

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

Tuesday, May 17, 2016, 7:00 pm
DISTRICT OFFICE (Next to the Fire Station)
CAMP MEEKER, CALIFORNIA

I. CALL TO ORDER

II. ROLL CALL

III. APPROVAL OF AGENDA

IV. STATEMENTS OF ABSTENTION

V. PUBLIC COMMENT

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

VI. CONSENT ITEMS (10 minutes)

- A. Approval of Minutes--April 19, 2016
- B. Payment of Claims
- C. Journal Entry Approval
- D. Administrative and Financial Report

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

- A. Report of operations for the current month.

VIII. ACTION ITEMS

A. UPDATE: WATER ACCOUNT 140, 88 MARKET STREET, 075-144-012-000

(Jamie Dunton and District Staff, 5 minutes)

DESCRIPTION: It has not been possible to read the meter for six consecutive months and further that the meter was accessible only three times in the last twelve months due to an inoperative vehicle placed directly over the meter, the water cannot be locked off and the property continues to receive water despite non-payment and non-access. The District sent a letter of notification to the owner detailing that the amounts owed for water and access to the meter are required within thirty days or it is the District's intent file a lien and possibly to cap the water service at the street and the customer will be responsible for the considerable costs of capping the water service and reconnection.

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

- C. UPDATE: WATER METER INSTALLATION ISSUES PARCELS 075-290-018 & 075-290-023, #1 SYLVANIA HEIGHTS & #9 SYLVANIA HEIGHTS: JERRY YOST
Cathie Anderson, Gary Helfrich (15 minutes)
DESCRIPTION: Director Helfrich will provide further information regarding Sonoma County right of way and a rumor that the Recreation and Park District would participate in a land swap in order to build a new fire station in that area. Additionally discussion with Mr. Yost regarding the installation of a meter for parcel 075-290-023 continues.
PROPOSED ACTION: The Board may/may not take action on this matter.
- D. ANDERSON HALL MAINTENANCE: INTERIOR PAINTING (Cathie Anderson, 10 minutes)
DESCRIPTION: At the February 2016 Board meeting the Board approved Anderson Hall interior and exterior maintenance and repairs not to exceed \$4,500.00. Director Anderson will present the details and costs of interior painting of Anderson Hall.
PROPOSED ACTION: The Board may/may not take further action regarding Anderson Hall maintenance and repairs.
- E. AUTHORIZATION TO SIGN A LETTER OF ENGAGEMENT WITH SUE GORANSON, CPA FOR THE JUNE 30, 2016 AUDIT. (Staff, 5 minutes)
DESCRIPTION: The Board will review the letter of engagement provided by Sue Goranson, CPA for the audit for the fiscal year ending June 30, 2016.
PROPOSED ACTION: The Board may/may not authorize the Board Secretary/Treasurer to sign a letter of engagement for the services of Sue Goranson, CPA to complete the audit for the fiscal year ending June 30, 2016.
- F. COUNTY ORDINANCE ADOPTION PROCESS CHAPTER 13A OF COUNTY CODE REQUIRING ABATEMENT OF HAZARDOUS VEGETATION AND COMBUSTIBLE MATERIAL (Gary Helfrich, 15 minutes)
DESCRIPTION: On March 29, 2016 the County Board of Supervisors adopted Chapter 13A into the County Code Requiring Abatement of Hazardous Vegetation and Combustible Material that also include a Fuel Reduction/Vegetation Management Pilot Program naming Camp Meeker as a participant with a complete absence of public notice and community outreach. No public notice received by the District, nor were community meetings held for involvement in the process prior to presentation to the Board of Supervisors that the District is aware of. The lack of notification and involvement is of concern as the Camp Meeker community has been chosen as a participant in the pilot program. The District's concern is not with the content of the ordinance rather with the process to adoption and lack of transparency.
PROPOSED ACTION: The Board may approve a letter to the Board of Supervisors regarding the passage of this Ordinance and the failure of Fire and Emergency Services to identify and reach out to stakeholders.

IX. 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.

X. 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, April 19, 2016, 7:00 pm
DISTRICT OFFICE (Next to the Fire Station)
CAMP MEEKER, CALIFORNIA

I. CALL TO ORDER

The meeting was called to order by Lynn Watson, President, at 7:04 p.m.

