

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

Tuesday, April 15, 2014, 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.

VII. CONSENT ITEMS (10 minutes)

- A. Approval of minutes
- B. Payment of claims
- C. Journal Entry Approval
- D. Administrative and Financial Report

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

- A. Report on operations for the current month

IX. ACTION ITEMS

A. EMERGENCY DROUGHT DECLARATION & CONTINGENCY PLAN

DESCRIPTION: The Board will discuss possible water restrictions based on State declared water emergency and whether to proceed with the process to issue an emergency declaration and approve a contingency plan.

PROPOSED ACTION: The Board may/may not approve moving forward with emergency drought planning and declarations.

B. UPDATE: PLAYGROUND RENOVATION (Cathie Anderson/Jeff Rusch, 10 minutes)

DESCRIPTION: The Board will discuss matters surrounding the beach area playground restoration plans, budget, fundraising and related matters.

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

C. UPDATE: SONOMA COUNTY SEPARATION AND DISTRICT FINANCIAL SYSTEM
(Staff, 10 minutes)

DESCRIPTION: The County of Sonoma is instituting a new web-based accounting system (Enterprise Financial System or "EFS") to replace the current FAMIS server-based system effective with the July 1, 2014 fiscal year. The District has been advised that it will be required to pay a portion of the 10-year amortization costs (\$3,802) for Phase 1 of the system in addition to what the District currently pays under the County's cost plan (\$8,040 in fiscal 2012-2013). The Board will continue discussion of progress in the removal of its banking and accounting functions from the Sonoma County Treasury and Staff will provide current information about

the process of separation from the County of Sonoma Treasury and proposed April 22 Study session to review resolutions, policies and contracts related to the separation.
PROPOSED ACTION: Board may/may not schedule a study session on April 22.

D. AUDITOR ENGAGEMENT FOR JUNE 30, 2014 AUDIT (Staff, 5 minutes)

DESCRIPTION: Larry D. Johnson, CPA, the District's auditor, has submitted a proposal to conduct the June 30, 2014 audit at a cost of \$9,270.00. The fee does not include a single audit whereby the District would receive more than \$500,000 in federal funding. The additional fee would be \$1,600. Additionally Mr. Johnson suggests approval of four (4) hours to review of the "new system" that is commencing July 1 at a cost of \$150/hour. Any additional time needed would be subject to Board approval.

PROPOSED ACTION: The Board may/may not approve engaging Larry D. Johnson, CPA for the June 30, 2014 audit at a cost of \$9,270.00 as well as four hours of review of the new accounting system at \$150.00 hours and authorize the Board President to sign the engagement letter.

E. UPDATE: DECK ENCROACHMENT ON PATH LEADING TO POST OFFICE BY EVA NUEFELD, PROPERTY OWNER APN 075-185-006 (Anthony Tominia, 10 minutes)

DESCRIPTION: The Board has forwarded a letter to Eva Neufeld regarding the deck posts for the residence on parcel APN 075-185-006 are encroaching on the path leading to the post office. The residence is adjacent to the path.

PROPOSED ACTION: The Board may/may not direct further action regarding the path encroachment.

F. UPDATE: DUTCH BILL CREEK BLACKBERRY REMOVAL (Anthony Tominia, 10 minutes)

DESCRIPTION: Director Tominia will discuss removal of the blackberry bushes along Dutch Bill Creek. Krista Lindley of Goldridge RCD has approached the District regarding removal of the blackberry bushes along Dutch Bill Creek in April by Sonoma State students training in restoration techniques at no cost to the District.

PROPOSED ACTION: The Board may/may not direct further action on this matter.

XI. DIRECTORS' REPORTS

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

PROPOSED ACTION: No action or discussion to take place.

XII. ADJOURNMENT

HOW TO GET AN ITEM ON THE AGENDA

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

Regular meetings are held the 3rd Tuesday of each month. The District must receive submissions no later than 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 Districts 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, March 18, 2014, 7:00 pm
DISTRICT OFFICE (Next to the Fire Station)
CAMP MEEKER, CALIFORNIA

I. CALL TO ORDER

President Watson called the meeting to order at 7:06 p.m.

II. ROLL CALL

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

III. APPROVAL OF AGENDA

Director Anderson informed the board that Item D. (Description) should be corrected to read \$1,400.00 and not \$2,200. Additionally, an additional warrant for \$125.00 to Wavemaker Media for 2.5 hours work on the Paypal issues is added to the Consent Items. A motion was made by Anthony Tominia, and seconded by Cathie Anderson to approve the agenda with additions and corrections.

The motion was approved.

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

IV. STATEMENTS OF ABSTENTION

There were no statements of abstention.

V. PUBLIC COMMENT

There was no public comment.

VII. CONSENT ITEMS

A. Approval of minutes

Director Rusch questioned the motion regarding Item C. Website Maintenance, as it was his understanding that an IT committee comprised of he and Director Tominia was created by the Board in the motion tabling the Wavemaker Media estimate. Director Helfrich responded that his understanding was different and that no committee was established and that Directors Rusch and Tominia were to forward their ideas/thoughts to staff. Director Anderson agreed with Director Helfrich.

A motion was made by Gary Helfrich and seconded by Jeffrey Rusch to amend the minutes of the February 18, 2014 Board meeting to reflect that Directors Rusch and Tominia were to forward their thoughts and ideas regarding the website to staff.

The motion was approved.

Ayes: 3 Noes: 1 Abstain: 1 Absent: 0

B. Payment of claims

Ms. Doran-Girard presented warrant requests as follow for payment. After discussion, a motion was made by Cathy Anderson, and seconded by Anthony Tominia to approve the following warrants requests

G2013-2014-009 (R&P-March)	\$7,001.51
G2013-2014-010 (R&P-March)	125.00
W2013-2014-008 (Water-March)	\$11,689.84
AB2013-2014-002 (USDA Loan)	\$32,406.63

The motion was approved.

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

C. Journal Entry Approval

There were no journal entries.

D. Administrative and Financial Report

Ms. Doran-Girard advised as a result of a meeting with Larry Johnson, OCSD has been advised that the note payoff amount is \$114,717.08, that the SDRMA insurance renewal has been completed and the District should receive a \$150 credit against policy premiums. The District has been advised by USDA of the availability of drought grants –applications to be filed prior to June 30, 2014. She further informed the Board that the County will be making the DWR Loan payment in the amount of \$48,538.66 on April 1, that the District's audit report for 6/30/2013 has been transmitted to appropriate agencies as required, Board FPPC forms 700 have been submitted to the County Supervisors office as required and the detail of additional items of correspondence received by the Board including a letter from RRU advising of the 2014 OCSD/CMRPD pro-ration percentages.

