

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

Tuesday, February 19, 2013, 7:00 pm
DISTRICT OFFICE (NEXT TO FIREHOUSE)
CAMP MEEKER, CALIFORNIA

I. CALL TO ORDER

II. ROLL CALL

III. APPROVAL OF AGENDA

IV. STATEMENTS OF ABSTENTION

V. PUBLIC COMMENT

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

VI. CONSENT ITEMS (10 minutes)

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

VII. REPORT OF THE WATER SYSTEM OPERATOR (10 minutes)

- A. Report on operations for the current month.
- B. Annual Pro-ration of Operations

PUBLIC HEARING

A. OPEN PUBLIC HEARING

ORDINANCE #11: CHANGES TO WATER CODE, SECTION 4.8

The Board will take and review public comment on ORDINANCE #11: Proposed Changes to Section 4.8 (Suspension of Connection) of the Camp Meeker Water Code (language attached).

B. CLOSE PUBLIC HEARING.

A. ADOPTION OF ORDINANCE #11: REVISION TO WATER CODE SECTION 4.8
SUSPENSION OF CONNECTION (District Counsel Manwell, 5 minutes)

DESCRIPTION: Following the taking of Public Comment, as set forth above, the Board will review for adoption Proposed Resolution No. 2013-002 that Resolution proposes to revise Section 4.8 of the Camp Meeker Water Code regarding Suspension of Water Connection policies and procedures. (Language Attached).

PROPOSED ACTION: Adopt Resolution No. 2013-002.

VIII. OLD BUSINESS

A. PLAYGROUND DEVELOPMENT (Lynn Watson, 10 minutes)

DESCRIPTION: At the January meeting, Ms. Zoe Keating proposed that the Board determine options for playground development at the lower end of Madrone Avenue in Camp Meeker to include providing the public with information to understand the planning process, options available for funding (i.e., kaboom.org, the Community Foundation of Sonoma County, etc.) and installation of appropriate play structures. Additionally, she proposed that the playground equipment in the area below the Post Office to be replaced. The Board will present a brief update regarding the legal issues surrounding playground development.

PROPOSED ACTION: The Board will consider whether or not to initiate the a playground development project (i.e., planning, scoping and estimating costs), to include:

- 1.) Developing the park and a playground at the bottom of the hill on Madrone Avenue in Camp Meeker; and,
- 2.) Whether to replace the playground equipment near the post office.

IX. NEW BUSINESS

B. APPROVAL AUDITED FINANCIAL STATEMENTS 6/30/2012

(Cathie Anderson, 10 minutes)

DESCRIPTION: The Board will review the final draft of the District's audited financial statements for the fiscal year ended 6/30/2012 prepared by the District's auditor, Michael Celentano, CPA.

PROPOSED ACTION: The Board may/may not approve the final financial statements of the June 30, 2012 financial statements and direct staff to prepare copies of the final document for distribution to the required public agencies, directors and for web publication.

C. WEBSITE MAINTENANCE AGREEMENT: WAVEMAKER MEDIA (Jeff Fawcett-via staff, 10 minutes)

DESCRIPTION: Director Fawcett has researched and interviewed several providers of web and media services and is recommending Steve Witte of Wavemaker Design be engaged to provide ongoing maintenance of the District's website and activities related to it. The District's website has become its primary means of contact with the community. The website also is the District's vehicle for complying with the Brown Act and other legal notification regulations, the Anderson Hall reservation system, associated projects and the District's picture gallery.

PROPOSED ACTION: The Board may/may not approve the Wavemaker agreement.

D. WATER CUSTOMER #167, BARBARA ROGERS, REQUESTS PAYMENT PLAN (Lynn Watson, 10 minutes)

DESCRIPTION: Ms. Rodgers has written the Board requesting assistance with payment of her large water bill that occurred as a result of a leak that has subsequently been repaired. She is an elderly person on a fixed income with health issues.

PROPOSED ACTION: The Board may/may not approve a payment extension.

E. WATER CUSTOMER # 81 KEVIN COGLIANDRO (Ken Cogliandro, 15 minutes)

DESCRIPTION: Mr. Cogliandro requests a review of the existing water meter location, as the meter is located in the middle of the parking space in front of his home and cannot be read. He would like the water meter to be moved either by RRU or by himself. Additionally, he is requesting a refund for overpayment of water charges for most of last year as usage has been estimated for that period of time.

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

F. WATER CUSTOMER #235 (JOHN KRENZELOK) RESIDENTIAL FIRE (Tim Williams, 10 minutes)

DESCRIPTION: Tim Williams, CMVFD Chief, advised the Board at the January meeting of the complete destruction of this residence by fire and the resultant complete loss of belongings and shelter to the residents. Tim requests that the Board consider billing consideration to the Camp Meeker residents affected. Water customer #235 is John Krenzelok and the property was rented to Michelle Fico and her young son.

PROPOSED ACTION: The Board may/may not take action with respect to a billing consideration

G. LIENS: ACCOUNTS #17-APN 075-090-005 (TUCKER) \$388.54, #35-APN 075-090-039 (MORRIS) \$488.00, #190-APN 075-184-008 (FRIEDMAN)\$343.49 FOR WATER SERVICES AT 164 REDWOOD, 169 REDWOOD, AND 79 FRONT STREET, CAMP MEEKER RESPECTIVELY (Cathie Anderson, 10 minutes)

DESCRIPTION: The Board will review and discuss authorization of liens against the above referenced APNs owned by Donald Tucker, Linda Morris and Michael Friedman for water services provided in the amount of Tucker-\$388.54 at 164 Redwood, Morris-\$488.00 at 169 Redwood, and Friedman-\$343.49 at 79 Front Street, Camp Meeker.

PROPOSED ACTION: The Board may/may not authorize filing of lien against properties at 164 Redwood, 169 Redwood and 79 Front Street, Camp Meeker.

H. BOARD MEMBER APPOINTMENT (Cathie Anderson, 10 minutes)

DESCRIPTION: The Board's subcommittee will review applications submitted to fill the Board vacancy resulting from Seth Murchison's resignation and will appoint an individual to fill the open seat.

PROPOSED ACTION: The Board will appoint an applicant to fill the existing vacancy and instruct staff to notify the Elections Officer accordingly.

I. OATH OF OFFICE (Lynn Watson, 5 minutes)

DESCRIPTION: President Watson will administer the oath of office to the newly appoint director.

J. **CLOSED SESSION UNDER GOVERNMENT CODE SECTION 54957 RE: PERSONNEL/CONTRACT ISSUE, REGARDING ANNUAL CONTRACT OF CPA, MICHAEL CELENTANO.**

DESCRIPTION: The Board will adjourn to closed session to review and consider its rights and options regarding the present three-year contract with Michael Celentano, CPA.

RETURN TO OPEN SESSION

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 District's website at the following address:

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

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

Tuesday, January 15, 2013, 7:00 pm
DISTRICT OFFICE (NEXT TO FIREHOUSE)
CAMP MEEKER, CALIFORNIA

I. CALL TO ORDER

President Watson called the meeting to order at 7:00 p.m.

II. ROLL CALL

Directors Anderson, Murchison, and Watson were present. Directors Fawcett and Ming were absent.

III. APPROVAL OF AGENDA

A motion was made by Cathie Anderson, and seconded by Seth Murchison to approve the agenda as written.

The motion was approved.

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

IV. STATEMENTS OF ABSTENTION

There were no statements of abstention.

V. PUBLIC COMMENT

There was no public comment.

VI. CONSENT ITEMS

A. Approval of minutes

As there were no corrections to the minutes of December 18, 2012, a motion was made by Seth Murchison and seconded by Lynn Watson to approve the minutes of the December 18, 2012 Board meeting as written.

The motion was approved.

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

B. Payment of claims

After discussion, motion was made by Lynn Watson and seconded by Seth Murchison to approve warrant requests G2012-2013-008 (R&P-January) \$3,873.59, G2012-2013-009 (R&P additional January) \$282.70 and W2012-2013-007 (Water-January) \$14,710.96.

The motion was approved.

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

C. Journal Entry Approval

After discussion, a motion was made by Seth Murchison and seconded by Lynn Watson to approve the journal entry re-allocating the direct charge receipts received via the December tax collections by the County of Sonoma to the DWR and USDA debt service funds.

The motion was approved.

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

D. Administrative and Financial Report

Ms. Doran-Girard reported regarding various items of correspondence including a letter from USDA requesting the audit and insurance information, a letter from PRMD regarding an abandoned vehicle complaint at 101 Lakeside, and notification from SDRMA that there will be

a reduction in the 2013-2014 billings. Additionally, she advised the 6/30/2012 annual audit has not yet been completed by Michael Celentano, CPA, OCSD has yet to make their yearly note payment, and website costs have been billed directly to Mr. Fawcett's US Bank-Cal Card.

VII. REPORT OF THE WATER SYSTEM OPERATOR

- A. Jamie Dunton reported regarding operations and water loss fluctuations for 2012 of 9.33% He anticipates that there will be an increase in the water loss for January due to 20K-30K gallons used by CMVFD to fight the recent Montgomery Street fire.
Cathie Anderson questioned water accounts 200, 154, and 165. Discussion ensued.

VIII. OLD BUSINESS

- A. RECREATION AND PARK DISTRICT AS "LEAD AGENCY" FOR POSSIBLE FEDERAL GRANT TO ASSIST IN REMOVAL OF DANGEROUS FIR TREES (Gene Koch, 15 minutes)
DESCRIPTION: At its December 2012 meeting, the Board discussed the removal of dangerous fir trees and/or to develop a map identifying those fir trees that pose the greatest risk, ways to reduce the danger from these trees and public education venues.

ACTION: The Board took no action and the item was continued to the February 19, 2013 meeting.

IX. NEW BUSINESS

B. PLAYGROUND DEVELOPMENT

DESCRIPTION: Ms. Zoe Keating proposed that the Board determine options for playground development at the lower end of Madrone Avenue in Camp Meeker to include providing the public with information to understand the planning process, options available for funding (i.e., kaboom.org, the Community Foundation of Sonoma County, etc.) and installation of appropriate play structures. Additionally, she would like the playground equipment in the area below the Post Office to be replaced.

Cathie Anderson reported that the Madrone area was reviewed twenty years ago and cleaned up with the end result of adjacent owners utilizing the area as a vehicle parking lot despite the installation of a chain to keep that from happening. She would be concerned about the safety of children using that area and the District's liability with respect to the vehicular issues.

The creek area adjacent to the post office was discussed with respect to its usage. Seth Murchison stated that he felt these areas are both under utilized. Cathie Anderson stated that the District should maintain or establish play structures adjacent to the post office; however, the Madrone issue would need further research as well as a plan that would include a review of legal issues as well as funding.

ACTION: The Board will request a legal opinion from District Counsel Manwell with respect to consideration of whether or not to initiate a playground development project (i.e., liabilities, planning, scoping and estimating costs), to include:

- 1.) Developing the park with a playground at the bottom of the hill on Madrone Avenue in Camp Meeker; and
- 2.) Replace the playground equipment near the post office.