II. ROLL CALL

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

III. APPROVAL OF AGENDA

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

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

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

IV. STATEMENTS OF ABSTENTION

Director Helfrich advised that he must recuse himself from voting on Item E, Auditor Replacement Process, Estimates and Recommendations.

V. PUBLIC COMMENT

There was no public comment.

VI. CONSENT ITEMS

A. Approval of Minutes

1. March 15, 2016

A motion was made by Cathie Anderson, and seconded by Valery Larson to approve the March 2016 minutes as written.

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

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

B. Payment of Claims

After discussion, a motion was made by Gary Helfrich, seconded by Cathie Anderson to approve the following warrant requests and the checks 1367-1378 in payment thereof (Wells Fargo Operating), and check numbers 566/567 (Bank of the West-Water). There were no checks issued to transfer Anderson Hall rental fees to the operating account at Wells Fargo operating account or return deposits to Anderson Hall clients.

G2015/2016-010	RP-April 2016	3,357.40
W2015/2016-010	Water-April 2016	11,712.57

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

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

C. Journal Entry Approval

There was a minor journal entry that will be presented in May due to late receipt of a bank statement.

D. Administrative and Financial Report

Ms. Doran-Girard advised that the cost for the State Fund Worker Compensation policy would be \$1407.00. Further, State Comp will not cover volunteers. Additionally, she updated the Board with respect to the lien/auction issues for the Wenzlaff estate and reviewed various items of correspondence. She informed the Board that the 2016-2017 Preliminary Budget would be presented at the May meeting and asked for information from the Directors regarding proposed programs and expenditures.

VII. REPORT OF THE WATER SYSTEM OPERATOR

- A. Mr. Dunton advised that he had very little to report. He presented a bid for water system tank cleaning and inspection of \$6,600.00 for all tanks. Additionally, Director Anderson requested a review of individual customer accounts for the water system.

VIII. ACTION ITEMS

A. UPDATE: NOAA REQUEST FOR PERMANENT CHANGE IN WATER RIGHT

DESCRIPTION: Director Helfrich informed the Board that he had met with David Hines of NOAA with respect toward working to secure a permanent change in the District's water right in order to release flows for fish in the event that there are future severe drought years. NOAA will get all the paperwork in order. He went on to advise that Alliance Redwoods has 20 acre feet right for surface diversions that may be senior to Camp Meeker. In the event that Alliance connects to Camp Meeker water the diversion could move to Camp Meeker. This would be the same arrangement as with OCSD including shared energy and maintenance costs. Alliance would build a tank approximately the size of the Morelli tank. Mr. Hines is doing legal research to determine the feasibility of connecting Alliance to Camp Meeker. It is Director Helfrich feeling that this would be a good positive outcome for all parties, including the fish.

ACTION: The Board took no action.

B. WATER ACCOUNT 140, 88 MARKET STREET, 075-144-012-000

DESCRIPTION: The water bill for 88 Market Street, Camp Meeker has not been paid since December 2015. As it has not been possible to read the meter for six consecutive months and further that the meter was accessible only three times in the last twelve months due to an inoperative vehicle placed directly over the meter, the water cannot be locked off and the property continues to receive water despite non-payment and non-access. Russian River Utility has requested the Board establish policies and procedures with respect to lack of access to meters in general and this customer in particular. District Counsel Manwell advises that it is

unwise to enter private property and arrange for towing of the vehicle without the owner's permission. The District could, at considerable cost, file a lawsuit to remove the vehicle, but a less expensive and quicker solution is simply to cap off the service. The Board reviewed the Legal counsel's recommended draft of a letter of notification to the owner that the amounts owed for water and access to the meter are required within thirty days or it is the District's intent to cap the water service at the street and the customer will be responsible for the considerable costs of capping the water service and reconnection. It is in the owner's best interest to move the vehicles as estimating the water in the long term can result in over-billing, as the actual usage is not known.

The Board discussed other solutions including progressive payment plan arrangements.

ACTION: A motion was made by Gary Helfrich and, seconded by Cathie Anderson to revise the customer letter to inform the owner to arrange a progressive payment plan within 30 days and that the District will place a lien on the property, if not done so. Director Anderson is authorized to sign the letter on behalf of the Board.

