



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

**REGULAR MEETING  
OF THE BOARD OF DIRECTORS  
LOCATION: TELECONFERENCE – SEE BELOW  
JULY 20, 2021 7:00 P.M.  
AGENDA**

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

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

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

**HOW TO OBSERVE THE MEETING:**

CMRPD BOARD MTG 7/20

Tue, Jul 20, 2021 7:00 PM - 8:30 PM (PDT)

**Please join my meeting from your computer, tablet or smartphone.**

<https://global.gotomeeting.com/join/234721677>

**You can also dial in using your phone.**

United States (Toll Free): [1 866 899 4679](tel:18668994679)

United States: [+1 \(571\) 317-3116](tel:+15713173116)

**Access Code:** 234-721-677

New to GoToMeeting? Get the app now and be ready when your first meeting starts:

<https://global.gotomeeting.com/install/234721677>

**HOW TO SUBMIT PUBLIC COMMENTS:**

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

All comments received before Monday, July 19, 2021 at 5:00 p.m. will be included as an agenda supplement on the District's website under the relevant meeting date and provided to the Board members at the meeting. Comments received after this time will be treated as telephonic/electronic comments.

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

#### **ACCESSIBILITY INFORMATION:**

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

#### **PUBLIC RECORDS:**

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

#### **I. CALL TO ORDER**

#### **II. ROLL CALL**

#### **III. APPROVAL OF AGENDA**

#### **IV. STATEMENTS OF ABSTENTION**

#### **V. PUBLIC COMMENT**

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

Camp Meeker Recreation and Park District  
Board Meeting Agenda  
July 20, 2021

VI. CONSENT ITEMS (10 minutes)

- A. Approval of Minutes
  - 1. June 15, 2021 Minutes
- B. Payment of Claims
- C. Journal Entry Approval
- D. Administrative and Financial Report

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

- A. System Operations
- B. Accounts Receivable

VIII. PRESENTATION: VEGETATION MANAGEMENT/FIRE SAFETY, (Henry Baker)  
DESCRIPTION: Chief Baker will further detail his May 18 presentation with regard to vegetation management and fire safety.

IX. ACTION ITEMS

A. ALLIANCE REDWOODS EMERGENCY WATER  
(Anthony Tominia/Gary Helfrich, RRU Staff)

DESCRIPTION: Alliance Redwoods has requested an emergency intertie for water to meet daily demands through summer. Maximum daily demand could be as high as 25,000 gallons with flows averaging 17gpm. This could add 2 million gallons (6-acre feet) to CMRPD water usage for the year.

PROPOSED ACTION: The Board may/may not approve an emergency intertie for Alliance Redwoods Conference Grounds.

B. WATER SYSTEM PUMP REPLACEMENT AT WELL SITE (Helfrich, 10 minutes)

DESCRIPTION: As has been reported in recent months, a pump at the well site failed some months ago. The system is functioning with one pump. It was anticipated that a new pump would be part of the Alliance project and all costs related to the installation and purchase would be covered by the Alliance project funding. Given various timing issues, it would seem that the pump replacement will not be completed until mid-2022. This raises concerns with respect to fire season and the possible sole pump failure. John Green has advised that it is possible for the Alliance Grant funding to cover the purchase and installation of a replacement pump (an upgrade to the current equipment) within the next month or two; however, the grant funding will not cover approximately \$6,000 to \$8,000 in costs related to Gold Ridge Resource and Brelje and Race that are part of the total cost. The Board will discuss proceeding with the pump installation this year rather than wait until 2022 to insure sufficient equipment in place for the current fire season and funding of the \$6,000. To \$8,000.00 for Gold Ridge/Brelje costs.

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

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

DESCRIPTION: The water subcommittee will report regarding progress of various ongoing tasks including permit extension, OCSD joint meeting, water code update, and Alliance Redwoods project.

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

D. UPDATE: ST. DOROTHY'S LAND ACQUISITION AND EASEMENT

(Gary Helfrich, John McDaniel, 10 minutes)

DESCRIPTION: The ad hoc subcommittee will review progress and present status of proposed land acquisition and related easement information.

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

E. OPEN AND PUBLIC MEETINGS (Staff, 5 minutes)

DESCRIPTION: The Board has conducted its meetings via Go-To-Meeting online service since April 2020 due to COVID-19 public health restrictions. With the lessening of restrictions, the Board will discuss a timetable for moving from virtual meetings to public meetings and meeting location.

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

F. GORANSON AND ASSOCIATES, INC: LETTER OF ENGAGEMENT APPROVAL  
AUDIT SERVICES FOR FISCAL YEAR ENDED 6/30/2021.

(Staff, 5 minutes)

DESCRIPTION: Goranson and Associates, Inc., District CPAs have submitted a letter of engagement for completion of the required financial audit of the District's financial records for the fiscal year ended June 30, 2021 at a cost of \$10,500.00.

PROPOSED ACTION: The Board may/may not approve the engagement of Goranson and Associates to complete the District's financial audit for the period ended June 30, 2021 at a cost of \$10,500.00 and authorize the District Treasurer to sign the engagement document.

X. DIRECTORS' REPORTS

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

**PROPOSED ACTION: No action or discussion to take place**

XI. ADJOURNMENT

HOW TO GET AN ITEM ON THE AGENDA

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

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

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

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

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



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**REGULAR MEETING  
OF THE BOARD OF DIRECTORS  
JUNE 15, 2021 7:00 P.M. BY TELECONFERENCE  
MINUTES**

**I. CALL TO ORDER**

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

**II. ROLL CALL**

Directors Tominia, Helfrich, McDaniel, Larsen, and Watson were present. Also attending were District Administrator Cheryl Doran-Girard, Jamie Dunton, and Stephanie Voet of Russian River Utility staff.

**III. APPROVAL OF AGENDA**

A motion was made by Gary Helfrich, and seconded by Anthony Tominia approve the agenda as with the removal of VIII PRESENTATION: HENRY BANKER, CVFD.