C. DISCUSSION OF PENDING BOARD MEMBER VACANCIES

DESCRIPTION: Two of the five Board members (Jeff Fawcett and Seth Murchison) have announced that, over the course of the next few months, they will either be moving out of the District, and/or not be able to continue on the Board due to other commitments. Lynn Watson advised that the uncertainty of these resignation dates could result in the Board's inability to function/conduct business due to lack of a quorum. Seth Murchison agreed and inquired as to the procedure for completing the resignation process. Lynn reported that the Board would accept his resignation, direct staff to notify County Election officials of the vacancy (as required by law), invite applicants to submit letters of interest, and, perhaps, interview any individuals applying. President Watson and Director Anderson thanked Seth for his service on the Board especially in light of the time and energy vested in the Supper Club. Seth reported that he is attempting to prepare a template for the Supper Club that could be easily used by interested chefs.

ACTION: A motion was made by Lynn Watson, and seconded by Cathie Anderson to accept Seth Murchison's resignation effective at the conclusion of the January 15, 2013 meeting. The Board further directed staff to notify the County Elections Official of the vacancy within 15 days [per Government Code 1780 (b)], notify the voters in the Camp Meeker community by postcard and via the District's website and place the matter of reviewing and/or appointing a replacement Board member on the agenda for the February Board meeting.

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

D. RESOLUTION 2013-001: ELECTION OF OFFICERS AND BANK SIGNATORS FOR THE 2013 YEAR.

DESCRIPTION: President Watson advised that with Mr. Murchison's resignation, new officers for the 2013 calendar year are needed. Those individuals will be signatures for the District's accounts with Bank of the West for its water and rental revenue bank accounts.

ACTION: A motion was made by Seth Murchison, and seconded by Cathie Anderson that Resolution 2013-001: Election of Officers and Bank Signatory for the 2013 calendar year reflect the following directors will serve as officers and that Bank of the West documents will be executed accordingly:

Lynn Watson-President
Michael Ming-Vice President
Catherine Anderson- Treasurer

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.

Cathie Anderson inquired regarding the redwood logs adjacent to the Fire Department Building. It was her understanding that the extra wood from the trees removed during the Dutch Bill project was milled and stored somewhere. She was advised that the milled lumber was stored, at one point, at Loren Hulette's home. She further informed the Board that there are considerable upcoming bookings for Anderson Hall.

Seth Murchison informed the Board that once the template is completed the Supper Club would run on its own. He stated that Monte Rio has asked him to create a logo for a like event and Freestone is also considering a logo.

XII. ADJOURNMENT

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

The motion was approved.

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

The meeting adjourned at 8:55 p.m.

Respectfully submitted,

CHERYL DORAN-GIRARD

2013-01-15draftmins-cdg1

CHERYL DORAN GIRARD
CLIENT MEMORANDUM

TO: CAMP MEEKER RECREATION & PARK DISTRICT BOARD MEMBERS
FROM: CHERYL DORAN GIRARD
SUBJECT: FEBRUARY 19, 2013 WARRANTS AND FINANCIAL INFORMATION
DATE: FEBRUARY 15, 2013

Financial Statements and Warrant Detail are in the board packet attached to this email.
Financial data is based on reviewed January 31 FAMIS data plus this month's expenses.

G2012/2013-010	R&P (February 2013)	3,674.60
W2012/2013-008	Water (February 2013)	12,425.15
AB2012/2013-002	USDA Loan Payment	33,081.87

Cash balances are updated from FAMIS balances at 1/31 and funds received to date.

Financial statements are through February 15, 2013 and are fiscal year financial data to date.
By placing the detail of the warrant requests directly following this memo, you will be able to review individual items comprising 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 forwarded the bank statement. 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.

The audited financial statements have been received and reviewed and are part of this informational packet. As I advised you previously, my fax line is no longer operative. In the event that you need to contact me, contact me via cell phone at 707-696-2876, voicemail/office 707-545-2108 or email at admin@campmeeker.org



Vendor #	Vendor	SubObj	Amount	Explanation
456112	Anderson, Cathie	5913	30.00	Director Fee-February
456112	Anderson, Cathie	6084	5.42	Anderson-Supplies
456112	Anderson, Cathie	6410	18.00	Postage
456112	Anderson, Cathie	6461	109.54	A. Hall-Flatware
456171	Perry, Johnson, Anderson, Miller	6610	1,062.50	Legal Services
456480	Doran-Girard, Cheryl	6631	1,256.00	Consult-Jan/Feb
456480	Doran-Girard, Cheryl	6430	34.00	Printing
456480	Doran-Girard, Cheryl	6400	10.07	Postage
456011	Pacific Telemanagement	6040	53.00	Pay Phone
456123	Fawcett, Jeffry	6630	30.00	Director Fee-February
456181	AT&T	6040	142.05	Telephone
456010	PGE	7320	78.55	Electric
456152	Watson, Lynn	5913	30.00	Director Fee-February
456078	Fedex Office	6430	34.07	Printing Costs
456020	Camp Meeker Water	7202	169.30	Water
456478	McPhail's	7201	262.10	Propane-A. Hall
456168	Sonoma Cty Tax Collector	6300	350.00	Flat Chg.

3,674.60

Camp Meeker Recreation & Park District**Warrant # W2012/2013-008**

Vendor #	Vendor	SubObj	Amount	Explanation
456167	Russian River Utility	6540	8,225.57	Contract
456167	Russian River Utility	7320	23.30	Electricity
456416	The Press Democrat	6800	503.31	Notice-Wtr Code
456480	Doran-Girard, Cheryl	6631	2,929.00	Consulting
456480	Doran-Girard, Cheryl	6430	78.00	Printing
456480	Doran-Girard, Cheryl	6400	16.48	Supplies
456171	Perry, Johnson	6610	570.00	Legal
456078	Fedex Office	6430	79.49	Printing

12,425.15

Camp Meeker Recreation & Park District Warrant # AB2012/2013-002

Vendor #	Vendor	SubObj	Amount	Explanation
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456125	USDA Rural Developmen	7930	33,081.87	Int Loan Pmt Per Contract
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33,081.87

Camp Meeker Recreation & Park--Operations					
BUDGETED FINANCIAL STATEMENT					
Income		FINAL	AMOUNT	BALANCE	%
		BUDGET			
1000	Property Tax CY Secured	53,000	26,608	(26,392)	50.20%
1001	Flat Charges--Current Year	-	-	-	
1007	Flat 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	-	-	-	
1040	Property Tax CY Unsecured	-	1,839	1,839	
1042	Cost Reim-Col Del Cy UNS	-	(39)	-	
1060	Prop Tax-PY Secured	-	-	-	
1061	Flat Charges-Prior Year	-	-	-	
1080	Prop Tax-Py Supp	-	-	-	
1100	Property Taxes--PY Unsecured	-	-	-	
1700	Interest--Pooled Cash	300	90	(210)	
1801	Rent-Real Estate	10,850	4,606	(6,244)	42.45%
2080	St-Other In Lieu	-	-	-	
2440	ST. Hopter	500	247	(253)	49.48%
2580	ST-Grant	-	-	-	
3660	Charges For Services	-	-	-	
3980	Revnue Applic To Prior Yr	-	-	-	
4020	Historical-Sales	100	60	(40)	
4040	Miscellaneous Revenues	-	29	29	
4102	Reimburse/Donations	-	-	-	
4109	Outdated/Cancelled Warrants	-	-	-	
4113	Returned Checks	-	-	-	
4620	Fund Tfr	-	-	-	
	Total Revenues	64,750	33,440	(31,271.27)	51.64%
Personnel Expenditures		BUDGET	AMOUNT	BALANCE	%
5911	Extra Help	-	-	-	
5913	Boards/Commissions-LOC Bds	1,440	900	(540)	62.50%
5922	FICA-Retirement	-	-	-	
5924	Medicare	-	-	-	
5935	Unemployment Insurance	-	-	-	
5940	Workers Compensation Ins.	400	280	(56)	70.00%
	Total Salaries/Benefits	1,840	1,180	(596)	64.13%
Camp Meeker Recreation & Park--Operations					
BUDGETED FINANCIAL STATEMENT					
Operating Expenditures					
6040	Communication	2,500	1,809	(578)	72.36%
6060	Food	-	-	-	
6080	Household Expense	-	-	-	
6084	Janitorial Supplies	500	123	(360)	24.68%
6085	Janitorial Service	2,000	630	(1,370)	31.50%
6100	Insurance	2,000	-	(2,000)	0.00%
6150	Maintenance-Hydrants	-	-	-	
6180	Maintenance-Bldgs	1,000	875	(125)	87.53%
6235	Maintenance-Local Projects	-	-	-	
6280	Memberships	50	36	(14)	72.00%
6300	Miscellaneous Expense	1,100	702	(398)	63.82%
6400	Office Expense	750	220	(530)	
6410	Postage Expense	600	87	(513)	14.50%
6430	Printing Services	1,500	189	(1,311)	12.60%
6461	Supplies/Expenses	100	110	10	109.54%
6463	Resource Material	-	-	-	
6500	Professional/Special	-	-	-	
6521	County Services	2,300	-	(5,448)	0.00%
6582	Community Events: Suppers, etc	3,850	-	(3,850)	
6530	Repairs	-	-	-	
6587	LAFCO Operating Costs	121	-	120	0.00%
6591	Planning--Emergency Services	1,500	-	(1,500)	
6610	Legal Services	8,500	5,065	(2,648)	59.59%
6630	Audit/Accounting Services	4,800	3,911	(890)	81.47%
6631	Bookkeeping	16,000	8,090	(7,910)	50.56%
6637	Property Tax Administration	1,000	-	(35)	
6700	Contri-Vol Firemens'	400	-	(400)	0.00%
6800	Public/Legal Notices	-	-	-	
6820	Rents/Leases-Equipments	500	-	(500)	0.00%
6889	Software	-	6	6	
7000	Special Expense-Historical	750	12	(712)	1.56%
7005	Election Expense	-	-	-	
7070	Fish & Game Permits	-	-	-	
7201	Gas & Oil	2,000	545	(1,390)	27.26%
7202	Water & Sewer	2,000	874	(1,126)	43.68%
7320	Utilities	3,500	605	(2,788)	17.27%
7910	Debt Interest	-	-	-	
	Total Services/Supplies	59,321	23,887	(36,260.02)	40.27%
Fixed Assets:					
8510	Buildings/Improvements	-	-	-	#DIV/0!
8511	Remodel/Rehab/Renovate	-	-	-	#DIV/0!
8513	Roads/Parking	-	-	-	
8514	Fencing	-	-	-	
8515	Engineering Services	-	-	-	
8516	Legal and Financial	-	-	-	
8517	Administrative	-	-	-	
8526	Project Planning	-	-	-	
8560	Equipment--Current Year	3,500	-	3,500.00	
8620	OT --W/In Fund	-	-	-	
	Total Fixed Assets	3,500	-	3,500.00	0.00%
9000	Appropriation For Contingency	89	-	89.00	
	Total Budget	64,750	25,067	39,682.51	38.71%
cdg/2/19/2013					

February 11, 2013

RE: CAMP MEEKER PAST DUE ACCOUNTS

- **Accounts 4, 6, 55, 67, 68, 74, 90, 92, 94, 101, 103, 110, 127, 139, 143, 148, 150, 159, 161, 164, 209, 218, 219, 241. 243. 248. 252. 296, 304, 311, 317, 318, 329, 330, 339, 349 and 355:** Past due notices will be sent on February 22 and lock off will be scheduled for March 6, 2013.
- **Accounts 8, 10, 23, 25, 26, 36, 60, 62, 67, 68, 74, 79, 93, 137, 140, 182, 223, 226, 264, 270, 295, 310, 321, 322 and 338:** Payments are waiting to be deposited.
- **Accounts 19, 22*, 221, 235 and 320:** Payments are on the way. *Acct 22 is sending a partial payment in, and will pay the balance in full once her income tax refund is received.
- **Account 60:** I have been trying to connect w/ the previous owner regarding paying their final balance of \$46.54.
- **Accounts 111* and 224:** These accounts will be locked off on 2/12/13. *Account 111's meter is behind a locked fence. We have been unable to read the meter for 9 out of 12 months. The customer is unresponsive to my requests to call in the meter read each month.
- **Account 154:** I spoke with customer today asking where their credit request letter is. It is in the mail as of today.
- **Account 167:** We are working with this customer on her balance, and I am awaiting advice from the B/D.
- **Account 235:** The owner is sending payment per conversation on 2/6/13.
- **Accounts 17, 35 and 190:** We should begin the lien process on these accounts.