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

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

C. UPDATE: WATER METER INSTALLATION ISSUES PARCELS 075-290-018 & 075-290-023, #1 SYLVANIA HEIGHTS & #9 SYLVANIA HEIGHTS: JERRY YOST

DESCRIPTION: Director Anderson informed the Board that she had met with Mr. Yost to discuss a possible easement for his playground property. Mr. Yost responded favorably; however, advised that a part of the property belongs to Sonoma County. Director Helfrich felt that Supervisor Carillo's office would be in favor of a land swap with respect playground. It was his understanding that the County had been approached to vacate the right-of-way, as the CMVFD is planning to relocate close to that area with a new firehouse to be built by the Recreation and Park District. The Board was not aware of any of these circumstances and has no plan for building.

ACTION: Director Helfrich will research the matter further and report at the May meeting.

D. ANDERSON HALL MAINTENANCE: INTERIOR PAINTING

DESCRIPTION: Director Anderson presented an estimate of \$2,850.00 from Wayne Elsworth for the cost of interior painting of Anderson Hall. After discussion, it was agreed that Director Anderson would obtain additional estimates for comparison purposes.

ACTION: The Board took no further action regarding Anderson Hall maintenance and repairs.

E. UPDATE: AUDITOR REPLACEMENT PROCESS ESTIMATES AND RECOMMENDATIONS FOR THE JUNE 30, 2016 AUDIT.

DESCRIPTION: Director Helfrich recused himself from the discussion. The Board reviewed estimates and recommendations received from Sue Goranson, CPA and John Blomberg, of Blomberg and Griffin, CPAs.

ACTION: A motion was made by Cathie Anderson, and seconded by Valery Larson to engage Sue Goranson, CPA as the District's auditor for completion of the audit for the fiscal year ended June 30, 2016 at a cost of \$10-12,000.

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

The motion was approved. Ayes: 3 Noes: 0 Abstain: 1 Absent: 1

IX. DIRECTORS' REPORTS

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

PROPOSED ACTION: No action or discussion to take place.

Director Larson informed the Board of a complaint from a community member that her house was broken into twice. Further, Director Anderson offered that other houses have been burglarized as well one as many as four times.

Director Watson advised that she will be out of town from May 24 through June 14; however, will not be absent from any Board meetings.

X. ADJOURNMENT

As there was no further business to be brought before the Board at this time, a motion was made by Cathie Anderson and seconded by Valery Larson that the April 2016 meeting of the Camp Meeker Board of Directors be adjourned.

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

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

The meeting adjourned at 8:50 p.m.

Respectfully submitted,

CHERYL DORAN-GIRARD

**CHERYL DORAN GIRARD
CLIENT MEMORANDUM**

TO: CAMP MEEKER RECREATION & PARK DISTRICT BOARD MEMBERS
FROM: CHERYL DORAN GIRARD
SUBJECT: MAY 17, 2016 WARRANTS AND FINANCIAL INFORMATION
DATE: MAY 13, 2016

Financial Statements and Warrant Detail are in the board packet following this memorandum.
Financial data is based on the District's revenues & expenses received to date.

G2015/2016-011	RP-May 2016	3,457.69
W2015/2016-011	Water-May 2016	56,384.53

Cash balances are updated from April 30 bank statements from Wells Fargo, and US Bank, plus funds received to date. All bank accounts are reconciled and reconciliations reviewed and approved by the District's Fiscal Officer, Catherine Anderson.

Financial statements contain data available through May 13, 2016 and reflect receipt of all moneys received. The detail of the warrant requests directly is following this memo so you will be able to review individual items for each warrant request. Cash on-hand, check registers, water funds allocation, and the financial statements are placed behind the individual warrant details.

Deposits will be made to the Wells Fargo checking account, and the Wells Fargo Investment account for amounts allocated for capital replacement and USDA debt fund repayment as well US Bank and County of Sonoma for DWR loan following the May 17 meeting.

Please contact me regarding any programs and/or expenditures to be included in the Preliminary Budget for 2016-2017. Director Anderson and I will be working on the Budget next Wednesday as the Preliminary budget must be adopted by June 30.

Sue Goranson's office has been contacted regarding the 6/30/2016 audit and she has provided lists of information she will need for permanent files, and pre-audit work/research and the field portion of the audit will be conducted in my office on September 21.