VIII. REPORT OF THE WATER SYSTEM OPERATOR

Jamie Dunton of Russian River Utility advising that the water system is running well; however, a issue of communication has arisen with respect to the Alliance and Monte Rio well field. He went on to explain that trees and other things interfere with radio waves and that the solution will be to install a pole to clear the trees. Discussion ensued.

After discussion, a motion was made by Cathie Anderson, and seconded by Anthony Tominia to authorize Russian River Utility to complete repairs at a cost not to exceed \$3,000.00.

The motion was approved.

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

IX. ACTION ITEMS

A. UPDATE: PLAYGROUND RENOVATION (Cathie Anderson/Jeff Rusch, 10 minutes)

DESCRIPTION: Director Anderson expressed concern that with the costs to move from the County there are costs that have yet to be determined and suggested that the Board proceed slowly until the costs for the separation are more certain. She went on to state that the area should be maintained and organized; however, spending should be curtailed. Jeff Rusch stated that a sign should be used to raise funds and the timing of fundraising is close at hand. He presented a color rendering of the proposed sign and suggested that the park should be named "Camp Meeker Community Park." Discussion ensued regarding naming of park "features" after individuals for example, the Ford Bridge, Girard grove, etc. It was felt that the "No Dogs" notation on the large sign should be removed. Director Anderson stated that vendor for the sign should be Jenny Mountjoy.

ACTION: A motion was made by Gary Helfrich, and seconded by Jeff Rusch to approve the sign graphic with the removal of the "no dogs" notation. Sign to be paid for from the playground allocation.

The motion was approved.

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

B. SONOMA COUNTY SEPARATION AND DISTRICT FINANCIAL SYSTEM

DESCRIPTION: The County of Sonoma is instituting a new web-based accounting system (Enterprise Financial System or “EFS”) to replace the current FAMIS server-based system effective with the July 1, 2014 fiscal year. The District has been advised that it will be required to pay a portion of the 10-year amortization costs (\$3,802) for Phase 1 of the system in addition to what the District currently pays under the County’s cost plan (\$8,040 in fiscal 2012-2013). Ms. Doran-Girard presented a progress report regarding the tasks in progress and stressed that the Board should consider the scope and time required of the Board and staff in this endeavor when considering future projects. Directors Helfrich and Anderson concurred stressing the importance of insuring a smooth transition with internal controls and policies to protect public funds.

ACTION: Board directed staff, District Counsel, and the District’s contractor, JA Boyer, to move forward with the process of separation from the County of Sonoma effective July 1, 2014 and present appropriate motions/resolutions, software contracts and banking tasks to the Board at a special meeting in April.

C. POTENTIAL BROWN ACT VIOLATION – CORRECTION

DESCRIPTION: The District’s legal counsel has requested that there be a disclosure of what was an inadvertent communication this past month with three or more Directors over a topic of District business. The effect of three or more directors communicating (email or otherwise) constitutes a “serial meeting” under the Brown Act. The way to correct an inadvertent violation of the Brown Act is to disclose it publically; make sure that no action was taken based on the communications; and, then, address the matter of public business in an open session at a duly noticed Board Meeting. The inadvertent “meeting” took place as follows:

At the February 18, 2014 Board meeting staff person, Cheryl Doran-Girard, was delegated the responsibility of dealing with the Wavemaker, website proposals and getting follow up information to present to the Board at the March 18, 2014 meeting. On March 10, 2014, a Board member sent Ms. Doran-Girard an email requesting information for a “Subcommittee” he had thought had been formed on February 18, to consider the Wavemaker options. Another Board member was copied on that communication. Confused over her role, Staff then contacted Gary Helfrich and Board President, Lynn Watson, to get clarity over whether Ms. Doran was the one responsible for dealing with Wavemaker or the “Subcommittee” was. The net effect of all this, is four of the five Board members “met” in a serial fashion over the issue of the Wavemaker contract and over whether there was a Board subcommittee actually appointed.

ACTION: No action was taken. The Board disclosed publically the violation, and the next two Agenda items were designed to be the action items and are to be done in public session to correct the inadvertent violation of the Brown Act.

D. WAVEMAKER UPGRADES

DESCRIPTION: The District's website has not been upgraded significantly since it was put in place. It clearly requires software updates and related maintenance in order to insure the security of the website and effective functioning. The District's contract with the website manager, Wavemaker Media, calls for approval of any costs in excess of \$200 per month. At the February 18, 2014 meeting a proposal by Wavemaker for the District to expend up to \$1,400 in professional website services was discussed. Staff, Cheryl Doran-Girard, was delegated the responsibility of getting more specific information about Wavemaker's proposal, and then report back to the Board.

Ms. Doran-Girard reviewed the updated Wavemaker Media proposal and advised that the items presented are inter-related; and, therefore, the estimate should be considered in full. Managing Anderson Hall rentals and receipt of deposits, uploading of Board information in a timely manner are tasks that, at present, should not be changed to require training, as staff time is presently required for ongoing projects. Directors Rusch and Tominia presented "new website" plans that were not included in the Board informational materials.

Discussion ensued.

The following considerations were discussed: 1.) Do nothing and leave the present situation in a status quo; 2.) Consider a "patch/fix" of the present problems at a cost of \$1,400.00 and effectively push the problem down the road to be addressed when the District and Staff have more time (i.e. after the looming financial transition); or 3.) Look into some entirely new solution or contractor with which to deal.

ACTION: A motion was made by Cathie Anderson, and seconded by Gary Helfrich to approve the Wavemaker Media estimate to "patch/fix" the present website problems and address consideration of major changes to the website at a future time when the District and Staff have fewer time constraints.

The motion was approved.

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

E. ESTABLISH (OR RE-STATE) BOARD/STAFF PROTOCOLS

DESCRIPTION: President Watson reviewed the issue at hand: in view of the communication problems and confusion of roles between Staff and Board members [outlined in Agenda Item IX, C, above,] legal counsel for the District recommends that the Board discuss whether to:

1. Clarify the role of Staff in dealing with vendors (e.g. Wavemaker);
2. Restate or establish rules/protocols for limiting emails so as not to trigger inadvertent serial meetings;
 - a. Legal Counsel will be glad to participate in a "Study Session" to bring the Board up to speed on the current Brown Act requirements.
3. Determine whether to appoint a subcommittee to deal with the Website:
 - a. If the Board chooses to follow this route, legal counsel points out that, unless the subcommittee appointed has a single purpose and a very short, limited duration to accomplish a single task, the subcommittee will likely end up being a "standing committee" under the Brown Act (i.e. subject to notice and participation by the public on all its communications and meetings);

4. The Board discusses its approach, going forward; on use of outside vendors/verses having individual Board members serve a dual role of being on the Board and providing services to the District.