Last month's report had an error. Acct 167, **not acct 165**, had a payment plan in effect.

	CAMP MEEKER RECREATION AND PARK DISTRICT					
2/11/13						
		PAST DUE REPORT				
ACCT #	CURRENT	1 - 30.	31 - 60	60+	LAST PAYMENT	
1	40.06	4.11			82.27	2/5/13
2	61.63	3.10			61.96	1/28/13
4	76.53	50.51			200.00	1/22/13
6	131.45	50.09			260.00	1/22/13
7	42.10	2.14			42.82	1/24/13
8	67.40	102.61	3.72		74.49	12/26/12
9	40.02	2.00			40.00	1/28/13
10	65.58	69.64			72.03	12/21/12
12	48.88	2.57			51.48	1/30/13
15	332.25	2.38			47.54	1/30/13
17	40.00	56.60	58.27	233.67	91.69	1/11/13
18	40.00	2.11			42.12	1/28/13
19	46.56	54.76	60.78		125.00	12/21/12
20	41.02	2.23			44.62	1/28/13
22	44.20	53.32	46.24		100.02	12/14/12
23	43.90	46.65	4.80		95.99	1/4/13
25	40.00	42.22	4.31		86.10	12/26/12
26	40.28	42.36	4.34		86.79	12/26/12
27	40.00	2.10			40.00	1/22/13
30	40.00	1.97			39.38	2/5/13
34	45.32	2.27			45.44	1/24/13
35	40.00	61.33	58.41	328.26	93.22	6/4/12
36	43.40	45.10	2.44		48.70	1/11/13
38	47.30	2.40			47.92	1/28/13
39	44.64	2.44			44.28	1/15/13
40	40.00	2.10			42.00	1/24/13
42	46.80	2.39			47.72	1/28/13
44	42.54	2.03			40.70	1/24/13
45	40.24	2.11			42.10	1/24/13
47	45.44	2.52			48.68	2/7/13
49	40.00	2.00			40.00	1/24/13
53	43.68	2.29			45.89	1/28/13
55	73.93	64.16	3.19		64.07	1/4/13
58	78.20	0.60			65.00	1/22/13
60	40.10	45.11	31.12		84.33	1/4/13
62	40.00	42.10	2.00		40.00	1/11/13
63	40.00	2.11			42.11	1/28/13
64	40.00	2.11			42.11	1/28/13
67	41.72	44.14			44.09	12/21/12
68	49.84	50.34			127.00	1/4/13
70	40.74	0.65			84.23	11/30/12
72	40.00	2.14			42.80	2/7/13
74	40.44	42.15	2.14		42.73	1/4/13
75	42.36	2.21			44.14	1/24/13
77	40.00	8.42			45.00	1/15/13
79	45.80	74.68			103.40	1/4/13
83	46.88	2.39			47.84	2/1/13
84	41.42	2.15			42.90	1/24/13
86	40.72	2.08			41.68	1/24/13
90	40.10	42.91	0.11		44.10	12/26/12
92	44.66	47.32	2.21		44.14	1/15/13
93	40.00	42.11	2.11		42.11	1/4/13
94	43.84	44.39	4.55		91.02	1/11/13
96	43.54	2.12			42.36	1/24/13
97	42.18	2.14			42.82	1/24/13
ACCT #	CURRENT	1 - 30.	31 - 60	60+	LAST PAYMENT	

101	42.70	48.07	2.28		45.63	1/28/13
103	45.78	48.66			134.09	12/21/12
105	41.38	2.18			43.56	1/24/13
110	49.52	52.19			50.87	12/18/12
111	46.56	50.96	24.63		100.00	11/30/12
115	42.48	2.06			41.10	1/24/13
119	40.00	1.82			40.50	2/5/13
120	40.24	2.07			41.40	1/24/13
121	46.48	2.33			46.50	1/24/13
122	48.48	2.44			48.80	1/24/13
124	41.02	2.05			40.96	1/24/13
125	40.00	2.00			40.00	1/24/13
126	41.60	2.30			46.04	1/24/13
127	118.10	139.91			218.27	1/8/13
129	40.18	1.68			33.50	1/30/13
130	49.54	2.77			55.43	1/24/13
134	45.60	4.39			200.00	1/8/13
137	69.66	70.85			71.15	12/21/12
139	219.75	20.36			407.10	1/24/13
140	54.50	64.10	70.91	25.59	100.00	1/4/13
142	47.68	2.37			47.46	2/5/13
143	45.90	46.99	2.31		46.10	1/8/13
145	40.28	0.18			40.00	1/28/13
146	-60.86	144.75			60.00	10/23/12
148	41.94	44.61	2.20		43.90	1/4/13
149	49.04	3.04			60.84	1/24/13
150	40.10	24.82			496.36	1/24/13
151	43.38	2.19			43.80	1/24/13
152	55.85	76.92	61.04	2.07	68.00	11/27/12
154	40.02	176.58	2,691.10		40.00	11/20/12
156	44.64	2.34			46.84	1/24/13
159	40.00	44.12	36.28		777.43	11/27/12
161	45.68	40.96			50.00	1/15/13
162	40.00	2.00			40.00	1/24/13
164	45.24	47.89	4.89		97.72	1/8/13
165	44.10	2.34			46.71	1/28/13
166	42.32	2.28			45.61	1/30/13
167	22.50	74.05	53.55	47.19	43.36	1/24/13
168	47.08	7.34			146.70	1/30/13
173	58.40	3.29			65.79	1/24/13
175	60.00	3.15			63.02	1/24/13
179	41.04	1.56			40.00	1/24/13
182	47.24	53.48	49.42		105.00	12/11/12
183	49.46	3.03			60.54	2/1/13
186	42.82	2.21			93.12	2/5/13
189	40.00	2.10			42.00	1/24/13
190	40.00	54.45	51.86	197.18	125.00	11/9/12
193	44.42	2.34			46.77	1/24/13
195	44.04	2.34			46.84	2/1/13
196	48.92	2.56			51.16	1/28/13
197	40.16	1.96			39.13	1/28/13
199	40.64	2.03			40.50	1/28/13
200			40.00	1,393.82	555.00	8/9/10
203	57.20	1.92			42.00	2/5/13
205	43.18	2.18			43.66	1/24/13
206	42.88	2.29			45.66	1/15/13
207	40.02	2.10			42.00	1/24/13
209	44.12	51.65	24.79		70.00	2/1/13
216	40.00	2.10			40.00	1/22/13
ACCT #	CURRENT	1 - 30.	31 - 60	60+	LAST PAYMENT	
218	97.53	112.73	4.91		109.24	1/11/13
219	42.90	44.03	9.99		80.00	1/15/13
220	60.00	0.83			228.00	2/7/13

221	44.66	58.50	57.25	145.47	50.00	12/4/12
223	48.44	69.59	6.21		68.98	12/26/12
224	40.56	48.32	45.02	42.78	136.72	10/26/12
226	42.86	43.76			138.16	12/14/12
228	59.15	2.95			59.08	1/28/13
230	40.00	2.01			40.16	1/28/13
231	42.16	4.34			86.73	1/28/13
232	44.56	2.34			46.83	1/28/13
233	43.78	2.39			47.70	1/28/13
234	42.90	2.30			46.06	2/1/13
235	40.00	50.69	45.99	48.38	40.00	11/8/12
240	48.00	2.85			57.08	1/28/13
241	40.56	42.15			85.67	12/18/12
243	48.40	68.77	2.47		49.30	1/15/13
248	48.58	217.35			109.99	1/15/13
249	40.02	7.29			45.64	1/15/13
250	45.70	2.39			47.86	1/30/13
252	44.42	48.82	2.36		47.17	1/15/13
263	42.32	6.54			40.00	2/1/13
264	44.04	50.44	45.50	2.30	45.98	11/27/12
267	40.00	0.14			42.00	1/8/13
269	43.52	2.33			46.68	1/24/13
270	67.10	68.73	3.32		66.32	1/11/13
275	64.80	39.05			74.66	1/24/13
279	46.68	2.56			51.14	1/30/13
281	41.14	2.18			43.56	2/5/13
287	47.66	2.51			53.00	2/5/13
289	60.34	3.19			63.78	1/28/13
292	44.88	2.52			50.41	1/24/13
295	40.00	44.10	42.00		100.18	12/7/12
296	47.74	53.61			51.54	2/5/13
298	40.00	2.11			42.11	1/28/13
299	47.92	2.50			50.09	1/28/13
304	46.46	48.61	4.92		98.45	1/22/13
305	40.28	2.12			42.41	1/28/13
307	45.18	2.60			52.04	2/7/13
310	43.36	109.99			50.00	1/24/13
311	40.44	42.00			80.69	1/4/13
315	42.98	4.57			43.16	2/7/13
317	46.94	48.88	1.14		50.00	1/8/13
318	97.60	106.31	5.58		111.55	1/15/13
319	44.02	2.23			44.58	1/24/13
320	40.00	42.10	2.00		40.02	1/8/13
321	44.90	47.52			95.12	12/18/12
322	43.90	11.15			80.00	1/15/13
324	41.92	2.24			44.77	1/28/13
325	47.14	2.66			53.20	2/7/13
329	73.85	59.75			106.79	1/15/13
330	45.12	47.90			153.01	12/14/12
332	49.30	2.51			50.19	1/24/13
337	49.32	2.73			54.64	1/24/13
338	41.88	50.29	44.00	36.18	100.00	11/8/12
339	40.16	40.88			200.00	12/21/12
343	47.76	2.35			46.94	1/28/13
347	41.64	2.10			42.00	1/24/13
348	49.62	2.73			54.66	1/28/13
ACCT #	CURRENT	1 - 30.	31 - 60	60+	LAST PAYMENT	
349	40.18	42.27	2.12		42.40	1/4/13
350	60.00	3.00			60.00	1/28/13
354	43.94	2.05			41.06	2/1/13
355	48.94	49.34	10.54		40.00	2/7/13
362	47.50	4.98			99.69	1/24/13
365	72.14	3.40			67.90	1/24/13