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



Camp Meeker Recreation & Park District

Warrant # G2015/2016-011

Vendor	G/L Acct	Amount	Explanation
Anderson, Cathie	5010	30.00	Dir Stipend-May 2016
Valery Larson	5010	30.00	Dir Stipend-May 2016
Doran-Girard, Cheryl	5520	1,125.00	Consulting-April/May (Est)
Doran-Girard, Cheryl	5556	1,125.00	Consulting-April/May (Est)
PGE	5594	84.04	Electric Service
Lynn Watson	5010	30.00	Dir Stipend-May 2016
American Express	5405	39.12	Miscellaneous
Camp Meeker Wtr	5592	83.64	Water
US Bank	5416	149.00	Software Lease
US Bank	5105	19.97	Web Maint Contract Inc. ISP
US Bank	5101	50.00	Pay Phone/Post Office
US Bank	5101	140.80	Verizon District Phone
National Doc Solutions	5410	283.62	District Receipt Books
Lopez, Jessica	5185	140.00	4/28 & 5/12/2016 A. Hall
Perry, Johnson	5550	127.50	Legal Services
Total		<hr/> 3,457.69	

DIRECTOR APPROVAL:

DATE: 5/17/2016

Camp Meeker Recreation & Park District

W2015/2016-011

Vendor	G/L Acct	Amount	Explanation
Doran-Girard, Cheryl	5520	1,125.00	Consulting-April/May (Est)
Doran-Girard, Cheryl	5556	1,125.00	Consulting-April/May (Est)
Russian River Utility	5515	5,014.00	Contract Services
CMRPD	8625	48,615.33	Dir Chg Tfrs/USDA & DWR
US Bank	5416	168.98	Accting Software/Web Maint
US Bank	5101	36.92	Verizon-Dist Phone
National Doc Solutions	5410	141.80	District Receipt Books
Perry, Johnson	5550	157.50	Legal Services
Total		56,384.53	

DIRECTOR APPROVAL:

DATE: 5/17/2016

Camp Meeker Recreation & Parks District
Check/Voucher Register - CDG-Current Register
1010 - Cash In Wells Fargo Bank-Operating
From 4/20/2016 Through 5/17/2016

<u>Check Number</u>	<u>Check Description</u>	<u>Vendor Name</u>	<u>Effective Date</u>	<u>Check Amount</u>
1379	System Generated Check/Vo...	American Express	5/17/2016	39.12
1380	System Generated Check/Vo...	Cheryl Doran-Girard	5/17/2016	4,500.00
1381	System Generated Check/Vo...	Jessica Lopez	5/17/2016	140.00
1382	System Generated Check/Vo...	National Documen...	5/17/2016	425.42
1383	System Generated Check/Vo...	P G & E	5/17/2016	84.04
1384	System Generated Check/Vo...	Perry Johnson An...	5/17/2016	285.00
1385	System Generated Check/Vo...	Russian River Utility	5/17/2016	5,014.00
1386	System Generated Check/Vo...	US Bank	5/17/2016	565.67
1387	Director Stipend-May 2016	Cathie Anderson	5/17/2016	30.00
1388	Director Stipend-May 2016	Valery Larson	5/17/2016	30.00
1389	Director Stipend-May 2016	Lynn Watson	5/17/2016	30.00
1390	Transfer Direct Charges to ...	Camp Meeker Rec...	5/17/2016	47,915.83
1391	Transfer Partial Direct Charg...	Camp Meeker Rec...	5/17/2016	699.50
1392	System Generated Check/Vo...	Camp Meeker Wa...	5/13/2016	<u>83.64</u>
		Total 1010 - Cash In Wells Fargo Bank-Operating		59,842.22

Camp Meeker Recreation & Parks District
Check/Voucher Register - CDG-Current Register
1030 - Cash in Bank of the West-Water
From 4/20/2016 Through 5/17/2016

<u>Check Number</u>	<u>Check Description</u>	<u>Vendor Name</u>	<u>Effective Date</u>	<u>Check Amount</u>
568	Record Check to WFB Invest...	Camp Meeker Rec...	5/17/2016	6,600.00
569	Record Tfr Check WFB-Chec...	Camp Meeker Rec...	5/17/2016	<u>9,150.00</u>
		Total 1030 - Cash in Bank of the West-Water		15,750.00