Directors Tominia, Helfrich, McDaniel, and Watson voted yes. Director Larson was not yet in attendance.

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

The motion was approved.

**IV. STATEMENTS OF ABSTENTION**

There were no statements of abstention.

**V. PUBLIC COMMENT**

There was no 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**

**A. Approval of Minutes**

**1. May 18, 2021 Minutes**

As there were no corrections, additions or deletions to the minutes of May 18, 2021, a motion was made by Gary Helfrich, and seconded by John McDaniel to approve the May 18, 2021 minutes as submitted.

Directors Tominia, Helfrich, McDaniel, and Watson voted yes. Director Larson was not yet in attendance.

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

The motion was approved.

Camp Meeker Recreation and Park District  
Board Meeting Minutes  
June 15, 2021

B. Payment of Claims

A motion was made by Gary Helfrich, and seconded by Anthony Tominia to approve the June 15, 2021 warrant request 2020/2021-012 as follows:

2020-2021-012	RP-June 2021	9,335.41
\$28,766.33	Water-June 2021	19,430.92

Wells Fargo Bank Operating Checks 2213-2222 in payment of District expenses for the current month (Checks 2210-2212 Void), and Bank of the West checks 726-727 in payment of water revenue transfers for

April 2021 water receipts.

Directors Tominia, Helfrich, McDaniel, and Watson voted yes. Director Larson was not yet in attendance.

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

The motion was approved.

C. Journal Entry Approval

There were no journal entries this month other than bank service charges.

D. Administrative and Financial Report

Ms. Doran-Girard informed the Board that the District had received a rebate for the first quarter 2021 Visa purchase use of \$157.63, that Wavemaker staff are working to install the AllPaid links and information on the District website, that Direct Charge processing data will be available on or after July 1 and data request has been submitted. The final list is due back to the Assessor by August 10. She reported further than the information relative to 2021 Election deadlines has been forwarded to Directors Helfrich, Larson and Tominia as their terms are expiring.

VII. REPORT OF THE WATER SYSTEM OPERATOR

A. System Operations

Jamie Dunton of Russian River Utility advised that the system is running normally. He further stated that production numbers indicate consistent usage and no stress to the system.

B. Accounts Receivable

Ms. Voet reported that a number of customers have used the AllPaid credit service.

A 7:10 p.m. Director Larson entered the meeting.

VIII. PRESENTATION: VEGETATION MANAGEMENT/FIRE SAFETY, (Henry Baker)

DESCRIPTION: Chief Baker will further detail his May 18 presentation with regard to vegetation management and fire safety.

Chief Baker was not available for this presentation.

IX. ACTION ITEMS

A. ALLIANCE REDWOODS EMERGENCY WATER

DESCRIPTION: Alliance Redwoods has requested an emergency intertie for water to meet daily demands through summer. Maximum daily demand could be as high as 25,000 gallons with flows averaging 17gpm. This could add 2 million gallons (6-acre feet) to CMRPD water usage for the year.

Director Helfrich reported that he feels there could be an issue with an intertie as Alliance is outside the District's service area and there are policies regarding outside service area agreements. He briefly reviewed several options and potential liabilities to the District including daily fines. John McDaniel inquired as to various aspects of the process. Director Larson asked if Alliance is still serving the homeless on site.

ACTION: No action was taken and the item was continued until the July meeting to be discussed after further research.

B. RESOLUTION 2021-008: APPROVAL OF DISTRICT APPROPRIATION LIMIT  
JULY 1, 2021 THROUGH JUNE 30, 2022.

DESCRIPTION: California State law requires the District, annually, to choose an appropriations (spending) limit and the method by which the limit is determined. This law was adopted by the California voters through the Initiative Process in 1979. It was known as Prop 4, and it basically adds further limits on taxation limits under Prop 13. The way the annual Appropriations Limit law works, a District may not levy taxes greater than the prior year, adjusted for a cost-of-living factor. Since Camp Meeker never spends more than its allowed Appropriations Limit [i.e., your District runs on less tax dollars than otherwise allowed], this Annual Appropriations Limit process is largely a formality for the District and its Board. The Appropriations Limit does, however, serve as the maximum amount of tax dollar generated money that can be spent by the District. Traditionally, the District has used the standardized appropriations limit calculations provided by the County of Sonoma auditor's office. Note that this limit applies only to the District's tax dollars, and does not set a limit on grant or the "enterprise" sourced revenues (i.e., the dollars you pay for water). The County of Sonoma Auditor recommends that the District's limit be established at \$317,975.00 for the fiscal year ending June 30, 2022.

ACTION: After discussion, a motion was made by John McDaniel and seconded by Gary Helfrich to approve Resolution 2021-008 establishing the District's appropriation's limit of \$305,198.00 for the fiscal year ending June 30, 2022.

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

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

The motion was approved.

C. RESOLUTION 2021-009: APPROVAL OF PRELIMINARY BUDGET FOR FISCAL YEAR  
COMMENCING JULY 1, 2021 AND ENDING JUNE 30, 2022.

DESCRIPTION: The Board reviewed the proposed preliminary budget, which California law requires adopted by June 30, 2021.



ACTION: After discussion, a motion was made by Gary Helfrich, and seconded by John McDaniel to approve Resolution 2021-009, Approval of Preliminary Budget for the fiscal year ending June 30, 2022

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

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

The motion was approved.

D. RESOLUTION 2021-010: ORDERING THAT AN ELECTION BE HELD AND REQUESTING CONSOLIDATION WITH THE NOVEMBER 2, 2021 GENERAL ELECTION

DESCRIPTION: The regular biennial election of the District's Board of Directors will take place on November 2, 2021. Nominations for offices open on July 12 and close August 6. Incumbents who fail to file during the nomination period will be eligible for a five-day extension through 5:00 p.m. on August 11. Consolidation results in the County handling all arrangements for the election and cost reduction to the District. The three incumbents are Helfrich, Larson, and Tominia. The offices are four-year terms beginning December 4, 2021. The Board will also confirm the District's boundaries and decide length and responsibility for Statements of Qualifications, candidate costs related to Statements of Qualifications.

