

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

Tuesday, February 25, 2020 7:00 pm
DISTRICT OFFICE (Next to the Fire Station)
CAMP MEEKER, CALIFORNIA

I. CALL TO ORDER

II. ROLL CALL

III. APPROVAL OF AGENDA

IV. STATEMENTS OF ABSTENTION

V. PUBLIC COMMENT

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

VI. CONSENT ITEMS (10 minutes)

- A. Approval of Minutes
 - 1. January 21, 2019 Minutes
- B. Payment of Claims
- C. Journal Entry Approval
- D. Administrative and Financial Report

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

- A. Report of operations for the current month.

VIII. ACTION ITEMS

A. REVIEW OF 6/30/2019 FINANCIAL STATEMENTS AND AUDIT

(Blake Goranson, CPA and staff, 10 minutes)

DESCRIPTION: Blake Goranson, CPA will provide a review of the District's financial statements for the fiscal year ended June 30, 2019.

PROPOSED ACTION: The Board may/may not approve the draft financial documents for the fiscal year ended June 30, 2019.

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

DESCRIPTION: Director Helfrich has been in discussions with the Sonoma Land Trust and St. Dorothy's Rest since August 2019 as these entities were interested in exploring opportunities for transferring parcels that are adjacent to the District's property or may have potential for recreational use. These discussions have now progressed to the point where the District's legal counsel, Martin Hirsch, may provide legal guidance.

PROPOSED ACTION: The Board may/may not direct further action regarding this issue.

C. ANDERSON HALL OPERATIONS, MAINTENANCE & SECURITY

(John McDaniel/Staff, 10 minutes)

DESCRIPTION: The Board will review various issues with regard to operations, maintenance and security Anderson Hall including repairs, event cancellation fee of \$50.00, website adjustments, security of Anderson Hall and solutions for recent vandalism.

PROPOSED ACTION: The Board may/may not take action regarding Anderson Hall.

D. DISTRICT OFFICE AND SURROUNDING AREA (John McDaniel, Staff 5 minutes)

DESCRIPTION: Director McDaniel will present a report regarding the District office and surrounding area including trash removal and clean up.

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

E. LABEL REQUEST: CAMP MEEKER VOLUNTEER FIRE DEPARTMENT

(Staff, 3 minutes)

DESCRIPTION: The District was approached with a request for approval of use of Anderson Hall on March 12 for a public meeting for Fire Safe Camp Meeker and for approval for a label run to publicize the community meeting. Given that the 2/18 meeting was re-scheduled to 2/25/20, staff approved the label run to insure that the mailing could be completed in a timely manner.

PROPOSED ACTION: The Board will/will not approve Staff action to provide the labels.

F. CAMP MEEKER VOLUNTEER FIRE WATER TO FIRE DEPARTMENT

(Gary Helfrich, 5 minutes)

DESCRIPTION: The Board will discuss the circumstances regarding the recent increase in the water bill for use of water for private purposes and impact of the release of treated water into Dutch Bill Creek as well as review the draft letter authorized at the September meeting.

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

G. CSDA OPPOSITION REQUEST ASSEMBLY BILL 2093

DESCRIPTION: AB 2093 is a re-introduction of 2019's AB 1184, vetoed last year by Governor Newsome, mandating all public agencies to keep all emails related to the agency's business for at least two years. It is anticipated that this legislation would consume significant resources while doing little to improve government transparency. Every public agency would be forced to keep all emails, both sent and received, even-of-office and spam emails. The bill states that this is to be done in furtherance of the California Public Records Act; however, many agencies will likely have to purchase additional data storage and there will need to be staff to filter through emails responding to CPRA requests which will likely take far longer to complete. CSDA has supplied a draft opposition letter for Districts to use to prevent AB 2093 from becoming law. The State Legislature is exempt from this bill.

PROPOSED ACTION: The Board may/maynot authorize the Board President to sign the opposition letter and directs staff to send to the State Assembly.

H. UPDATE: SB998-WATER SHUTOFF PROTECTION ACT (Staff, 5 minutes)

DESCRIPTION: SB998's purpose is to provide additional procedural protections for delinquent residential water customers before the discontinuation of water service. It is applicable to public water systems supplying water to more than 200 water connections and requires a written policy on the discontinuation of water service to certain types of residences for nonpayment available on the District's website in prescribed languages (English, Spanish, Chinese, Tagalog, Vietnamese, and Korean) and any others spoken in 10% of the service area. Said policy states that the water cannot be turned off for no sooner than sixty (60) days and requires certain procedures for deferred or reduced payments, alternative payment schedules and a formal mechanism to contest and appeal bill. The District's updated policy must be adopted at the January 21, 2020 meeting, provided to the public on the website and in effect by February 1, 2020. District Staff will provide an update regarding the implementation of SB998.

PROPOSED ACTION: The Board will take no action. This is a progress update only.

I. UPDATE: WATER SERVICE CHARGE ADJUSTMENT (Staff, 5 minutes)

DESCRIPTION: The Camp Meeker Recreation and Park Board is responsible for the sound business and financial management of the Camp Meeker water system utility. Water revenues pay for the transport and delivery of safe, high quality and reliable water to Camp Meeker customers. The Board has reviewed water system operating costs, projected repair and capital replacement costs and determined that an increase in the water service fee is necessary to maintain and operate the system. There has been no service fee or usage rate increase since 2011 despite increasing operational costs.

PROPOSED ACTION: The Board will not take any action. This is a progress update only.

X. DIRECTORS' REPORTS

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

PROPOSED ACTION: No action or discussion to take place

XI. ADJOURNMENT

HOW TO GET AN ITEM ON THE AGENDA

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

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

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

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

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

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

Tuesday, January 21, 2020 7:00 pm
DISTRICT OFFICE (Next to the Fire Station)
CAMP MEEKER, CALIFORNIA

I. CALL TO ORDER

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

II. ROLL CALL

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

III. APPROVAL OF AGENDA

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

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

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

The motion was approved.

IV. STATEMENTS OF ABSTENTION

Director Tominia informed the Board that he would not vote for approval of the December minutes, as he was not at the meeting.

V. PUBLIC COMMENT

There was no public comment.

VI. CONSENT ITEMS

A. Approval of Minutes

1. December 17, 2019 Minutes

A motion was made by Valery Larson, and seconded by John McDaniel to approve the December 17, 2019 minutes as recorded.

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

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

The motion was approved.

Director Watson entered the meeting at 7:05 p.m.

B. Payment of Claims

A motion was made by Anthony Tominia, and seconded by Valery Larson to approve the January 21, 2020 warrant request 2019/2020-007 as follows:

2019-2020-007	RP-January 2020	8,715.40
\$96,681.88*	Water-January 2020	18,909.37

* Includes Direct Charge Transfers

Wells Fargo Bank Checks 2018-2034, Bank of the West checks 657 and 658 in payment of expenses and water receipt transfers, and US Bank checks 1107 client rental fees.

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

JV2020-030: Tax Transfer

The District's Administrator presented journal Entry 2020-030 recording the transfer of tax and direct charge proceeds from Sonoma County Tax Collector to Wells Fargo Bank to the Board.

A motion was made by Anthony Tominia, and seconded by Valery Larson to approve the Journal Entry 2020-030, Transfer of Tax Proceeds and Direct Charges from Sonoma County to Wells Fargo Bank.

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

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

The motion was approved.

D. Administrative and Financial Report

Ms. Doran-Girard reported regarding the status of the annual audit and State Controller's report as well as advised that the Board members should file their Forms 700 electronically with the County. Additionally she informed the Board that the balance on the USDA loan at 12/31/19 is \$953,038.71. Various items of correspondence were also reviewed.

VII. REPORT OF THE WATER SYSTEM OPERATOR

A. Report of operations for the current month.

Russian River Utility staff advised that the water system is operating well and no issues are anticipated.

B. Towing: Account 140, 88 Market Street, Shelley Mueller

Russian River Utility, the District's water operator, has been unable to read the meter

For account 140 for at least three months as there is a derelict automobile parked over the meter at 88 Market. There is an outstanding balance due the District of \$248.19 and \$94.22 over that balance is sixty or more days past due. Russian River staff is requesting permission to tow the derelict auto so that the meter can be read.

There was a brief discussion regarding access to premises issues and towing of vehicles parked over meters.

VIII. ACTION ITEMS

A. UPDATE: PROPOSED CMVFD CONTRACT

DESCRIPTION: Chief Henry Baker and Jim Stevens of the Camp Meeker Volunteer Fire Department reviewed the most recent information regarding fire consolidation in the County advising that working with Gold Ridge and Occidental VFDs with Gold Ridge as the fiscal agent for perhaps one to two years.

Chief Baker also informed the Board of the proposed five-year ISO audit relative to the last five years maintenance and hydrant testing. Additionally he relayed that letters had been sent to some parcel owners regarding redwood trees adversely impacting the ability of the fire engines to access Redwood and Madrone.

ACTION: There was no action taken.

