

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

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

I. CALL TO ORDER

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. December 19, 2017 minutes

B. Payment of Claims

C. Journal Entry Approval

1. 2018-026 Tax Proceeds 12/22/17
2. 2018-027 & 028 County Pooled Interest-DWR Loan Funds

D. Administrative and Financial Report

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

- A. Report of operations for the current month.

IX. ACTION ITEMS

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

(Sue Goranson, CPA and staff, 10 minutes)

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

PROPOSED ACTION: The Board may/may not approve the draft financial documents for the fiscal year ended June 30, 2017.

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

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

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

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

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

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

X. DIRECTORS' REPORTS

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

PROPOSED ACTION: No action or discussion to take place

XI. ADJOURNMENT

HOW TO GET AN ITEM ON THE AGENDA

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

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

Submit your agenda items in writing to: Camp Meeker Recreation and Park District, Post Office Box 461, Camp Meeker, CA 95419.

Be sure to include your name, address and phone number. Anonymous submissions will not be considered for discussion.

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

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

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

Tuesday, December 19, 2017 7:00 pm
DISTRICT OFFICE (Next to the Fire Station)
CAMP MEEKER, CALIFORNIA

I. CALL TO ORDER

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

II. ROLL CALL

Directors Watson, Anderson, Helfrich, Larson and Tominia were present.

III. OATH OF OFFICE

President Watson administered the oath of office to Directors Helfrich, Larson & Tominia as required by law.

IV. APPROVAL OF AGENDA

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

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

The motion was approved. Ayes: 5 Noes: 0 Abstain: 0 Absent: 0

V. STATEMENTS OF ABSTENTION

There were no statements of abstention.

VI. PUBLIC COMMENT

Max Bellhapper of 26 Gilson, Camp Meeker introduced himself to the Board.

VII. CONSENT ITEMS

A. Approval of Minutes

1. September 19, 2017 minutes

A motion was made by Anthony Tominia, and seconded by Gary Helfrich to approve the minutes of September 19, 2017 as submitted.

Directors Helfrich, Larson, Tominia and Watson voted yes. Director Anderson was absent from the September 19 meeting.

The motion was approved. Ayes: 4 Noes: 0 Abstain: 0 Absent: 1

2. October 17, 2017 minutes

A motion was made by Cathie Anderson, and seconded by Anthony Tominia to approve the minutes of October 17, 2017 as submitted.

Directors Anderson Larson, Tominia and Watson voted yes. Director Helfrich was absent from the October 17 meeting.

The motion was approved. Ayes: 4 Noes: 0 Abstain: 0 Absent: 1

3. November 21, 2017 minutes

A motion was made by Gary Helfrich, and seconded by Cathie Anderson to approve the minutes of November 21 2017 as submitted.

Directors Anderson, Helfrich and Tominia voted yes. Directors Larson and Watson were absent from the November 21 meeting.

The motion was approved. Ayes: 3 Noes: 0 Abstain: 0 Absent: 2

B. Payment of Claims

After discussion, a motion was made by Cathie Anderson, and seconded by Anthony Tominia to approve warrant request 2017-2018-006 in the total amount of \$22, 197.34 and Wells Fargo checks 1395, 1396 and 1670-1682 in payment of monthly vendor bills, Bank of the West checks 606 & 607 for water funds transfer, and US Bank check 1065 representing deposit refund for Anderson Hall rental client.

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

The motion was approved. Ayes: 5 Noes: 0 Abstain: 0 Absent: 0

C. Journal Entry Approval

There were no journal entries in addition to monthly recurrent entries.

D. Administrative and Financial Report

Ms. Doran-Girard informed the Board of various items of correspondence, date of draft financials availability, receipt of the "Little Hoover Commission" report, and holiday season hours for her office.

VIII. REPORT OF THE WATER SYSTEM OPERATOR

- A. Jamie Dunton of Russian River Utility advised that the water system is operating moderately well although there have been radio communication issues with the well site, Alliance and the Russian River office that may be solved with an upgrade to wireless telemetry. The storage capacity of the system is sufficient that the situation would never be critical to the distribution of water. Director Anderson remarked that it seems that collections have improved.

IX. ACTION ITEMS

A. WATER RATE STUDY

DESCRIPTION: Water rates have not been increased since early 2011 despite ongoing increases in costs. Brelje and Race staff and water sub-committee will present information relative to water rates, Prop 218 concerns, capital replacement program and costs for water rate study. This issue was tabled. Director Helfrich feels that a flat amount per connection is not an equitable solution of all customers.

ACTION: The Board has tabled this issue until the completion of the Capital Improvement study by Brelje and Race.

B. REQUIRED ACTION WATER RIGHT PERMIT DEVELOPMENT SCHEDULE

DESCRIPTION: The California Water Board has advised that District's water right permit development schedule will end on December 31, 2017. Per the State Water Resources Control Board letter of November 17, 2017 the District must take action to a.) request license; b.) petition for an extension of time; or c.) request a revocation of the permit if the project is abandoned or cannot be completed.

ACTION: A motion was made by Gary Helfrich and seconded by Cathie Anderson to authorize the Board President to send on letterhead a letter advising that the water project is complete and ready for a water license.

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

The motion was approved. Ayes: 5 Noes: 0 Abstain: 0 Absent: 0

C. WATER CUSTOMER INFORMATION/PRIVACY CONCERNS

DESCRIPTION: Director Tominia explained that Karen McBride of RCAC has requested names and addresses including mailing labels from the Board and also from Russian River Utility. To date the District staff has refused to provide that information due to privacy concerns and possibly setting a precedent with respect to providing customer information to anyone asking. The Board discussed the issue with the intent to provide District staff with appropriate direction.

ACTION: A motion was made by Gary Helfrich and seconded by Cathie Anderson that it is the Camp Meeker Recreation and Park District policy that ratepayer data is confidential and not to be released without the express direction of the Board of Directors.

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

The motion was approved. Ayes: 5 Noes: 0 Abstain: 0 Absent: 0

D. COUNTY OF SONOMA-IMPACT OF FIRES TO PROPERTY TAX REVENUES

DESCRIPTION: Ms. Doran-Girard reviewed the County of Sonoma Auditor-Controller-Treasurer-Tax Collector has advisory letter that the fire damage will have an adverse effect on property tax revenues and has provided an estimate of revenue losses to each agency. The Board briefly discussed the impact of the loss of revenue on its budget and planned projects.

ACTION: No action was taken.

E. SONOMA COUNTY 2017 PAVEMENT PRESERVATION PROGRAM

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

ACTION: After discussion, a motion was made by Gary Helfrich, and seconded by Anthony Tominia to authorize Camp Meeker Water subcommittee contact Occidental Community Services with the intent of preparing a joint letter to Public Works and Linda Hopkins regarding the 2017 Pavement Preservation Program.