366	46.30	2.26			45.20	1/24/13
367	48.80	2.55			50.97	1/24/13
	8,855.58	4,667.66	3,741.32	2,502.89		
		BILLING REGISTER				
		WATER	3,011.46	CURRENT	18,238.00	
		SERVICE CHG	14,575.00	PAST DUE	8,447.23	
		FIRE SVC	60.00	PRE/OVER	-14,099.76	
		RECONNECT		LATE CHGS	897.08	
		ADJUSTMENTS	-305.54	TOTAL REC	12,585.47	
		TOTAL REC	25,646.40			
		ACCTS	181			

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	1,407,400	441,200	966,200	862,440	68.65	1.07	
Alliance Master Meter Union Park	363 369	FEB							
Alliance Master Meter Union Park	363 369	MARCH							
Alliance Master Meter Union Park	363 369	APRIL							
Alliance Master Meter Union Park	363 369	MAY							
Alliance Master Meter Union Park	363 369	JUNE							
Alliance Master Meter Union Park	363 369	JULY							
Alliance Master Meter Union Park	363 369	AUG							
Alliance Master Meter Union Park	363 369	SEPT							
Alliance Master Meter Union Park	363 369	OCT							
Alliance Master Meter Union Park	363 369	NOV							
Alliance Master Meter Union Park	363 369	DEC							
TOTAL 2013									
Total 2012			20,424,200	6,667,800	13,756,400	12,470,220	67.35	9.35	OCSD Loss 8.29%
Total 2011			19,307,170	5,925,900	13,381,200	11,916,240	69.77	10.95	OCSD Loss 12.37%
Total 2010			20,013,990	6,461,400	13,552,500	12,579,240	67.77	7.18	OCSD Loss 7.78%
Total 2009			21,003,900	6,427,000	14,576,900	13,189,380	69.40	8.26	OCSD Loss 16.07%
Total 2008			23,183,499	9,129,300	14,054,199	13,184,640	60.62	6.19	OCSD Loss 10.30%
Total 2007			22,786,000	6,904,600	15,845,400	14,103,260	69.54	11.17	OCSD Loss 10.30%



P.O. Box 730
Forestville • CA 95436-0730
Phone (707) 887-7735
Fax (707) 887-9445

Date: January 10, 2013

To: Board of Directors, Camp Meeker Recreation and Park District
Board of Directors, Occidental Community Services District

From:

Hal Wood

A handwritten signature in dark ink, appearing to read 'Hal Wood', is written over the printed name.

Re: Report – Annual Proration of Operations
Cost for the Joint Powers Operation of the
Camp Meeker Recreation and Park District and
Occidental Community Services District
Water Transmission System

In accordance with Section 4-d of the July 8, 2003 Joint Water Facilities Agreement and the February 21, 2006 Agreement for Operation of the Joint Facilities by Russian River Utility, the proration of expenses shall be revised from 68.053% CMRPD and 31.947% OCSD in 2012 to 68.229% CMRPD and 31.771% OCSD for the 2013 billing:

WATER SALES 2012

Total amount sold by CMRPD	\$12,473,360
Total amount sold by OCSD	<u>\$ 5,808,200</u>
	\$18,281,560

2013 PRORATION OF EXPENSES

CMRPD:

$$\frac{12,473,360}{18,281,500} = 68.229\%$$

OCSD:

$$\frac{5,808,200}{18,281,500} = 31.771\%$$

CURRENT WATER CODE

Section 4.8 Suspension of Connection

A connection shall be considered suspended if:

- a) Permits to reconstruct an existing use destroyed or otherwise rendered not usable by fire, wired, earthquake, landslide or other natural disaster are not applied for within 12 months of the loss, or;
- b) The connection has been locked off for non-payment or unauthorized use for a period of 12 months or more.

When the District finds that a connection has been suspended, the property owner shall be notified by registered mail and given 30 days to either apply for the appropriate permits, and/or pay in full any charges or fines due. Failure to comply will result in the connection being declared suspended, and the property removed from the tax rolls and customer list. Reconnection of a suspended connection shall require an application for new service under the provisions of Section 2.1.

PROPOSED WATER CODE**ORDINANCE #11****Section 4.8 Suspension of Connection**

- A. A connection shall be suspended when one of the following conditions exists:
1. Permits to reconstruct and reconnect an existing use destroyed or otherwise rendered not usable by fire, wind, earthquake, landslide or other natural disaster, or any combination thereof, or to reconnect a use which has been abandoned, and are not applied for within 12 months of the event or loss, or;
 2. The connection has been locked off for non-payment or unauthorized use for a period of 12 months or more.
 3. The failure of the owner of any property with a connection to the water service of the District to pay the regular monthly service charges and the fixed charge element real property taxes on a unit for any 12 month period shall be deemed the abandonment of the water connection, and the unit and property will not be reconnected to the water system until or unless the existing or a new owner pay a full connection fee or a full re-instatement fee under Section 4.8, E, below. These payments are not excused by tax sale, foreclosure sale or any other transfer of title of the underlying property.
- B. The Board of Directors shall approve all suspensions of service.
- C. A written notice shall be delivered via registered mail to the person responsible for water bill payment and to the property owner as listed on the last tax bill within seven (7) calendar days following the Board of Directors' decision to suspend service.
- D. The written notice shall contain the following information:
1. The address of the property to which the notice relates
 2. The name of the person responsible for water bill payments
 3. The name of the property owner as listed on the last tax bill
 4. The name and telephone number of the District Manager
 5. The address of the District Manager's office and the address of the Recreation and Park District's office.
 6. The cause for the suspension (4.8.A.1 or 4.8.A.2 above)
 7. A statement that the responsible party has 90 days to

- a) Correct the cause for the suspension and present proof thereof to the District Manager or
 - b) Appeal the Board of Directors' decision to suspend service
- 8. A statement that, after the period specified by 4.8.D.5 has elapsed, all connections to the water system will be removed including removal of the water meter but that disconnection will take place during regular business hours
- E. Reinstatement of Service. Following a tax sale, foreclosure sale or upon any other transfer to a new owner, that new owner will be given the choice of either:
 - 1. Being reconnected to the District's water system by paying the full, new service connection fee at the then rate charged by the District for such new service connection; OR
 - 2. Being reconnected to the District's water system by paying all past due service charges on the prior account, including late charges; all Fixed Charges which went unpaid on the account and which are normally collected each year on the real property tax bill to pay for the capital of the system; and all minimum monthly charges for service which were due from the beginning of the last full payment to the present, all calculated with interest on the declining balance of each item @ 7% per annum. If a tax or foreclosure sale of the unit results in surplus proceeds which pay all or part of the Fixed Charges on the tax bill, the new owner will be given due and proper credit for the amount paid to the District, with interest accrued thereon to cease upon the date(s) the District receives those payment(s).

CAMP MEEKER RECREATION AND PARK DISTRICT

FINANCIAL STATEMENTS

JUNE 30, 2012 AND 2011

CAMP MEEKER RECREATION AND PARK DISTRICT
FINANCIAL STATEMENTS
JUNE 30, 2012 AND 2011

TABLE OF CONTENTS

Independent Auditor's Report	3
Financial Statements	
Statement Of Net Assets	4
Statement Of Activities And Changes In Net Assets	5
Balance Sheet – Governmental Fund Types	6
Statement Of Revenues, Expenditures And Changes In Fund Balances – Governmental Fund Types	7
Statement Of Fund Net Assets – Enterprise Funds	8
Statement Of Revenues, Expenses And Changes In Fund Net Assets – Enterprise Fund	9
Statement Of Cash Flows – Enterprise Fund	10
Notes To The Financial Statements	12
Supplementary Information	
Statement Of Revenues, Expenditures And Changes In Fund Balances – Budget And Actual – General Fund	24
Notes To Required Supplementary Information	25

MICHAEL A. CELENTANO

Certified Public Accountant

205 West Gobbi Street

Ukiah, CA 95482

Board of Directors

Camp Meeker Recreation and Park District

Camp Meeker, CA 95419

Independent Auditor's Report

I have audited the accompanying financial statements of the governmental activities and the business-type activities of Camp Meeker Recreation and Park District as of and for the year ended June 30, 2012, which collectively comprise the District's basic financial statements as listed in the table of contents. These financial statements are the responsibility of management. My responsibility is to express an opinion on these financial statements based on my audit. The prior year's comparative information has been derived from the District's 2011 financial statements and, in my report dated January 25, 2012 I expressed an unqualified opinion on the respective financial statements of the governmental activities and business-type activities.

I conducted my audit in accordance with generally accepted auditing standards followed in the United States of America and the State Controller's Minimum Audit Requirements for California Special Districts. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statements presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the Camp Meeker Recreation and Park District financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities and the business-type activities of Camp Meeker Recreation and Park District, as of June 30, 2012, and the results of the respective changes in financial position and cash flows for the year then ended in conformity with generally accepted accounting principles used in the United States of America.

Budgetary comparison information as listed in the table of contents is not a required part of the basic financial statements but is supplemental information required by accounting principles generally accepted in the United States of America. I have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, I did not audit the information and express no opinion on it.

The District has not presented Management's Discussion and Analysis that accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of the basic financial statements.



Michael A Celentano

Certified Public Accountant

January 10, 2013

CAMP MEEKER RECREATION AND PARK DISTRICT
STATEMENT OF NET ASSETS
JUNE 30, 2012
(SUMMARIZED TOTALS FOR FOR 2011)

ASSETS	Governmental Activities	Business- Type Activities	Totals	
			2012	2011
<u>Current Assets</u>				
Cash in Bank	\$ -	\$ 19,842	\$ 19,842	\$ 19,806
Cash in County Treasury	27,160	832,589	859,749	892,954
Accounts Receivable (Net)	1,810	24,248	26,058	17,955
Direct Charges Receivable - Note 3		9,048	9,048	6,930
Unbilled Water Revenue		23,810	23,810	
Interest receivable	-	3,413	3,413	-
Total Current Assets	28,970	912,950	941,920	937,645
<u>Non Current Assets</u>				
Restricted Cash		317,648	317,648	316,571
Note Receivable - Note 4	-	117,002	117,002	125,000
Total Non Current Assets	-	434,650	434,650	441,571
<u>Capital Assets - Note 5</u>	639,368	4,227,323	4,866,691	4,931,031
Total Assets	<u>\$ 668,338</u>	<u>\$ 5,574,923</u>	<u>\$ 6,243,261</u>	<u>\$ 5,993,676</u>
<u>LIABILITIES</u>				
<u>Current Liabilities</u>				
Accounts Payable	\$ 3,966	\$ 8,056	\$ 12,022	\$ 30,587
Water Fees Paid in Advance		15,074	15,074	13,498
Interest Payable		25,942	25,942	26,587
Long-Term Debt-Due Within One Year	-	100,542	100,542	96,764
Total Current Liabilities	3,966	149,614	153,580	167,436
<u>Long Term Liabilities - Note 6</u>	-	2,115,106	2,115,106	2,215,648
Total Liabilities	<u>\$ 3,966</u>	<u>\$ 2,264,720</u>	<u>\$ 2,268,686</u>	<u>\$ 2,383,084</u>
Investment in Capital Assets (net of related debt)	\$ 639,368	\$ 1,985,733	\$ 2,625,101	\$ 2,592,032
Restricted for Debt Service		317,648	317,648	316,571
Unrestricted	25,004	1,006,822	1,031,826	1,018,560
Net Assets	<u>\$ 664,372</u>	<u>\$ 3,310,203</u>	<u>\$ 3,974,575</u>	<u>\$ 3,927,163</u>