Camp Meeker Recreation & Parks District
Check/Voucher Register - CDG-Current Register
1035 - Clearing Account-Water Receipts
From 4/20/2016 Through 5/17/2016

<u>Check Number</u>	<u>Check Description</u>	<u>Vendor Name</u>	<u>Effective Date</u>	<u>Check Amount</u>
569	Record Tfr Check WFB-Chec...	Camp Meeker Rec...	5/17/2016	<u>(9,150.00)</u>
		Total 1035 - Clearing Account-Water Receipts		(9,150.00)

Camp Meeker Recreation & Parks District
Check/Voucher Register - CDG-Current Register
1040 - Cash in US Bank-Rental Deposits/PayPal
From 4/20/2016 Through 5/17/2016

<u>Check Number</u>	<u>Check Description</u>	<u>Vendor Name</u>	<u>Effective Date</u>	<u>Check Amount</u>
1025	Refund Deposit-Anderson H...		5/17/2016	150.00
1026	Transfer of Rental Fees to ...	Camp Meeker Rec...	5/17/2016	<u>275.00</u>
		Total 1040 - Cash in US Bank-Rental Deposits/PayPal		425.00
				<u> </u>
Report Total				66,867.22
				<u><u> </u></u>

CAMP MEEKER RECREATION AND PARK DISTRICT					
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Allocation of Water Receipts Fiscal Year 7/1/2015 -6/30/2016				
Allocation of Water Receipts Fiscal Year 7/1/2015 -6/30/2016				

[illegible]

*By telephone. Inaccurate # for 12/31 determined upon receipt of statement.

Camp Meeker Recreation & Parks District

Statement of Revenues and Expenditures - Unposted Transactions Included In Report

10 - Recreation & Park - Operating

From 7/1/2015 Through 6/30/2016

(In Whole Numbers)

		<u>YTD Budget - Final</u>	<u>Current Year Actual</u>	<u>Variance</u>
Revenue				
4001	Property Taxes-CY Secured	50,500	61,574	(11,074)
4020	Property Taxes-CY Supplemental	0	489	(489)
4040	Property Taxes-CY Unsecured	0	2,095	(2,095)
4041	Cost Reimbursement-Collect Delinquent CY Unsec	(100)	(40)	(60)
4101	Interest Pooled Cash -Sonoma County	15	7	8
4210	Rental Fees-Anderson Hall	7,000	3,585	3,415
4215	Rental Fees-Other	1,727	1,588	139
4220	State-Home Owner Property Tax Relief	215	255	(40)
4290	Miscellaneous Revenues	0	250	(250)
4295	Grant Revenue	<u>3,000</u>	<u>1,500</u>	<u>1,500</u>
	Total Revenue	<u>62,357</u>	<u>71,303</u>	<u>(8,946)</u>
Expenditures				
5010	Director Stipend	1,080	990	90
5017	Worker Compensation Insurance	500	0	500
5101	Communications-Telephone	982	1,431	(449)
5105	Communications-ISP Website	60	120	(60)
5110	Communications-Website Other	0	97	(97)
5184	Janitorial Supplies	375	110	265
5185	Janitorial Services	1,300	1,295	5
5210	Insurance-Property & Liability	2,240	0	2,240
5301	Maintenance-Beach and Parks	540	0	540
5302	Maintenance-Bldgs & Improvements	500	0	500
5401	Memberships	150	185	(35)
5402	Marketing	400	0	400
5405	Miscellaneous	850	908	(58)
5410	Office Supplies	825	942	(117)
5415	Office Operations	300	0	300
5416	Lease-Accounting Software	1,788	2,837	(1,049)
5420	Training-Administrative	200	326	(126)
5425	Postage	150	82	68
5426	Printing Services	1,275	229	1,046
5427	Supplies	750	77	673
5428	Food	280	249	31
5501	Professional Fees-Web	1,025	450	575
5520	Administrative Services	8,000	8,328	(328)
5530	Community Events	400	0	400
5535	Event Promotion/Advertising	1,400	0	1,400
5540	LAFCO Charges	134	0	134
5550	Legal Services	9,000	2,136	6,864
5555	Professional Services-Auditor	4,000	9,979	(5,979)
5556	Professional Services-Accounting	10,800	9,921	879
5560	Professional Fees-Other	1,500	0	1,500
5570	Service Fee-PayPal	225	31	194
5571	Late Fees	0	37	(37)
5575	Bank Service Fees	30	(23)	53
5576	Property Tax Administration Fee	750	855	(105)
5580	Elections Cost	2,263	1,184	1,079
5590	Gas and Oil	900	721	179
5591	Equipment Rentals	300	113	187