ACTION: A motion was made by Anthony Tominia, and seconded by Gary Helfrich to approve Resolution 2021-010: Ordering that an Election Be Held and Requesting Consolidation with the November 2, 2021 General Election; and, further that the costs incurred in the printing of the optional Statements of Qualifications (English and Spanish, if requested by the candidate) in the Voter Information Pamphlet are the responsibility of the Candidate. The District opts to require payment of the costs in advance to the District Secretary. Additionally, the District hereby notifies the Registrar of Voters office that as of this date, there has been no change in the boundaries of this District since the date of the last election.

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

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

The motion was approved.

E. RESOLUTION 2021-011 REVIEW OF INSURANCE COVERAGE LIMITATIONS FOR THE FISCAL YEAR 2021-2022; AND, APPROVAL OF COVERAGE LIMITATIONS AND CARRIER PAYMENT

DESCRIPTION: The Board reviewed the insurance coverage limitations provided by SDRMA for the fiscal year 2021-2022. Past years coverage limitations were set at 5 million dollars to provide the District with coverage appropriate to its assets/activities. Any increase in coverage limitations requires an application for increase to SDRMA and subsequent approval by SDRMA. Premium for the 2021-2022 fiscal year is \$9,740.38.

ACTION: A motion was made by John McDaniel, and seconded by Valery Larson to approve Resolution 2019-007 setting coverage limitations of 5 million dollars and approving carrier payment of \$9,740.38.

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

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

The motion was approved.



F. UPDATE: WATER SUBCOMMITTEE

DESCRIPTION: The water subcommittee reported regarding progress of various ongoing tasks including permit extension, OCSD joint meeting, water code update, and Alliance Redwoods project.

ACTION: The Board took no action regarding these issues.

G. CSDA 2021 BOARD ELECTIONS-BAY AREA NETWORK, SEAT A

DESCRIPTION: Each of CSDA's six (6) networks has three seats on the Board and the candidates are either a board member or management-level employee of a member district located in your Network. Each Regular Member (district) in good standing shall be entitled to vote for one (1) person to represent its Network in Seat A. The candidates are:

Chad Davidson

Ric Lohman

Cheryl Sudduth

ACTION: After discussion, a motion was made by Gary Helfrich, and seconded by Valery Larson to authorize administrative staff to complete the online voting process for its selected candidate, Cheryl Sudduth.

H. UPDATE: ST. DOROTHY'S LAND ACQUISITION AND EASEMENT

DESCRIPTION: Director McDaniel reviewed the progress of the discussions with St. Dorothy's counsel, Michael Glass, and District Counsel, Martin Hirsch with respect to parcel transfer. Mr. Glass stated that the Diocese is committed to the mission of preserving parcels for future generations and that CMRPD is the logical choice to help facilitate this goal. Mr. Glass also stated that there are no active buyers for the parcels at this time and that the Diocese wishes to recoup initial purchase costs and land improvements via Sonoma Land Trust funding. Coordination for the purchase and transfer of the parcels between St. Dorothy's, Sonoma Land Trust and CMRPD will continue. Also present at the meeting was Alan Gates, acting facilities director and interim operating manager. Messrs. Glass and Hirsch are continuing to work toward an appropriate settlement.

ACTION: The Board took no 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 Tominia stated that he had met Alan Gates, Interim Director at St. Dorothy's. Tony said that he felt Mr. Gates had taken some of the Camp Meeker community members complaints to heart and wishes to resolve issues as best as possible. It is possible that St. Dorothy's might rent their units for lodging for weddings and events at Anderson Hall.

Director McDaniel stated that he felt a mutually beneficial relationship would be possible. John further informed the Board that Anderson Hall will, at some as yet unknown date for public gatherings requiring the booking software/website books be opened up and rates be adjusted as needed for summer and fall.

#### XI. ADJOURNMENT

As there was no further business to be brought before the Board at this time, a motion was made by Gary Helfrich, and seconded by Lynn Watson that the June 15, 2021 teleconference meeting of the Camp Meeker Board of Directors be adjourned.

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

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

The motion was approved.

The meeting adjourned at 7:50 p.m.

Respectfully submitted,

CHERYL DORAN-GIRARD

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**CHERYL DORAN GIRARD  
CLIENT MEMORANDUM**

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**TO:** CAMP MEEKER RECREATION & PARK DISTRICT BOARD MEMBERS  
**FROM:** CHERYL DORAN GIRARD  
**SUBJECT:** JULY 20, 2021 WARRANTS AND FINANCIAL INFORMATION  
**DATE:** JULY 15, 2021

Financial Statements and Warrant Detail in the board packet following this memorandum provide information available through July 15, 2021.

2021/2022-001	RP-July 2021	6,625.47
\$28,942.08	Water-July 2021	22,316.61

The Financial statements included in the Board info packet represent revenue and expenses for the twelve months of the 2020-2021 fiscal year. There are additional revenues from year-end that have not yet been received from the County.

The financial statements revenue and expenses are reflective of vendor invoices received through 7/14/2021. Check register included in the financial packet includes all checks written since the last warrant approval. There may be subsequent expenses due to timing of receipt of invoices before final 6/30/2021 financials are complete; however, the statements enclosed reflect in large degree the year-end financial picture for the District.

Bank account reconciliations are completed through January 31, 2021 and statements have been received for some accounts for subsequent transactions. The outstanding reconciliations will be completed and statements as well as the reconciliations will be provided to the Board Fiscal Officer for review and approval prior to the August Board meeting. Mail delivery remains slower and it is reflected in receipt of vendor and banking document receiving.