ACTION: After discussion, a motion was made by Gary Helfrich, and seconded by Anthony Tominia to clarify that staff (Cheryl Doran-Girard) is assigned the responsibility of communicating with the District's vendors including Wavemaker Media further that staff is directed to contact District Counsel Manwell to determine availability for a Study session and ascertain the length of time said session would require.

The motion was approved.

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

F. UPDATE: DECK ENCROACHMENT ON PATH LEADING TO POST OFFICE BY EVA NUEFELD, PROPERTY OWNER APN 075-185-006

DESCRIPTION: The Board has forwarded a letter to Eva Neufeld regarding the deck posts for the residence on parcel APN 075-185-006 are encroaching on the path leading to the post office. The residence is adjacent to the path.

ACTION: The Board has tabled further action regarding the path encroachment.

G. DUTCH BILL CREEK BLACKBERRY REMOVAL

DESCRIPTION: Director Tominia will discussed removal of the blackberry bushes along Dutch Bill Creek. He advised that Krista Lindley of Goldridge RCD has approached the District regarding removal of the blackberry bushes along Dutch Bill Creek in April by Sonoma State students training in restoration techniques at no cost to the District. Discussion ensued.

ACTION: A motion was made by Gary Helfrich and seconded by Cathie Anderson to move forward with the Dutch Bill Blackberry removal conditional on proof of insurance for the students from Sonoma State.

The motion was approved.

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

XI. DIRECTORS' REPORTS

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

PROPOSED ACTION: No action or discussion to take place.

Director Anderson expressed concern regarding the wood adjacent to Girard grove as there are events scheduled in the coming months by the family.

Director Tominia updated the Board regarding the parking lot striping.

Director Watson informed the Board that low stamp sales could further impact Post Office functions. Director Tominia added that stamps could be ordered online, for pick-up and pay at the Camp Meeker Post Office.

Director Helfrich presented George Wenzlaff with a previously approved letter from the Board.

XII. ADJOURNMENT

As there was no further business to be brought before the Board at this time, a motion was made by Gary Helfrich, and seconded by Cathie Anderson that the March 2014 meeting of the Camp Meeker Board of Directors be adjourned.

The motion was approved.

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

The meeting adjourned at 9:13 p.m.

Respectfully submitted,

CHERYL DORAN-GIRARD

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CAMP MEEKER RECREATION AND PARK DISTRICT
BOARD OF DIRECTORS STUDY SESSION
MINUTES
APRIL 1, 2014
DISTRICT OFFICE (NEXT TO FIRE HOUSE)
CAMP MEEKER, CA 95419

I. CALL TO ORDER

The meeting was called to order at 7:10 p.m.

II. ROLL CALL

Directors Watson, Helfrich, Anderson, and Tominia were present. Director Rusch was absent. District Counsel Malcolm Manwell and Attorney Aubrey Mauritson were in attendance.

III. AGENDA APPROVAL

The agenda was approved.

IV. PUBLIC COMMENT

There was no public comment.

V. STUDY SESSION: BROWN ACT, LEGAL REQUIREMENTS, PUBLIC RECORDS ACT, AND DIRECTOR ROLE AND RESPONSIBILITIES

DESCRIPTION: Attorney Mauritson presented an overview of the Ralph M. Brown Act to the Board and provided each Board member with a copy of the Act as produced by the California Attorney General's office in 2003. Detailed discussion of various aspects of the legislation ensued and the Board requested written opinions regarding handout materials and the statute of limitations for Brown Act violations. This information will be provided to the Board at a later time.

Attorneys Mauritson and Manwell then presented the California Public Records Act, its background and purpose, records that are subject to inspection, procedures and deadlines, and remedies. The Board was provided with a handout detailing this information.

ACTION: No action was taken. Study session only.

VI. ADJOURNMENT

As there was no further business to be brought before the Board at this time, a motion was made by Gary Helfrich, and seconded by Cathie Anderson that the April 1, 2014 study session of the Camp Meeker Board of Directors be adjourned.

The motion was approved.

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

The meeting adjourned at 8:25 p.m.

Respectfully submitted,

CHERYL DORAN-GIRARD

2014-04-01studysession-cdg1.doc

**CHERYL DORAN GIRARD
CLIENT MEMORANDUM**

TO: CAMP MEEKER RECREATION & PARK DISTRICT BOARD MEMBERS
FROM: CHERYL DORAN GIRARD
SUBJECT: APRIL 15, 2014 WARRANTS AND FINANCIAL INFORMATION
DATE: APRIL 15, 2013

Financial Statements and Warrant Detail are in the board packet following this memorandum. Financial data is based on reviewed updated 3/31/2014 FAMIS data and revenue/expenses to April 10, 2014.

G2013/2014-012	R&P (April 2014)	4,807.28
W2013/2014-010	Water (April 2014)	11,500.04

Cash balances are updated from FAMIS balances at 3/31, plus funds received to date.

Financial statements contain data available through April 10, 2014. The detail of the warrant requests directly is following this memo so you will be able to review individual items for each warrant request. Cash in hand, water funds allocation and finally the financial statements are placed behind the individual warrant details.

Russian River Utility has not forwarded the bank statement. Balances were obtained by telephone and the transfer checks are prepared for signature at the meeting. The allocation of funds has been updated in Monthly Cash Balances sheet of your financials. Transfer amounts are determined by actual debt requirements and other factors are noted on the allocation sheet.

Work continues on the County Treasury issue. I will be preparing the drafts of the legal resolutions and related information in conjunction with District Counsel Manwell and Ms. Boyer for presentation at the April 22 Study Session. Adjustments to the 2013-2014 Budget as well as completion of a 2014-2015 Preliminary Budget (due early May) and filed with the County are also tasks to be completed in the next few weeks.

In the event that you need to contact me, you can reach me at voicemail/office 707-545-2108, email at admin@campmeeker.org or as a last resort via cell phone 707-696-2876.