Camp Meeker Recreation & Parks District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
10 - Recreation & Park - Operating
From 7/1/2015 Through 6/30/2016
(In Whole Numbers)

		<u>YTD Budget - Final</u>	<u>Current Year Actual</u>	<u>Variance</u>
5592	Water and Sewer	1,075	819	256
5594	Utilities	1,300	953	347
8511	Maintenance & Repair	0	882	(882)
8516	Maintenance & Repair	2,000	0	2,000
8565	Equipment 2	2,650	309	2,341
9001	Contingency	<u>110</u>	<u>0</u>	<u>110</u>
	Total Expenditures	<u>62,407</u>	<u>46,573</u>	<u>15,834</u>
	Excess of Income Over (Under) Expense	<u>(50)</u>	<u>24,730</u>	<u>(24,780)</u>

Camp Meeker Recreation & Parks District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
40 - Recreation & Parks - Water Operations
From 7/1/2015 Through 6/30/2016
(In Whole Numbers)

		<u>YTD Budget - Final</u>	<u>Current Year Actual</u>	<u>Variance</u>
Revenue				
4010	Direct Charges-Current Year	122,000	117,240	4,760
4061	Direct Charges -Prior Year	0	3,280	(3,280)
4101	Interest Pooled Cash -Sonoma County	0	11	(11)
4110	Interest Earned-Wells Fargo Bank	300	0	300
4310	Sales of Water-Residential	213,000	172,522	40,478
4311	Refunds-Water Customers	0	(18)	18
4625	Transfers-Within Fund In	<u>48,500</u>	<u>0</u>	<u>48,500</u>
	Total Revenue	<u>383,800</u>	<u>293,035</u>	<u>90,765</u>
Expenditures				
5101	Communications-Telephone	432	184	248
5105	Communications-ISP Website	60	120	(60)
5110	Communications-Website Other	0	97	(97)
5185	Janitorial Services	150	0	150
5210	Insurance-Property & Liability	3,900	0	3,900
5401	Memberships	125	75	51
5405	Miscellaneous	100	119	(19)
5410	Office Supplies	750	759	(9)
5415	Office Operations	175	0	175
5416	Lease-Accounting Software	1,788	2,837	(1,049)
5420	Training-Administrative	300	326	(26)
5425	Postage	125	76	49
5426	Printing Services	650	239	411
5501	Professional Fees-Web	250	332	(82)
5515	Contract Services-Water Operations	118,008	83,336	34,672
5520	Administrative Services	13,000	9,622	3,378
5540	LAFCO Charges	618	0	618
5550	Legal Services	7,500	4,409	3,091
5555	Professional Services-Auditor	9,600	8,867	733
5556	Professional Services-Accounting	8,000	9,402	(1,402)
5560	Professional Fees-Other	1,198	0	1,198
5565	Fiscal Agent Fees	200	0	200
5575	Bank Service Fees	25	53	(28)
5576	Property Tax Administration Fee	0	1,068	(1,068)
5580	Elections Cost	2,663	1,184	1,479
5585	Public/Legal Notices	500	302	198
5587	Water System Fees-State	2,500	2,369	131
5591	Equipment Rentals	0	35	(35)
5592	Water and Sewer	0	264	(264)
5594	Utilities	3,750	2,322	1,428
5595	Waste Removal	0	498	(498)
8511	Maintenance & Repair	0	882	(882)
8516	Maintenance & Repair	5,000	0	5,000
8625	Tfr Within Fnd-Out	<u>202,400</u>	<u>119,463</u>	<u>82,937</u>
	Total Expenditures	<u>383,767</u>	<u>249,241</u>	<u>134,526</u>
	Excess of Income Over (Under) Expense	<u>33</u>	<u>43,794</u>	<u>(43,761)</u>