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

The motion was approved. Ayes: 5 Noes: 0 Abstain: 0 Absent: 0

F. FIRE SAFETY AND NOTIFICATION

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

ACTION: The Board tabled until the January 2018 meeting.

G. BOARD RECRUITMENT PROCESS

DESCRIPTION: The Board discussed the recruitment process, draft materials and discuss the formal process for Board retirement including the draft notice for the website and mailing.

ACTION: A motion was made by Gary Helfrich, and seconded by Cathie Anderson to approve draft notice with correction.

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

The motion was approved. Ayes: 5 Noes: 0 Abstain: 0 Absent: 0

H. DISTRICT POLICIES AND PROCEDURES-BOARD OFFICERS

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

ACTION: The Board tabled approval of the Board officers' policy until January.

I. RATE INCREASE ADMINISTRATIVE SERVICES

DESCRIPTION: The District's administrative service is informing the Board of the necessity of an increase in its hourly rate. Presently, the District's audits, liaison and equipment usage needs are handled from the contractor's office site. Hourly rates have not been increased since 2010, and costs over the course of the more than twenty-year time period have increased 2-3% per year for office operations alone. A comparison of like functions discloses that hourly rates/salaries for similar positions in both the private and public sectors have far out-paced the current rate charged for highly experienced individuals. Ms. Doran-Girard is proposing a rate increase to \$60.00 hour.

ACTION: After considerable discussion, a motion was made by Anthony Tominia, and seconded by Cathie Anderson that a job description be prepared and presented to the Board at the January meeting prior to consideration of any increase.

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

The motion was approved. Ayes: 5 Noes: 0 Abstain: 0 Absent: 0

J. DISTRICT PARKING

DESCRIPTION: Director Anderson explained that she had approved a few days parking of a recreational vehicle in the District parking lot. Director Helfrich reminded the Board of previous discussions relative to overnight parking on District property and that any exceptions to that procedure needs to be taken before the entire Board rather than a decision on the part of one Board member. Discussion ensued relative to various aspects of District property including Board actions relative to exceptions to District procedures.

ACTION: The Board took no further action regarding this issue.

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 Anderson informed the Board that the District had received an award from SDRMA as a result of no claims for over five years.

Director Tominia informed the Board regarding the lights.

XI. ADJOURNMENT

As there was no further business to be brought before the Board at this time, a motion was made by Cathie Anderson, and seconded by Gary Helfrich that the December 2017 meeting of the Camp Meeker Board of Directors is adjourned.

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

The motion was approved. Ayes: 5 Noes: 0 Abstain: 0 Absent: 0

The meeting adjourned at 8:47 p.m.

Respectfully submitted,

CHERYL DORAN-GIRARD

2017-12-19finalminscdg1.doc

**CHERYL DORAN GIRARD
CLIENT MEMORANDUM**

TO: CAMP MEEKER RECREATION & PARK DISTRICT BOARD MEMBERS
FROM: CHERYL DORAN GIRARD
SUBJECT: JANUARY 23, 2018 WARRANTS AND FINANCIAL INFORMATION
DATE: JANUARY 18, 2018

Financial Statements and Warrant Detail in the board packet following this memorandum provide updated information through January 18, 2018.

| | | |
|---------------|---------------------|-----------|
| 2017/2018-007 | RP-January 2018 | 3,225.65 |
| \$86,084.23 | Water- January 2018 | 15,697.77 |

Financial data with the exception of data entry of the 17-18 Final Budget is updated to the server in Austin. The audit by State Comp is complete however a final conversation with the auditor from State Comp is still pending—calls have not been returned. The District's audited financial statements will be presented by Sue Goranson at this meeting.

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

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



CAMP MEEKER RECREATION AND PARK DISTRICT

WARRANT REQUEST # 2017-2018-007

| VENDOR | CHECK AMOUNT | R&P FUND | WATER FUND | EXPLANATION |
|------------------------|-----------------|-------------|---------------|---------------------------------------|
| Anderson, Cathie | 30.00 | 30.00 | | Director Stipend-January 2018 |
| Larson, Valery | 30.00 | 30.00 | | Director Stipend-January 2018 |
| Watson, Lynn | 30.00 | 30.00 | | Director Stipend-January 2018 |
| Doran-Girard, Cheryl | 4,825.85 | 927.75 | 927.75 | Consulting-December 2017/January 2018 |
| Doran-Girard, Cheryl | - | 463.88 | 463.87 | Consulting-December 2017/January 2018 |
| Doran-Girard, Cheryl | - | 927.75 | 927.75 | Consulting-December 2017/January 2018 |
| Doran-Girard, Cheryl | - | 94.05 | 87.40 | Supplies & Postage |
| Doran-Girard, Cheryl | - | 5.65 | | Info Store |
| Camp Meeker Water | 80.28 | 80.28 | | Water Services |
| PGE | 72.78 | 72.78 | | Electric Service |
| Fedex Office | 56.08 | 28.04 | 28.04 | Board Packets -December |
| Tominia Anthony | 135.20 | 135.20 | | District Office Propane |
| Perry Johnson | 60.00 | 30.00 | 30.00 | Legal Services |
| State Water Resources | 2,124.00 | - | 2,124.00 | Water Services Refund |
| US Bank | 690.54 | 370.27 | 320.27 | Various Recurring charges |
| Russian River Utility | 10,788.69 | | 8,391.29 | Contract Services |
| Russian River Utility | | | 1,974.62 | Repairs & Maintenance |
| Russian River Utility | | | 422.78 | Electric Service |
| Sonoma County Treasury | 55,743.47 * | | | |
| Camp Meeker R&P | 11,417.34 * | | | |

Transfer Direct Chgs

| | | | | |
|-------|------------------|-----------------|------------------|-----------|
| Total | <u>86,084.23</u> | <u>3,225.65</u> | <u>15,697.77</u> | 67,160.81 |
|-------|------------------|-----------------|------------------|-----------|

DIRECTOR APPROVAL:

DATE:

1/23/18

Camp Meeker Recreation & Parks District
Check/Voucher Register - CDG-Current Register
1010 - Cash In Wells Fargo Bank-Operating
From 12/20/2017 Through 1/23/2018

| <u>Check Number</u> | <u>Check Description</u> | <u>Vendor Name</u> | <u>Effective Date</u> | <u>Check Amount</u> |
|---------------------|-------------------------------|---|-----------------------|---------------------|
| 1683 | System Generated Check/Vo... | Camp Meeker Wa... | 1/23/2018 | 80.28 |
| 1684 | System Generated Check/Vo... | Cheryl Doran-Girard | 1/23/2018 | 4,825.85 |
| 1685 | System Generated Check/Vo... | Fedex Office | 1/23/2018 | 56.08 |
| 1686 | System Generated Check/Vo... | P G & E | 1/23/2018 | 72.78 |
| 1687 | System Generated Check/Vo... | Perry Johnson An... | 1/23/2018 | 60.00 |
| 1688 | System Generated Check/Vo... | Russian River Utility | 1/23/2018 | 10,788.69 |
| 1689 | System Generated Check/Vo... | State Water Reso... | 1/23/2018 | 2,124.00 |
| 1690 | System Generated Check/Vo... | Anthony Tominia | 1/23/2018 | 135.20 |
| 1691 | Director Stipend-January 2018 | Cathie Anderson | 1/23/2018 | 30.00 |
| 1692 | Director Stipend January 2018 | Valery Larson | 1/23/2018 | 30.00 |
| 1693 | Director Stipend January 2018 | Lynn Watson | 1/23/2018 | 30.00 |
| 1694 | Transfer Direct Charges DW... | Sonoma County | 1/23/2018 | 55,743.47 |
| 1695 | Transfer USDA Direct Charges | Camp Meeker Rec... | 1/23/2018 | 11,417.34 |
| 1696 | System Generated Check/Vo... | US Bank | 1/17/2018 | <u>690.54</u> |
| | | Total 1010 - Cash In Wells Fargo Bank-Operating | | 86,084.23 |

Camp Meeker Recreation & Parks District
Check/Voucher Register - CDG-Current Register
1030 - Cash in Bank of the West-Water
From 12/20/2017 Through 1/23/2018

| <u>Check Number</u> | <u>Check Description</u> | <u>Vendor Name</u> | <u>Effective Date</u> | <u>Check Amount</u> |
|---------------------|------------------------------|--|-----------------------|---------------------|
| 609 | BOW Wtr Tfr USDA & Capita... | Camp Meeker Rec... | 1/23/2018 | 6,600.00 |
| 610 | BOW Wtr Transfer Water O... | Camp Meeker Rec... | 1/23/2018 | <u>11,400.00</u> |
| | | Total 1030 - Cash in Bank of the West-Water | | 18,000.00 |

Camp Meeker Recreation & Parks District
Check/Voucher Register - CDG-Current Register
1040 - Cash in US Bank-Rental Deposits/PayPal
From 12/20/2017 Through 1/23/2018

| <u>Check Number</u> | <u>Check Description</u> | <u>Vendor Name</u> | <u>Effective Date</u> | <u>Check Amount</u> |
|---------------------|--------------------------------|---|-----------------------|--------------------------|
| 1067 | Transfer Unreconciled Renta... | Camp Meeker Rec... | 1/18/2018 | <u>1,400.00</u> |
| | | Total 1040 - Cash in US Bank-Rental Deposits/PayPal | | <u>1,400.00</u> |
| Report Total | | | | <u><u>105,484.23</u></u> |

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

| | | Current Period Budget - Final | Current Year Actual | Current Period Budget Variance - Final |
|------|---|----------------------------------|---------------------|--|
| | Revenue | | | |
| 4001 | Property Taxes-CY Secured | 0 | 38,090 | 38,090 |
| 4020 | Property Taxes-CY Supplemental | 0 | 250 | 250 |
| 4040 | Property Taxes-CY Unsecured | 0 | 2,035 | 2,035 |
| 4041 | Cost Reimbursement-Collect Delinquent CY Unsec | 0 | (35) | (35) |
| 4101 | Interest Pooled Cash -Sonoma County | 0 | 3 | 3 |
| 4210 | Rental Fees-Anderson Hall | 0 | 5,050 | 5,050 |
| 4215 | Rental Fees-Other | 0 | 1,007 | 1,007 |
| | Total Revenue | 0 | 46,400 | 46,400 |
| | Expenditures | | | |
| 5010 | Director Stipend | 0 | 630 | (630) |
| 5101 | Communications-Telephone | 0 | 554 | (554) |
| 5105 | Communications-ISP Website | 0 | 120 | (120) |
| 5110 | Communications-Website Other | 0 | 625 | (625) |
| 5184 | Janitorial Supplies | 0 | 258 | (258) |
| 5185 | Janitorial Services | 0 | 680 | (680) |
| 5301 | Maintenance-Beach and Parks | 0 | 241 | (241) |
| 5401 | Memberships | 0 | 140 | (140) |
| 5405 | Miscellaneous | 0 | 700 | (700) |
| 5410 | Office Supplies | 0 | 300 | (300) |
| 5416 | Lease-Accounting Software | 0 | 872 | (872) |
| 5425 | Postage | 0 | 163 | (163) |
| 5426 | Printing Services | 0 | 277 | (277) |
| 5428 | Food | 0 | 126 | (126) |
| 5501 | Professional Fees-Web | 0 | 113 | (113) |
| 5520 | Administrative Services | 0 | 5,819 | (5,819) |
| 5540 | LAFCO Charges | 0 | 116 | (116) |
| 5550 | Legal Services | 0 | 953 | (953) |
| 5555 | Professional Services-Auditor | 0 | 5,598 | (5,598) |
| 5556 | Professional Services-Accounting | 0 | 6,789 | (6,789) |
| 5570 | Service Fee-PayPal | 0 | 24 | (24) |
| 5575 | Bank Service Fees | 0 | (20) | 20 |
| 5590 | Gas and Oil | 0 | 707 | (707) |
| 5591 | Equipment Rentals | 0 | 227 | (227) |
| 5592 | Water and Sewer | 0 | 573 | (573) |
| 5594 | Utilities | 0 | 533 | (533) |
| 8565 | Equipment 2 | 0 | 683 | (683) |
| 8625 | Tfr Within Fnd-Out | 0 | 835 | (835) |
| | Total Expenditures | 0 | 28,631 | (28,631) |
| | Excess of Income Over (Under) Expense | 0 | 17,768 | 17,768 |

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

| | | Current Period Budget - Final | Current Year Actual | Current Period Budget Variance - Final |
|------|--|----------------------------------|---------------------|--|
| | Revenue | | | |
| 4010 | Direct Charges-Current Year | 0 | 68,031 | 68,031 |
| 4061 | Direct Charges -Prior Year | 0 | 198 | 198 |
| 4101 | Interest Pooled Cash -Sonoma County | 0 | 3 | 3 |
| 4310 | Sales of Water-Residential | 0 | 89,203 | 89,203 |
| | Total Revenue | 0 | 157,434 | 157,434 |
| | Expenditures | | | |
| 5101 | Communications-Telephone | 0 | 254 | (254) |
| 5105 | Communications-ISP Website | 0 | 120 | (120) |
| 5110 | Communications-Website Other | 0 | 500 | (500) |
| 5401 | Memberships | 0 | 140 | (140) |
| 5405 | Miscellaneous | 0 | 60 | (60) |
| 5410 | Office Supplies | 0 | 370 | (370) |
| 5416 | Lease-Accounting Software | 0 | 872 | (872) |
| 5425 | Postage | 0 | 94 | (94) |
| 5426 | Printing Services | 0 | 209 | (209) |
| 5501 | Professional Fees-Web | 0 | 88 | (88) |
| 5515 | Contract Services-Water Operations | 0 | 59,037 | (59,037) |
| 5520 | Administrative Services | 0 | 6,362 | (6,362) |
| 5540 | LAFCO Charges | 0 | 478 | (478) |
| 5550 | Legal Services | 0 | 950 | (950) |
| 5555 | Professional Services-Auditor | 0 | 5,554 | (5,554) |
| 5556 | Professional Services-Accounting | 0 | 7,329 | (7,329) |
| 5565 | Fiscal Agent Fees | 0 | 1,068 | (1,068) |
| 5575 | Bank Service Fees | 0 | 60 | (60) |
| 5587 | Water System Fees-State | 0 | 2,279 | (2,279) |
| 5594 | Utilities | 0 | 4,553 | (4,553) |
| 8516 | Maintenance & Repair | 0 | 3,670 | (3,670) |
| 8565 | Equipment 2 | 0 | 574 | (574) |
| 8625 | Tfr Within Fnd-Out | 0 | 71,237 | (71,237) |
| | Total Expenditures | 0 | 165,857 | (165,857) |
| | Excess of Income Over (Under) Expense | 0 | (8,422) | (8,422) |