Camp Meeker Recreation & Park DistrictWarrant # [G2013/2014-012](#)

Vendor #	Vendor	SubObj	Amount	Explanation
456480	Doran-Girard, Cheryl	6300	390.00	A. Hall + MIP connect
456480	Doran-Girard, Cheryl	6573	1,766.25	Consulting-Jan/Feb
456480	Doran-Girard, Cheryl	6630	168.75	Consulting-Jan/Feb
456480	Doran-Girard, Cheryl	6631	486.75	Consulting-Jan/Feb
456480	Doran-Girard, Cheryl	6610	140.63	Consulting-Jan/Feb
456480	Doran-Girard, Cheryl	6400	146.77	Supplies
456181	AT&T	6040	200.86	Telephone
456010	PGE	7320	85.84	Electric Services
456171	Perry, Johnson, Anderson, Miller	6610	1,102.50	Legal Services
456152	Watson, Lynn	5913	30.00	Dir Fee
456112	Anderson, Cathie	5913	30.00	Dir Fee
456115	US Bank	6040	50.00	Pay Phone/Sonic
456115	US Bank	6461	119.95	Anderson Hall Supplies
456020	Camp Meeker Water System	7202	88.98	Water Service

4,807.28

Camp Meeker Recreation & Park District**Warrant # W2013/2014-010**

Vendor #	Vendor	SubObj	Amount	Explanation
456167	Russian River Utility	6540	7,726.40	Contract
456171	Perry, Johnson	6610	1,027.50	Legal
456480	Doran-Girard, Cheryl	6573	1,766.25	Consulting
456480	Doran-Girard, Cheryl	6610	140.62	Consulting
456480	Doran-Girard, Cheryl	6630	168.75	Consulting
456480	Doran-Girard, Cheryl	6631	483.75	Consulting
456480	Doran-Girard, Cheryl	6300	40.00	Software Access
456480	Doran-Girard, Cheryl	6400	146.77	Supplies

11,500.04

[illegible][illegible][illegible]

Camp Meeker Recreation & Park--Operations					
BUDGETED FINANCIAL STATEMENT					
				3/18/14	
Income		FINAL	AMOUNT	BALANCE	%
		BUDGET			
1000	Property Tax CY Secured	49,000	24,964	24,036	50.95%
1001	Fiat Charges--Current Year	-	-	-	
1007	Fiat Charges-CY Secured	-	-	-	
1010	CY Miscellaneous	-	-	-	
1011	SB 2557 Prop Tax Admin	-	-	-	
1012	Property Tax Shift Adj	-	-	-	
1013	Prop 1A Suspension	-	-	-	
1020	Property Tax CY Supp	-	403	(403)	
1040	Property Tax CY Unsecured	-	1,540	(1,540)	
1042	Cost Reim-Col Del Cy UNS	-	(34)	34	
1060	Prop Tax-PY Secured	-	-	-	
1061	Fiat Charges-Prior Year	-	-	-	
1080	Prop Tax-Py Supp	-	-	-	
1100	Property Taxes--PY Unsecured	-	-	-	
1700	Interest--Pooled Cash	150	81	69	
1801	Rent-Real Estate	7,000	5,245	1,755	74.93%
2080	St-Other In Lieu	-	-	-	
2440	ST- Hopter	500	217	283	43.37%
2580	ST-Grant	-	-	-	
3660	Charges For Services	-	-	-	
3980	Revnuw Applic To Prior Yr	-	125	(125)	
4020	Historical-Sales	50	15	35	
4040	Miscellaneous Revenues	-	63	(63)	
4102	Reimburse/Donations	15,000	5,000	10,000	
4109	Outdated/Cancelled Warrants	-	160	(160)	
4113	Returned Checks	-	-	-	
4620	Fund Tfr	22,500	-	22,500	
	Total Revenues	94,200	37,779	56,420.68	40.11%
Personnel Expenditures		BUDGET	AMOUNT	BALANCE	%
5911	Extra Help	-	-	-	
5913	Boards/Commissions-LOC Bds	720	600	120	83.33%
5922	FICA-Retirement	-	-	-	
5924	Medicare	-	-	-	
5935	Unemployment Insurance	-	-	-	
5940	Workers Compensation Ins.	378	378	-	100.00%
	Total Salaries/Benefits	1,098	978	120	89.07%

Camp Meeker Recreation & Park--Operations					
BUDGETED FINANCIAL STATEMENT					
Operating Expenditures					
6040	Communication	2,265	3,928	(1,663)	173.43%
6060	Food	-	-	-	-
6080	Household Expense	-	-	-	-
6084	Janitorial Supplies	250	25	225	10.07%
6085	Janitorial Service	1,695	715	980	42.18%
6100	Insurance	1,600	-	1,600	0.00%
6162	Parks Maintenance	500	-	500	-
6180	Maintenance-Bldgs	1,000	570	430	57.01%
6235	Maintenance-Local Projects	-	-	-	-
6280	Memberships	123	-	123	0.00%
6300	Miscellaneous Expense	900	1,297	(397)	144.08%
6400	Office Expense	500	321	179	-
6410	Postage Expense	520	82	438	15.73%
6430	Printing Services	1,000	547	453	54.66%
6461	Supplies/Expenses	200	220	(20)	109.78%
6463	Resource Material	-	-	-	-
6500	Professional/Special	-	254	(254)	-
6540	Contract Services	-	-	-	-
6521	County Services	3,216	-	3,216	0.00%
6573	Administration	13,400	9,309	4,091	69.47%
6582	Community Events: Suppers, etc.	250	752	(502)	-
6587	LAFCO Operating Costs	110	-	110	0.00%
6610	Legal Services	12,500	12,031	469	96.24%
6630	Audit/Accounting Services	6,825	5,711	1,114	83.67%
6631	Bookkeeping	6,750	6,111	639	90.53%
6635	Fiscal Agent Fees	150	-	150	-
6637	Property Tax Administration	525	-	525	-
6800	Public/Legal Notices	300	-	300	-
6820	Rents/Leases-Equipments	-	-	-	-
6889	Software	-	-	-	-
7000	Special Expense-Historical	300	-	300	0.00%
7005	Election Expense	-	-	-	-
7201	Gas & Oil	750	1,112	(362)	148.28%
7202	Water & Sewer	600	769	(169)	128.15%
7320	Utilities	950	837	113	88.09%
7910	Debt Interest	-	-	-	-
Total Services/Supplies		57,179	44,589	12,590.18	77.98%
Fixed Assets:					
8510	Buildings/Improvements	-	-	-	-
8511	Remodel/Rehab/Renovate	35,000	737	34,263.40	2.10%
8513	Roads/Parking	-	-	-	-
8514	Fencing	-	-	-	-
8515	Engineering Services	-	-	-	-
8516	Legal and Financial	-	-	-	-
8521	Maintenance & Repair	-	675	(675.32)	-
8526	Project Planning	-	-	-	-
8560	Equipment--Current Year	-	-	-	-
8620	OT --W/In Fund	-	-	-	-
Total Fixed Assets		35,000	1,412	33,588.08	4.03%
9000	Appropriation For Contingency	923	-	923.00	-
Total Budget		94,200	46,979	47,221.26	49.87%