CAMP MEEKER RECREATION AND PARK DISTRICT
STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS
FOR THE YEAR ENDED JUNE 30, 2012
(SUMMARIZED TOTALS FOR 2011)

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expense) Revenue and Changes in Net Assets</u>		<u>Total 2012</u>	<u>Total 2011</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Primary Government Governmental Business-Type Activities Activities</u>		
<u>Primary Governments</u>							
Governmental activities							
Recreation and park	\$ 68,325	\$ 8,807	\$ -	\$ -	\$ (59,518)	\$ -	\$ (59,518)
Total Governmental Activities	\$ 68,325	\$ 8,807	\$ -	\$ -	\$ (59,518)	\$ -	\$ (59,518)
<u>Business Type Activities</u>							
Water operations	\$ 335,050	\$ 227,663	\$ -	\$ 127,115	\$ -	\$ 19,728	\$ 19,728
Total Business Type Activities	335,050	227,663	-	127,115	-	19,728	38,552
Total Primary Government	\$ 403,375	\$ 236,470	\$ -	\$ 127,115	(59,518)	19,728	(39,790)
General Revenues							
Taxes					54,096		54,096
Investment income					386	15,022	15,408
Miscellaneous income (expense)					1,331	-	1,331
Total General Revenues					55,813	15,022	70,835
Change in Net Assets					(3,705)	34,750	31,045
<u>Net Assets - July 1</u>					668,077	3,259,086	3,927,163
<u>Prior Period Adjustments - Note 7</u>					-	16,367	16,367
<u>Net Assets - June 30</u>					\$ 664,372	\$ 3,310,203	\$ 3,974,575

The accompanying notes are an integral part of these statements

CAMP MEEKER RECREATION AND PARK DISTRICT
BALANCE SHEET - GOVERNMENTAL FUND TYPES
JUNE 30, 2012 AND 2011

	General Fund	Total Governmental Funds	
		2012	2011
<u>ASSETS</u>			
Cash in County Treasury	\$ 27,160	\$ 27,160	\$ 69,422
Accounts Receivable (Net)	<u>1,810</u>	<u>1,810</u>	<u>-</u>
Total Assets	<u>\$ 28,970</u>	<u>\$ 28,970</u>	<u>\$ 69,422</u>
<u>LIABILITIES AND FUND BALANCES</u>			
Liabilities			
Accounts Payable	\$ 3,966	\$ 3,966	\$ 29,431
Total Liabilities	3,966	3,966	29,431
<u>Fund Equity</u>			
Unreserved	<u>25,004</u>	<u>25,004</u>	<u>39,991</u>
Total Fund Balances	<u>25,004</u>	<u>25,004</u>	<u>39,991</u>
<u>TOTAL LIABILITIES & FUND BALANCES</u>	<u>\$ 28,970</u>		
<u>Reconciliation to Statement of Net Assets</u>			
Amounts reported for governmental activities in the Statement of Net Assets are different because:			
Capital assets used in governmental activities of \$812,459, net of accumulated depreciation of \$173,091 are not financial resources and, therefore, are not reported in the funds.			
		<u>639,368</u>	<u>628,086</u>
Net Assets of Governmental Activities		<u>\$ 664,372</u>	<u>\$ 668,077</u>

CAMP MEEKER RECREATION AND PARK DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED JUNE 30, 2012 AND 2011

	General Fund	Total Governmental Funds	
		2012	2011
<u>REVENUES</u>			
Property Taxes	\$ 54,096	\$ 54,096	\$ 56,538
Interest Income	386	386	432
Intergovernmental Revenues			1,020
Rents	8,807	8,807	6,698
Miscellaneous Income	<u>1,331</u>	<u>1,331</u>	<u>30</u>
Total Revenues	64,620	64,620	64,718
<u>EXPENDITURES</u>			
Salaries & Benefits	1,811	1,811	1,384
Operating Expenses	53,841	53,841	60,975
Capital Asset Purchases	<u>23,955</u>	<u>23,955</u>	<u>34,323</u>
Total Expenditures	<u>79,607</u>	<u>79,607</u>	<u>96,682</u>
Excess (Deficiency) of Revenues Over Expenditures	(14,987)	(14,987)	(31,964)
Fund Balance, July 1	<u>39,991</u>		
Fund Balance, June 30	<u>\$ 25,004</u>		

RECONCILIATION TO STATEMENT OF ACTIVITIES

Amounts reported for governmental activities in the Statement of Activities are different because:

Governmental funds report capital outlays as expenditures. In the statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

Differences are as follows:

Current year depreciation expense	(12,673)	(12,217)
Capital Asset Purchases	<u>23,955</u>	<u>34,323</u>

CHANGE IN NET ASSETS OF GOVERNMENTAL ACTIVITIES	<u>\$ (3,705)</u>	<u>\$ (9,858)</u>
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CAMP MEEKER RECREATION AND PARK DISTRICT
STATEMENT OF FUND NET ASSETS - ENTERPRISE FUNDS
JUNE 30, 2012 AND 2011

<u>ASSETS</u>	Water Operations	Total Enterprise Funds	
		2012	2011
Current Assets			
Cash in Banks	\$ 19,842	\$ 19,842	\$ 19,806
Cash in County Treasury	832,589	832,589	823,532
Accounts Receivable (Net of Allowance for Doubtful Accounts)	24,248	24,248	17,955
Direct Charges Receivables - Note 3	9,048	9,048	6,930
Unbilled Water Revenue	23,810	23,810	
Interest Receivable	3,413	3,413	-
Total Current Assets	912,950	912,950	868,223
<u>Non Current Assets</u>			
Restricted Cash	317,648	317,648	316,571
Note Receivable - Note 4	117,002	117,002	125,000
Total Non Current Assets	434,650	434,650	441,571
Capital Assets - Note 5	4,227,323	4,227,323	4,302,945
Total Assets	<u>\$ 5,574,923</u>	<u>\$ 5,574,923</u>	<u>\$ 5,612,739</u>
<u>LIABILITIES</u>			
Current Liabilities			
Accounts Payable	\$ 8,056	\$ 8,056	\$ 1,156
Water Fees Paid in Advance	15,074	15,074	13,498
Interest Payable	25,942	25,942	26,587
Long Term Debt - Due Within One Year	100,542	100,542	96,764
Total Current Liabilities	149,614	149,614	138,005
<u>Long Term Liabilities - Note 6</u>	<u>2,115,106</u>	<u>2,115,106</u>	<u>2,215,648</u>
Total Liabilities	2,264,720	2,264,720	2,353,653
<u>NET ASSETS</u>			
Invested in Capital Assets, Net of Related Debt	1,985,733	1,985,733	1,963,946
Restricted for Debt Service	317,648	317,648	316,571
Reserved for Capital Projects	830,000	830,000	830,000
Unrestricted	176,822	176,822	148,569
Total Net Assets	<u>3,310,203</u>	<u>3,310,203</u>	<u>3,259,086</u>
Total Liabilities and Net Assets	<u>\$ 5,574,923</u>	<u>\$ 5,574,923</u>	<u>\$ 5,612,739</u>

See accompanying notes to the basic financial statements

CAMP MEEKER RECREATION AND PARK DISTRICT
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS -
ENTERPRISE FUND
FOR THE YEAR ENDED JUNE 30, 2012 AND 2011

	Water Operations	Total Enterprise Funds 2012	2011
<u>OPERATING REVENUE</u>			
Charges for Services - Water Operations	\$ 227,663	\$ 227,663	\$ 212,398
Total Operating Revenue	227,663	227,663	212,398
<u>OPERATING EXPENSES</u>			
Services and Supplies	166,227	166,227	137,392
Depreciation	75,622	75,622	75,097
Total Operating Expenses	241,849	241,849	212,489
Operating Income (Loss)	(14,186)	(14,186)	(91)
Non Operating Revenue (Expense)			
Direct Charges	127,115	127,115	129,230
Other Governmental Agencies - Interest Income	9,881	9,881	6,673
Interest Income	5,141	5,141	7,058
Miscellaneous Income			228
Interest Expense	(93,201)	(93,201)	(90,587)
Loss on Abandonment of Assets	-	-	(205,775)
Total Other Sources	48,936	48,936	(153,173)
Change in Net Assets	34,750	34,750	(153,264)
Net Assets, July 1	3,259,086	3,259,086	3,412,350
Prior Period Adjustments - Note 7	16,367	16,367	-
Net Assets, June 30	<u>\$ 3,310,203</u>	<u>\$ 3,310,203</u>	<u>\$ 3,259,086</u>

CAMP MEEKER RECREATION AND PARK DISTRICT
STATEMENT OF CASH FLOWS - ENTERPRISE FUND
FOR THE YEARS ENDED JUNE 30, 2012 AND 2011

	Water Operations	Total Enterprise Funds	
		2012	2011
<u>Cash Flows From Operating Activities</u>			
Receipt of Utility Fees	\$ 221,370	\$ 221,370	\$ 214,991
Payments to Suppliers For Goods and Services	<u>(162,141)</u>	<u>(162,141)</u>	<u>(149,522)</u>
Net Cash Provided by Operating Activities	59,229	59,229	65,469
<u>Cash Flows From Non-Capital Financing Activities</u>			
Direct Charges Received	124,997	124,997	128,454
Miscellaneous Income	<u>-</u>	<u>-</u>	<u>228</u>
Net Cash (Used) From Non-Capital Financing Activities	124,997	124,997	128,682
<u>Cash Flows From Capital and Related Financing Activities</u>			
(Increase) Decrease in Cash in County Treasury	(10,134)	(10,134)	908
Fixed Asset Acquisitions			(15,739)
Principal payments on Long-Term Liabilities	(96,764)	(96,764)	(93,702)
Interest Expense	<u>(93,846)</u>	<u>(93,846)</u>	<u>(97,094)</u>
Net Cash Flows (Used) by Capital and Related Financing Activities	(200,744)	(200,744)	(205,627)
<u>Cash Flows From Investing Activities</u>			
Note Receivable	1,489	1,489	
Other Governmental Agencies - Interest Income	9,881	9,881	6,673
Interest income	<u>5,184</u>	<u>5,184</u>	<u>7,058</u>
Net Cash Flows Provided by Investing Activities	<u>16,554</u>	<u>16,554</u>	<u>13,731</u>
Net Change in Cash and Cash Equivalents	36	36	2,255
Cash and Cash Equivalents, June 30	<u>19,806</u>	<u>19,806</u>	<u>17,551</u>
Cash and Cash Equivalents, July 1	<u>\$ 19,842</u>	<u>\$ 19,842</u>	<u>\$ 19,806</u>
<u>Supplemental Disclosures:</u>			
Interest Paid During the Year	<u>\$ 93,846</u>	<u>\$ 93,846</u>	<u>\$ 97,094</u>

CAMP MEEKER RECREATION AND PARK DISTRICT
STATEMENT OF CASH FLOWS - ENTERPRISE FUND
FOR THE YEAR ENDED JUNE 30, 2012 AND 2011

	Water	Total Enterprise Funds	
	<u>Operations</u>	<u>2012</u>	<u>2011</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:			
Operating Income (Loss)	\$ (14,186)	\$ (14,186)	\$ (91)
Adjustments to Reconcile Operating Loss To Net Cash Used By Operating Activities:			
Depreciation Expense	75,622	75,622	75,097
Changes in Assets & Liabilities			
(Increase) Decrease in Accounts Receivable	(6,293)	(6,293)	2,593
(Increase) Decrease in Unbilled Water Revenue	(4,390)	(4,390)	
Increase (Decrease) in Accounts Payable	6,900	6,900	(14,447)
Increase (Decrease) in Water Fees Paid in Advance	<u>1,576</u>	<u>1,576</u>	<u>2,317</u>
Net Cash (Used) Provided by Operating Activities	<u>\$ 59,229</u>	<u>\$ 59,229</u>	<u>\$ 65,469</u>

CAMP MEEKER RECREATION AND PARK DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2012

Note 1 - Summary of Significant Accounting Policies

Organization

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

Significant Accounting Policies

The basic financial statements of the Camp Meeker Recreation and Park District have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental agencies. The Governmental Accounting Standards Boards (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the District's accounting policies are described below.