B. UPDATE: POTENTIAL TRANSFER OF PARCELS FROM ST. DOROTHY'S TO THE DISTRICT

DESCRIPTION: Director Helfrich reviewed the progress of discussions with St. Dorothy's Rest and the Sonoma Land Trust relative to properties that were a part of the court sale of watershed and Effie Meeker estate. The initial acquisition will include all parcels contiguous with existing District property. Phase II could include trail easements. It is anticipated that the Sonoma County Land Trust would fund cost of land. St. Dorothy's Board of Directors is mindful of the District's purchase and re-conveyance of their chapel parcel some years past for costs only and is willing to give the property for recording, title costs, etc.
Discussion ensued.

ACTION: A motion was made by Anthony Tominia, and seconded by John McDaniel to authorize the Board President to move forward with an acquisition agreement to acquire St. Dorothy's parcels with District Counsel to oversee the legal aspects of the acquisition and bring to the Board for final action.

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

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

The motion was approved.

C. SB998-WATER SHUTOFF PROTECTION ACT

DESCRIPTION: Martin Hirsch, District Counsel, reviewed SB998's purpose to provide additional procedural protections for delinquent residential water customers before the discontinuation of water service. It is applicable to public water systems supplying water to more than 200 water connections and requires a written policy on the discontinuation of water service to certain types of residences for nonpayment available on the District's website in prescribed languages (English, Spanish, Chinese, Tagalog, Vietnamese, and Korean) and any others spoken in 10% of the service area. Said policy states that the water cannot be turned off for no sooner than sixty (60) days and requires certain procedures for deferred or reduced payments, alternative payment schedules and a formal mechanism to contest and appeal bill. The District's draft updated policy was presented adoption at this meeting, to be provided to the public on the website; and, in effect by February 1, 2020.

ACTION: A motion was made by Valery Larson, and seconded by John McDaniel to adopt the draft SB 998 policy as presented and direct staff to arrange for translation and internet posting on the District's website as required by law by February 1, 2020.

D. WATER SERVICE CHARGE ADJUSTMENT

DESCRIPTION: Director Tominia stated that the Camp Meeker Recreation and Park Board are responsible for the sound business and financial management of the Camp Meeker water system utility. Water revenues pay for the transport and delivery of safe, high quality and reliable water to Camp Meeker customers. The Board has reviewed water system operating costs, projected repair and capital replacement costs and determined that an increase in the water service fee is necessary to maintain and operate the system. There has been no service fee or usage rate increase since 2011 despite increasing operational costs over that almost ten-year period. It will be necessary to implement the Prop 218 process of 45-day notification to customers and property owners and hold a public meeting at the regular March meeting to discuss increase of the water service fee to \$49.00 per connection per month.

ACTION: A motion was made by Anthony Tominia to implement the next steps to move forward with increasing the monthly water fee to \$49.00 per connection and schedule a public hearing for March 17, 2020 to consider adoption of the fee increase that would be effective April 1, 2020.

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

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

The motion was approved

X. DIRECTORS' REPORTS

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

PROPOSED ACTION: No action or discussion to take place

Director Watson advised that she would not be at the February meeting due to the anticipated arrival of a grandson.

Director Tominia briefly reviewed his upcoming employment related travel schedule.

XI. ADJOURNMENT

As there was no further business to be brought before the Board at this time, a motion was made by John McDaniel, and seconded by Valery Larson that the January 2020 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 8:42 p.m.

Respectfully submitted,

CHERYL DORAN-GIRARD

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**CHERYL DORAN GIRARD
CLIENT MEMORANDUM**

TO: CAMP MEEKER RECREATION & PARK DISTRICT BOARD MEMBERS
FROM: CHERYL DORAN GIRARD
SUBJECT: FEBRUARY 25, 2020 WARRANTS AND FINANCIAL INFORMATION
DATE: FEBRUARY 20, 2020

Financial Statements and Warrant Detail in the board packet following this memorandum provide updated information through February 20, 2020.

2019/2020-008	RP-February 2020	6,332.67
\$51,382.33**	Water-February 2020	17,403.75

**USDA Loan Payment \$27,645.91

The Financial statements included in the Board info packet represent revenue and expenses to date for the 2019-2020 fiscal year. The 2019-2020 Final Budget appears in the P&L for comparison.

All bank accounts reconciliations are complete and awaiting Fiscal Officer approval.

The insurance renewal and the SCO Government Compensation reports will be complete early next week.

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

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



CAMP MEEKER RECREATION AND PARK DISTRICT

WARRANT REQUEST # 2019-2020-008

VENDOR	CHECK AMOUNT	R&P FUND	WATER FUND	EXPLANATION
Larson, Valery	30.00	30.00		Director Stipend-February 2020
Watson, Lynn	-	-		
Camp Meeker Water	80.18	80.18		Water Service
Doran-Girard, Cheryl	8,265.69	2,216.08	1,466.07	Consulting-January/February
Doran-Girard, Cheryl		1,028.35	628.50	Consulting-January/February
Doran-Girard, Cheryl		150.00	771.00	Consulting-January/February
Doran-Girard, Cheryl		725.00	725.00	Consulting-January/February
Doran-Girard, Cheryl		82.80	220.49	Supplies/Printing
Doran-Girard, Cheryl		10.40	242.00	Postage
Lopez, Jessica	170.00	170.00		Anderson Hall/Office Cleaning
PGE	101.91	101.91	-	Electric Service
Perry Johnson	795.00	90.00	705.00	Legal Services
Russian River Utility	8,717.60	-	8,450.71	Contract Services
Russian River Utility			241.94	Repairs
Russian River Utility			24.95	Electric Service
Santa Rosa Fire Equipment	57.00	57.00		Maintenance-Extinguishers
US Bank	5,071.61	1,379.73	377.76	Communications, Etc.
US Bank			3,314.12	Translation Services
Wavemaker Media	447.43	25.00	100.00	SB 998 Uploads
Wavemaker Media		186.22	136.21	Envelopes
USDA Loan Payment**	27,645.91			

**Not included in expenses

Total	<u>51,382.33</u>	<u>6,332.67</u>	<u>17,403.75</u>	27,645.91
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DIRECTOR APPROVAL:

DATE:

2/25/20

Camp Meeker Recreation & Parks District
Check/Voucher Register - CDG-Current Register
1010 - Cash In Wells Fargo Bank-Operating
From 1/22/2020 Through 2/25/2020

<u>Check Number</u>	<u>Check Description</u>	<u>Vendor Name</u>	<u>Effective Date</u>	<u>Check Amount</u>
2035	System Generated Check/Vo...	Camp Meeker Wa...	2/25/2020	80.18
2036	System Generated Check/Vo...	Cheryl Doran-Girard	2/25/2020	8,265.69
2037	System Generated Check/Vo...	Jessica Lopez	2/25/2020	170.00
2038	System Generated Check/Vo...	P G & E	2/25/2020	101.91
2039	System Generated Check/Vo...	Perry Johnson An...	2/25/2020	795.00
2040	System Generated Check/Vo...	Russian River Utility	2/25/2020	8,717.60
2041	System Generated Check/Vo...	Santa Rosa Fire E...	2/25/2020	57.00
2042	System Generated Check/Vo...	Wavemaker Medi...	2/25/2020	447.43
2046	Void 2046-System Error			0.00
2048	Print Check Error US Bank			0.00
	System Generated Check/Vo...	US Bank	2/19/2020	5,071.61
2049	Director Stipend, February 2...	Valery Larson	2/25/2020	<u>30.00</u>
		Total 1010 - Cash In Wells Fargo Bank-Operating		23,736.42

Camp Meeker Recreation & Parks District
Check/Voucher Register - CDG-Current Register
1015 - Cash in Wells Fargo Bank-Investments
From 1/22/2020 Through 2/25/2020

<u>Check Number</u>	<u>Check Description</u>	<u>Vendor Name</u>	<u>Effective Date</u>	<u>Check Amount</u>
1020	USDA Loan Payments 01/03	USDA Rural Devel...	2/25/2020	<u>27,645.91</u>
		Total 1015 - Cash in Wells Fargo Bank-Investments		27,645.91

Camp Meeker Recreation & Parks District
Check/Voucher Register - CDG-Current Register
1030 - Cash in Bank of the West-Water
From 1/22/2020 Through 2/25/2020

<u>Check Number</u>	<u>Check Description</u>	<u>Vendor Name</u>	<u>Effective Date</u>	<u>Check Amount</u>
661	Water Transfer-January Rec...	Camp Meeker Rec...	2/25/2020	6,600.00
662	Water Transfer-January Rec...	Camp Meeker Rec...	2/25/2020	<u>9,900.00</u>
		Total 1030 - Cash in Bank of the West-Water		16,500.00

Camp Meeker Recreation & Parks District
Check/Voucher Register - CDG-Current Register
1040 - Cash in US Bank-Rental Deposits/PayPal
From 1/22/2020 Through 2/25/2020