Occidental Community Services has paid all outstanding invoices. Parcel data has been received from the County and the direct charge list will be posted within the next two weeks.

Additionally, please present any reimbursement items you may have for the fiscal year end of June 30 for approval and payment at the August meeting. If your term is expiring please note the extended filing date is August 11.

In the event that you need to contact me, I can be reached via cell phone 707-696-2876 or my land line 707-545-2108.



**CAMP MEEKER RECREATION AND PARK DISTRICT**

WARRANT REQUEST # 2021-2022-001

VENDOR	CHECK AMOUNT	R&P FUND	WATER FUND	EXPLANATION
Larson, Valery	30.00	30.00		Director Stipend-July 2021
Watson, Lynn	30.00	30.00		Director Stipend-July 2021
Camp Meeker Water	98.32	98.32		Water Service-June 2021
Doran-Girard, Cheryl	7,379.08	1,815.00	1,815.00	Consulting-June/July 2021
Doran-Girard, Cheryl		1,452.00	1,452.00	Consulting-June/July 2021
Doran-Girard, Cheryl		363.00	363.00	Consulting-June/July 2021
Doran-Girard, Cheryl		59.54	59.54	Amazon-New External Drive
McPhail Fuel Company	664.50	664.50		Propane -Hall
PGE	80.82	80.82	-	Electric Service
Perry Johnson	1,185.00	180.00	-	Legal Services-St. Dorothy's
Perry Johnson	-	-	1,005.00	Legal Services-Alliance
Russian River Utility	10,465.95		8,718.43	Contract Services
Russian River Utility		-	1,545.76	Electric Service
Russian River Utility	-		201.76	Water Conservation Notice
Sonoma County Water Agency	5,870.25		5,870.25	OCSD Per SCWA Agreement
US Bank	3,138.16	261.45	261.45	Accounting Software Access
US Bank	-	1,079.09	719.40	Annual Workers Compensation
US Bank		179.66	59.98	Domain Name Renewals
US Bank		211.69	72.15	Communication Costs
US Bank		120.40	120.39	Office Supplies
US Bank			52.50	Sonoma County Recorder-TUPC
	28,942.08	6,625.47	22,316.61	-

DIRECTOR APPROVAL:

DATE:

7/20/21

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<b>Camp Meeker Recreation &amp; Park District</b>									
<b>Estimated Cash Report 2020-2021</b>									
		<b>Rec &amp; Park</b>	<b>Rec &amp; Park</b>	<b>Water</b>	<b>A&amp;B Water</b>	<b>Capital</b>	<b>Totals</b>		
<b>FUNDS➡</b>		<b>Operating</b>	<b>Capital</b>	<b>Operations</b>	<b>Debt</b>	<b>Repmnt</b>			
		<b>10</b>	<b>16</b>	<b>40</b>	<b>70</b>	<b>50</b>			
Cash at 6/15/2021		94,013.62	27,934.22	7,403.42	277,113.96	930,847.16	1,337,312.38		
Deposits 7/20/2021		158.33		29,870.25	-	2,000.00	32,028.58		
Warrants 7/20/2021		(6,625.47)		(22,316.61)			(28,942.08)		
		-	-		-	-	-		
							-		
				-	-	-	-		
<b>Fund Totals</b>		87,546.48	27,934.22	14,957.06	277,113.96	932,847.16	1,340,398.88		
7/20/21									

**Camp Meeker Recreation & Parks District**  
Check/Voucher Register - CDG-Current Register  
1010 - Cash In Wells Fargo Bank-Operating  
From 6/16/2021 Through 7/20/2021

<u>Check Number</u>	<u>Check Description</u>	<u>Vendor Name</u>	<u>Effective Date</u>	<u>Check Amount</u>
2223	System Generated Check/Vo...	Camp Meeker Wa...	7/14/2021	98.32
2224	System Generated Check/Vo...	Cheryl Doran-Girard	7/14/2021	7,379.08
2225	System Generated Check/Vo...	McPhail Fuel Com...	7/14/2021	664.50
2226	System Generated Check/Vo...	P G & E	7/14/2021	80.82
2227	System Generated Check/Vo...	Perry Johnson An...	7/14/2021	1,185.00
2228	System Generated Check/Vo...	Russian River Utility	7/14/2021	10,465.95
2229	System Generated Check/Vo...	Sonoma Co Water...	7/14/2021	5,870.25
2230	System Generated Check/Vo...	US Bank	7/20/2021	3,138.16
2231	Director Stipend-July 2021	Valery Larson	7/20/2021	30.00
2232	Director Stipend-July 2021	Lynn Watson	7/20/2021	30.00
		Total 1010 - Cash In Wells Fargo Bank-Operating		28,942.08

**Camp Meeker Recreation & Parks District**

Check/Voucher Register - CDG-Current Register

1030 - Cash in Bank of the West-Water

From 6/16/2021 Through 7/20/2021

<u>Check Number</u>	<u>Check Description</u>	<u>Vendor Name</u>	<u>Effective Date</u>	<u>Check Amount</u>
728	Water Receipts Transfer-Ca...	Camp Meeker Rec...	7/20/2021	2,000.00
729	Water Customer Receipts-Ju...	Camp Meeker Rec...	7/20/2021	<u>24,000.00</u>
		Total 1030 - Cash in Bank of the West-Water		<u>26,000.00</u>
				<u>54,942.08</u>
Report Total				<u><u>54,942.08</u></u>