1. Government-Wide Financial Statements

The government-wide financial statements (i.e., the statement of net assets and the statement of changes in net assets) report information on all of the nonfiduciary activities of the primary government and its component units. Government activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expense of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the grantor have been met.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both the government-wide and proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

When both restricted and unrestricted resources are available for use, it is the government's policy to use unrestricted resources first, and then restricted resources as they are needed.

2. Governmental Fund Financial Statements

Governmental Fund Financial Statements include a Balance Sheet and a Statement of Revenues, Expenditures and Changes in Fund Balances for its governmental funds. An accompanying schedule is presented to reconcile and explain the differences in net assets as presented in these statements to the net assets presented in the Government-wide financial statements. The District's General Fund is its only major governmental fund.

The new model as defined in GASB Statement No. 34 establishes criteria (percentage of the assets, liabilities, revenues or expenditures/expenses of either fund category or the governmental and enterprise combined) for the determination of major funds.

The District reports the following major governmental funds:

General Fund - The general fund is the primary operating fund of the District. It is used to account for all financial resources of the general government, except those required to be accounted for in another fund.

Governmental funds are accounted for on a spending or "current financial resources" measurement focus and the modified accrual basis of accounting. Accordingly, only current assets and current liabilities are included on the Balance Sheet. The Statement of Revenues, Expenditures and Changes in Fund Balances presents increases (revenues and other financial sources) and decreases (expenditures and other financing uses) in net current assets. Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the current period. Accordingly, revenues are recorded when received in cash, except that revenues subject to accrual (generally 60 days after year-end) are recognize when due. The primary revenue sources, which have been treated as susceptible to accrual by the District, are property taxes. Expenditures are recorded in the accounting period in which the related fund liability is incurred.

Reconciliation of the Fund Financial Statements to the Government-wide Financial Statements is provided to explain the differences created by the integrated approach.

Proprietary Fund Financial Statements include a Statement of Net Assets, a Statement of Revenues, Expenses and Changes in Fund Net Assets, and a Statement of Cash Flows for its only proprietary fund.

Proprietary funds are accounted for using the “economic resources” measurement focus and the accrual basis of accounting. Accordingly, all assets and liabilities (whether current or non-current) are included on the Statement of Net Assets. The Statement of Revenues, Expenses and Changes in Fund Net Assets presents increases (revenues) and decreases (expenses) in total net assets. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred. In these funds, receivables have been recorded as revenue and provisions have been made for uncollectible amounts.

Operating revenues in the proprietary funds are those revenues that are generated from the primary operations of the fund. All other revenues are reported as non-operating revenues. Operating expenses are those expenses that are essential to the primary operations of the fund. All other expenses are reported as non-operating expenses.

3. Direct Charge Receivable

Direct charges collected are apportioned to the District to supplement the Water Fund alone for repayments of debt. Not all of the assessments are collected as of June 30, 2012; therefore, the remainder of the uncollected assessments are considered direct charges receivable. All assessments are deemed collectible and no allowance for doubtful accounts has been recorded.

4. Receivables – Water Fund

The District also reports receivables in its Enterprise Fund for uncollected water charges. The District has the ability to shut off service for non-payers, however, some homes have little or no equity upon foreclosure, short sale, etc and bad debts may occur. Therefore, an allowance for doubtful accounts has been established.

5. Capital Assets

Capital assets, which include land, buildings and improvements, and equipment, are reported in the applicable governmental activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$2,000, and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

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

Buildings and improvements and equipment of the primary government, is depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings and improvements	50
Water system and pipeline	75
Equipment	5 to 15

6. Fund Equity

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

7. Deposits and Investments

As authorized by Health and Safety Code Section 13854(a), the District maintains its operating cash in accounts with the Sonoma County Treasurer, who acts as a disbursing agent. Consequently, the District benefits from the Treasurer's practice of pooling cash and investments of certain funds. Interest earned on these pooled investments is allocated and apportioned quarterly to the District, based on the average daily balance for each quarter.

8. Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results differ from those estimates.

9. Net Assets

In the government-wide financial statements, net assets are classified into two components – invested in capital assets unrestricted. These classifications are defined as follows:

- Invested in capital assets – This component of net assets consists of capital assets, including restricted capital assets, net of accumulated depreciation.
- Unrestricted net assets – This component of net assets consists of net assets that do not meet the definition of "restricted" or "invested in capital assets, net of related debt"

10. Cash and Investments

Investment in the Sonoma County Treasurer's Investment Pool

The District's cash is pooled with the Sonoma County Treasurer, who acts as a disbursing agent for the District. If material, the fair value of the District's investment in this pool is reported in the financial statements at amounts based upon the District's pro-rata share of the fair value provided by the Treasury Pool for the entire Treasury Pool portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on

accounting records maintained by the Treasury Pool, which are recorded on an amortized cost basis. Interest earned on investments pooled with the County is allocated quarterly to the appropriate fund based on its respective average daily balance for that quarter. The Treasury Oversight Committee has regulatory oversight for all monies deposited into the Treasury Pool.

As of June 30, 2012, the District's share of the changes in fair value of investments was not material.

Investment Guidelines

The District pooled cash and investments are invested pursuant to investment policy guidelines established by the County Treasurer and approved by the Board of Supervisors. The objectives of the policy are, in order of priority: safety of capital, liquidity and maximum rate of return. The policy addresses the soundness of financial institutions in which the County will deposit funds, types of investment instruments as permitted by the California Government Code 53601, and the percentage of the portfolio that may be invested in certain instruments with longer terms to maturity.

A copy of the Treasury Pool investment policy is available upon request from the Sonoma County Treasurer at 585 Fiscal Drive, Room 100-F, Santa Rosa, CA 95403-2871.

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value is to changes in market interest rates. As a means of limiting its exposure to fair value losses arising from rising interest rates, one of the ways that the Treasury Pool manages its exposure to interest rate risk is by purchasing a combination of shorter term and longer term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturing evenly over time as necessary to provide the cash flow and liquidity needed for operations.

As of June 30, 2012, approximately 67 percent of the securities in the Treasury Pool had maturities of one year or less. Of the remained, only 2.2 percent had a maturity of more than five years.

Disclosures Relating to Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The Treasury Pool does not have a rating provided by a nationally recognized statistical rating organization.

Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of its investment or collateral

securities that are in the possession of another party. The California Government Code and the Treasury Pool's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits or investments, other than the following provision for deposits and securities lending transactions:

- The California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by depository regulated under state law. The market value of the pledged securities in the collateral pool must equal 110% of the total amount deposited by the public agencies.
- The California Government Code limits the total of all securities lending transactions to 20% of the fair value of the investment portfolio.

With respect to investments, custodial credit risk generally applies only to direct investments in marketable securities. Custodial credit risk does not apply to a local government's indirect investment in securities through the use of mutual funds or government investment pools (such as the Treasury Pool).

Concentration of Credit Risk

The investment policy of the County contains no limitations on the amount that can be invested in any one issuer beyond that stipulated by the California Government Code. For a listing of investments in any one issuer (other than U.S. Treasury securities, mutual funds, or external investment pools) that represent 5% or more of total County investments, refer to the June 30, 2010 Sonoma County CAFR (last available report).

11. Cash and Equivalents

For the purpose of financing reporting, "cash and cash equivalents" includes all demand and savings accounts and certificates of deposits or short-term investments with an original maturity of three months or less. For the statement of cash flows the District considers all cash and cash balances and investments to be "cash and cash equivalents".

12. Risk Management

The District is exposed to various risks or loss related to torts, theft to, damage to, and destruction of assets; errors and omissions, injuries to employees, and natural disasters. The District carries commercial insurance for all risks except personal property. Settled claims resulting from these risks have not exceeded commercial insurance coverage in the past three years.

Note 2 –

Property Taxes

The County of Sonoma is responsible for assessing, collecting, and distributing property taxes in accordance with state law. Liens on real property are established on January 1 for the ensuing fiscal year. The property tax is levied as of July 1 on all taxable property located in the County of Sonoma. Secured property taxes are due in two installments, on November 1 and February 1, and are delinquent after December 10 and April 10, respectively.

Additionally, supplemental property taxes are levied on a pro rata basis when changes in assessed valuation occur due to sales transactions or the completion of construction.

Since the passage of California's Proposition 13, beginning with fiscal year 1978-1979, general property taxes are based on a flat 1% rate applied to the 1975/1976 full value or on 1% of the sales price of the property on sales transactions and construction after the 1975/1976 valuation. Taxable values on properties (exclusive of increases related to sales and construction) can rise at a maximum of 2% per year.

On June 29, 1993, the Board of Supervisors adopted the "Teeter" Alternate Method of Property Tax Allocation. This method allocates property taxes based on the total property tax billed. At year-end the County advances cash to each taxing jurisdiction equal to its current year delinquent property taxes. In exchange, the County receives the penalties and interest on delinquent taxes when collected. The penalties and interest are used to pay the interest cost of borrowing the cash when used for the advances.

Note 3 – Direct Charges

Beginning the fiscal year ending June 30, 1999, the District adopted Ordinance #8 and Resolution 97-3 for a direct charge of \$350 per year for each living unit. The purpose of the direct charge is to fund repayment of the 1995 DWR loan and 1998 USDA loan. The rate set is \$350 year.

Note 4 – Non Current Not Receivable (Statement of Net Assets)

On February 11, 2003 the Boards of Occidental Community Services District and Camp Meeker Recreation and Park District agreed to share water, develop additional water sources, and maintain a common main line transmission pipe. Conditions precedent to the agreement was for Occidental Community Services District to receive a \$1,600,000 federal grant and pay Camp Meeker \$640,000 for a 32% capacity. To date, \$522,998 has been received. The system is now operational.