Check Number	Check Description	Vendor Name	Effective Date	Check Amount
1109	Lacy Jones Deposit Refund ...		2/25/2020	500.00
		Total 1040 - Cash in US Bank-Rental Deposits/PayPal		500.00
Report Total				68,382.33

Camp Meeker Recreation & Park District											
Monthly Cash Balance Report 2019-2020											
	Rec & Park Operating	Rec & Park Capital	Restoration Development	Water Operations	A&B Water Debt	Capital Reprmt	County of Sonoma Water Debt DWR E58236	County of Sonoma Water Debt Res E58237	Totals		
FUNDS➔	10	16	15	40	70	50	60 (750521)*	61 (750539)*			
Cash at 1/21/2020	108,890.30	27,934.22	12,669.86	(23,578.45)	167,615.27	827,599.26	123,168.11	107,038.50	1,351,337.07		
Deposits 2/25/2020	158.33			9,900.00	6,100.00	500.00			16,658.33		
Warrants 2/25/2020	(6,332.67)			(17,403.75)					(23,736.42)		
USDA Loan Payment					(27,645.91)						
DWR Loan Payment											
Fund Totals	102,715.96	27,934.22	12,669.86	(31,082.20)	146,069.36	828,099.26	123,168.11	107,038.50	1,316,613.07		
Wells Fargo Bank-Checking:											
Balance Per Bank At 1/31/2020	92,359.89				1,021,795.48						
Deposits 1/21/2020	10,058.33				6,600.00						
R&P Warrants	(6,332.67)				(27,645.91)						
Water Warrants	(17,403.75)										
Outstanding Checks	(130.00)										
Checking Account Balance	78,551.80				1,000,749.57						
Bank of the West-Water											
Balance Per Bank At 1/31/2020	16,904.84				8,654.61						
Checks 661/662	(16,500.00)				3,850.00						
BOW-Account Balance	404.84				(500.00)						
Cash on Hand All Accounts	1,091,710.82				12,004.61						
DWR Loan Cash-County	230,206.61										
Total Cash	1,321,917.43										
*Held at the County Treasurer											
**Unreconciled											
2/25/20											

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

		<u>Total Budget - Final</u>	<u>Current Year Actual</u>	<u>Total Budget Variance - Final</u>
Revenue				
4001	Property Taxes-CY Secured	86,500	45,652	(40,848)
4020	Property Taxes-CY Supplemental	0	334	334
4040	Property Taxes-CY Unsecured	0	2,649	2,649
4041	Cost Reimbursement-Collect Delinquent CY Unsec	(100)	0	100
4101	Interest Pooled Cash -Sonoma County	0	3	3
4110	Interest Earned-Wells Fargo Bank	19	16	(3)
4210	Rental Fees-Anderson Hall	12,000	7,616	(4,384)
4215	Rental Fees-Other	1,848	1,267	(581)
4220	State-Home Owner Property Tax Relief	525	0	(525)
4221	State-Other In Lieu -Fish & Wildlife 18-19	500	2	(498)
4310	Sales of Water-Residential	0	(100)	(100)
4410	Revenues From Other Governments	5,000	0	(5,000)
4625	Transfers-Within Fund In	17,500	0	(17,500)
	Total Revenue	<u>123,792</u>	<u>57,439</u>	<u>(66,353)</u>
Expenditures				
5010	Director Stipend	800	420	380
5017	Worker Compensation Insurance	1,725	1,235	490
5101	Communications-Telephone	950	621	329
5105	Communications-ISP Website	450	362	88
5110	Communications-Website Other	375	937	(562)
5112	Communications-WiFi	1,100	0	1,100
5184	Janitorial Supplies	400	0	400
5185	Janitorial Services	1,750	1,110	640
5210	Insurance-Property & Liability	4,500	0	4,500
5301	Maintenance-Beach and Parks	1,150	0	1,150
5302	Maintenance-Bldgs & Improvements	2,500	269	2,231
5401	Memberships	250	234	17
5402	Marketing	100	0	100
5404	Miscellaneous-Auto Expense	100	0	100
5405	Miscellaneous	850	700	150
5410	Office Supplies	1,200	771	429
5415	Office Operations	300	0	300
5416	Lease-Accounting Software	1,650	872	779
5420	Training-Administrative	200	0	200
5425	Postage	225	42	183
5426	Printing Services	1,000	222	778
5427	Supplies	450	1,297	(847)
5428	Food	150	0	150
5501	Professional Fees-Web	4,000	169	3,831
5510	County Services	0	1,466	(1,466)
5520	Administrative Services	19,000	13,044	5,956
5530	Community Events	250	0	250
5531	Community Education	250	0	250
5540	LAFCO Charges	200	0	200
5550	Legal Services	4,000	2,263	1,737
5555	Professional Services-Auditor	9,000	5,798	3,202
5556	Professional Services-Accounting	20,000	10,714	9,286

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

		<u>Total Budget - Final</u>	<u>Current Year Actual</u>	<u>Total Budget Variance - Final</u>
5570	Service Fee-PayPal	300	192	108
5575	Bank Service Fees	175	49	126
5590	Gas and Oil	1,300	1,271	29
5591	Equipment Rentals	120	70	50
5592	Water and Sewer	1,500	825	675
5594	Utilities	1,250	665	585
5595	Waste Removal	500	30	470
8516	Maintenance & Repair	30,000	426	29,574
8565	Equipment 2	1,000	0	1,000
9001	Contingency	9,322	0	9,322
	Total Expenditures	<u>124,342</u>	<u>46,074</u>	<u>78,268</u>
	Excess of Income Over (Under) Expense	<u>(550)</u>	<u>11,365</u>	<u>11,915</u>

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

		<u>Total Budget - Final</u>	<u>Current Year Actual</u>	<u>Total Budget Variance - Final</u>
Revenue				
4010	Direct Charges-Current Year	126,340	69,057	(57,283)
4061	Direct Charges -Prior Year	0	793	793
4101	Interest Pooled Cash -Sonoma County	0	9	9
4110	Interest Earned-Wells Fargo Bank	250	0	(250)
4310	Sales of Water-Residential	195,000	135,495	(59,505)
4625	Transfers-Within Fund In	90,000	11,842	(78,158)
	Total Revenue	<u>411,590</u>	<u>217,196</u>	<u>(194,394)</u>
Expenditures				
5017	Worker Compensation Insurance	0	500	(500)
5101	Communications-Telephone	500	341	159
5105	Communications-ISP Website	350	140	210
5115	Translation Services	0	3,314	(3,314)
5210	Insurance-Property & Liability	4,500	0	4,500
5401	Memberships	275	234	42
5405	Miscellaneous	350	12	338
5410	Office Supplies	950	565	385
5415	Office Operations	250	0	250
5416	Lease-Accounting Software	1,650	872	779
5420	Training-Administrative	150	0	150
5425	Postage	150	284	(134)
5426	Printing Services	500	359	141
5501	Professional Fees-Web	1,500	138	1,363
5515	Contract Services-Water Operations	110,000	58,759	51,241
5520	Administrative Services	18,000	12,782	5,218
5540	LAFCO Charges	750	0	750
5550	Legal Services	5,000	3,375	1,625
5555	Professional Services-Auditor	9,000	6,887	2,113
5556	Professional Services-Accounting	14,500	9,295	5,205
5575	Bank Service Fees	100	63	37
5576	Property Tax Administration Fee	1,250	0	1,250
5585	Public/Legal Notices	450	298	152
5587	Water System Fees-State	2,500	2,643	(143)
5588	Testing-Water System	2,000	690	1,310
5594	Utilities	10,000	11,188	(1,188)
8516	Maintenance & Repair	20,000	(3,251)	23,251
8625	Tfr Within Fnd-Out	201,200	94,528	106,672
9001	Contingency	5,715	0	5,715
	Total Expenditures	<u>411,590</u>	<u>204,017</u>	<u>207,573</u>
	Excess of Income Over (Under) Expense	<u>0</u>	<u>13,179</u>	<u>13,179</u>

CAMP MEEKER RECREATION & PARK DISTRICT									
Allocation of Water Receipts Fiscal Year 7/1/2019 -6/30/2020									
Transfer Month	Allocation Month	Bank of West Stmt Balance	Total Amount Transferred	USDA-A&B WFB-Invest	Cap Improvements WFB-Invest	Operations WFB-Operating	Total		
August-19	July-19	20,614.37	20,500.00	6,100.00	500.00	13,900.00	20,500.00		
September-19	August-19	18,935.77	18,500.00	6,100.00	500.00	11,900.00	18,500.00		
October-19	September-19	20,976.57	20,500.00	6,100.00	500.00	13,900.00	20,500.00		
November-19	October-19	18,666.60	18,500.00	6,100.00	500.00	11,900.00	18,500.00		
December-19	November-19	16,816.57	16,500.00	6,100.00	500.00	9,900.00	16,500.00		
January-20	December-19	24,637.70	24,500.00	6,100.00	500.00	17,900.00	24,500.00		
February-20	January-20	16,904.84	16,500.00	6,100.00	500.00	9,900.00	16,500.00		
March-20	February-20					-	-		
April-20	March-20					-	-		
May-20	April-20					-	-		
June-20	May-20					-	-		
July-20	June-20					-	-		
YTD Totals		137,552.42	135,500.00	42,700.00	3,500.00	89,300.00	135,500.00		
2012-2013 Monthly				5,675.00	500.00				
2013-2014 Monthly				6,200.00	500.00				
2014-2015 Monthly				6,200.00	500.00				
2015-2016 Monthly				6,100.00	500.00				
2016-2017 Monthly				6,100.00	500.00				
2017-2018 Monthly				6,100.00	500.00				
2018-2019 Monthly				6,100.00	500.00				
2/18/20									

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

February 7, 2020

RE: CAMP MEEKER PAST DUE ACCOUNTS

- **Past Due Accounts:** Past due notices will be processed on March 9, 2020.
- **Accounts 25, 26, 68, 182, 334:** Payments are in hand.
- **Account 167:** Customer is very sick and trying to pay.
- **Account 164:** Tenant hasn't paid, owner is going to pay.
- **Account 223, 329:** Payments have been sent.