CAMP MEEKER RECREATION & PARK DISTRICT									
Allocation of Water Receipts Fiscal Year 7/1/2020 -6/30/2021									
Transfer	Allocation	Bank of West		Total Amount	USDA-A&B	Cap Improvements	Operations		Total
Month	Month	Stmt Balance		Transferred	WFB-Invest	WFB-Invest	WFB-Operating		
August-20	July-20	20,959.39		20,500.00	6,100.00	500.00	13,900.00		20,500.00
September-20	August-20	17,815.22	*	17,750.00	6,100.00	500.00	11,150.00		17,750.00
October-20	September-20	24,683.90		24,500.00	6,100.00	500.00	17,900.00		24,500.00
November-20	October-20	23,755.93		23,700.00	6,100.00	500.00	17,100.00		23,700.00
December-20	November-20	19,377.62		19,250.00	6,100.00	500.00	12,650.00		19,250.00
January-21	December-20	21,224.26	*	21,000.00	-	2,000.00	19,000.00		21,000.00
February-21	January-21	22,212.31		22,000.00	-	2,000.00	20,000.00		22,000.00
March-21	February-21	17,114.25	*	17,000.00	-	2,000.00	15,000.00		17,000.00
April-21	March-21	22,843.22		22,500.00	-	2,000.00	20,500.00		22,500.00
May-21	April-21	20,238.85		20,000.00	-	2,000.00	18,000.00		20,000.00
June-21	May-21	17,728.75	*	17,000.00	-	2,000.00	15,000.00		17,000.00
July-21	June-21	26,072.69		26,000.00	-	2,000.00	24,000.00		26,000.00
YTD Totals		254,026.39		251,200.00	30,500.00	16,500.00	204,200.00		251,200.00
2012-2013 Monthly					5,675.00	500.00			
2013-2014 Monthly					6,200.00	500.00			
2014-2015 Monthly					6,200.00	500.00			
2015-2016 Monthly					6,100.00	500.00			
2016-2017 Monthly					6,100.00	500.00			
2017-2018 Monthly					6,100.00	500.00			
2018-2019 Monthly					6,100.00	500.00			
2019-2020 Monthly					6,100.00	500.00			
*By telephone									
2021.07.14									

**Camp Meeker Recreation & Parks District**  
Statement of Revenues and Expenditures - Unposted Transactions Included In Report  
10 - Recreation & Park - Operating  
From 7/1/2020 Through 6/30/2021  
(In Whole Numbers)

		<u>Total Budget - Final</u>	<u>Current Year Actual</u>	<u>Total Budget Variance - Final</u>
Revenue				
4001	Property Taxes-CY Secured	87,000	83,878	(3,122)
4020	Property Taxes-CY Supplemental	0	862	862
4040	Property Taxes-CY Unsecured	0	2,583	2,583
4041	Cost Reimbursement-Collect Delinquent CY Unsec	(100)	0	100
4101	Interest Pooled Cash -Sonoma County	15	7	(8)
4110	Interest Earned-Wells Fargo Bank	23	9	(14)
4120	Interest Earned-Other	0	158	158
4210	Rental Fees-Anderson Hall	2,500	200	(2,300)
4215	Rental Fees-Other	1,900	1,900	(0)
4220	State-Home Owner Property Tax Relief	259	249	(10)
4221	State-Other In Lieu -Fish & Wildlife 18-19	0	2	2
4223	State Property Tax -Backfill Wildfire Loss	37	0	(37)
4625	Transfers-Within Fund In	<u>8,600</u>	<u>0</u>	<u>(8,600)</u>
	Total Revenue	<u>100,234</u>	<u>89,847</u>	<u>(10,387)</u>
Expenditures				
5010	Director Stipend	720	690	30
5017	Worker Compensation Insurance	1,735	2,381	(646)
5101	Communications-Telephone	1,560	974	586
5105	Communications-ISP Website	500	610	(110)
5110	Communications-Website Other	750	753	(3)
5112	Communications-WiFi	780	565	215
5184	Janitorial Supplies	450	0	450
5185	Janitorial Services	750	0	750
5210	Insurance-Property & Liability	7,000	4,870	2,130
5301	Maintenance-Beach and Parks	250	0	250
5302	Maintenance-Bldgs & Improvements	900	0	900
5401	Memberships	250	240	11
5404	Miscellaneous-Auto Expense	100	0	100
5405	Miscellaneous	850	700	150
5410	Office Supplies	1,150	758	392
5416	Lease-Accounting Software	1,500	1,631	(131)
5420	Training-Administrative	150	100	50
5425	Postage	150	53	97
5426	Printing Services	600	0	600
5427	Supplies	450	413	37
5501	Professional Fees-Web	1,000	125	875
5520	Administrative Services	18,000	19,370	(1,370)
5531	Community Education	250	0	250
5540	LAFCO Charges	200	0	200
5550	Legal Services	5,000	7,628	(2,628)
5555	Professional Services-Auditor	8,500	9,023	(523)
5556	Professional Services-Accounting	14,350	13,975	375
5570	Service Fee-PayPal	250	0	250
5575	Bank Service Fees	60	65	(5)
5576	Property Tax Administration Fee	1,250	947	303
5585	Public/Legal Notices	500	0	500

**Camp Meeker Recreation & Parks District**  
Statement of Revenues and Expenditures - Unposted Transactions Included In Report  
10 - Recreation & Park - Operating  
From 7/1/2020 Through 6/30/2021  
(In Whole Numbers)

		<u>Total Budget - Final</u>	<u>Current Year Actual</u>	<u>Total Budget Variance - Final</u>
5590	Gas and Oil	1,950	1,456	494
5591	Equipment Rentals	0	1,585	(1,585)
5592	Water and Sewer	1,350	1,191	159
5594	Utilities	1,275	1,151	124
5595	Waste Removal	100	0	100
5596	Permit Fees-Local	600	718	(118)
8516	Restoration	25,000	16,664	8,336
9001	Contingency	<u>4</u>	<u>0</u>	<u>4</u>
	Total Expenditures	<u>100,234</u>	<u>88,637</u>	<u>11,597</u>
	Excess of Income Over (Under) Expense	<u>0</u>	<u>1,211</u>	<u>1,211</u>

**Camp Meeker Recreation & Parks District**  
Statement of Revenues and Expenditures - Unposted Transactions Included In Report  
16 - Recreation & Park - Capital Replacement  
From 7/1/2020 Through 6/30/2021  
(In Whole Numbers)