Camp Meeker Recreation & Park--Water Operations				3/18/14	
BUDGETED FINANCIAL STATEMENT					
Income		BUDGET	AMOUNT	BALANCE	%
1001	Flat Charges	122,000	68,710	(53,290)	56.32%
1007	Flat Charges-CY Secured -July	-	-	-	
1061	Flat Charges-Prior Year	-	3,675	3,675	
1700	Interest--Pooled Cash	-	14	14	
1460	Water Permit Fees	-	-	-	
2900	OCSD Note Payment	-	-	-	
4031	Sale-Water	-	-	-	
4032	Sale-Water Residential	160,000	108,179	(42,371)	67.61%
4101	Insurance Rebate	-	-	-	
4106	Refunds	(755.00)	755	1,510	
4109	Outdate/Cancel Warrants	-	-	-	
4620	Transfer W/In Fund	30,000	-	(30,000)	
	Total Revenues	311,245	181,333	(120,462)	58.26%
Operating Expenditures		BUDGET	AMOUNT	BALANCE	%
5940	Worker Compensation	300	252	(6)	84.00%
6040	Communications	2,265	335	(1,930)	
6100	Insurance	4,900	-	(4,900)	
6150	Maintenance-Hydrants	-	-	-	
6166	Bridge Repair	-	-	-	
6280	Memberships	123	-	(123)	0.00%
6300	Miscellaneous Expense	1,500	2,423	923	161.52%
6400	Office Expense	500	293	(207)	58.64%
6410	Postage Expense	385	34	(351)	8.91%
6430	Printing Services	757	239	(518)	31.59%
6461	Supplies/Expenses	-	-	-	
6463	Resource Materials	-	-	-	
6500	Professional Services	-	254	254	
6521	County Services	4,824	-	(1,676)	0.00%
6540	Contract Services	97,000	74,438	(22,562)	76.74%
6580	Conventions & Meetings	-	-	-	
6573	Administrative Services	17,000	10,271	(6,729)	
6587	LAFCO Operating	418	-	(177)	0.00%
6610	Legal Services	10,000	6,096	(3,031)	60.96%
6630	Audit/Accounting Services	8,500	7,322	(1,178)	86.15%
6631	Bookkeeping Services	15,750	7,417	(8,333)	47.09%
6637	Prop Tax Administration	975	-	(975)	0.00%
6800	Public Legal Notices	400	315	(85)	78.75%
7005	Election Expense	-	-	-	
7320	Utilities	3,500	2,787	(713)	79.63%
7335	Storm Damage	-	-	-	
	Total Services/Supplies	169,097	112,477	(52,310)	66.52%
Fixed Assets:		BUDGET	AMOUNT	BALANCE	%
8452	Damages	-	-	-	
8500	Land	-	-	-	
8511	Remodel/Rehab	-	-	-	
8515	Engineering Services	-	-	-	
8521	Repairs/Maintenance	-	-	-	
8560	Equipment	5,000	-	(5,000)	
8620	Transfers W/I A Fund	122,000	72,385	(49,615)	59.33%
		-	-	-	
		-	-	-	
	Total Fixed Assets	127,000	72,385	54,615	57.00%
9000	Appropriation For Contingency	-	-	-	
	Total Budget	296,097	184,862	2,305	62.43%

DEPT: CAMP MEEKER RECREATION & PARK DISTRICT COUNTY OF SONOMA
 CONTACT: CHERYL DORAN GIRARD AUDITOR-CONTROLLER'S OFFICE
 PHONE NO: 707-545-2108 JOURNAL VOUCHER
 FY: 2013-2014

DOCUMENT NO: _____
 BATCH DATE/NO: _____
 CODED BY: _____

LINE SUFF	TC	DOCUMENT REFERENCE	INDEX	SUB- OBJECT	VENDOR NUMBER	AMOUNT	TREAS NO.	SUBSIDIARY NUMBER	DESCRIPTION ADDITIONAL SPACE ON BACK
A	237		750018	6500		254.13	dr		Correct Code Error Boyer-March
B	137		750018	6540		254.13	cr		Correct Code Error Boyer-March
C	137		750018	7202		376.13	cr		Correct Code Error McPhail's- A. Hall
D	237		750018	7201		376.13	dr		Correct Code Error McPhail's- A. Hall
E	237		750505	6500		254.13	dr		Correct Code Error Boyer-March
F	137		750505	6540		254.13	cr		Correct Code Error Boyer-March
G									
H									
I									
J									
1122						1,768.78			

PREPARED BY: CHERYL DORAN GIRARD DATE: 3/18/14

APPROVED BY: Catherine J. Anderson DATE: 3/18/14 BILLING AUTH NO: _____

CC: CAMP MEEKER RECREATION &

ATTN: Catherine J. Anderson

TO: **SONOMA COUNTY AUDITOR CONTROLLER**

CLAIMS PAYMENT REQUEST

FROM: **CAMP MEEKER RECREATION & PARK DISTRICT**

DATE: 2/18/14 0:00 ☒ PICKUP ☐ MAIL

BATCH NO: _____

THE CLAIMS WHICH ARE TO BE PAID BY THE FOLLOWING WARRANTS ARE IN CONFORMITY WITH GOVERNMENTAL CODE, SECTION 900, ET SEQ., AND HAVE BEEN AUDITED AND APPROVED BY US. YOU ARE HEREBY AUTHORIZED TO ISSUE WARRANTS AS FOLLOWS:

BATCH KEYED BY: _____

AUDITOR DOC. NO.	SEC. DOC. NO.	VENDOR	VENDOR NO.	TC	PF	DOC. REF.	INDEX	SUB./OBJ.	AMOUNT	VOICE NO. OR DESCRIPTION (FOR WARRANT STU)
	101	Doran-Girard, Cheryl	456480	220			750018	6410	15.24	Postage
	102	Doran-Girard, Cheryl	456480	220			750018	6573	1,326.38	Consulting-Jan/Feb
	103	Doran-Girard, Cheryl	456480	220			750018	6630	70.88	Consulting-Jan/Feb
	104	Doran-Girard, Cheryl	456480	220			750018	6631	299.25	Consulting-Jan/Feb
	105	Doran-Girard, Cheryl	456480	220			750018	6610	135.00	Consulting-Jan/Feb
	106	Camp Meeker Water	456020	220			750018	7202	101.66	Water
	107	AT&T	456181	220			750018	6040	183.08	Telephone
	108	PGE	456010	220			750018	7320	64.07	Electric Services
	109	Perry, Johnson, Anderson,	456171	220			750018	6610	345.00	Legal Services
	110	Fedex Office	456078	220			750018	6430	32.86	Photocopy

TOTAL

2,573.42

TOTAL ORDER

4,370.93

YEAR TO DATE TOTAL

34,292.77

ORDER NUMBER:

G2013/2014-008

APPROVED BY:	
SIGNATURE: _____	TITLE: DIRECTOR
SIGNATURE: _____	TITLE: DIRECTOR
SIGNATURE: _____	TITLE: DIRECTOR
SIGNATURE: _____	TITLE: DIRECTOR
SIGNATURE: _____	TITLE: DIRECTOR