PAST DUE LIST

CAMP MEEKER REC & PARK

ACCT #	RT NAME	CURRENT	1-30	31-60	61+	LAST PAYMENT	TOTAL
1		42.14	42.04			40.02 1/7/20	84.18
22		58.19	60.57	29.71		50.00 12/17/19	148.47
25		41.85	37.00			85.00 12/3/19	78.85
26		42.10	37.61			85.00 12/3/19	79.71
32		45.69	44.24			43.38 12/17/19	89.93
36		54.57	52.92	42.44	21.55	20.00 1/23/20	171.48
45		45.70	43.67	3.06		200.00 10/7/19	92.43
50		48.04	44.35			60.00 12/12/19	92.39
59		42.49	45.77			85.31 1/7/20	88.26
60		55.85	58.35			109.00 1/7/20	114.20
63		40.00	0.02			40.00 1/28/20	40.02
64		40.00	0.02			40.00 1/28/20	40.02
68		54.82	56.29	53.80		115.50 12/5/19	164.91
69		51.78	48.80			76.90 12/31/19	100.58
70		43.02	42.70			38.30 1/10/20	85.72
76		44.77	43.59	43.13	1.87	36.73 12/17/19	133.36
79		46.16	46.71			43.70 1/10/20	92.87
80		42.12	42.35			40.22 1/14/20	84.47
84		42.85	42.14			42.10 12/23/19	84.99
88		43.60	0.66			43.00 1/17/20	44.26
92		51.47	50.22	50.41	2.77	47.42 12/9/19	154.87
94		49.12	13.25			75.00 1/23/20	62.37
95		43.38	42.40			44.00 12/23/19	85.78
97		46.46	44.46			91.00 12/31/19	90.92
103		49.80	49.73			51.82 12/23/19	99.53
104		44.80	42.06			82.32 12/17/19	86.86
105		44.19	47.30			103.61 1/7/20	91.49
107		65.03	64.27			100.00 1/27/20	129.30
111		48.21	42.63			200.00 11/25/19	90.84
134		46.02	43.58	4.06		123.00 12/20/19	93.66
135		42.96	40.00			35.70 12/27/19	82.96
140		59.95	57.44	47.18	143.57	97.51 9/10/19	308.14
142		49.78	51.13			176.51 1/10/20	100.91
145		80.65	108.17	65.30		50.00 12/23/19	254.12
147		83.86	71.79	3.74		200.00 11/27/19	159.39
150		46.89	47.78			95.13 12/23/19	94.67
151		55.71	56.12	66.84		102.84 12/10/19	178.67
152		49.46	49.35	48.16		80.00 12/20/19	146.97
155		52.83	54.92	51.18		100.32 1/10/20	158.93
158		42.11	33.83			250.00 12/12/19	75.94
159		44.10	42.00	40.00		40.00 11/27/19	126.10
162		52.49	53.00	48.30		50.00 1/10/20	153.79
164		49.45	197.76	44.42		100.00 12/27/19	291.63

PAST DUE LIST

CAMP MEEKER REC & PARK

ACCT #	RT NAME	CURRENT	1-30	31-60	61+	LAST PAYMENT	TOTAL
167		46.21	46.49	28.98		42.90 1/17/20	121.68
172		53.90	0.11			121.00 1/28/20	54.01
174		48.80	46.42			101.00 1/7/20	95.22
179		52.88	67.64	33.17		60.00 1/7/20	153.69
180		48.42	4.75			50.00 1/23/20	53.17
182		48.64	47.37	47.76		100.00 12/10/19	143.77
183		49.26	48.42			51.35 1/2/20	97.68
184		51.86	51.14	53.81	43.01	50.00 12/12/19	199.82
190		44.33	42.22	44.34		86.77 12/23/19	130.89
192		43.46	18.45			200.00 12/12/19	61.91
193		48.42	52.48			138.43 1/10/20	100.90
203		41.89	3.42			42.22 1/27/20	45.31
207		45.61	9.36			148.80 1/10/20	54.97
212		44.05	1.78			48.65 1/23/20	45.83
217		40.48	57.37	49.10	71.13	40.64 1/7/20	218.08
220		103.04	86.06	94.65		184.00 12/12/19	283.75
223		44.13	42.03	40.51		10.14 12/10/19	126.67
224		71.56	68.15	64.90	498.08	400.00 8/14/18	702.69
226		49.32	47.88	32.03		100.00 12/31/19	129.23
227		49.42	46.78	40.82		100.00 12/31/19	137.02
245		45.79	49.49			93.32 1/10/20	95.28
246		47.47	45.86			182.79 12/10/19	93.33
247		43.25	1.32			80.00 1/10/20	44.57
249		44.88	41.64			37.42 12/23/19	86.52
253		42.21	44.17			83.30 1/7/20	86.38
267		41.98	1.58			43.00 12/10/19	43.56
268		45.59	46.10			48.42 1/7/20	91.69
279		43.77	43.00			43.93 12/17/19	86.77
287		49.42	40.70			90.00 10/30/19	90.12
295		44.29	5.47			80.00 2/4/20	49.76
305		41.70	32.36			51.00 1/14/20	74.06
306		44.56	0.29			41.00 2/4/20	44.85
309		48.15	57.88			211.59 1/7/20	106.03
310		43.31	41.78			118.55 12/23/19	85.09
322		46.94	45.60	42.82		44.30 11/27/19	135.36
325		46.25	44.50			44.10 12/23/19	90.75
329		52.98	48.76	53.29		100.92 12/3/19	155.03
331		45.67	40.91			100.00 10/22/19	86.58
337		46.52	47.19			46.55 1/10/20	93.71
338		44.68	42.91	31.04		100.00 12/9/19	118.63
339		58.67	57.64	54.90	260.95	(85.07) 8/6/19	432.16
350		70.00	73.68	3.68		73.68 12/20/19	147.36
358		52.03	60.73	0.99		185.00 12/23/19	113.75

PAST DUE LIST

CAMP MEEKER REC & PARK

ACCT #	RT NAME	CURRENT	1-30	31-60	61+	LAST PAYMENT	TOTAL
Total Receivables:	18,473.89	4,240.25		1,358.52			
Accounts Listed:	86		3,794.87		1,042.93		\$10,436.57

All Customers All Aged Accounts

Russian River Utility

**CAMP MEEKER RECREATION AND PARK DISTRICT
WATER SALES 2020**

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	1,441,580	490,200	951,380	859,640	66.00	10.00	
Alliance Master Meter Union Park	363 369	FEB							
Alliance Master Meter Union Park	363 369	MARCH							
Alliance Master Meter Union Park	363 369	APRIL							
Alliance Master Meter Union Park	363 369	MAY							
Alliance Master Meter Union Park	363 369	JUNE							
Alliance Master Meter Union Park	363 369	JULY							
Alliance Master Meter Union Park	363 369	AUG							
Alliance Master Meter Union Park	363 369	SEPT							
Alliance Master Meter Union Park	363 369	OCT							
Alliance Master Meter Union Park	363 369	NOV							
Alliance Master Meter Union Park	363 369	DEC							
	total 2020		1,441,580	490,200	951,380	859,640			

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, 2019 AND 2018

PRELIMINARY DRAFT 01/30/2020
FOR DISCUSSION PURPOSES ONLY

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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 Camp Meeker Recreation and Park District (a special purpose government) as of and for the years ended June 30, 2019 and 2018, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

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FOR DISCUSSION PURPOSES ONLY

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, and each major fund of Camp Meeker Recreation and Park District as of June 30, 2019 and 2018, 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 8 and 22-25 and Roster of Board Members on page 40 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

XXXX

Santa Rosa, CA

PRELIMINARY DRAFT 01/30/2020
FOR DISCUSSION PURPOSES ONLY

CAMP MEEKER RECREATION AND PARK DISTRICT MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEARS ENDED JUNE 30, 2019 AND 2018

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, 2019 and 2018. We encourage readers to consider the information presented here in conjunction with the District's financial statements (pages 10-25) and the accompanying notes to the basic financial statements (pages 26-39).