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

| | | Current Period Budget - Final | Current Year Actual | Current Period Budget Variance - Final |
|------|---------------------------------------|----------------------------------|---------------------|--|
| | Revenue | | | |
| 4110 | Interest Earned-Wells Fargo Bank | 0 | 133 | 133 |
| 4625 | Transfers-Within Fund In | 0 | 3,500 | 3,500 |
| | Total Revenue | 0 | 3,633 | 3,633 |
| | Expenditures | | | |
| 8625 | Tfr Within Fnd-Out | 0 | 3,500 | (3,500) |
| | Total Expenditures | 0 | 3,500 | (3,500) |
| | Excess of Income Over (Under) Expense | 0 | 133 | 133 |

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

| | | Current Period Budget - Final | Current Year Actual | Current Period Budget Variance - Final |
|------|--|----------------------------------|---------------------|--|
| | Revenue | | | |
| 4101 | Interest Pooled Cash -Sonoma County | 0 | 382 | 382 |
| 4625 | Transfers-Within Fund In | 0 | 4,076 | 4,076 |
| | Total Revenue | 0 | 4,458 | 4,458 |
| | Expenditures | | | |
| 7910 | Long Term Debt-Principal | 0 | 42,376 | (42,376) |
| 7911 | Long Term Debt-Interest | 0 | 6,163 | (6,163) |
| | Total Expenditures | 0 | 48,539 | (48,539) |
| | Excess of Income Over (Under) Expense | 0 | (44,081) | (44,081) |

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

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

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

| | | Current Period Budget - Final | Current Year Actual | Current Period Budget Variance - Final |
|------|---------------------------------------|----------------------------------|---------------------|--|
| | Revenue | | | |
| 4625 | Transfers-Within Fund In | <u>0</u> | <u>54,952</u> | <u>54,952</u> |
| | Total Revenue | <u>0</u> | <u>54,952</u> | <u>54,952</u> |
| | Expenditures | | | |
| 7910 | Long Term Debt-Principal | 0 | 34,000 | (34,000) |
| 7911 | Long Term Debt-Interest | 0 | 30,182 | (30,182) |
| 8625 | Tfr Within Fnd-Out | <u>0</u> | <u>42,700</u> | <u>(42,700)</u> |
| | Total Expenditures | <u>0</u> | <u>106,882</u> | <u>(106,882)</u> |
| | Excess of Income Over (Under) Expense | <u>0</u> | <u>(51,930)</u> | <u>(51,930)</u> |

JOURNAL ENTRY AND DOCUMENTATION

DATE:

Revenue and Expense by Fund

Parameters DWL 4502031

| Fund / Account | Description | Current Month | Quarter to Date | Actual Year to Date |
|----------------|--------------------------------|---------------|-----------------|------------------------|
| 70000 | Other Governmental Entities | | | |
| 71000 | Governmental Funds | | | |
| 71100 | Independent Special Districts | | | |
| 72150 | Camp Meeker Rec and Park Dist. | | | |
| 72154 | Camp Meeker-ST DWR-Debt E58237 | | | |
| 00004 | All Revenues | | | |
| 44000 | Revenue - Use of Money & Prop | | | |
| 44001 | Investment Income | | | |
| 44002 | Interest on Pooled Cash | 137.21 | 137.21 | 381.64 |
| 44050 | Unrealized Gains and Losses | 0.00 | 0.00 | 352.37 |
| Total 44001 | Investment Income | 137.21 | 137.21 | 734.01 |
| Total 44000 | Revenue - Use of Money & Prop | 137.21 | 137.21 | 734.01 |
| 46000 | Miscellaneous Revenues | | | |
| 46020 | Miscellaneous | | | |
| 46040 | Miscellaneous Revenue | 0.00 | 0.00 | 4,076.25 |
| Total 46020 | Miscellaneous | 0.00 | 0.00 | 4,076.25 |
| Total 46000 | Miscellaneous Revenues | 0.00 | 0.00 | 4,076.25 |
| Total 00004 | All Revenues | 137.21 | 137.21 | 4,810.26 |
| 00005 | All Expense/Expenditure Accts | | | |
| 53000 | Other Charges | | | |
| 53100 | Long Term Debt Retirement | | | |
| 53101 | Principal Payments - LT Debt | 0.00 | 0.00 | 42,375.65 |
| 53103 | Interest on LT Debt | 0.00 | 0.00 | 6,163.01 |
| Total 53100 | Long Term Debt Retirement | 0.00 | 0.00 | 48,538.66 |
| Total 53000 | Other Charges | 0.00 | 0.00 | 48,538.66 |
| Total 00005 | All Expense/Expenditure Accts | 0.00 | 0.00 | 48,538.66 |
| Total 72154 | Camp Meeker-ST DWR-Debt E58237 | 137.21 | 137.21 | 53,348.92 |
| Total 72150 | Camp Meeker Rec and Park Dist. | 137.21 | 137.21 | 53,348.92 |
| Total 71100 | Independent Special Districts | 137.21 | 137.21 | 53,348.92 |