DEPUTY AUDITOR APPROVAL: _____

Page 1

FROM: **CAMP MEEKER RECREATION & PARK DISTRICT**

CLAIMS PAYMENT REQUEST

DATE: 2/18/14 0:00 ☒ PICKUP ☐ MAIL

THE CLAIMS WHICH ARE TO BE PAID BY THE FOLLOWING WARRANTS ARE IN CONFORMITY WITH GOVERNMENTAL CODE, SECTION 900, ET SEQ., AND HAVE BEEN AUDITED AND APPROVED BY US. YOU ARE HEREBY AUTHORIZED TO ISSUE WARRANTS AS FOLLOWS:

BATCH KEYED BY:

BATCH NO.:

[illegible]

TOTAL ORDER

YEAR TO DATE TOTAL

ORDER NUMBER:

G2013/2014-008

34,292.77

4,370.93

1,797.51

TOTAL

1,797.51

PO Lease Commissioner

1200.00	6/30/13 Audit Final
---------	---------------------

129.00	CSDA Dues
--------	-----------

Anderson Hall Supply

Pay Phone

Dir Fee

Dir Fee

Anderson Hall Clean

Page 2

DEPUTY AUDITOR APPROVAL:

APPROVED BY:

SIGNATURE:

SIGNATURE:

SIGNATURE:

SIGNATURE:

SIGNATURE:

TITLE:

DIRECTOR

אור:

DIRECTOR

TITLE:

DIRECTOR

TITLE:


DIRECTOR

TITLE:

DIRECTOR

[illegible]

6610	6631	6430	5940	6573	6540	6410	6400	6630	7320	6300	
554.63	554.62			1,386.56	7,726.40	16.00	41.80	277.32	45.88		
832.50		-			254.13					-	
										-	
1,387.13	554.62	-	-	1,386.56	7,980.53	16.00	41.80	277.32	45.88	-	11,689.84
3/18/14											



 sb

 6500

April 9, 2014

RE: CAMP MEEKER PAST DUE ACCOUNTS

- **Accounts 50, 54, 60, 68, 74, 90, 93, 94, 101, 130, 134, 145, 155, 158, 161, 174, 176, 179, 186, 193, 194, 208, 219, 231, 237, 249, 263, 264, 278, 295, 297, 305, 311, and 330:** Past due notices will be sent on April 24 and lock off will be scheduled for May 5, 2014.
- **Accounts 24, 36, 41, 47, 55, 92, 127, 129, 150, 203, 318, 325 and 358:** Payments will be deposited on 4/11/14.
- **Accounts 1, 140, 224 and 278:** Payments are being mailed or will be made in office on 4/10/14.
- **Accounts 6, 109, 22, 152, 293 and 339:** Lock off will now take place on Monday 4/14/14.
- **Account 127:** In paragraph 5 of the March 19, 2014 letter, the District agrees to waive usage fees and late penalties if the customer's leak is repaired and no further leaks are detectable. **Please clarify what is meant in this statement:** *"....reduce your outstanding balance to pay only for the actual cost of water delivered and will waive usage fees and late penalties if the leak is repaired..."* **What are the 'usage fees?'** Copy attached. As of 4/8/14, the customer has not repaired the leak. He is going to seek the assistance of a local plumber.

CAMP MEEKER RECREATION AND PARK DISTRICT								
PAST DUE REPORT					Apr-14			
ACCT #	CURRENT	1 - 30.	31 - 60	60+	LAST PAYMENT		TOTAL	
1	40.04	44.17	42.06		98.99	2/11/14	126.27	
2	399.25	3.39			67.70	3/28/14	402.64	
4	103.45	86.37			200.00	3/25/14	189.82	
5	40.72	2.11			42.29	3/25/14	42.83	
6	60.80	58.07	53.82	49.51	120.00	1/3/14	222.20	
9	40.02	2.01			40.18	3/28/14	42.03	
19	48.10	54.23	60.28		120.00	1/16/14	162.61	
22	45.34	48.52	31.62		100.00	2/14/14	125.48	
24	41.30	45.61	44.04		134.65	2/7/14	130.95	
25	47.98	1.86			37.22	3/25/14	49.84	
26	40.66	1.79			35.80	3/25/14	42.45	
27	40.00	3.80			40.00	3/25/14	43.80	
28	48.02	6.85			50.00	3/20/14	54.87	
30	40.50	1.97			39.34	3/25/14	42.47	
34	41.00	2.14			42.88	3/25/14	43.14	
36	43.32	45.33	2.29		45.76	3/18/14	90.94	
37	42.08	2.47			49.34	3/28/14	44.55	
38	45.60	2.33			46.66	3/25/14	47.93	
40	40.00	2.00			40.00	3/25/14	42.00	
41	51.65	48.38			50.00	3/7/14	100.03	
43	42.34	4.20			40.62	3/21/14	46.54	
45	40.06	2.11			42.10	4/8/14	42.17	
46	43.50	2.27			45.36	4/8/14	45.77	
47	47.52	48.43	2.50		50.00	3/7/14	98.45	
49	40.30	2.05			41.02	4/4/14	42.35	
50	44.84	30.93			52.04	2/11/14	75.77	
54	42.86	46.54			48.77	2/14/14	89.40	
55	59.90	68.97	61.11		10.00	4/8/14	189.98	
60	47.10	44.09			48.00	2/25/14	91.19	
62	40.00	4.48			40.00	3/25/14	44.48	
65	41.06	2.09			41.86	3/25/14	43.15	
68	47.66	49.20			110.00	3/4/14	96.86	
70	41.66	2.33			90.00	3/28/14	43.99	
72	40.66	2.10			81.00	3/18/14	42.76	
74	40.94	43.20	2.48		49.61	2/25/14	86.62	
75	40.54	2.22			44.46	3/25/14	42.76	
80	46.98	2.03			40.60	3/25/14	49.01	
82	40.02	2.00			40.04	3/25/14	42.02	
84	41.64	2.02			40.30	3/25/14	43.66	
88	40.88	2.23			44.66	4/1/14	43.11	
90	40.04	42.10	2.00		40.02	3/21/14	84.14	
92	46.74	47.37	2.45		48.99	3/11/14	96.56	
93	40.00	42.11	2.10		42.00	3/4/14	84.21	
94	44.34	41.74			50.00	3/14/14	86.08	
97	42.46	2.11			42.16	3/25/14	44.57	
101	43.08	44.54			88.00	2/20/14	87.62	
102	46.46	2.42			48.47	3/25/14	48.88	
103	45.76	52.19	50.42		157.21	2/4/14	148.37	
109	46.88	2.10			41.90	3/25/14	48.98	
110	46.88	2.54			50.78	4/4/14	49.42	
119	40.00	5.68			40.50	4/8/14	45.68	
123	58.34	2.89			57.86	3/25/14	61.23	
127	41.74	224.82	218.57	3,419.78	81.70	3/4/14	3,904.91	
129	41.28	48.42	47.29	47.91	50.58	2/11/14	184.90	
130	47.10	50.70			50.00	3/25/14	97.80	
131	45.64	2.40			48.06	3/28/14	48.04	
134	44.92	46.47			44.52	2/20/14	91.39	
140	71.98	59.14	55.42		173.11	2/7/14	186.54	
142	49.96	2.26			45.18	3/25/14	52.22	
145	44.16	45.32	5.89		40.00	2/27/14	95.37	
148	42.34	2.18			43.53	3/28/14	44.52	