Financial Highlights

- The assets of the District exceeded its liabilities at the close of the most recent fiscal year by \$4,101,397 (net position). Of this amount, \$1,047,806 (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, 2018 by \$4,016,519 (net position). Of this amount, \$1,015,055 (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 \$84,878 in 2019 and decreased by \$(24,616) for 2018.
- As of the close of the current fiscal year, the District's governmental funds reported an ending fund balance of \$160,027, a net increase of \$142,188 in comparison with the year ended June 30, 2018. For the fiscal year ended June 30, 2018, the District's governmental funds reported an ending fund balance of \$17,839, a net decrease of \$(44,396) in comparison with the year ended June 30, 2017.
- The District's total long-term liabilities decreased by \$132,855 and \$172,535 during the fiscal years ended June 30, 2019 and 2018, respectively.
- During the recent recession, tax revenue for the R&P (government fund) decreased by almost 2/3. The tax revenue has slowly been increasing as housing prices rise. It is uncertain how the Sonoma County fire event of October 2017 will impact future tax revenues.
- Planned capital expenditures for the R&P (governmental fund) are lower than planned in the 17-18 and 18-19 budget as projects are still in process. The District expects the capital plan to go into place during the 18-19 fiscal year.
- Water (enterprise fund) receipts are lower than anticipated in 2019 and 2018; however, a rate increase will be reviewed in 2020 budget year. Major increase in water operations expenses is occurring due to increase in water operator contract costs at contract renewal and the aging of water system components and equipment.

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FOR DISCUSSION PURPOSES ONLY

CAMP MEEKER RECREATION AND PARK DISTRICT MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEARS ENDED JUNE 30, 2019 AND 2018

Overview of the Financial Statements

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

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

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

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

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

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

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

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CAMP MEEKER RECREATION AND PARK DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEARS ENDED JUNE 30, 2019 AND 2018

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 \$4,101,397 and \$4,016,519 at the close of June 30, 2019 and 2018, respectively.

A large portion of the district's net assets (71 and 72 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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FOR DISCUSSION PURPOSES ONLY

CAMP MEEKER RECREATION AND PARK DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEARS ENDED JUNE 30, 2019 AND 2018

NET POSITION

	Governmental Activities	Business-Type Activities	Total 2019	Total 2018
Current and other assets	\$ 192,705	\$ 975,685	\$ 1,168,390	\$ 1,151,216
Capital assets	568,040	3,733,719	4,301,759	4,382,487
Other non-current assets	-	209,812	209,812	186,518
Total assets	<u>\$ 760,745</u>	<u>\$ 4,919,216</u>	<u>\$ 5,679,961</u>	<u>\$ 5,720,221</u>
 Total liabilities	 <u>\$ 32,679</u>	 <u>\$ 1,545,885</u>	 <u>\$ 1,578,564</u>	 <u>\$ 1,703,702</u>
 Net investment in capital assets	568,040	2,352,695	2,920,735	2,877,929
Restricted for debt service	-	132,856	132,856	123,535
Unrestricted	<u>160,026</u>	<u>887,780</u>	<u>1,047,806</u>	<u>1,015,055</u>
Total net position	<u>\$ 728,066</u>	<u>\$ 3,373,331</u>	<u>\$ 4,101,397</u>	<u>\$ 4,016,519</u>

The balance of the unrestricted net position (\$1,047,806 for 2019 and \$1,015,055 for 2018) 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 \$84,878 for 2019 and decreased the District's net position by \$(24,616) for 2018. This decrease is a result of a net loss in the governmental activities.

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FOR DISCUSSION PURPOSES ONLY

CAMP MEEKER RECREATION AND PARK DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEARS ENDED JUNE 30, 2019 AND 2018

CHANGES IN NET POSITION

	Governmental Activities	Business-Type Activities	Total 2019	Total 2018
Revenues:				
Program revenue		\$ 216,956	\$ 216,956	\$ 199,801
General revenue	\$ 100,254	162,239	262,493	187,694
Investment income	14,458	590	15,048	2,466
Total revenues	<u>114,712</u>	<u>379,785</u>	<u>494,497</u>	<u>389,961</u>
Expenses:				
Program expenses	<u>179,319</u>	<u>230,300</u>	<u>409,619</u>	<u>414,577</u>
Total expenses	<u>179,319</u>	<u>230,300</u>	<u>409,619</u>	<u>414,577</u>
Change in net position	(64,607)	149,485	84,878	(24,616)
Net position, beginning of the year	595,428	3,421,091	4,016,519	4,041,135
Prior period adjustment	<u>197,245</u>	<u>(197,245)</u>	-	-
Net position, beginning of the year, restated	<u>792,673</u>	<u>3,223,846</u>	<u>4,016,519</u>	<u>4,041,135</u>
Net position, end of the year	<u>\$ 728,066</u>	<u>\$ 3,373,331</u>	<u>\$ 4,101,397</u>	<u>\$ 4,016,519</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 \$160,027 and \$17,839, respectively, a net increase of \$142,188 for 2019 and a net decrease of \$(44,396) for 2018 in comparison with the prior year.

PRELIMINARY DRAFT 01/30/2020
FOR DISCUSSION PURPOSES ONLY

CAMP MEEKER RECREATION AND PARK DISTRICT MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEARS ENDED JUNE 30, 2019 AND 2018

Governmental Funds, continued

The general fund is the chief operating fund of the District. At the end of June 30, 2019 and 2018, unreserved fund balance of the general fund was \$127,093 and \$(15,095), 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 79 and (85) percent of total general fund expenditures which were \$66,947 and \$169,769, 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:

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

Capital Assets

The District's investment in capital assets, as of June 30, 2019 and 2018, amounts to \$4,307,759 and \$4,382,487 (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 2018-2019 fiscal year.

Additional information on the District's capital assets can be found in Note 1 on page 26 and Note 4 on pages 35-38 of this report.

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CAMP MEEKER RECREATION AND PARK DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2019 AND 2018

Debt Administration

At the end of the fiscal year the District had total long-term obligations of \$1,248,168 and \$1,381,023, respectively, in notes payable. During June 30, 2019 and 2018, the District's long-term debt decreased by \$(132,855) and \$(172,535), respectively.

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, 2019.

- Water rate increases are expected for the 2019-2020 fiscal year
- Various Capital and equipment replacement 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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FOR DISCUSSION PURPOSES ONLY

CAMP MEEKER RECREATION AND PARK DISTRICT
STATEMENTS OF NET POSITION
JUNE 30, 2019 and 2018

	Governmental Activities	Business-Type Activities	Total 2019	Total 2018
ASSETS				
Current assets				
Cash and cash equivalents	\$ 189,158	\$ 928,418	\$ 1,117,576	\$ 1,106,484
Accounts receivable	-	6,404	6,404	6,404
Property tax receivable	3,547	16,975	20,522	14,440
Due from general fund	-	23,888	23,888	23,888
Total current assets	<u>192,705</u>	<u>975,685</u>	<u>1,168,390</u>	<u>1,151,216</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	-	3,631,512	3,631,512	3,668,133
Building and improvements	329,267	-	329,267	373,374
Total capital assets	<u>568,040</u>	<u>3,733,719</u>	<u>4,301,759</u>	<u>4,382,487</u>
Other assets				
Restricted cash in Treasury	-	209,812	209,812	186,518
Total assets	<u>\$ 760,745</u>	<u>\$ 4,919,216</u>	<u>\$ 5,679,961</u>	<u>\$ 5,720,221</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, 2019 and 2018

	Governmental Activities	Business-Type Activities	Total 2019	Total 2018
LIABILITIES				
Current liabilities:				
Accounts payable	\$ 3,630	\$ 90,829	\$ 94,459	\$ 87,627
Deferred revenue	371	-	371	850
Rental deposits	4,790	-	4,790	3,640
Water fees paid in advance	-	14,845	14,845	14,845
Interest payable	-	59,187	59,187	68,294
Due to enterprise fund	23,888	-	23,888	23,888
Current portion of notes payable	-	132,856	132,856	123,535
Total current liabilities	<u>32,679</u>	<u>297,717</u>	<u>330,396</u>	<u>322,679</u>
Long Term Liabilities				
Notes payable	<u>-</u>	<u>1,248,168</u>	<u>1,248,168</u>	<u>1,381,023</u>
Total liabilities	<u>\$ 32,679</u>	<u>\$ 1,545,885</u>	<u>\$ 1,578,564</u>	<u>\$ 1,703,702</u>
NET POSITION				
Net investment in capital assets,				
net of related debt	568,040	2,352,695	\$ 2,920,735	\$ 2,877,929
Restricted for debt service	-	132,856	132,856	123,535
Unrestricted	<u>160,026</u>	<u>887,780</u>	<u>1,047,806</u>	<u>1,015,055</u>
Total net position	<u>\$ 728,066</u>	<u>\$ 3,373,331</u>	<u>\$ 4,101,397</u>	<u>\$ 4,016,519</u>