Revenue and Expense by Fund

Parameters

| Fund / Account | Description | Current Month | Quarter to Date | Year to Date |
|----------------|--------------------------------|---------------|-----------------|--------------|
| 70000 | Other Governmental Entities | | | |
| 71000 | Governmental Funds | | | |
| 71100 | Independent Special Districts | | | |
| 72150 | Camp Meeker Rec and Park Dist. | | | |
| 72155 | Camp Meeker-ST DWR-Res E58237 | | | |
| 00004 | All Revenues | | | |
| 44000 | Revenue - Use of Money & Prop | | | |
| 44001 | Investment Income | | | |
| 44002 | Interest on Pooled Cash | 326.07 | 326.07 | 634.86 |
| 44050 | Unrealized Gains and Losses | 0.00 | 0.00 | 412.21 |
| Total 44001 | Investment Income | 326.07 | 326.07 | 1,047.07 |
| Total 44000 | Revenue - Use of Money & Prop | 326.07 | 326.07 | 1,047.07 |
| Total 00004 | All Revenues | 326.07 | 326.07 | 1,047.07 |
| Total 72155 | Camp Meeker-ST DWR-Res E58237 | 326.07 | 326.07 | 1,047.07 |
| Total 72150 | Camp Meeker Rec and Park Dist. | 326.07 | 326.07 | 1,047.07 |
| Total 71100 | Independent Special Districts | 326.07 | 326.07 | 1,047.07 |
| Total 71000 | Governmental Funds | 326.07 | 326.07 | 1,047.07 |
| Total 70000 | Other Governmental Entities | 326.07 | 326.07 | 1,047.07 |

| | | | |
|--------------|--------|---------|----------|
| All Revenues | 326.07 | 326.070 | 1,047.07 |
| Total | 326.07 | 326.07 | 1,047.07 |

DWOL E580037 Res

| CAMP MEEKER RECREATION & PARK DISTRICT | | | | | | | | | |
|--|---------|------------|-------|-----------------------------------|-----------|-----------|--|-------|--|
| JOURNAL ENTRY AND DOCUMENTATION | | | | | | | | | |
| ENTRY NUMBER: | | JV2018-026 | | | | | | | |
| DATE: | | 12/22/17 | | | | | | | |
| FUND | ACCOUNT | EVENT | LATER | ACCOUNT DESCRIPTION | DEBIT | CREDIT | | | |
| 10 | 1010 | 00 | 999 | CASH-WELLS FARGO OPERATING | 40,342.17 | | | | |
| 10 | 4001 | 00 | 999 | PROPERTY TAXES-CY SECURED | | 38,089.87 | | | |
| 10 | 4020 | 00 | 999 | PROPERTY TAXES-CY SUPPLEMENTAL | | 249.92 | | | |
| 10 | 4040 | 00 | 999 | PROPERTY TAXES-CY UNSECURED | | 2,035.11 | | | |
| 10 | 4041 | 00 | 999 | COST REIM COLL DELINQUENT UNSEC | 35.45 | - | | | |
| 10 | 4101 | 00 | 999 | INTEREST POOLED CASH-CTY | | 2.72 | | | |
| 40 | 4061 | 00 | 999 | PRIOR YEAR DIRECT CHARGES | | 197.75 | | | |
| 40 | 4010 | 00 | 999 | DIRECT CHARGES-CURRENT YEAR | | 68,031.00 | | | |
| 40 | 5565 | 00 | 999 | DIRECT CHARGE FEE 2017-2018 | 1,067.94 | | | | |
| 40 | 4101 | 00 | 999 | INTEREST POOLED CASH-CTY | | 2.90 | | | |
| 40 | 1010 | 00 | 999 | CASH-WELLS FARGO OPERATING | 67,163.71 | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| REASON FOR JOURNAL ENTRY: | | | | | | | | | |
| | | | | RECORD TRANSFER OF TAX AND DIRECT | | | | | |
| | | | | CHARGE PROCEEDS FROM SONOMA | | | | | |
| | | | | COUNTY TAX COLLECTOR TO WELLS | | | | | |
| | | | | FARGO BANK PER STATEMENT & COUNTY | | | | | |
| | | | | DOCUMENTATION | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| | | | | | | | | | |
| PREPARED BY: | | | | | | | | | |
| | | | | FISCAL OFFICER APPROVAL: | | | | DATE: | |
| | | | | | | | | | |
| DATE POSTED: | | | | | | | | | |

Revenue and Expenditure Transactions

Criteria: Post On = 7/1/2017..12/31/2017; Fund = 72151, 72153; Transaction Type = Actual; Accounting Period = 1..12

| Posted Date | Journal Date | Journal ID | Journal Header Description | Line Description | Business Unit | Fund | Department | Account | Tax Code | Amount |
|--|--------------|------------|--------------------------------|--------------------------------|---------------|-------|------------|---------|----------|--------------|
| Fund Code 72151 -- Camp Meeker Rec and Park Dist. | | | | | | | | | | |
| Account Type 00004 -- All Revenues | | | | | | | | | | |
| Account 40002 -- Prop Tax - CY, Secured | | | | | | | | | | |
| 12/14/17 | 12/13/17 | 0000125609 | CY Secured 7/1/17-12/12/17 | Prop Tax - CY, Secured | SC002 | 72151 | 67010100 | 40002 | T12000 | 38,089.87 |
| Total Prop Tax - CY, Secured | | | | | | | | | | 38,089.87 |
| Account 40101 -- Prop Taxes - CY, Unsecured | | | | | | | | | | |
| 12/8/17 | 12/6/17 | 0000124930 | CY Unsecured 7/1/17-11/30/17 | Prop Taxes - CY, Unsecured | SC002 | 72151 | 67010100 | 40101 | T12000 | 2,035.11 |
| Total Prop Taxes - CY, Unsecured | | | | | | | | | | 2,035.11 |
| Account 40105 -- CollectCost Del CY Unsecured | | | | | | | | | | |
| 12/15/17 | 12/14/17 | 0000125710 | CY Unsec Cost Reimb 17-18 | CollectCost Del CY Unsecured | SC002 | 72151 | 67010100 | 40105 | T12000 | (35.45) |
| Total CollectCost Del CY Unsecured | | | | | | | | | | (35.45) |
| Account 40111 -- Supplemental Prop Taxes - CY | | | | | | | | | | |
| 9/11/17 | 9/6/17 | 0000117834 | CY Supplemental 7/1/17-8/31/17 | Supplemental Prop Taxes - CY | SC002 | 72151 | 67010100 | 40111 | T12000 | 103.90 |
| 12/13/17 | 12/8/17 | 0000125235 | CY Supplemental 9/1-11/30/17 | Supplemental Prop Taxes - CY | SC002 | 72151 | 67010100 | 40111 | T12000 | 146.02 |
| Total Supplemental Prop Taxes - CY | | | | | | | | | | 249.92 |
| Account 44002 -- Interest on Pooled Cash | | | | | | | | | | |
| 10/17/17 | 10/16/17 | IA00120717 | 1st Qtr Interest Apportionment | 1st Qtr Interest Apportionment | SC002 | 72151 | 67010100 | 44002 | | 2.72 |
| Total Interest on Pooled Cash | | | | | | | | | | 2.72 |
| Total All Revenues | | | | | | | | | | 40,342.17 |
| Total Camp Meeker Rec and Park Dist. | | | | | | | | | | (40,342.17) |
| Fund Code 72153 -- Camp Meeker - Water Operations | | | | | | | | | | |
| Account Type 00004 -- All Revenues | | | | | | | | | | |
| Account 40003 -- Direct Charges - CY | | | | | | | | | | |
| 12/14/17 | 12/13/17 | 0000125609 | CY Secured 7/1/17-12/12/17 | Direct Charges - CY | SC002 | 72153 | 67010300 | 40003 | T70300 | 68,031.00 |
| 12/14/17 | 12/13/17 | 0000125673 | Direct Charge Fee 2017-18 | Direct Charges - CY | SC002 | 72153 | 67010300 | 40003 | T70300 | (1,067.94) |
| Total Direct Charges - CY | | | | | | | | | | 66,963.06 |
| Account 40202 -- Direct Charges - Prior Year | | | | | | | | | | |
| 12/13/17 | 12/8/17 | 0000125227 | PY Sec DC 7-1 thru 11-30-17 | Direct Charges - Prior Year | SC002 | 72153 | 67010300 | 40202 | T70300 | 197.75 |
| Total Direct Charges - Prior Year | | | | | | | | | | 197.75 |
| Account 44002 -- Interest on Pooled Cash | | | | | | | | | | |
| 10/17/17 | 10/16/17 | IA00120717 | 1st Qtr Interest Apportionment | 1st Qtr Interest Apportionment | SC002 | 72153 | 67010300 | 44002 | | 2.90 |
| Total Interest on Pooled Cash | | | | | | | | | | 2.90 |
| Total All Revenues | | | | | | | | | | 67,163.71 |
| Total Camp Meeker - Water Operations | | | | | | | | | | (67,163.71) |
| Total | | | | | | | | | | (107,505.88) |