ACCT #	CURRENT	1 - 30.	31 - 60	60+	LAST PAYMENT		TOTAL
150	40.00	44.18	43.64		138.41	2/7/14	127.82
152	47.78	50.57	34.48		180.00	1/15/14	132.83
155	48.38	47.38			47.71	2/20/14	95.76
156	44.84	2.11			42.20	3/25/14	46.95
158	41.54	43.17	2.06		44.36	3/14/14	86.77
159	40.00	2.11			42.11	3/25/14	42.11
161	41.86	16.03			120.00	4/1/14	57.89
166	45.16	2.17			43.36	3/28/14	47.33
173	53.30	2.36			47.18	3/25/14	55.66
174	40.14	42.36			86.54	3/20/14	82.50
176	40.14	21.16			100.00	1/10/14	61.30
179	40.40	42.57			47.96	2/11/14	82.97
181	40.50	2.13			42.53	3/25/14	42.63
183	49.30	2.39			47.78	3/28/14	51.69
185	46.26	6.56			80.00	4/1/14	52.82
186	48.54	42.10	2.00		40.00	3/11/14	92.64
189	41.20	2.00			40.00	3/28/14	43.20
192	40.92	9.59			100.00	2/14/14	50.51
193	50.83	50.23	2.40		47.90	2/25/14	103.46
194	43.50	44.94			50.00	3/20/14	88.44
196	44.04	2.24			44.74	3/28/14	46.28
197	41.06	0.04			42.76	3/28/14	41.10
198	45.30	1.96			39.25	4/1/14	47.26
201	49.90	2.43			48.50	3/25/14	52.33
203	48.98	55.36	55.12	95.70	51.80	1/24/14	255.16
204	43.34	1.27			41.00	4/8/14	44.61
206	43.16	2.18			43.64	4/1/14	45.34
208	43.78	15.62			120.00	3/11/14	59.40
210	44.12	2.23			44.52	4/1/14	46.35
212	46.30	2.32			46.30	4/1/14	48.62
213	46.60	2.43			48.52	4/8/14	49.03
219	43.90	47.07	2.17		43.30	3/28/14	93.14
220	69.60	8.29			160.00	4/4/14	77.89
223	40.46	2.05			40.96	4/8/14	42.51
224	40.56	43.33	15.16		150.00	2/7/14	99.05
227	42.68	44.79			50.00	4/1/14	87.47
230	40.00	2.00			40.00	3/25/14	42.00
231	41.46	43.56	2.16		43.12	3/7/14	87.18
233	44.52	2.33			46.62	3/25/14	46.85
237	44.02	10.94			40.00	4/4/14	54.96
240	42.60	4.69			93.78	3/28/14	47.29
243	48.64	3.19			63.82	4/8/14	51.83
245	40.14	2.10			42.09	3/28/14	42.24
249	44.24	37.91			60.00	3/4/14	82.15
250	45.34	2.32			46.43	4/1/14	47.66
263	43.10	44.52	3.36		41.00	2/21/14	90.98
264	44.50	46.39	2.48		49.59	3/11/14	93.37
265	47.04	2.45			48.95	4/4/14	49.49
268	41.72	7.52			80.00	3/20/14	49.24
269	43.00	2.15			42.96	4/8/14	45.15
270	66.73	5.97			119.30	4/8/14	72.70
271	40.10	2.07			41.35	4/4/14	42.17
272	41.66	2.18			43.65	3/25/14	43.84
273	44.70	2.42			48.33	3/28/14	47.12
278	40.00	44.10	42.00		82.00	1/16/14	126.10
279	50.15	2.76			55.29	3/28/14	52.91
281	39.35	4.14			82.82	3/25/14	43.49
282	41.40	4.32			86.40	3/28/14	45.72
283	44.70	4.50			90.04	3/28/14	49.20
287	46.98	2.12			43.00	3/25/14	49.10
293	45.10	48.61	46.94		93.05	1/22/14	140.65
295	40.00	29.15			500.00	2/14/14	69.15
297	43.58	44.98			45.69	2/14/14	88.56
298	40.00	2.10			42.00	4/1/14	42.10

METER	ACCT NO.	MONTH	TOTAL AMOUNT PUMPED IN GALLONS	AMOUNT PUMPED TO OCSD	NET AMOUNT PUMPED	AMT SOLD	% PUMPED TO CMR&PD	% LOSS	NOTES
Alliance Master Meter Union Park	363 369	JAN	1,393,600	456,600	937,000	828,140	67.24	11.61	
Alliance Master Meter Union Park	363 369	FEB	1,477,300	490,600	986,700	827,660	66.79	16.11	
Alliance Master Meter Union Park	363 369	MARCH	1,049,000	409,900	639,100	666,550	60.92	-4.29	
Alliance Master Meter Union Park	363 369	APRIL							
Alliance Master Meter Union Park	363 369	MAY							
Alliance Master Meter Union Park	363 369	JUNE							
Alliance Master Meter Union Park	363 369	JULY							
Alliance Master Meter Union Park	363 369	AUG							
Alliance Master Meter Union Park	363 369	SEPT							
Alliance Master Meter Union Park	363 369	OCT							
Alliance Master Meter Union Park	363 369	NOV							
Alliance Master Meter Union Park	363 369	DEC							
	TOTAL 2014		3,919,900	1,357,100	2,562,800	2,322,350	65.38	9.38	
	Total 2013		20,172,800	7044100	13,128,700	11,884,410	65.08	9.48	OCSD Loss 8.29% OCSD Loss 12.37% OCSD Loss 7.78% OCSD Loss 16.07% OCSD Loss 10.30%
	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	

DRAFT ONLY
RESOLUTION NO. 2014-001

**RESOLUTION OF THE BOARD OF DIRECTORS OF
THE CAMP MEEKER RECREATION & PARK DISTRICT
DECLARING A “WATER SHORTAGE EMERGENCY” WITHIN THE DISTRICT**

WHEREAS the Governor of the State of California proclaimed a State of Emergency and prepared an “Emergency Drought Declaration” on January 17, 2014; and

WHEREAS the California Water Code Division 1, Chapter 3 “Water Shortage Emergencies” provides authorization for water systems to declare a “Water Shortage Emergency,” and

WHEREAS the Board of Directors of the Camp Meeker Recreation & Park District on XXXXX at a regular meeting adopted a resolution setting a public meeting specifically to declare a “Water Shortage Emergency,” and included a “Drought Contingency Plan.”