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The accompanying notes are an integral part of these financial statements

CAMP MEEKER RECREATION AND PARK DISTRICT
STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED JUNE 30, 2019 and 2018

	Governmental Activities	Business-Type Activities	Total 2019	Total 2018
Program expenses				
Services and supplies	\$ 169,769	\$ 96,680	\$ 266,449	\$ 259,156
Interest expense	-	58,111	58,111	71,225
Depreciation	9,550	75,509	85,059	84,196
Total program expenses	179,319	230,300	409,619	414,577
Program revenues				
Charges for Water Operations	-	216,956	216,956	199,801
Net program loss	(179,319)	(13,344)	(192,663)	(214,776)
General revenues				
Property taxes revenue	86,642	136,895	223,537	200,642
Rental income	13,612	-	13,612	9,052
Investment Income	14,458	590	15,048	2,466
Other income	-	25,344	25,344	(22,000)
Total non-operating revenues	114,712	162,829	277,541	190,160
Change in net position	(64,607)	149,485	84,878	(24,616)
Net position, beginning of the year	595,428	3,421,091	4,016,519	4,041,135
Interfund adjustment	197,245	(197,245)	-	-
Net position, beginning of the year, restated	792,673	3,223,846	4,016,519	4,041,135
Net position, end of the year	\$ 728,066	\$ 3,373,331	\$ 4,101,397	\$ 4,016,519

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The accompanying notes are an integral part of these financial statements

CAMP MEEKER RECREATION AND PARK DISTRICT
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2019 and 2018

	2019	2018
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash received from customers and other funds	\$ 472,888	\$ 382,445
Cash paid to suppliers	(325,685)	(254,938)
Interest received	15,048	2,466
Net cash provided (used) by operations	<u>162,251</u>	<u>129,973</u>
CASH FLOWS FROM CAPITAL INVESTING ACTIVITIES:		
Purchase of property, plant and equipment	<u>(4,331)</u>	<u>(22,821)</u>
CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES:		
Principal payment of note payable	<u>(123,534)</u>	<u>(168,426)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Change in investment in Treasury	<u>(23,294)</u>	<u>(5,470)</u>
NET CHANGE IN CASH	11,092	(66,744)
CASH AND CASH EQUIVALENTS, beginning of year	<u>1,106,484</u>	<u>1,173,228</u>
CASH AND CASH EQUIVALENTS, end of year	<u>\$ 1,117,576</u>	<u>\$ 1,106,484</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY OPERATING ACTIVITIES:		
Operating income	\$ 84,878	\$ (24,616)
Adjustments to reconcile change in net assets to cash from operations:		
Depreciation and amortization	-	84,196
(Increase) decrease in:		
Receivables	(29,970)	(25,579)
Increase (decrease) in:		
Accounts payable	30,720	104,104
Other payable	1,150	715
Interest payable	(9,107)	(5,488)
Deferred revenue	(479)	(3,359)
Total cash provided (used) by operations	<u>\$ 77,192</u>	<u>\$ 129,973</u>

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FOR DISCUSSION PURPOSES ONLY

The accompanying notes are an integral part of these financial statements

CAMP MEEKER RECREATION AND PARK DISTRICT
BALANCE SHEETS
GOVERNMENTAL FUNDS
JUNE 30, 2019 and 2018

	General Fund	
	2019	2018
ASSETS		
Cash and cash equivalents	\$ 189,158	\$ 46,949
Property tax receivable	3,548	6,124
Total assets	<u>\$ 192,706</u>	<u>\$ 53,073</u>
LIABILITIES and FUND BALANCE		
Liabilities		
Accounts payable	\$ 3,630	\$ 6,856
Deferred revenue	371	850
Due to enterprise fund	23,888	23,888
Rental deposits	4,790	3,640
Total liabilities	<u>32,679</u>	<u>35,234</u>
Fund balance		
Assigned for capital improvements	32,934	32,934
Unreserved	<u>127,093</u>	<u>(15,095)</u>
Total fund balance	<u>160,027</u>	<u>17,839</u>
Total liabilities and fund balances	<u>\$ 192,706</u>	<u>\$ 53,073</u>

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The accompanying notes are an integral part of these financial statements
FOR DISCUSSION PURPOSES ONLY

CAMP MEEKER RECREATION AND PARK DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEETS
TO THE STATEMENTS OF NET POSITION
JUNE 30, 2019 and 2018

	<u>2019</u>	<u>2018</u>
Fund balances - total government funds	\$ 160,027	\$ 17,839
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>568,039</u>	<u>577,589</u>
Net position of governmental activities	<u>\$ 728,066</u>	<u>\$ 595,428</u>

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The accompanying notes are an integral part of these financial statements

CAMP MEEKER RECREATION AND PARK DISTRICT
STATEMENTS OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
FOR THE YEARS ENDED JUNE 30, 2019 and 2018

	General Fund	
	2019	2018
Revenues:		
Property taxes	\$ 86,642	\$ 76,473
Real estate rental	13,612	9,052
Investment income	14,458	89
Total revenues	<u>114,712</u>	<u>85,614</u>
Expenditures:		
Services and supplies	169,769	66,947
Total expenditures	<u>169,769</u>	<u>66,947</u>
Net change in fund balances	<u>(55,057)</u>	<u>18,667</u>
Fund balance, beginning of year	17,839	62,235
Interfund adjustments	197,245	(63,063)
Fund balance, beginning of year restated	<u>215,084</u>	<u>(828)</u>
Fund balance, end of year	<u>\$ 160,027</u>	<u>\$ 17,839</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, 2019 and 2018

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

	2019	2018
Net change in fund balance - governmental funds	\$ (55,057)	\$ 18,667
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.		
Current year depreciation	<u>(9,550)</u>	<u>(9,672)</u>
Change in net position of governmental activities	<u>\$ (64,607)</u>	<u>\$ 8,995</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-ENTERPRISE FUND
JUNE 30, 2019 and 2018

	Water Operations	
	2019	2018
ASSETS		
Current assets		
Cash and cash equivalents	\$ 928,418	\$ 1,059,535
Accounts receivable	6,404	6,404
Property tax receivable	16,975	8,316
Due from general fund	<u>23,888</u>	<u>23,888</u>
Total current assets	<u>975,685</u>	<u>1,098,143</u>
Capital assets, net of accumulated depreciation		
Construction in process	19,249	19,249
Land	82,958	82,958
Water system and pipeline	<u>3,631,512</u>	<u>3,702,690</u>
Total capital assets	<u>3,733,719</u>	<u>3,804,897</u>
Other assets		
Restricted cash in Treasury	<u>209,812</u>	<u>186,518</u>
Total assets	<u>\$ 4,919,216</u>	<u>\$ 5,089,558</u>

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CAMP MEEKER RECREATION AND PARKS DISTRICT
STATEMENTS OF NET POSITION-ENTERPRISE FUND
JUNE 30, 2019 and 2018

	Water Operations	
	2019	2018
LIABILITIES		
Current liabilities:		
Accounts payable	\$ 90,829	\$ 80,770
Water fees paid in advance	14,845	14,845
Interest payable	59,187	68,294
Current portion of notes payable	132,856	123,535
Total current liabilities	<u>297,717</u>	<u>287,444</u>
 Long Term Liabilities		
Notes payable	<u>1,248,168</u>	<u>1,381,023</u>
 Total liabilities	<u>\$ 1,545,885</u>	<u>\$ 1,668,467</u>
 NET POSITION		
Net investment in capital assets,		
net of related debt	2,352,695	\$ 2,300,339
Restricted for debt service	132,856	123,535
Unrestricted	887,780	997,217
Total net position	<u>\$ 3,373,331</u>	<u>\$ 3,421,091</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, 2019 and 2018

	Water Operations	
	2019	2018
Program expenses		
Services and supplies	\$ 96,680	\$ 192,209
Interest expense	58,111	71,225
Depreciation	75,509	74,524
Total program expenses	<u>230,300</u>	<u>337,958</u>
Program revenues		
Charges for Water Operations	<u>216,956</u>	<u>199,801</u>
 Net program loss	 <u>(13,344)</u>	 <u>(138,157)</u>
General revenues		
Property taxes revenue	136,895	124,169
Investment Income	590	2,377
Other income	25,344	(22,000)
Total non-operating revenues	<u>162,829</u>	<u>104,546</u>
 Change in net position	 149,485	 (33,611)
 Net position, beginning of the year	 3,421,091	 3,391,639
Interfund transfer	<u>(197,245)</u>	<u>63,063</u>
 Net position, end of the year	 <u>\$ 3,373,331</u>	 <u>\$ 3,421,091</u>

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The accompanying notes are an integral part of these financial statements