Terms of the \$125,000 Note Receivable include annual payments of \$6,672.50 per year (i.e. an amortized payment schedule based on a forty (40) year amortization period, bearing simple interest on the unpaid balance at an annual rate of 4.375%, from the date of completion of the Project), with the entire balance of unpaid principal and accrued interest all due and payable five (5) years from the date of completion of the project.

The District received \$6,672 during the year which \$1,489 was principal and \$5,183 was allocated to interest income.

Note 5 - Capital Asset Activity

Capital asset activity for the year ended June 30, 2012 was as follows:

<u>Business Type Activities</u>	Balance July 1, 2011	Additions	Transfers/ Retirements	Balance June 30, 2012
Capital Assets, Not Being Depreciated:				
Land	\$ 82,958	\$ -	\$ -	\$ 82,958
Total Capital Assets, Not Being Depreciated	82,958	-	-	82,958
Capital Assets, Being Depreciated:				
Water System	5,375,425			5,375,425
Equipment	34,312	-	-	34,312
Total Capital Assets, Being Depreciated	5,409,737	-		5,409,737
Less accumulated depreciation	(1,189,750)	(75,622)	-	(1,265,372)
Total Capital Assets, Being Depreciated, Net	4,219,987	(75,622)	-	4,144,365
Business Activities, Capital Assets, Net	\$ 4,302,945	\$ (75,622)	\$ -	\$ 4,227,323

Depreciation expense was charges to functions/programs of the primary government as follows:

Business Activities:	
Water operations	\$ 75,622
Total Depreciation Expense - Business Type	\$ 75,622

Governmental Activities

Capital Assets, Not Being Depreciated:				
Land	\$ 238,773	\$ -	\$ -	\$ 237,773
Total Capital Assets, Not Being Depreciated	238,773	-	-	237,773
Capital Assets, Being Depreciated				
Buildings & Improvements	532,040	23,955		555,995
Equipment	17,691	-	-	17,691
Total Capital Assets, Being Depreciated	549,731	23,955	-	573,686
Less: Accumulated Depreciation	(160,418)	(12,673)	-	(173,091)
Total Capital Assets, Being Depreciated, Net	389,313	11,282	-	400,595
Governmental Activities, Capital Assets, Net	\$ 628,086	\$ 11,282	\$ -	\$ 639,368

Depreciation expense was charges to functions/programs of the primary government as follows:

Governmental Activities	
Recreation & Park	\$ 12,673
Total Depreciation Expense - Governmental Activities	\$ 12,673

Long Term Debt

Activity in the District's long term obligations was as follows:

	<u>Balance</u> <u>07/01/2011</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance</u> <u>06/30/2012</u>	<u>Current</u> <u>Portion</u>
USDA Loan	\$1,445,000	\$	\$ 25,500	\$1,419,500	\$ 27,000
DWR Loan	<u>867,412</u>	<u>0</u>	<u>71,264</u>	<u>796,148</u>	<u>73,542</u>
	<u>\$2,312,412</u>	<u>\$ 0</u>	<u>\$ 96,764</u>	<u>\$2,215,648</u>	<u>\$100,542</u>

State Funding (DWR Loan)

Through a special Act (Statute 1994, Chapter 39) of the California Legislature, Camp Meeker Recreation and Park District was empowered in 1994 to take over the ownership and operation of the community's Water Distribution System after it was abandoned by the previous private owners and operators and placed into receivership. In order to meet the California Department of Health Services' standards for safe drinking water as defined in Chapter 7, Section 4010, Part 1 of Division 5 of the Health and Safety Code, the District initiated the Water Distribution System Improvement Project with the objective to renovate, improve, and replace portions of the existing inadequate distribution system.

To partially finance the construction for this capital project, the District was awarded by the California Department of Water Resources, under the Safe Drinking Water Bond Law of 1988, a grant for \$400,000 and a \$1,600,000 loan, for a total of \$2,000,000 in State funding. The District is not required to repay the grant award. However, the District is required to expend the loan portion of the funding prior to requesting grant funds.

The term of the loan is twenty-five (25) years from the date of the final distribution of funds to the District, at a per annum interest rate of 3.0315 percent on the unpaid balance and includes an additional 5 percent loan administration fee (\$80,000), for an original total of \$1,680,000 to be repaid by the District. Repayment of the loan is made on a semiannual basis. The current balance is \$796,148.

To ensure that the semiannual payments are made when due, the District is required to maintain a reserve in the amount of two payments. The reserve is to be maintained and administered by the designated fiscal agent, the Sonoma County Auditor-Controller's Office.

Federal Funding (USDA Loan)

The federal government also provided grants and loans for the "New Water Distribution and Storage Facility". Funding by the U.S. Department of Agriculture (U.S.D.A) was provided, initially, in the form of a \$1,360,000 loan and an RUS grant of \$1,540,000. Due to cost overruns, an additional loan of \$300,500 and a grant of \$199,500 were awarded. The prepayment is over a 40-year term at 4.75%. The current balance is \$1,419,500.

Future minimum principal and interest payments are as follows:

<u>Year ended</u> <u>June 30,</u>	<u>Principal</u>	<u>Interest</u>
2013	\$ 100,542	\$ 90,320
2014	103,739	86,817
2015	107,553	83,138
2016	111,404	79,351
2017	115,423	75,324
2018-2022	591,987	312,027
2023-2027	236,500	230,672
2028-2032	297,500	167,497
2033-2037	375,000	87,923
2038-2042	<u>176,000</u>	<u>8,455</u>
	2,215,648	<u>\$1,221,524</u>
Less current portion	<u>100,542</u>	
	<u>\$2,115,106</u>	

Note 7 - Prior Period Adjustments

The District corrected an error in a note receivable and recorded unbilled water revenues due at the end of the fiscal year. The note receivable was overstated as of June 30, 2011 by \$6,509 and accrued interest receivable was understated by \$3,456. Unbilled water revenues for the month of June 2012 (billed in July 2012) were \$23,810.

The financial statements for June 30, 2011 were not restated. The balance sheet if restated would increase by \$16,367, net assets would increase by \$16,367 and change in net assets would increase by \$4,867.

Note 8 - Litigation

There is no pending or threatened litigation which would have a material effect on the financial statements of the District.

Note 9 - Subsequent Events

Subsequent events are those events or transactions that occur subsequent to the effective date of the financial statements, but prior to the issuance of the final reports, which may have a material effect on the financial statements or disclosures therein.

There are no subsequent events that have occurred that meet the above definition.

Note 10 – Contingencies

The District receives revenue from Federal, State and Local agencies which have requirements to be followed when expending these revenues. If the requirements are not followed, the unauthorized expenditures would be a liability to be refunded to the appropriate agency.

SUPPLEMENTARY INFORMATION

CAMP MEEKER RECREATION AND PARK DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED JUNE 30, 2012

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
				<u>Positive</u>
				<u>(Negative)</u>
<u>REVENUES</u>				
Property Taxes	\$ 50,500	\$ 50,500	\$ 54,096	\$ 3,596
Interest Income	150	150	386	236
Intergovernmental Revenues	150,000	150,000		(150,000)
Rents	7,000	7,000	8,807	1,807
Miscellaneous Income/Transfer	<u>20,000</u>	<u>20,000</u>	<u>1,331</u>	<u>(18,669)</u>
Total Revenues	227,650	227,650	64,620	(163,030)
<u>EXPENDITURES</u>				
Salaries & Benefits	1,640	1,640	1,811	(171)
Operating Expenses	53,100	53,100	53,841	(741)
Capital Asset Purchases	<u>168,400</u>	<u>168,400</u>	<u>23,955</u>	<u>144,445</u>
Total Expenditures	<u>223,140</u>	<u>223,140</u>	<u>79,607</u>	<u>143,533</u>
Excess (Deficiency) of Revenues Over Expenditures	4,510	4,510	(14,987)	(19,497)
<u>Fund Balance, July 1</u>	<u>39,991</u>	<u>39,991</u>	<u>39,991</u>	<u>-</u>
<u>Fund Balance, June 30</u>	<u>\$ 44,501</u>	<u>\$ 44,501</u>	<u>\$ 25,004</u>	<u>\$ (19,497)</u>

CAMP MEEKER RECREATION AND PARK DISTRICT
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
JUNE 30, 2012

Note 1 – Budgetary Information

Annual budgets are adopted on a non – GAAP basis for all governmental funds. All annual appropriations lapse at fiscal year end.

The Board reviews proposed preliminary and final budgets at public meetings and the final budget must be adopted no later than September 30th.

The appropriated budget is prepared by character and subobject. Transfers of appropriations between characters require the approval of the Board. The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is the character level. The Board made several supplemental budgetary appropriations throughout the year.

Encumbrance accounting is employed in governmental funds. Encumbrances (e.g., purchase orders, contracts) outstanding at year-end are reported as reservations of fund balances and do not constitute expenditures or liabilities because the commitments will be reappropriated and honored during the subsequent year. The District had no encumbrances outstanding at June 30.



WAVEMAKER MEDIA DESIGN

company: Camp Meeker, CA
contact: Cheryl Doran Girard
address: Camp Meeker, CA

date: 2.12.13
e-mail: doran-girard@sbcglobal.net
phone: 707-545-2108

description of project:

Wavemaker Media Design agrees to be on-call for maintenance & improvement of the Camp Meeker website at camp-meeker.org. Initial work may include organization of the site structure, minimal design improvements, & search engine optimization. Ongoing work includes helping Cheryl with adding items to the site, updating text information, and adding photo galleries or other features that would convey the activities at Camp Meeker. Further design options may be explored. A special rate of \$50 per hour will be charged for all work that can be done within our regular schedule.

wavemaker will provide:

1. Website organization, design & functionality updates.
2. Photography shot on location, if needed.
3. Update & management of Wordpress features.
4. Add features to site as needed.
5. Search Engine Optimization consultation & update of website SEO.
6. Submission of site to major search engines. AdWords campaign management, if needed.
7. On-call tech support for website issues, emergencies, updates, consultation, etc.
8. Help promote venues & events such as; Anderson Hall, Supper Club, etc.
9. Manage Email contact lists, newsletters, etc.
10. Provide non-website services such as printing, video production, ad placement.


client will provide:

1. Access to Wordpress admin as administrator. Access to any other accounts associated with Wavemaker's tasks.
2. Consultations, meetings, reviews, response to emails.

estimate: ongoing @ \$50.00 hr

The fees and expenses shown are minimum estimates only. Final fees and expenses shall be shown when invoice is rendered. The Client's approval shall be obtained for any increases in fees or expenses that exceed the original estimate by 10% or more. Revisions or additional work beyond estimated time will be at a hourly rate of \$50.

client signature / date


wavemaker rep / date

2.12.13

To proceed with project, please sign & return Estimate and Terms & Conditions on following page.

Cancellation and Delays: In the event of cancellation of this assignment, a cancellation fee for work completed, based on the contract price and expenses already incurred, shall be paid by the Client. If delays to project due to client exceed 90 consecutive days, a fee of 10% of total cost will be added for rescheduling and start-up of project.