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

January 15, 2018

RE: CAMP MEEKER PAST DUE ACCOUNTS

- **Accounts 6, 19, 28, 31, 50, 51, 60, 69, 88, 95, 97, 101, 109, 150, 151, 152, 155, 164, 169, 174, 179, 184, 193, 198, 207, 208, 212, 241, 243, 245, 246, 248, 267, 270, 274, 278, 293, 310, 315, 317, 320, 323, 329, 330 and 367:** Past due notices will be processed on January 25, 2018, and lock offs will be scheduled for February 6, 2018.
- **Accounts 68, 94, 96, 107, 108, 161, 192, 220, 226 and 338:** Payments are in hand or on their way.
- **Accounts 140 and 244:** Lock-offs being attempted January 15, 2018.
- **Account 247:** Will continue to make attempts to reach the entity who submitted payment for this account. Ultimately, it may come down to letting the payment “expire” and waiting for them to contact us.
- **Account 337:** Payment plan in effect – customer paying \$85.00/month until paid off. Customer having a personal hardship.

December's report:

A payment was received which would clear the balance on this account, but it was made payable to the Russian River County Water District. There is no simple way to reach the company making the payment, but we are trying.

** Past due notices will be run a week later than normal due to staff vacation.*

CAMP MEEKER RECREATION AND PARK DISTRICT

| ACCT # | CURRENT | 1 - 30. | 31 - 60 | 61+ | Jan-18 | TOTAL |
|--------|---------|---------|---------|--------|-------------|-----------------|
| | | | | | AST PAYMENT | |
| 6 | 45.93 | 21.07 | | | 200.00 | 12/5/17 67.00 |
| 19 | 45.79 | 92.60 | | | 105.80 | 11/28/17 138.39 |
| 28 | 46.13 | 22.20 | | | 35.00 | 12/11/17 68.33 |
| 31 | 42.00 | 40.00 | | | 40.00 | 11/28/17 82.00 |
| 50 | 57.95 | 51.04 | | | 110.00 | 12/11/17 108.99 |
| 51 | 42.03 | 40.56 | | | 40.00 | 11/21/17 82.59 |
| 60 | 74.46 | 57.23 | | | 75.00 | 12/22/17 131.69 |
| 61 | 40.02 | 0.25 | | | 40.00 | 12/22/17 40.27 |
| 68 | 58.33 | 54.70 | 77.31 | | 124.64 | 11/7/17 190.34 |
| 69 | 50.75 | 51.77 | | | 60.20 | 12/19/17 102.52 |
| 77 | 40.00 | 0.15 | | | 40.00 | 12/22/17 40.15 |
| 88 | 43.92 | 42.46 | 0.40 | | 46.00 | 11/28/17 86.78 |
| 94 | 51.00 | 47.88 | 30.49 | | 50.00 | 12/5/17 129.37 |
| 95 | 44.67 | 42.20 | | | 42.10 | 12/5/17 86.87 |
| 96 | 44.33 | 42.22 | 44.33 | | 86.52 | 11/9/17 130.88 |
| 97 | 43.46 | 33.60 | | | 90.00 | 11/21/17 77.06 |
| 101 | 44.09 | 44.52 | 0.10 | | 43.00 | 11/21/17 88.71 |
| 107 | 70.26 | 67.89 | 63.36 | | 136.29 | 10/31/17 201.51 |
| 108 | 42.68 | 40.70 | 12.04 | | 200.00 | 9/18/17 95.42 |
| 109 | 50.95 | 49.46 | | | 103.98 | 11/28/17 100.41 |
| 128 | 40.11 | 1.74 | | | 100.00 | 10/20/17 41.85 |
| 140 | 61.69 | 50.03 | 105.65 | 0.19 | 140.00 | 11/14/17 217.56 |
| 143 | 50.96 | 0.80 | | | 46.00 | 1/12/18 51.76 |
| 150 | 50.15 | 49.48 | | | 47.92 | 12/11/17 99.63 |
| 151 | 75.92 | 68.38 | | | 150.85 | 12/8/17 144.30 |
| 152 | 46.18 | 43.52 | | | 93.25 | 12/19/17 89.70 |
| 155 | 46.13 | 32.11 | | | 120.00 | 12/8/17 78.24 |
| 161 | 48.29 | 51.63 | 13.32 | | 100.00 | 12/22/17 113.24 |
| 162 | 49.29 | 7.43 | | | 97.18 | 12/11/17 56.72 |
| 164 | 46.88 | 47.56 | | | 51.22 | 12/19/17 94.44 |
| 169 | 48.48 | 44.47 | | | 1.00 | 11/21/17 92.95 |
| 174 | 49.69 | 20.18 | | | 75.00 | 12/22/17 69.87 |
| 179 | 44.71 | 42.27 | | | 7.41 | 12/11/17 86.98 |
| 184 | 64.29 | 297.38 | | | 100.00 | 12/19/17 361.67 |
| 192 | 46.95 | 44.87 | 42.77 | 9.75 | 200.00 | 9/11/17 144.34 |
| 193 | 47.42 | 47.65 | | | 48.10 | 12/19/17 95.07 |
| 198 | 43.54 | 43.50 | | | 41.92 | 11/28/17 87.04 |
| 207 | 43.97 | 42.62 | | | 90.60 | 12/5/17 86.59 |
| 208 | 44.88 | 42.44 | | | 84.24 | 12/19/17 87.32 |
| 212 | 48.08 | 47.17 | | | 50.21 | 12/19/17 95.25 |
| 217 | 40.36 | 7.10 | | | 200.00 | 11/6/17 47.46 |
| 220 | 78.36 | 94.04 | 77.37 | 13.34 | 138.00 | 11/14/17 263.11 |
| 226 | 50.74 | 48.29 | 44.98 | | 89.69 | 10/24/17 144.01 |
| 227 | 42.72 | 3.13 | | | 100.00 | 12/19/17 45.85 |
| 241 | 42.64 | 42.09 | | | 40.28 | 12/11/17 84.73 |
| 243 | 50.98 | 48.82 | | | 48.48 | 12/8/17 99.80 |
| 244 | 48.18 | 46.53 | 40.22 | | 50.00 | 10/30/17 134.93 |
| 245 | 44.39 | 42.28 | | | 91.16 | 12/5/17 86.67 |
| 246 | 44.86 | 13.14 | | | 180.00 | 11/9/17 58.00 |
| 247 | 78.45 | 74.71 | 71.15 | 623.05 | 42.13 | 11/23/16 847.36 |
| 248 | 65.11 | 30.61 | | | 50.00 | 12/19/17 95.72 |
| 267 | 43.48 | 41.57 | | | 48.59 | 10/20/17 85.05 |
| 270 | 55.28 | 34.93 | | | 65.00 | 12/11/17 90.21 |

