a waiver of any subsequent breach of that or any other provision of this Agreement.
- b. Entire Agreement:** This Agreement and the attached Exhibits constitute the entire Agreement between the Parties relating to this transaction. Any prior agreements, including without limitation the Original Agreement, promises, negotiations, or representations not expressly set forth in this Agreement are of no force and effect. Any amendment to this Agreement shall be of no force and effect unless it is in writing and signed by the Parties hereto.
- c. Construction:** This Agreement shall be construed and interpreted according to the applicable law of the State of California. Any action or proceeding brought to interpret, enforce or determine any of the provisions herein contained or the rights, duties, and responsibilities of the parties shall be, filed or brought in the County of Sonoma, State of California, which county and state shall have exclusive jurisdiction.
- d. Severability:** To the fullest extent allowed by law, the provisions of this Agreement shall be construed and given effect in a manner that avoids any violation of statute, ordinance, and regulation or law. The parties covenant and agree that in the event that any provision of this Agreement is held by a court of competent jurisdiction to be invalid, void or unenforceable, the remainder of the provisions hereof shall remain in full force and effect and shall in no way be affected, impaired, or invalidated thereby.
- e. Common Terms:** CMRPD and OCSD acknowledge that they have each contributed to the making of this Agreement and that, in the event of a dispute over the interpretation of this Agreement, the language of this Agreement will not be construed against one party in

favor of the other. CMRPD and OCSD acknowledge that they have each had an adequate opportunity to consult with counsel in the negotiation and preparation of this Agreement.

- f. **Notice:** Any notice, tender, delivery, or other communication pursuant to this Agreement shall be in writing and shall be deemed to be properly given if delivered, mailed, or sent by wire or other telegraphic communication in the manner provided herein, as the following entities and addresses:

If to CMRPD:  
Camp Meeker Recreation and Park District  
Post Office Box 461  
Camp Meeker, CA 95461

If to OCSD:  
Occidental Community Services District  
Post Office Box 244  
Occidental, CA 95465

If to Alliance:  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Each Party may change that Party's address for these purposes by giving written notice of the change to the other Party in the manner provided in this section. If sent by mail, any notice, delivery, or other communication shall be effective or deemed to have been given 3 days after it has been deposited in the United States mail, duly registered or certified, with postage prepaid, and addressed as set forth above. If sent by wire or other form of telegraphic communication, any notice, delivery, or other communication shall be effective or deemed to have been given twenty-four hours after it has been deposited with Western Union, or other carrier, prepaid and addressed as set forth above.

- g. The Parties agree that the USDA Rural Development has been granted a security interest in OCSD's rights and obligations under the contract, as security for the loan by the USDA Rural Development to the OCSD.

- h.** Nothing in this Agreement shall be construed to compromise the pre-existing obligations between CMRPD and the State of California, Department of Water Resources.

**Effective Date:** This Agreement shall be effective when approved by authorized representatives of each party through duly adopted resolutions which date shall be entered herein \_\_\_\_\_.

IN WITNESS WHEREOF, THE PARTIES HERETO HAVE EXECUTED THIS Agreement as set forth below:

**Camp Meeker Recreation and Park District:**

By: \_\_\_\_\_  
Anthony Tominia, President

Date: \_\_\_\_\_, 2021

Attest: \_\_\_\_\_  
John A. McDaniel, Secretary

Date: \_\_\_\_\_, 2021

**Occidental Community Services District:**

By: \_\_\_\_\_  
\_\_\_\_\_, President

Date: \_\_\_\_\_, 2021

Attest: \_\_\_\_\_  
\_\_\_\_\_, Secretary

Date: \_\_\_\_\_, 2021

**The Alliance Redwoods Conference Grounds:**

By: \_\_\_\_\_  
\_\_\_\_\_, President

Date: \_\_\_\_\_, 2021

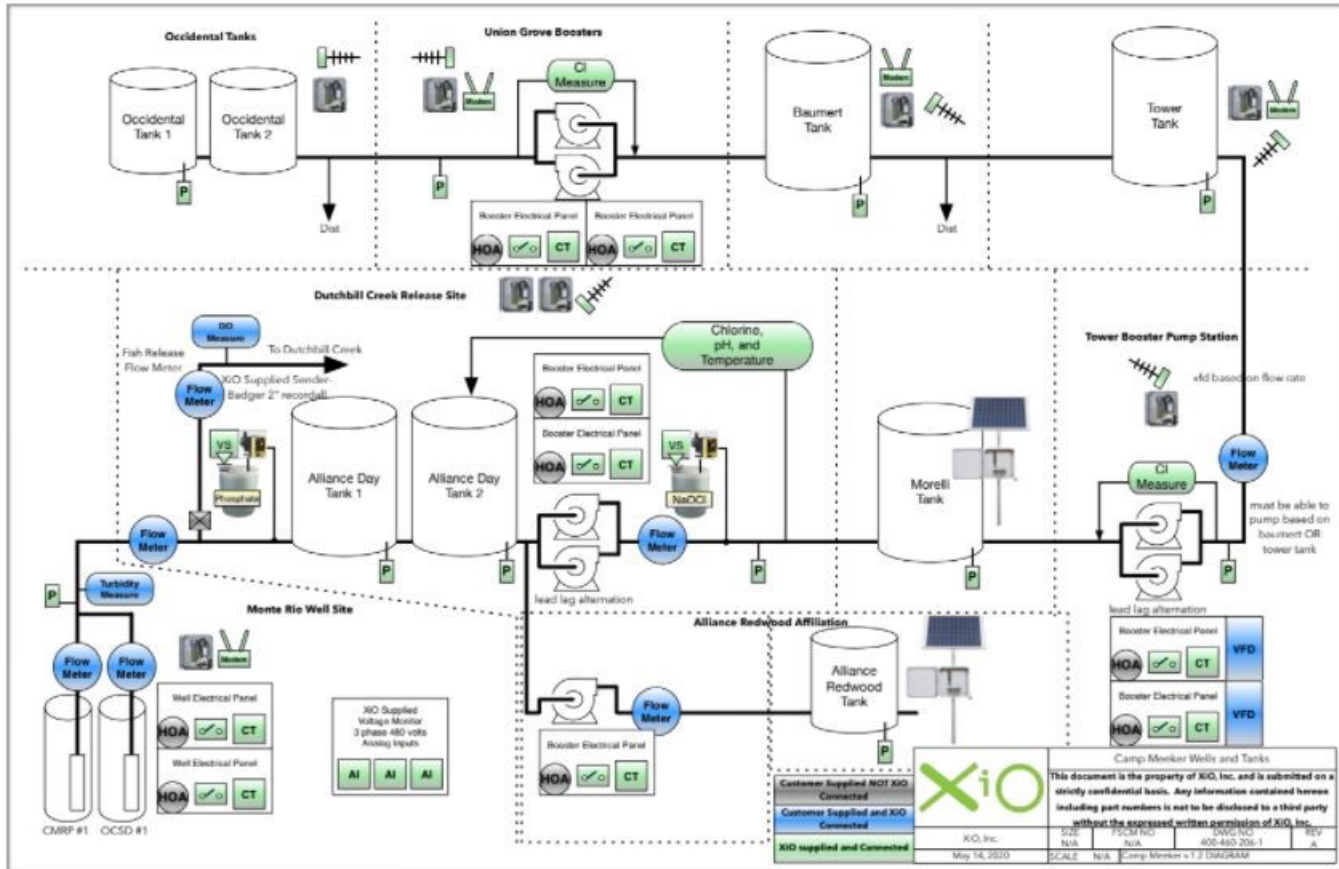
Attest: \_\_\_\_\_  
\_\_\_\_\_, Secretary

Date: \_\_\_\_\_, 2021



# EXHIBIT A

## System Diagram



RESOLUTION NO. 2021-019 (SUBSEQUENT)

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE CAMP MEEKER RECREATION AND PARK DISTRICT PROCLAIMING A LOCAL EMERGENCY PERSISTS, RE-RATIFYING THE PROCLAMATION OF A STATE OF EMERGENCY BY GOVERNOR NEWSOM ON MARCH 4, 2020, AND RE-AUTHORIZING REMOTE TELECONFERENCE MEETINGS OF THE LEGISLATIVE BODIES OF THE CAMP MEEKER RECREATION AND PARK DISTRICT FOR THE PERIOD JANUARY 1, 2022 THRU JANUARY 31, 2022 PURSUANT TO BROWN ACT PROVISIONS.

WHEREAS, the CAMP MEEKER RECREATION AND PARK DISTRICT is committed to preserving and nurturing public access and participation in meetings of the Board of Directors; and

WHEREAS, all meetings of CAMP MEEKER RECREATION AND PARK DISTRICT's legislative bodies are open and public, as required by the Ralph M. Brown Act (Cal. Gov. Code 54950 – 54963), so that any member of the public may attend, participate, and watch the District's legislative bodies conduct their business; and

WHEREAS, the Brown Act, Government Code section 54953(e), makes provision for remote teleconferencing participation in meetings by members of a legislative body, without compliance with the requirements of Government Code section 54953(b)(3), subject to the existence of certain conditions; and

WHEREAS, a required condition is that a state of emergency is declared by the Governor pursuant to Government Code section 8625, proclaiming the existence of conditions of disaster or of extreme peril to the safety of persons and property within the state caused by conditions as described in Government Code section 8558; and

WHEREAS, a proclamation is made when there is an actual incident, threat of disaster, or extreme peril to the safety of persons and property within the jurisdictions that are within the District's boundaries, caused by natural, technological or human-caused disasters; and