Costs: Production costs shall not exceed agreed upon budget by more than 10% without notification to the Client. Wavemaker will make all reasonable attempts to satisfy project requirements within boundaries and constraints of the Clients budget limitations. Client requests requiring additional time, materials or services that is beyond the scope of the project described in the contract will be billed on an hourly basis at \$50 to \$75 per hour. Schedules accelerated by client are subject to rush charges to be billed out at \$75 to \$90 per hour. Hourly cost may be higher for work done by contractors that Wavemaker may employ.

Warranty and Liability: Wavemaker shall exercise reasonable care and diligence in the handling of customers materials. Wavemaker shall not be liable for consequential damages. The liability of Wavemaker for any damage or loss whatsoever arising from handling, shall be limited to the replacement of raw materials. No other warranty is expressed or implied. Storage of materials at Wavemaker's facility is at customers risk. While Wavemaker makes every attempt to recommend adequate ISP's, domain registrars, print shops and other services when needed, Wavemaker is not responsible for problems and associated costs due to outside services. In no event will Wavemaker be held liable by the Client or any 3rd party for any damages including; loss of profits or other incidental, consequential, or special damages arising out of the operation or inability to operate their business in part or in full.

Indemnity: The Client agrees to indemnity and holds Wavemaker harmless from any loss, damage or liability for infringement of copyrights arising from the use or sale of materials created by Wavemaker. The Client is solely responsible for complying with all laws, taxes and tariffs that may be involved, or become involved, with doing business on the internet and will hold harmless, protect and defend Wavemaker and its subcontractors from any claim, suit, penalty, tax or tariff arising from the Client's exercise of internet electronic commerce.

Rights: Wavemaker grants to the Client usage rights of the finished product. Wavemaker retains ownership of all original artwork, whether preliminary or final. Wavemaker reserves the right to utilize finished designs for promotional purposes, for example, but not limited to Wavemaker promotional materials. Wavemaker reserves the right to display a small line of text at the bottom of the Client's website that will link to Wavemaker's website.

Payment Terms: Payment terms are to be agreed upon before work begins. Final payment made before release of completed project. A 1.5% per month charge will be applied to all overdue accounts. Client agrees to pay actual expenditures in any attempt to collect the amount due, including reasonable attorney's fees for necessary court process.

client signature / date



2.12.13

Please sign and fax back with estimate to proceed with project.

January 13, 2013
PO Box 455
Camp Meeker, Co 95419

Camp Meeker R+P District
PO Box 461
Camp Meeker, Co 95419

To Whom it May Concern:


My September water bill was a shocker,
\$154.55. Normal for me is between \$42-48.

After much searching my irrigation systems, we
found the problem and corrected it. Since
the water bills have gone back to normal. I
have lived here for almost 23 yrs and never a
problem. I have always been very water
conscious.

Now I cannot pay this bill as I live
on a fixed social security income and also,
may soon have to have surgery.

How can I deal with this problem? Your
help would be much appreciated.

Thank You,
Barbara Rogers
#167

From: Camp Meeker Recreation and Park District <doran-girard@sbcglobal.net> 
Subject: Agenda Item
Date: January 30, 2013 7:45:09 PM PST
To: admin <admin@campmeeker.org>

2 Attachments, 136 KB

Camp Meeker Recreation and Park District



Agenda Item

Generated on January 30, 2013

To: Webmaster

From:
Kevin Cogliandro
kcog271g@yahoo.com

Title
15 mins

Description
Existing water meter location. CMP&RD water department cannot read it in current location. Reimbursement for over payment of last year.

Proposed Action
Move the meter by self or water district to move. If not possible, discuss options of discount to bill for reading meter for russian river utility. Discuss overage charges for past year – water district has been estimating use.

From: rruwater@sonic.net
Subject: Acct 81 - Regarding Estimated Meter Reads, etc
Date: February 11, 2013 2:16:25 PM PST
To: "CM-Cheryl Doran-Girard" <doran-girard@sbcglobal.net>

Cheryl,

I have spoken with Kevin regarding his meter reads and high estimates over the last year.

In 2012, from February through June, we had to estimate the meter read for account 81 because a car was parked over the meter.

In July, we finally were able to get an accurate read, which proved that the estimates were low the previous month(s). The customer's read put his usage up to 13,000 gal (\$132.50 bill), which definitely bumped him into the higher tier.

From August through November 2012, their meter again had to be estimated.

We got accurate reads in December and January, and an adjustment was made for those two months, totaling about \$11 in the customer's favor.

Kevin requested that we go back over the year and adjust his bill for the high estimates. I told him we would only go back the past 2 months, and at this point, he would need to call his reads in every month.

He was not happy with this, so I suggested he write a letter to the B/D and present his case at the next board meeting.

If there are further questions, please let me know.

Stephanie

CAMP MEEKER REC & PARK

Customer Detail

TUCKER, DONALD

Account Number

17

TUCKER, DONALD
PO BOX 966OCCIDENTAL CA
95465-0966 0-0
Service Address: 164 REDWOODDate Turned On
Date Turned Off
Meter Check Date
Rate Code 1
Pump/Well Number 1
Last Reading 50372
Previous Reading 50372
Usage 0Months On System 175
Total Usage 491,190
Average Usage 2,807
Sequence Number 2320
Meter Serial Number 99650178
Route Number 1
Last Read Date 2/6/2013
12 Month Average 1,883
Last Year Average 940
Previous Year Average 3,460
Last "Paid On Time" Date 1/11/2013
Last Late Charge Date 1/28/2013
Number Of Late Months 26
Next Due Date 2/22/2013
Year To Date Charges \$56.60A P N 075-090-005
OLD ACCT # 7,020

Deposit Information

Deposit Amount	\$0.00	Deposit Date	Certificate Number	0
Deposit Amount 2	\$0.00	Deposit 2 Date	Services	Current Balance
Usage	Charges	Read Date	Reading	
January 0	56.60	1/5/2013	50372 L	
February 2,920	45.84	2/6/2012	49911	
March 3,010	46.02	3/6/2012	50212	
April 1,590	43.18	4/7/2012	50371	
May 10	42.18	5/7/2012	50372 L	
June 0	75.00	6/4/2012	50372 R	
July 0	43.75	7/8/2012	50372 L	
August 0	47.94	8/6/2012	50372 L	
September 0	50.33 Est	9/10/2012	50372 L	
October 0	52.85	10/7/2012	50372 L	
November 0	55.49	11/8/2012	50372 L	
December 0	58.27	12/6/2012	50372 L	
Previous Charges				\$348.54
Current Balance				388.54
Last Payment 1/11/2013	\$91.69	Check Number 3990		
Age 1 \$56.60	Age 2 \$58.27	Age 3 \$233.67		

OUT FRONT. 4/4/12 YELLOW-TAGGED. LANDSLIDE. WILL CALL IF GOING TO WALK AWAY FROM PROP, OR REBUILD, OR NOT. KEEP BILLING MO SVC CHG FOR NOW.

6/6/12 PAULA SAYS LOCK OFF BUT WILL PAY 85.36. SHE WAS OUT MID MAY. 6/6/12 MP L/O. KEEP L/O.

Customer Detail

MORRIS, LINDA

Account Number

35

MORRIS, LINDA
 201 WEBSTER ST

PETALUMA CA
 94952 303-6318
 Service Address: 169 REDWOOD

Date Turned On
 Date Turned Off
 Meter Check Date
 Rate Code 1
 Pump/Well Number 1
 Last Reading 40396
 Previous Reading 40396
 Usage 0

Months On System 175
 Total Usage 399,810
 Average Usage 2,285
 Sequence Number 2430
 Meter Serial Number 19844924
 Route Number 1
 Last Read Date 2/6/2013
 12 Month Average 1,054
 Last Year Average 1,010
 Previous Year Average 1,930
 Last "Paid On Time" Date 6/4/2012
 Last Late Charge Date 1/24/2013
 Number Of Late Months 108
 Next Due Date 2/22/2013
 Year To Date Charges \$61.33

A P N 075-090-39
 OLD ACCT # 7,060

Deposit Information

Deposit Amount	\$0.00	Deposit Date	Certificate Number	0
Deposit Amount 2	\$0.00	Deposit 2 Date	Services	Current Balance
Usage	Charges	Read Date	Reading	
January	0 61.33	1/5/2013	40396 L	SERVICE CHARGE \$40.00
February	1,770 43.54	2/6/2012	39624	
March	1,900 45.97	3/6/2012	39814 L	
April	1,610 43.33	4/7/2012	39975 L	
May	1,640 47.72	5/7/2012	40139 L	
June	1,850 43.70	6/4/2012	40324	
July	680 45.61	7/8/2012	40392 L	
August	10 46.49	8/6/2012	40393 L	
September	10 83.81 Est	9/10/2012	40394 L R	
October	20 53.02	10/7/2012	40396 L	
November	0 55.63	11/8/2012	40396 L	Previous Charges \$448.00
December	0 58.41	12/5/2012	40396 L	
Last Payment 6/4/2012	\$93.22	Check Number 432		Current Balance 488.00
Age 1 \$61.33 Age 2	\$58.41	Age 3 \$328.26		

Customer Detail

FRIEDMAN, MICHAEL

Account Number

190

FRIEDMAN, MICHAEL
2465 SAN SIMEON CT

DISCOVERY BAY CA
94505 (925)513-2761
Service Address: 79 FRONT ST

Date Turned On
Date Turned Off
Meter Check Date
Rate Code 1
Pump/Well Number 1
Last Reading 20899
Previous Reading 20899
Usage 0

Months On System 175
Total Usage 72,260
Average Usage 413
Sequence Number 1150
Meter Serial Number 09132703
Route Number 2
Last Read Date 2/5/2013
12 Month Average 2,147
Last Year Average 540
Previous Year Average 340
Last "Paid On Time" Date 11/9/2012
Last Late Charge Date 1/28/2013
Number Of Late Months 104
Next Due Date 2/22/2013
Year To Date Charges \$54.45

A P N 075-184-008
OLD ACCT # 7,240

Deposit Information

Deposit Amount	\$0.00	Deposit Date	Certificate Number	0
Deposit Amount 2	\$0.00	Deposit 2 Date	Services	Current Balance
Usage	Charges	Read Date	Reading	
January	0	54.45	1/8/2013	20899 L
February	0	42.21	2/5/2012	20255 L
March	0	40.00	3/7/2012	20255
April	3,750	47.50	4/6/2012	20630
May	1,490	47.50	5/9/2012	20779 L
June	1,200	77.40	6/4/2012	20899 R
July	0	43.87	7/8/2012	20899 L
August	0	48.06	8/6/2012	20899 L
September	0	50.47	9/9/2012	20899 L
October	0	52.99	10/7/2012	20899 L
November	0	49.39	11/7/2012	20899 L
December	0	51.86	12/7/2012	20899 L
			SERVICE CHARGE	\$40.00
			Previous Charges	\$303.49
			Current Balance	343.49
Last Payment	11/9/2012	\$125.00	Check Number	4982
Age 1	\$54.45	Age 2	\$51.86	Age 3 \$197.18

6/6/12 MP L/O. 7/9/12 GAVE 0 USAGE. 8/6/12 20906