NOW, THEREFORE BE IT RESOLVED that the Camp Meeker Recreation & Park District held a public meeting on XXXXX and herein approve a “Declaration of Water Shortage Emergency” as per Division 1, Chapter 3, Section 350, et seq., of the California Water Code.

The foregoing resolution was introduced, read and adopted at a regular meeting of the Board of Directors of the Occidental Community Services District held on the 15th day of April, 2014 by the following votes:

Anderson _____

Helfrich _____

Rusch _____

Tominia _____

Watson _____

Lynn E. Watson, President

Attested by _____
Catherine J. Anderson, Board Secretary

SAMPLE FROM OCSD

EXHIBIT A

DROUGHT CONTINGENCY PLAN

- A. The Occidental Community Services District shall participate with the Occidental County Sanitation District in promoting water conservation measures by promoting and encouraging grey water systems which provide reclaimed water for outside irrigation, encouraging installation of low flow fixtures, and water use audits.
- B. The Occidental Community Services District water system interconnects to Camp Meeker Recreation and Park District water system and is currently in use and may also be used to provide water for customers currently using groundwater.
- C. If the current source is inadequate to provide potable water, then a potable water treatment facility can be used to treat stored surface water.
- D. The Occidental Community Services District shall implement a “Declaration of Water Shortage Emergency” as provided in the California Water Code Division 1, Chapter 3, Section 350-357.

Larry D. Johnson

Certified Public Accountant

March 20, 2014

Board Members
Camp Meeker Recreation and Park District
Post Office Box 461
Camp Meeker, CA 95419-0461

Dear Board:

Attached is my annual Engagement letter for the year ended June 30, 2014. Please note the following:

1. The bid assumes that FAMIS is used all the way through 6/30/14.
2. I added 3% to the fee to \$9,270.
3. The fee does not include a "Single Audit" whereby federal funding exceeds \$500,000. The additional fee would be \$1,600.
4. You will be starting a new accounting system effective 7/1/14. I suggest approving four (4) hours of my time @ \$150/hour. Should additional time be necessary then Board approval will be required.

Thanks for your business.

Sincerely,



Larry D. Johnson
Certified Public Accountant

Attachment

LDJ:maj

March 20, 2014

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

I am pleased to confirm my understanding of the services I am to provide Camp Meeker Recreation and Park District for the year ended June 30, 2014. I will audit the financial statements of the governmental activities, the business-type activities, and each major fund which collectively comprise the basic financial statements of Camp Meeker Recreation and Park District as of and for the year ended June 30, 2014. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Camp Meeker Recreation and Park District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of my engagement, I will apply certain limited procedures to Camp Meeker Recreation and Park District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I will not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion and Analysis.

Audit Objective

The objective of my audit is the expression of opinions as to whether your basic financial statements are fairly presented, in all material respects, in conformity with generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. My audit will be conducted in accordance with auditing standards generally accepted in the United States of America and will include tests of the accounting records and other procedures I consider necessary to enable me to express such opinions. If my opinions on the financial

statements are other than unqualified (unmodified), I will discuss the reasons with you in advance. If, for any reason, I am unable to complete the audit or am unable to form or have not formed opinions, I may decline to express opinions or to issue a report as a result of this engagement.

Management Responsibilities

Management is responsible for the basic financial statements and all accompanying information as well as all representations contained therein. You are also responsible for making all management decisions and performing all management functions; for designating an individual with suitable skill, knowledge, or experience to oversee my assistance with the preparation of your financial statements and related notes and any other nonattest services I provide; and for evaluating the adequacy and results of those services and accepting responsibility for them.

Management is responsible for establishing and maintaining effective internal controls, including monitoring ongoing activities; for the selection and application of accounting principles; and for the fair presentation in the financial statements of the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Camp Meeker Recreation and Park District and the respective changes in financial position and where applicable, cash flows, in conformity with U.S. generally accepted accounting principles.

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

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

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing me about all known or suspected fraud or illegal acts affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud or illegal acts could have a material effect on the financial statements. Your responsibilities include informing me of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, regulators, or others. In addition, you are responsible for identifying and ensuring that the entity complies with applicable laws and regulations.

You are responsible for the preparation of the supplementary information in conformity with U.S. generally accepted accounting principles. You agree to include my report on the

supplementary information in any document that contains and indicates that I have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes my report thereon OR make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with my report thereon. Your responsibilities include acknowledging to me in the representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) that you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) that the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to me any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Audit Procedures-General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, my audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. I will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity. Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because I will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by me, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards. In addition, an audit is not designed to detect immaterial misstatements, or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, I will inform the appropriate level of management of any material errors or any fraudulent financial reporting or misappropriation of assets that come to my attention. I will also inform the appropriate level of management of any violations of laws or governmental regulations that come to my attention, unless clearly inconsequential. My responsibility as your auditor is limited to the period covered by my audit and does not extend to any later periods for which I am not engaged as your auditor.

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

Audit Procedures-Internal Controls

My audit will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. An audit is not designed to provide assurance on internal control or to identify deficiencies in internal control. However, during the audit, I will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards.

Audit Procedures-Compliance

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

Engagement Administration, Fees, and Other

I may from time to time, and depending on the circumstances, use third-party service providers in serving your account. I may share confidential information about you with these service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, I maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, I will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and I will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that I am unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, I will remain responsible for the work provided by any such third-party service providers. There are no third party service providers known at this time.

I understand that your employees will locate any documents selected by me for testing. My fee is based only upon audit work (not clerical).

The audit documentation for this engagement is the property of Larry D. Johnson, CPA, and constitutes confidential information. However, pursuant to authority given by law or regulation, I may be requested to make certain audit documentation available to the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. I will notify you of any such request.

I expect to begin my audit as agreed with management and if all information has been timely submitted to me, I will issue the report in late 2014.

Larry D. Johnson

Certified Public Accountant

My audit fee for the year ended June 30, 2014, will be \$9,270. I usually expect payment within 30 days after submitting the draft financial statement to you. However, if the audit goes beyond a 30 day period, I will bill you for a progress payment.

Please note that extensive federal funding requires a "Single Audit". This fee is not included.

The single audit requirement is required when there is \$500,000 or more in Federal funding or the grantor has asked for one.

I am planning to do extensive preparation work as soon as the year end FAMIS records become available in late July 2014. The prep work constitutes about 1/3 of the overall audit, therefore a 1/3 progress billing will be made at that time.

Government Auditing Standards require that I provide you with a copy of my most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. My report is attached.

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

Sincerely,



Larry D. Johnson
Certified Public Accountant

RESPONSE:

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

By: _____

Title: _____

Date: _____