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

**Camp Meeker Recreation & Parks District**

Statement of Revenues and Expenditures - Unposted Transactions Included In Report

40 - Recreation & Parks - Water Operations

From 7/1/2020 Through 6/30/2021

(In Whole Numbers)

		Total Budget - Final	Current Year Actual	Total Budget Variance - Final
Revenue				
4010	Direct Charges-Current Year	122,000	121,790	(210)
4061	Direct Charges -Prior Year	0	817	817
4101	Interest Pooled Cash -Sonoma County	0	146	146
4260	Reimbursements	0	14,789	14,789
4308	Water Connection Fees	0	5,640	5,640
4309	Other Water Fees	0	200	200
4310	Sales of Water-Residential	225,000	251,909	26,909
4410	Revenues From Other Governments	0	5,870	5,870
4625	Transfers-Within Fund In	146,000	0	(146,000)
	Total Revenue	493,000	401,162	(91,838)
Expenditures				
5017	Worker Compensation Insurance	700	1,153	(453)
5101	Communications-Telephone	500	374	126
5105	Communications-ISP Website	300	252	48
5110	Communications-Website Other	0	243	(243)
5210	Insurance-Property & Liability	5,500	4,870	630
5401	Memberships	275	240	36
5405	Miscellaneous	150	0	150
5410	Office Supplies	1,000	1,088	(88)
5416	Lease-Accounting Software	1,500	1,631	(131)
5420	Training-Administrative	250	100	150
5425	Postage	300	283	17
5426	Printing Services	500	0	500
5427	Supplies	0	81	(81)
5501	Professional Fees-Web	750	188	563
5515	Contract Services-Water Operations	110,000	103,798	6,202
5520	Administrative Services	18,000	19,820	(1,820)
5540	LAFCO Charges	750	0	750
5550	Legal Services	6,500	9,908	(3,408)
5555	Professional Services-Auditor	9,500	9,181	319
5556	Professional Services-Accounting	14,500	13,975	525
5565	Fiscal Agent Fees	0	1,074	(1,074)
5567	SCWA-Water Agency Fees	0	12,220	(12,220)
5571	Late Fees	25	0	25
5575	Bank Service Fees	78	1	77
5576	Property Tax Administration Fee	1,250	0	1,250
5577	Recording-Filing Fees	0	1,082	(1,082)
5585	Public/Legal Notices	450	398	52
5587	Water System Fees-State	3,000	2,644	356
5588	Testing-Water System	1,000	0	1,000
5594	Utilities	15,000	12,873	2,127
5596	Permit Fees-Local	0	53	(53)
8511	Maintenance & Repair	0	365	(365)
8516	Restoration	15,000	8,507	6,493
8565	Equipment 2	69,000	0	69,000
8625	Tfr Within Fnd-Out	216,500	4,697	211,803
9001	Contingency	722	0	722
	Total Expenditures	493,000	211,098	281,902
	Excess of Income Over (Under) Expense	0	190,063	190,063

**Camp Meeker Recreation & Parks District**  
Statement of Revenues and Expenditures - Unposted Transactions Included In Report  
40 - Recreation & Parks - Water Operations  
From 7/1/2020 Through 6/30/2021  
(In Whole Numbers)

<u>Total Budget - Final</u>	<u>Current Year Actual</u>	<u>Total Budget Variance - Final</u>
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**Camp Meeker Recreation & Parks District**  
Statement of Revenues and Expenditures - Unposted Transactions Included In Report  
50 - Recreation & Parks - Water Capital  
From 7/1/2020 Through 6/30/2021  
(In Whole Numbers)

		<u>Total Budget - Final</u>	<u>Current Year Actual</u>	<u>Total Budget Variance - Final</u>
	Revenue			
4110	Interest Earned-Wells Fargo Bank	312	77	(235)
4625	Transfers-Within Fund In	<u>6,000</u>	<u>126,735</u>	<u>120,735</u>
	Total Revenue	<u>6,312</u>	<u>126,811</u>	<u>120,499</u>
	Expenditures			
8625	Tfr Within Fnd-Out	<u>146,000</u>	<u>39,258</u>	<u>106,742</u>
	Total Expenditures	<u>146,000</u>	<u>39,258</u>	<u>106,742</u>
	Excess of Income Over (Under) Expense	<u>(139,688)</u>	<u>87,553</u>	<u>227,241</u>



**Camp Meeker Recreation & Parks District**  
Statement of Revenues and Expenditures - Unposted Transactions Included In Report  
60 - Recreation & Parks-DWR E58237  
From 7/1/2020 Through 6/30/2021  
(In Whole Numbers)

		<u>Total Budget - Final</u>	<u>Current Year Actual</u>	<u>Total Budget Variance - Final</u>
	Revenue			
4101	Interest Pooled Cash -Sonoma County	1,413	0	(1,413)
4625	Transfers-Within Fund In	<u>103,500</u>	<u>3,899</u>	<u>(99,601)</u>
	Total Revenue	<u>104,913</u>	<u>3,899</u>	<u>(101,014)</u>
	Expenditures			
7910	Long Term Debt-Principal	83,576	46,397	37,179
7911	Long Term Debt-Interest	<u>13,501</u>	<u>2,142</u>	<u>11,359</u>
	Total Expenditures	<u>97,077</u>	<u>48,539</u>	<u>48,538</u>
	Excess of Income Over (Under) Expense	<u>7,836</u>	<u>(44,640)</u>	<u>(52,476)</u>

**Camp Meeker Recreation & Parks District**  
Statement of Revenues and Expenditures - Unposted Transactions Included In Report  
61 - Recreation & Park - Reserve DWR E58237  
From 7/1/2020 Through 6/30/2021  
(In Whole Numbers)