| | | | | | | | |
|-----|--------|--------|--------|----------|--------|----------|----------|
| 274 | 45.30 | 25.59 | | | 75.00 | 11/7/17 | 70.89 |
| 278 | 42.00 | 40.00 | | | 82.00 | 11/21/17 | 82.00 |
| 293 | 45.60 | 44.75 | | | 44.52 | 12/8/17 | 90.35 |
| 295 | 128.33 | 122.22 | 116.40 | 1,528.07 | 150.00 | 4/8/16 | 1,895.02 |

| ACCT # | CURRENT | 1 - 30. | 31 - 60 | 61+ | AST PAYMENT | | TOTAL |
|--------|-----------------|-----------------|---------------|---------------|-----------------|----------|------------------|
| 307 | 52.56 | 50.02 | 49.95 | | 98.50 | 11/14/17 | 152.53 |
| 310 | 46.84 | 87.64 | | | 100.00 | 12/19/17 | 134.48 |
| 315 | 45.39 | 41.76 | | | 40.00 | 11/21/17 | 87.15 |
| 317 | 47.40 | 45.56 | | | 92.78 | 12/5/17 | 92.96 |
| 320 | 45.09 | 42.28 | | | 43.85 | 12/5/17 | 87.37 |
| 322 | 54.27 | 49.84 | 49.96 | | 97.84 | 10/20/17 | 154.07 |
| 323 | 108.61 | 98.65 | | | 216.55 | 11/28/17 | 207.26 |
| 329 | 59.19 | 62.10 | | | 111.53 | 12/5/17 | 121.29 |
| 330 | 46.79 | 46.25 | | | 44.52 | 12/11/17 | 93.04 |
| 334 | 40.08 | 0.46 | | | 80.02 | 10/24/17 | 40.54 |
| 337 | 49.10 | 51.92 | 37.72 | | 85.00 | 12/19/17 | 138.74 |
| 338 | 45.90 | 44.12 | 42.75 | | 27.81 | 11/21/17 | 132.77 |
| 350 | 70.00 | 3.68 | | | 73.67 | 12/26/17 | 73.68 |
| 351 | 40.36 | 0.20 | | | 42.50 | 12/22/17 | 40.56 |
| 358 | 51.50 | 53.25 | 53.09 | | 109.45 | 11/6/17 | 157.84 |
| 367 | 48.29 | 45.47 | | | 100.00 | 12/8/17 | 93.76 |
| | 3,774.51 | 3,350.73 | 973.36 | 2174.4 | 6,172.30 | | 10,273.00 |

| BILLING REGISTER INFORMATION DECEMBER 31, 2017 | | | |
|--|--------------|-------------------|----------------|
| WATER | \$ 2,292.79 | CURRENT CHARGES | \$ 17,540.15 |
| SVC CHG | \$ 14,475.00 | PAST DUE | \$ 4,230.81 |
| FIRE SVC | \$ 60.00 | OVERPAY/PREPAY | \$ (13,843.28) |
| RECONN | | | |
| ADJ | \$ (219.53) | | |
| LATE CHGS | \$ 442.83 | TOTAL RECEIVABLES | \$ 7,927.68 |

TOTAL RECEIVABLES \$20,073.17
ACCOUNTS LISTED 73

**CAMP MEEKER RECREATION AND PARK DISTRICT
WATER SALES 2017**

| METER | ACCT NO. | MONTH | TOTAL AMOUNT PUMPED GALLON S | AMOUNT PUMPED TO OCSD | NET AMOUNT PUMPED | AMT SOLD | % PUMPED TO CMR&PD | % LOSS |
|-------------------------------------|-------------------|--------------|---|--|----------------------------------|---------------------|---|-------------------|
| Alliance Master Meter Union Park | 363 369 | JAN | 1,603,500 | 484,800 | 1,118,700 | 646,560 | 69.76 | 42.20 |
| Alliance Master Meter Union Park | 363 369 | FEB | 1,353,800 | 483,600 | 870,200 | 797,210 | 64.27 | 8.38 |
| Alliance Master Meter Union Park | 363 369 | MARCH | 1,154,200 | 345,200 | 809,000 | 494,320 | 70.09 | 38.89 |
| Alliance Master Meter Union Park | 363 369 | APRIL | 1,425,510 | 496,000 | 956,510 | 773,310 | 67.09 | 19.15 |
| Alliance Master Meter Union Park | 363 369 | MAY | 1,350,420 | 835,700 | 1,451,250 | 790,050 | 107.46 | 45.56 |
| Alliance Master Meter Union Park | 363 369 | JUNE | 2,286,950 | 685,700 | 1,601,250 | 1,060,480 | 70.01 | 33.77 |
| Alliance Master Meter Union Park | 363 369 | JULY | 1,735,190 | 784,100 | 951,090 | 981,360 | 54.81 | 3.18 |
| Alliance Master Meter Union Park | 363 369 | AUG | 2,069,040 | 612,200 | 1,456,840 | 1,181,120 | 70.41 | 18.92 |
| Alliance Master Meter Union Park | 363 369 | SEPT | 1,801,380 | 535,300 | 1,266,080 | 1,082,510 | 70.28 | 14.49 |
| Alliance Master Meter Union Park | 363 369 | OCT | 2,034,400 | 665,600 | 1,368,800 | 892,080 | 67.28 | 34.82 |
| Alliance Master Meter Union Park | 363 369 | NOV | 1,033,730 | 538,200 | 495,530 | 915,970 | 47.93 | 84.81 |
| Alliance Master Meter Union Park | 363 369 | DEC | 1,380,730 | 436,500 | 944,230 | 768,390 | 68.36 | 18.62 |
| | TOTAL 2017 | | 19,228,850 | 6,902,900 | 13,289,480 | 10,383,360 | 69.16 | |
| | Total 2016 | | 21,974,600 | 6,771,900 | 11,821,200 | 10,153,380 | 53.79 | 13.16 |
| | Total 2015 | | 22,774,200 | 6,842,400 | 15,518,310 | 10,118,260 | 68.13 | 67.xx |
| | Total 2014 | | 19,271,400 | 7141400 | 12,130,000 | 10,964,120 | 65.38 | 9.38 |
| | Total 2013 | | 20,172,800 | 7044100 | 13,128,700 | 11,884,410 | 65.08 | 9.48 |
| | Total 2012 | | 20,424,200 | 6,667,800 | 13,756,400 | 12,470,220 | 67.35 | 9.35 |
| | Total 2011 | | 19,307,170 | 5,925,900 | 13,381,200 | 11,916,240 | 69.77 | 10.95 |
| | Total 2010 | | 20,013,990 | 6,461,400 | 13,552,500 | 12,579,240 | 67.77 | 7.18 |
| | Total 2009 | | 21,003,900 | 6,427,000 | 14,576,900 | 13,189,380 | 69.40 | 8.26 |
| | Total 2008 | | 23,183,499 | 9,129,300 | 14,054,199 | 13,184,640 | 60.62 | 6.19 |
| | Total 2007 | | 22,786,000 | 6,904,600 | 15,845,400 | 14,103,260 | 69.54 | 11.17 |