WHEREAS, it is further required that state or local officials have imposed or recommended measures to promote social distancing, or, the legislative body meeting in person would present imminent risks to the health and safety of attendees; and

WHEREAS, the Board of Directors previously adopted a Resolution, Number 2021-017 on October 19, 2021 and Resolution Number 2021-018 on November 16, 2021, finding that the requisite conditions exist for the legislative bodies of CAMP MEEKER RECREATION AND PARK DISTRICT to conduct remote teleconference meetings without compliance with paragraph (3) of subdivision (b) of section 54953; and

WHEREAS, as a condition of extending the use of the provisions found in section 54953(e), the Board of Directors must reconsider the circumstances of the state of emergency that exists in the District, and the Board of Directors has done so; and

WHEREAS, emergency conditions persist in the District, specifically, A STATE OF EMERGENCY REMAINS ACTIVE – DESCRIBED IN GOVERNOR NEWSOM'S MARCH 4, 2020 PROCLAMATION HERE; and

WHEREAS, ORDERS FROM STATE OR SONOMA COUNTY OFFICIALS IMPOSING OR RECOMMENDING SOCIAL DISTANCING MEASURES DESCRIBE HOW MEETING IN PERSON WOULD PRESENT IMMINENT RISK TO HEALTH AND SAFETY OF ATTENDEES; and

WHEREAS, the Board of Directors does hereby find that THE MARCH 4, 2020 STATE OF EMERGENCY, **AND**, SOCIAL DISTANCING ORDERS **OR** CONDITIONS CAUSING IMMIMENT RISK TO ATTENDEES has caused, and will continue to cause, conditions of peril to the safety of persons within the District that are likely to be beyond the control of services, personnel, equipment, and facilities of the District, and desires to affirm a local emergency exists and re-ratify the proclamation of state of emergency by the Governor of the State of California RATIFY SONOMA COUNTY ORDERS FOR SOCIAL DISTANCING; and

WHEREAS, as a consequence of the local emergency persisting, the Board of Directors does hereby find that the legislative bodies of CAMP MEEKER RECREATION AND PARK DISTRICT shall continue to conduct their meetings without compliance with paragraph (3) of subdivision (b) of Government Code section 54953, as authorized by subdivision (e) of section 54953, and that such legislative bodies shall continue to comply with the requirements to provide the public with access to the meetings as prescribed in paragraph (2) of subdivision (e) of section 54953; and

WHEREAS, MEETINGS WILL BE CONDUCTED UTILIZING THE ZOOM APPLICATION INCLUDING ACCESS TO INSURE ACCESS BOTH BY DIGITAL DEVICES INCLUDING TELEPHONE FOR THE PUBLIC.

NOW, THEREFORE, THE BOARD OF DIRECTORS OF THE CAMP MEEKER RECREATION AND PARK DISTRICT DOES HEREBY RESOLVE AS FOLLOWS:

Section 1. Recitals. The Recitals set forth above are true and correct and are incorporated into this Resolution by this reference.

Section 2. Affirmation that Local Emergency Persists. The Board of Directors hereby considers the conditions of the state of emergency in the District and proclaims that a local emergency persists throughout the District, and SOCIAL DISTANCING ORDERS established by the County of Sonoma and/or the State of California **and that meeting in person would present imminent risk to vulnerable individual members of the public increasing the likelihood of transmission of the COVID-19 virus** from those members of the public who have chosen to be unvaccinated.

Section 3. Re-ratification of Governor's Proclamation of a State of Emergency. The Board hereby ratifies the Governor of the State of California's Proclamation of State of Emergency, effective as of its issuance date of March 4, 2020.

Section 4. Remote Teleconference Meetings. The staff and Board members and legislative bodies of Camp Meeker Recreation and Park District are hereby authorized and directed to take all actions necessary to carry out the intent and purpose of this Resolution including, continuing to conduct open and public meetings in accordance with Government Code section 54953(e) and other applicable provisions of the Brown Act.

Section 5. Effective Date of Resolution. This Resolution and the following amendment shall take effect immediately upon its adoption and shall be effective until the earlier of (i) December 31, 2021, or such time the Board of Directors adopts a subsequent resolution in accordance with Government Code section 54953(e)(3) to extend the time during which the legislative bodies of Camp Meeker Recreation and Park District may continue to teleconference without compliance with paragraph (3) of subdivision (b) of section 54953.

Amendment to the Declaration of the State of Emergency to include the **temporary** suspension of use of the District's indoor public facilities for any bookings other than what has already been contracted as of November 16, 2021 and to review the use of facilities on a monthly basis.

PASSED AND ADOPTED by the Board of Directors of Camp Meeker Recreation and Park District, this 14th day of December, 2021, by the following vote:

AYES:                      NOES: ABSENT:                      ABSTAIN:

\_\_\_\_\_

John McDaniel, Secretary/Treasurer

Vote	Yes	No
Tominia		
Helfrich		
McDaniel		
Larson		
Watson		