		<u>Total Budget - Final</u>	<u>Current Year Actual</u>	<u>Total Budget Variance - Final</u>
	Revenue			
4101	Interest Pooled Cash -Sonoma County	1,650	0	(1,650)
	Total Revenue	<u>1,650</u>	<u>0</u>	<u>(1,650)</u>
	Expenditures			
8625	Tfr Within Fnd-Out	<u>0</u>	<u>87,476</u>	<u>(87,476)</u>
	Total Expenditures	<u>0</u>	<u>87,476</u>	<u>(87,476)</u>
	Excess of Income Over (Under) Expense	<u>1,650</u>	<u>(87,476)</u>	<u>(89,126)</u>

**Camp Meeker Recreation & Parks District**  
Statement of Revenues and Expenditures - Unposted Transactions Included In Report  
70 - Recreation & Park - USDA Debt Fund  
From 7/1/2020 Through 6/30/2021  
(In Whole Numbers)

		<u>Total Budget - Final</u>	<u>Current Year Actual</u>	<u>Total Budget Variance - Final</u>
	Revenue			
4625	Transfers-Within Fund In	<u>100,000</u>	<u>85,459</u>	<u>(14,541)</u>
	Total Revenue	<u>100,000</u>	<u>85,459</u>	<u>(14,541)</u>
	Expenditures			
7910	Long Term Debt-Principal	37,000	39,000	(2,000)
7911	Long Term Debt-Interest	51,205	54,366	(3,161)
8625	Tfr Within Fnd-Out	<u>0</u>	<u>84,660</u>	<u>(84,660)</u>
	Total Expenditures	<u>88,205</u>	<u>178,026</u>	<u>(89,821)</u>
	Excess of Income Over (Under) Expense	<u>11,795</u>	<u>(92,567)</u>	<u>(104,362)</u>

**Camp Meeker Recreation & Parks District**  
Statement of Revenues and Expenditures - Unposted Transactions Included In Report  
10 - Recreation & Park - Operating  
10 - Anderson Hall  
From 7/1/2020 Through 6/30/2021  
(In Whole Numbers)

		<u>Total Budget - Final</u>	<u>Current Year Actual</u>	<u>Total Budget Variance - Final</u>
	Revenue			
4210	Rental Fees-Anderson Hall	<u>2,500</u>	<u>200</u>	<u>(2,300)</u>
	Total Revenue	<u>2,500</u>	<u>200</u>	<u>(2,300)</u>
	Expenditures			
5105	Communications-ISP Website	0	358	(358)
5110	Communications-Website Other	0	485	(485)
5112	Communications-WiFi	780	565	215
5184	Janitorial Supplies	300	0	300
5185	Janitorial Services	750	0	750
5302	Maintenance-Bldgs & Improvements	400	0	400
5404	Miscellaneous-Auto Expense	100	0	100
5405	Miscellaneous	500	350	150
5410	Office Supplies	150	0	150
5425	Postage	100	0	100
5426	Printing Services	100	0	100
5427	Supplies	300	0	300
5501	Professional Fees-Web	500	25	475
5520	Administrative Services	500	0	500
5550	Legal Services	0	60	(60)
5556	Professional Services-Accounting	350	0	350
5570	Service Fee-PayPal	250	0	250
5575	Bank Service Fees	60	65	(5)
5590	Gas and Oil	1,250	1,158	92
5591	Equipment Rentals	0	65	(65)
5592	Water and Sewer	750	588	162
5594	Utilities	700	553	147
5595	Waste Removal	100	0	100
8516	Restoration	0	169	(169)
	Total Expenditures	<u>7,940</u>	<u>4,440</u>	<u>3,500</u>
	Excess of Income Over (Under) Expense	<u>(5,440)</u>	<u>(4,240)</u>	<u>1,200</u>

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

**July 13, 2021**

RE: CAMP MEEKER PAST DUE ACCOUNTS

**Account 28:** Daughter called 4/28/21; she is going to pay the bill but is out of the country.

**Account 129:** Customer said he will pay online.

**Account 140:** We don't have a phone number.

**Accounts 149:** Making partial payments.

**Account 152:** Picks up phone and hangs up right away.

**Account 161:** Voicemail box full.

**Account 179:** The house sold. The new owner is aware of the past due and will pay if the previous owner won't. Both realtors have been involved and previous owner promises to pay when she comes to town at the end of July.

**Account 182:** Left message.

**Account 184:** Left a message.

**Account 249:** They said they will pay online.

**Account 298:** Hung up on me, twice.

**Account 358:** Paid online, today.

**Past Due Accounts:** Past due notices were sent on July 5, 2021, final notices will go out July 13, 2021. No lock offs this month due to the Covid-19 virus.

# PAST DUE LIST

## CAMP MEEKER REC & PARK

ACCT #	RT NAME	CURRENT	1-30	31-60	61+	LAST PAYMENT	TOTAL
6		114.20	75.58	78.62		130.00 5/4/21	268.40
15		50.98	52.88	50.52		238.91 5/7/21	154.38
22		76.85	78.43	80.53		70.33 6/1/21	235.81
28		57.48	55.48	55.22	94.66	100.00 1/12/21	262.84
45		51.88	52.38	16.24		400.00 12/24/20	120.50
60		51.00	65.00	11.63		203.00 4/29/21	127.63
129		49.00	49.00	49.34	202.60	47.00 4/5/21	349.94
134		50.20	49.92	29.82		70.00 6/11/21	129.94
139		65.90	60.50	34.35		80.00 6/28/21	160.75
140		55.28	53.68	53.10	209.75	300.00 1/26/21	371.81
149		49.34	49.40	49.58	388.12	70.00 7/13/21	536.44
152		55.64	55.46	54.66	155.11	30.00 6/9/21	320.87
157		49.00	49.02	49.00		392.10 5/3/21	147.02
158		50.48	50.16	49.48		444.17 5/3/21	150.12
161		51.52	51.18	50.64	533.70	120.00 5/24/21	687.04
174		52.36	53.64	3.24		197.00 4/29/21	109.24
179		49.34	49.44	49.00	307.85	300.00 1/11/21	455.63
182		54.52	54.74	54.24	53.38	107.00 5/26/21	216.88
184		53.40	54.18	54.32	605.15	400.00 4/15/21	767.05
193		90.20	189.00	132.20		108.40 4/27/21	411.40
220		84.70	83.80	87.25		404.36 5/17/21	255.75
247		52.68	52.40	3.64		150.00 4/26/21	108.72
249		55.18	55.82	54.76	106.32	220.00 3/5/21	272.08
279		60.95	55.00	52.16		106.46 6/1/21	168.11
290		86.38	73.85	68.30		234.24 6/22/21	228.53
298		56.32	56.32	53.62	52.70	108.22 5/17/21	218.96
339	1	49.02	49.00	48.84		192.00 4/27/21	146.86
358	1	63.43	73.85	56.64	0.50	225.00 4/15/21	194.42