CAMP MEEKER RECREATION AND PARK DISTRICT

FINANCIAL STATEMENTS

FOR THE YEARS ENDED

JUNE 30, 2017 AND 2016

PRELIMINARY DRAFT 01/15/2018
FOR DISCUSSION PURPOSES ONLY

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INDEPENDENT AUDITOR'S REPORT

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

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

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

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Opinion

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

Other Matters

Required Supplementary Information

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

XXXX

Santa Rosa, CA

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

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

Financial Highlights

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

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

Overview of the Financial Statements

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

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

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

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

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

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

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

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

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

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

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

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

Government-wide Financial Analysis

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

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

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

NET POSITION

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

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

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

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

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

CHANGES IN NET POSITION

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

Financial Analysis of the Government's Funds

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

Governmental Funds

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

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

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

Governmental Funds, continued

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

Enterprise Funds

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

General Fund Budgetary Highlights

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

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

Capital Assets

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

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

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

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

Debt Administration

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

Economic Factors and Next Year's Budgets and Rates

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

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

Request for Information

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

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

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

The accompanying notes are an integral part of these financial statements

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

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

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

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

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

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

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

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

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

FOR DISCUSSION PURPOSES ONLY

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows. Property taxes are recognized as revenues in the year for which they are levied.

Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

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

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

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

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Cash and cash equivalents

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

Receivables

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

Property Taxes – The County of Sonoma is responsible for assessing, collecting and distributing property taxes in accordance with state law. Liens on real property are established January 1 for the ensuing fiscal year. The property tax is levied as of July on all taxable property located in the County of Sonoma. Secured property taxes are due in two installments, on November 1 and February 1, and are delinquent after December 10 and April 10, respectively. Additionally, supplemental property taxes are levied on a pro rata basis when changes in assessed valuation occur due to sales transactions or the completion of construction.

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

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

On June 30, 1993, the board of Supervisors adopted the "Teeter" Method of property tax allocation. This method allocates property taxes based on the total property tax billed. At Year-end, the county advances cash to each taxing jurisdiction equal to its current year delinquent property taxes based on the total property tax billed. At year-end, the County advances cash to each taxing jurisdiction equal to its current year delinquent property taxes. In exchange, the county receives the penalties and interest on delinquent taxes when collected. The penalties and interest are used to pay the interest cost of borrowing the cash used for the advances.

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

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

Capital Assets

Capital assets, which include land, buildings and improvements, and equipment, are reported in the applicable governmental activities columns in the government-wide financial statements. Capital assets are defined by the District as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of five years. Such assets are recorded at historical cost of purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

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

Buildings and improvements and equipment of the District are depreciated using the straight-line method over the following estimated useful lives:

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

Net Position

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

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

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

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Fund Balance

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

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

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

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

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

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

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Estimates

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

NOTE 2 STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

Budgetary Information

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

Prior Period Adjustment

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

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

NOTE 3 DETAILED NOTES

Cash and Investments

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

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

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

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

NOTE 3 DETAILED NOTES, continued

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

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

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

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

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

NOTE 3 DETAILED NOTES, continued

4. Withdrawals and Transfers.

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

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

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

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

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

NOTE 3 DETAILED NOTES, continued

6. Signatory Authorization, continued.

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

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

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

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

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

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

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

NOTE 3 DETAILED NOTES, continued

10. Custodial Credit Risk. Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The California Governments Code and the Treasury Pool's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits or investments, other than the following provision for deposits and securities lending transactions:

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

At June 30, cash and restricted cash consist of:

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

NOTE 4 OTHER INFORMATION

Risk Management

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

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FOR DISCUSSION PURPOSES ONLY

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

NOTE 4 OTHER INFORMATION, continued

Capital Assets

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

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

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

Total depreciation \$ 84,009

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

NOTE 4 OTHER INFORMATION, continued

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

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

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

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

NOTE 4 OTHER INFORMATION, continued

Changes in long-term liabilities

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

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

Note Payables

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

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

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

NOTE 5 SUBSEQUENT EVENTS

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

REQUIRED SUPPLEMENTARY INFORMATION

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

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

Directors:

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

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FOR DISCUSSION PURPOSES ONLY

RECEIVED
JAN 12 2018

1/8/18

This is my guessmate
on the time.

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

We will have to wait
for warmer weather.

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

Thanks for getting
this done.

A. J. Lera

P.O. Box 122

P27-3927

A.J. Ford 827-3927

RECEIVED
JAN 12 2018
BY: 

Camp Mecker Sign Refinish

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

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

Road Closure Timing

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

3 hrs Sunday: Stain Sign
Paint Letters

2000 POLICY TITLE: BOARD OF DIRECTORS

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

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

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

2030 POLICY TITLE: BOARD OFFICERS

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

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

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

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

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

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

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

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

2040 POLICY TITLE: BOARD PRESIDENT

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

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

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

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

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

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

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

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

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

2040 POLICY TITLE: DUTIES OF VICE -PRESIDENT

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

2040 POLICY TITLE: DUTIES OF SECRETARY/FISCAL OFFICER

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

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

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

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

JOB DESCRIPTION: DISTRICT ADMINISTRATOR

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

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

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

Knowledge of:

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

Ability to:

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

Other Requirements:

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

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

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

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