CAMP MEEKER RECREATION AND PARK DISTRICT
STATEMENTS OF CASH FLOWS-ENTERPRISE FUND
FOR THE YEARS ENDED JUNE 30, 2019 and 2018

	2019	2018
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash received from customers and other funds	\$ 346,058	\$ 378,092
Cash paid to suppliers	(129,361)	(253,114)
Interest received	590	2,377
Net cash provided (used) by operations	<u>217,287</u>	<u>127,355</u>
CASH FLOWS FROM CAPITAL AND FINANCING ACTIVITIES:		
Purchase of property, plant and equipment	(4,331)	(22,821)
Principal payment of note payable	(123,534)	(129,251)
Net cash used by capital financing activities	<u>(127,865)</u>	<u>(152,072)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Change in investment in Treasury	<u>(23,294)</u>	<u>(5,470)</u>
NET CHANGE IN CASH	(131,117)	(30,187)
CASH AND CASH EQUIVALENTS, beginning of year	<u>1,059,535</u>	<u>1,089,722</u>
CASH AND CASH EQUIVALENTS, end of year	<u>\$ 928,418</u>	<u>\$ 1,059,535</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY OPERATING ACTIVITIES:		
Operating income	\$ 149,485	\$ (33,611)
Adjustments to reconcile change in net assets to cash from operations:		
Depreciation and amortization	75,509	74,524
(Increase) decrease in:		
Receivables	(8,659)	16,981
Increase (decrease) in:		
Accounts payable	10,059	76,983
Interest payable	(9,107)	(5,488)
Deferred revenue	<u>-</u>	<u>(2,034)</u>
Total cash provided (used) by operations	<u>\$ 217,287</u>	<u>\$ 127,355</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
GOVERNMENTAL ACTIVITIES
BUDGET TO ACTUAL
FOR THE YEARS ENDED JUNE 30, 2019 and 2018

	2019			Variance
	Budgeted Amounts			Positive
	Original	Final	Actual	(Negative)
Revenues				
Property taxes	\$ 72,400	\$ 76,650	\$ 86,642	\$ 9,992
Investment earnings	15	25	14,458	14,433
Rental income	8,927	9,727	13,612	3,885
Grant revenue	1,000	-	-	-
Miscellaneous revenue	5,000	-	-	-
Total revenues	<u>87,342</u>	<u>86,402</u>	<u>114,712</u>	<u>28,310</u>
Expenditures				
Current:				
Services and supplies	65,587	78,867	169,769	(90,902)
Capital expenditures	<u>22,265</u>	<u>14,916</u>	<u>-</u>	<u>14,916</u>
Total expenditures	<u>87,852</u>	<u>93,783</u>	<u>169,769</u>	<u>(75,986)</u>
Net change in fund balance	<u>(510)</u>	<u>(7,381)</u>	<u>(55,057)</u>	<u>(47,676)</u>
Fund balance, beginning of year	17,839	17,839	17,839	-
Interfund transfer	<u>-</u>	<u>-</u>	<u>197,245</u>	<u>(197,245)</u>
Fund balance, end of year	\$ 17,329	\$ 10,458	\$ 160,027	\$ (244,921)

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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, 2019 and 2018

	2018			Variance
	Budgeted Amounts			Positive
	Original	Final	Actual	(Negative)
Revenues				
Property taxes	\$ 72,910	\$ 74,575	\$ 76,473	\$ 1,898
Investment earnings	15	75	89	14
Rental income	8,927	10,027	9,052	(975)
Grant revenue	6,000	5,500	-	(5,500)
Total revenues	<u>87,852</u>	<u>90,177</u>	<u>85,614</u>	<u>(4,563)</u>
Expenditures				
Current:				
Services and supplies	75,587	71,010	66,947	4,063
Capital expenditures	<u>12,265</u>	<u>19,167</u>	<u>-</u>	<u>19,167</u>
Total expenditures	<u>87,852</u>	<u>90,177</u>	<u>66,947</u>	<u>23,230</u>
Net change in fund balance	<u>-</u>	<u>-</u>	<u>18,667</u>	<u>(27,793)</u>
Fund balance, beginning of year	62,235	62,235	62,235	-
Interfund transfer	<u>-</u>	<u>-</u>	<u>(63,063)</u>	<u>63,063</u>
Fund balance, end of year	<u>\$ 62,235</u>	<u>\$ 62,235</u>	<u>\$ 17,839</u>	<u>\$ 35,270</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, 2019 and 2018

	2019			Variance
	Budgeted Amounts			Positive
	Original	Final	Actual	(Negative)
Revenues				
Charges for Water Operations	\$ 200,000	\$ 195,000	\$ 216,956	\$ 21,956
Property taxes revenue	122,000	125,640	136,895	11,255
Investment Income	1,487	2,000	590	(1,410)
Miscellaneous revenue	-	(1,361)	-	1,361
Total revenues	<u>323,487</u>	<u>321,279</u>	<u>354,441</u>	<u>33,162</u>
Expenditures				
Current:				
Services and supplies	168,425	199,100	409,619	(210,519)
Capital expenditures	22,675	15,040	-	15,040
Debt service:				
Principal	117,576	122,222	110,404	11,818
Interest	73,090	68,294	76,558	(8,264)
Total expenditures	<u>381,766</u>	<u>404,656</u>	<u>596,581</u>	<u>(191,925)</u>
Net change in fund balance	(58,279)	(83,377)	(242,140)	(158,763)
Fund balance, beginning of year	3,223,846	3,223,846	3,223,846	-
Interfund transfer	<u>-</u>	<u>-</u>	<u>(197,245)</u>	<u>197,245</u>
Fund balance, end of year	\$ 3,165,567	\$ 3,140,469	\$ 2,784,461	\$ 38,482

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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
BUDGET TO ACTUAL
ENTERPRISE FUND
FOR THE YEARS ENDED JUNE 30, 2019 and 2018

	2018			Variance
	Budgeted Amounts			Positive
	Original	Final	Actual	(Negative)
Revenues				
Charges for Water Operations	\$ 200,000	\$ 205,000	\$ 199,801	\$ (5,199)
Property taxes revenue	122,000	125,000	124,169	(831)
Investment Income	1,487	1,950	2,377	427
Total revenues	<u>323,487</u>	<u>331,950</u>	<u>326,347</u>	<u>(5,603)</u>
Expenditures				
Current:				
Services and supplies	168,425	168,700	414,577	(245,877)
Capital expenditures	15,000	15,000	-	15,000
Debt service:				
Principal	117,576	117,576	110,404	7,172
Interest	73,090	73,090	76,558	(3,468)
Total expenditures	<u>374,091</u>	<u>374,366</u>	<u>601,539</u>	<u>(227,173)</u>
Net change in fund balance	(50,604)	(42,416)	(275,192)	(232,776)
Fund balance, beginning of year	3,454,702	3,454,702	3,454,702	-
Interfund transfer	<u>-</u>	<u>-</u>	<u>63,063</u>	<u>(63,063)</u>
Fund balance, end of year	\$ 3,404,098	\$ 3,412,286	\$ 3,242,573	\$ (295,839)

PRELIMINARY DRAFT 01/30/2020
FOR DISCUSSION PURPOSES ONLY

The accompanying notes are an integral part of these financial statements

CAMP MEEKER RECREATION AND PARK DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019 AND 2018

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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FOR DISCUSSION PURPOSES ONLY

CAMP MEEKER RECREATION AND PARK DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019 AND 2018

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, 2019 and 2018; 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, 2019 AND 2018

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, 2019 AND 2018

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, 2019 AND 2018

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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CAMP MEEKER RECREATION AND PARK DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019 AND 2018

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, 2019 AND 2018

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 DirectCharges 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, 2019 AND 2018

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, 2019 AND 2018

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, 2019 AND 2018

NOTE 3 DETAILED NOTES, continued

At June 30, cash and restricted cash consist of:

	<u>2019</u>	<u>2018</u>
Cash held with County Treasury	\$ 209,812	186,518
Cash held with financial institutions	<u>1,117,576</u>	<u>1,173,228</u>
Total cash	<u>\$ 1,327,388</u>	<u>\$ 2,466,230</u>

NOTE 4 OTHER INFORMATION

Risk Management

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

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CAMP MEEKER RECREATION AND PARK DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019 AND 2018

NOTE 4 OTHER INFORMATION, continued

Capital Assets

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

	2019		
	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	\$ 594,297	\$ (34,790)	\$ 559,507
Water system and pipeline	5,382,550	38,071	5,420,621
Equipment	17,091	-	17,091
Total capital assets, being depreciated	5,993,938	3,281	5,997,219
Less accumulated depreciation for:			
Buildings and improvements	(220,568)	(9,672)	(230,240)
Water system and pipeline	(1,714,772)	(74,337)	(1,789,109)
Equipment	(17,091)	-	(17,091)
Total accumulated depreciation	(1,952,431)	(84,009)	(2,036,440)
Total capital assets, being depreciated, net	4,041,507	(80,728)	3,960,779
Capital assets, net	\$ 4,382,487	\$ (80,728)	\$ 4,301,759