Total Receivables: 25,096.50

1,687.23

1,430.94

Accounts Listed: 28

1,749.11

2,709.84

\$7,577.12

All Customers Age 2 Accounts

Russian River Utility

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

METER	ACCT NO.	MONTH	TOTAL AMOUNT PUMPED GALLONS	AMOUNT PUMPED TO OCSD	NET AMOUNT PUMPED	AMT SOLD	% PUMPED TO CMR&PD	% LOSS	NOTES
Alliance Master Meter Union Park	363 369	JAN	1,203,030	543,710	659,320	760,130	54.80%	-15.28%	*Correction on amount pumped to OCSD
Alliance Master Meter Union Park	363 369	FEB	1,407,150	494,270	812,070	847,260	57.71%	-4.33%	*Correction on amount pumped to OCSD
Alliance Master Meter Union Park	363 369	MARCH	1,349,880	522,940	826,940	733,830	61.26%	11.25%	
Alliance Master Meter Union Park	363 369	APRIL	1,325,680	491,110	834,570	744,390	62.96%	10.81%	
Alliance Master Meter Union Park	363 369	MAY	1,529,860	719,310	810,550	896,430	52.99%	-10.60%	
Alliance Master Meter Union Park	363 369	JUNE	2,049,950	1,110,310	939,640	1,067,680	45.83%	-13.62%	
Alliance Master Meter Union Park	363 369	JULY							
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							
	<b>total 2021</b>		8,865,550	3,881,650	4,983,900	5,049,720	56.22%	-1.32%	

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



July 15, 2021

Ms. Cheryl Doran-Girard  
Camp Meeker Recreation and Park District  
Post Office Box 461  
Camp Meeker, CA 94519-0461

To the Board of Directors:

We are pleased to confirm our understanding of the services we are to provide Camp Meeker Recreation and Park District for the year ended June 30, 2021. We will audit the financial statements of the governmental activities, the business-type activities, and each major fund, including the related notes to the financial statements, which collectively comprise the basic financial statements of Camp Meeker Recreation and Park District as of and for the year ended June 30, 2021. 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 our engagement, we 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 we obtained during our audit of the basic financial statements. We will 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. The following RSI is required by U.S. 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 our audit is the expression of opinions as to whether your 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. Our 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 we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of Camp Meeker Recreation and Park District's financial statements. Our report will be addressed to the Board of Directors of Camp Meeker Recreation and Park District. We cannot provide assurance that unmodified opinions will be expressed.



Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or may withdraw from this engagement.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

### **Audit Procedures—General**

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our 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. We will plan and perform the audit to obtain reasonable 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 government or to acts by management or employees acting on behalf of the government.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, 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, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our 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. We 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 our audit, we will require certain written representations from you about the financial statements and related matters.

## **Audit Procedures—Internal Control**

Our audit will include obtaining an understanding of the government 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. Accordingly, we will express no such opinion. However, during the audit, we 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, we 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 our audit will not be to provide an opinion on overall compliance and we will not express such an opinion.

## **Other Services**

We will also assist in preparing the financial statements of Camp Meeker Recreation and Park District in conformity with U.S. generally accepted accounting principles based on information provided by you. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

## **Management Responsibilities**

Management is responsible for designing, implementing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with U.S. generally accepted accounting principles.

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

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

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us 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 government 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 our report on the supplementary information in any document that contains, and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) 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 us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

You agree to assume all management responsibilities for financial statement preparation services and any other nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them. In connection with this engagement, we may communicate with you or others via email transmission. As emails can be intercepted and read, disclosed, or otherwise used or communicated by an unintended third party, or may not be delivered to each of the parties to whom they are directed and only to such parties, we cannot guarantee or warrant that emails from us will be properly delivered and read only by the addressee. Therefore, we specifically disclaim and waive any liability or responsibility whatsoever for interception or unintentional disclosure of emails transmitted by us in connection with the performance of this engagement. In that regard, you agree that we shall have no liability for any loss or damage to any person or entity resulting from the use of email transmissions, including any consequential, incidental, direct, indirect, or special damages, such as loss of revenues or anticipated profits, or disclosure or communication of confidential or proprietary information.

## Engagement Administration, Fees, and Other

We may from time to time and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we 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 we are 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, we will remain responsible for the work provided by any such third-party service providers.

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

The audit documentation for this engagement is the property of Goranson and Associates, Inc. and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to State of California or its designee. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Goranson and Associates, Inc. personnel. Furthermore, upon request, we may provide copies of selected audit documentation to State of California or its designee. The State of California or its designee may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

Please call to schedule the audit in order to issue our reports no later than December 31, 2021. Sally Westgate is the engagement principal and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

Our fee for these services will be \$10,500. Our invoices for these fees will be rendered as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 45 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

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

Sincerely,

*Goranson and Associates, Inc.*

Goranson and Associates, Inc.

RESPONSE:

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

Management Signature:\_\_\_\_\_

Title:\_\_\_\_\_

Date:\_\_\_\_\_