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

Total depreciation \$ 84,009

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CAMP MEEKER RECREATION AND PARK DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019 AND 2018

NOTE 4 OTHER INFORMATION, continued

	2018		
	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	<u>321,731</u>	<u>19,249</u>	<u>340,980</u>
Capital assets, being depreciated:			
Buildings and improvements	\$ 594,297		\$ 594,297
Water system and pipeline	5,359,916	\$ 22,634	5,382,550
Equipment	<u>17,091</u>	<u>-</u>	<u>17,091</u>
Total capital assets, being depreciated	<u>5,971,304</u>	<u>22,634</u>	<u>5,993,938</u>
Less accumulated depreciation for:			
Buildings and improvements	(210,896)	(9,672)	(220,568)
Water system and pipeline	(1,640,435)	(74,337)	(1,714,772)
Equipment	<u>(17,091)</u>	<u>-</u>	<u>(17,091)</u>
Total accumulated depreciation	<u>(1,868,422)</u>	<u>(84,009)</u>	<u>(1,952,431)</u>
Total capital assets, being depreciated, net	<u>4,102,882</u>	<u>(61,375)</u>	<u>4,041,507</u>
Capital assets, net	<u>\$ 4,424,613</u>	<u>\$ (42,126)</u>	<u>\$ 4,382,487</u>

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

Total depreciation \$ 84,196

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CAMP MEEKER RECREATION AND PARK DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019 AND 2018

NOTE 4 OTHER INFORMATION, continued

Changes in long-term liabilities

Long term liability activity for the year ended June 30, 2019 and 2018 is as follows:

2019					
	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Notes payable	<u>\$1,381,023</u>	<u>\$ -</u>	<u>\$ (132,855)</u>	<u>\$1,248,168</u>	<u>\$ 132,856</u>
2018					
	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Notes payable	<u>\$1,553,558</u>	<u>\$ -</u>	<u>\$ (172,535)</u>	<u>\$1,381,023</u>	<u>\$ 123,535</u>

Note Payables

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

2019			
Commencement Date	Maturity Date	Interest Rate	6/30/2019 Balance
December 1995	September 2021	3.0315%	\$ 232,027
May 1999	October 2038	4.750%	1,148,997
Total			<u>\$ 1,381,024</u>
2018			
Commencement Date	Maturity Date	Interest Rate	6/30/2018 Balance
December 1995	September 2021	3.0315%	\$ 320,061
May 1999	October 2038	4.750%	1,184,497
Total			<u>\$ 1,504,558</u>

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CAMP MEEKER RECREATION AND PARK DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019 AND 2018

NOTE 5 SUBSEQUENT EVENTS

The District has evaluated subsequent events through XXXX, the date the financial statements were available to be issued and determined that there were no events occurring subsequent to June 30, 2019 and 2018 that would have a material impact on the District's results of operations or financial position.

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REQUIRED SUPPLEMENTARY INFORMATION

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CAMP MEEKER RECREATION AND PARK DISTRICT
ROSTER OF BOARD MEMBERS
JUNE 30, 2019

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.

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2020 Anderson Hall Rates Simplified

Rentals are "All Day" access

Monday-Friday

- Residents: \$450.00
- Non Residents: \$650.00

Saturday

- Residents: \$650.00
- Non Residents: \$1000.00

Sunday

- Residents: \$650.00
- Non Residents: \$1000.00

Saturday & Sunday

- Residents: \$1100.00
- Non Residents: \$1650.00

Cancellation Fee: 1-59 Days = \$ 50.00
 60+ Days = \$500.00 (deposit)



C Doran Girard <cdgirard.work@gmail.com>

CALL TO ACTION - AB 2093 (Gloria) Oppose

Colleen Haley <colleenh@csda.net>

Fri, Feb 14, 2020 at 12:14 PM

Dear District Managers:

CSDA is calling for opposition letters to Assembly Bill 2093, which will require all public agencies to maintain all transmitted emails related to agency business for at least two years.

While this measure is intended to improve public access to government records, in practice it will merely increase the burdens for both public agencies and CPRA requesters. The vast majority of emails consist of auto-replies, spam, and insignificant routine communications of minimal public interest. As the bulk of these emails increases, the burden to search through them and locate responsive records in the event of a CPRA request rises accordingly. Under the CPRA, the requester may be required to bear the cost of this data extraction - and indiscriminately mandating that emails be retained will thus make CPRA requests more expensive, perversely impeding public access. Moreover, for those costs that cannot be passed on to the requester, the public agency has no source for reimbursement, and must divert funds from other public programs. Compelling public agencies to retain masses of routine emails - which neither the sender nor recipient otherwise thought important enough to save - imposes significant burdens on all concerned for minimal public benefit.

This bill is identical to last year's AB 1184 (Gloria) that the Governor vetoed and which the Department of Finance commented "[t]he retention of non-pertinent e-mails and the need to search through those e-mails, particularly for less specific CPRA requests, increases the amount of time needed to complete CPRA requests. This makes compliance with the CPRA more difficult in these instances and *produces worse outcomes for persons and entities submitting those requests* [emphases added]."

We are asking for opposition letter from our members to try and again prevent this bill from becoming law. Your input is valuable, and your advocacy efforts make a difference in the legislature. Please consider sending an opposition letter today. Please see sample opposition letter (attached).

Please send opposition letters to Assemblymember Gloria's Legislative Staff at Raquel.mason@asm.ca.gov and CSDA's Advocacy Team at advocacy@csda.net.

Thank you so much,

Colleen

Colleen Haley

Bay Area Public Affairs Field Coordinator

California Special Districts Association

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[Special District Risk Management Authority](#)

[CSDA Finance Corporation](#)



AB 2093 (Gloria) Author SAMPLE LETTER - Oppose.doc
56K



P.O. Box 461 Camp Meeker, California 95419-0461
Telephone: 707-874-9246

Email: admin@campmeeker.org

February 20, 2020

The Honorable Todd Gloria
California State Assembly
State Capitol
Sacramento, CA 95814

RE: Assembly Bill 2093 (Gloria) – Oppose [As Introduced]

Dear Assembly Member Gloria:

The **Camp Meeker Recreation and Park District** is respectfully opposed to your Assembly Bill 2093, which will require all public agencies to maintain all transmitted emails related to agency business for at least two years. The District **provides water services and maintains recreational lands in west Sonoma County, including a community center facility.**

To be clear, this is not a transparency bill, it is a data storage bill. The public will have no greater access to public records under AB 2093, nor will they have less. This bill creates no new disclosures or exemptions of records. This bill only mandates that public agencies retain all emails related to agency business for two years and avoids the constitutionally-required mandate subvention process declaring that the provisions of the bill are in furtherance of the California Public Records Act (CPRA).

While this measure is intended to improve public access to government records, in practice it will merely increase the burdens for both public agencies and CPRA requesters. The vast majority of emails consist of auto-replies, spam, and insignificant routine communications of minimal public interest. As the bulk of these emails increases, the burden to search through them and locate responsive records in the event of a CPRA request rises accordingly. Under the CPRA, the requester may be required to bear the cost of this data extraction - and indiscriminately mandating that emails be retained will thus make CPRA requests more expensive, perversely impeding public access. Moreover, for those costs that cannot be passed on to the requester, the public agency has no source for reimbursement, and must divert funds from other public programs. Compelling public agencies to retain masses of routine emails - which neither the sender nor recipient otherwise thought important enough to save - imposes significant burdens on all concerned for minimal public benefit. This point is corroborated by the Department of Finance's analysis of AB 1184 (Gloria, 2019), a bill that is completely identical to AB 2093 that was vetoed by Governor Newsom. In their analysis of AB 1184, the Department of Finance wrote that "[t]he retention of non-pertinent e-mails and the need to search through those e-mails, particularly for less specific CPRA requests,

increases the amount of time needed to complete CPRA requests. This makes compliance with the CPRA more difficult in these instances and *produces worse outcomes for persons and entities submitting those requests* [emphases added].”

To further underscore this point, the Governor’s veto message of AB 1184 read “[t]his bill does not strike the appropriate balance between the benefits of greater transparency through the public’s access to public records, and the burdens of a dramatic increase in records-retention requirements, including associated personnel and data-management costs to taxpayer.”

AB 2093 will add millions of dollars in costs annually to the state and local agencies, including school districts. Public agencies will be forced to pay for additional data storage space as well as hire additional staff to sort through the millions of emails that are exempt from disclosure under the CPRA but mandated to be retained under AB 2093 in order to respond to public records act requests. Without the ability to be reimbursed for this costly unfunded mandate, public agencies will be forced to either raise fees and taxes or cut services to the communities they serve.

It is for these reasons that the **Camp Meeker Recreation and Park District** must respectfully oppose AB 2093 (Gloria). Should you have any questions about our position, please feel free to contact us.

Sincerely,

Gary Helfrich
Board President
Camp Meeker Recreation and Park District

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