Camp Meeker Recreation & Parks District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
50 - Recreation & Parks - Water Capital
From 7/1/2015 Through 6/30/2016
(In Whole Numbers)

		<u>YTD Budget - Final</u>	<u>Current Year Actual</u>	<u>Variance</u>
	Revenue			
4110	Interest Earned-Wells Fargo Bank	1,600	275	1,325
4625	Transfers-Within Fund In	<u>5,000</u>	<u>3,500</u>	<u>1,500</u>
	Total Revenue	<u>6,600</u>	<u>3,775</u>	<u>2,825</u>
	Expenditures			
8625	Tfr Within Fnd-Out	<u>50,300</u>	<u>4,000</u>	<u>46,300</u>
	Total Expenditures	<u>50,300</u>	<u>4,000</u>	<u>46,300</u>
	Excess of Income Over (Under) Expense	<u>(43,700)</u>	<u>(225)</u>	<u>(43,475)</u>

Camp Meeker Recreation & Parks District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
60 - Recreation & Parks-DWR E58237
From 7/1/2015 Through 6/30/2016
(In Whole Numbers)

		<u>YTD Budget - Final</u>	<u>Current Year Actual</u>	<u>Variance</u>
	Revenue			
4101	Interest Pooled Cash -Sonoma County	100	103	(3)
	Total Revenue	<u>100</u>	<u>103</u>	<u>(3)</u>
	Expenditures			
7910	Long Term Debt-Principal	16,674	119,914	(103,240)
7911	Long Term Debt-Interest	<u>80,404</u>	<u>24,702</u>	<u>55,702</u>
	Total Expenditures	<u>97,078</u>	<u>144,616</u>	<u>(47,538)</u>
	Excess of Income Over (Under) Expense	<u>(96,978)</u>	<u>(144,513)</u>	<u>47,535</u>

Camp Meeker Recreation & Parks District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
61 - Recreation & Park - Reserve DWR E58237
From 7/1/2015 Through 6/30/2016
(In Whole Numbers)

		<u>YTD Budget - Final</u>	<u>Current Year Actual</u>	<u>Variance</u>
	Revenue			
4101	Interest Pooled Cash -Sonoma County	200	170	30
	Total Revenue	<u>200</u>	<u>170</u>	<u>30</u>
	Excess of Income Over (Under) Expense	<u>200</u>	<u>170</u>	<u>30</u>

Camp Meeker Recreation & Parks District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
70 - Recreation & Park - USDA Debt Fund
From 7/1/2015 Through 6/30/2016
(In Whole Numbers)

		<u>YTD Budget - Final</u>	<u>Current Year Actual</u>	<u>Variance</u>
	Revenue			
4625	Transfers-Within Fund In	<u>95,140</u>	<u>54,744</u>	<u>40,396</u>
	Total Revenue	<u>95,140</u>	<u>54,744</u>	<u>40,396</u>
	Expenditures			
7910	Long Term Debt-Principal	31,000	31,000	0
7911	Long Term Debt-Interest	62,676	62,644	32
8625	Tfr Within Fnd-Out	<u>0</u>	<u>48,800</u>	<u>(48,800)</u>
	Total Expenditures	<u>93,676</u>	<u>142,444</u>	<u>(48,768)</u>
	Excess of Income Over (Under) Expense	<u>1,464</u>	<u>(87,700)</u>	<u>89,164</u>

CAMP MEEKER RECREATION & PARK DISTRICT

JOURNAL ENTRY AND DOCUMENTATION

ENTRY NUMBER: JV2016-035

DATE: 4/30/16

FUND	ACCOUNT	EVENT	LATER	ACCOUNT DESCRIPTION	DEBIT	CREDIT	✓
40	1030	00	999	CASH-BANK OF THE WEST	15,557.42		
40	4310	00	999	SALES OF WATER-RESIDENTIAL		15,557.42	
40	4310	00	999	SALES OF WATER-RESIDENTIAL	47.00		
40	5575	00	999	BANK SERVICE FEES	15.00		
40	1030	00	999	CASH-BANK OF THE WEST		62.00	

REASON FOR JOURNAL ENTRY:

ENTER WATER CUSTOMER RECEIPTS
MARCH 1-31, 2016 PER BOW STATEMENT
& RETURNED CHECK CUSTOMER

4/1 - 4/30

PREPARED BY: CDO

FISCAL OFFICER APPROVAL:

DATE:

DATE POSTED: 6/11/16

CAMP MEEKER RECREATION & PARK DISTRICT

JOURNAL ENTRY AND DOCUMENTATION

ENTRY NUMBER: JV2016-034

DATE: 3/31/16

FUND	ACCOUNT	EVENT	LATER	ACCOUNT DESCRIPTION	DEBIT	CREDIT	
40	5575	00	999	BANK SERVICE FEES	0.75		
40	1030	00	999	CASH IN BANK OF THE WEST-WATER		0.75	✓

REASON FOR JOURNAL ENTRY:

ENTER EXCESSIVE DEPOSIT CHARGES
MARCH 1-31, 2016 PER BOW STATEMENT

PREPARED BY: *CME*

FISCAL OFFICER APPROVAL:

Catherine J. Anderson

DATE:

5-12-16

DATE POSTED: 6/11/16

CAMP MEEKER RECREATION & PARK DISTRICT

JOURNAL ENTRY AND DOCUMENTATION

ENTRY NUMBER: JV2016-031

DATE: 3/31/16

FUND	ACCOUNT	EVENT	LATER	ACCOUNT DESCRIPTION	DEBIT	CREDIT
60	7910	00	999	Long Term Debt-Principal	40,510.51	
60	7911	00	999	Long Term Debt-Interest	8,028.15	
60	1020	00	999	Cash in Cty-DWR E58237		48,538.66

REASON FOR JOURNAL ENTRY:

Record Payment of DWR Loan From
Funds @ Sonoma County
Treasury.

PREPARED BY: *CH*

DATE POSTED: 5/11/16

FISCAL OFFICER APPROVAL:

Catherine J. Anderson

DATE:

5-12-16

INVOICE
STATE OF CALIFORNIA
The Resources Agency
DEPARTMENT OF WATER RESOURCES
P.O. Box 942836
Sacramento, CA 94236-0001

Camp Meeker Recreation and Park District Invoice No. 1604E58237
President- Board of Directors
P.O. Box 461 Invoice Date 03/01/2016
Camp Meeker CA 95419 Contract No. E58237
Customer No. 200093
Due Date 04/01/2016
Authority: Contract under
1984 California Safe Drinking Water Bond

Alternate Payer: Sonoma County Auditor-Controller
Make check payable to: Department of Water Resources
Enclose invoice copy
For information please call: (916) 654-9019

Interest Payment: (A)			
Principal Balance	Interest Rate	No. of Days	Interest Amount
528,920.25	3.0315000 %	000183	8,028.15
Total Interest Due			8,028.15
Principal Amount: (B)			40,510.51
Total amount due on 04/01/2016			48,538.66

(A) The contract provides that penalty interest shall accrue at a rate of 1.0000000 % per month if a delinquency in payment continues for more than 30 days.

(B) Interest on payments received 30 days after the due date will be included in the next billing.

Sonoma County Auditor-Controller
Attn: Jennifer Calderon
585 Fiscal Drive- Suite 101-F
Santa Rosa CA 95403

Invoice

Page: 1 of 1
Run Date: 2016-05-11
Run Time: 12:49:56

Business Unit: SC002
Voucher Number: 00025595
Voucher Style: REG
Vendor: 0000000386
Vendor Location: DOJ
St of CA Dept of Water Resources
STATEOFCA-001
Dept of Water Resources
P O Box 942836
Sacramento, CA 94236-0001
00
Payment Terms:
Control Group:
Related Voucher Number:
Lease Number:

Invoice Number: 1604E58237
Invoice Date: 2016-03-01
Miscellaneous: 0
Freight: 0
VAT: 0
Sales Tax: 0
Invoice Total: 48538.66
Currency: USD
Use Tax: 0
VAT Not on Invoice: 0

Voucher Line Information							Distribution Information		
Line	Item	Description	Quantity	Unit Price	Unit Of Measure	Amount			
1		Camp Meeker Water Resource	0	0		8028.15			
							<u>Distrib #</u>	<u>Account</u>	<u>Amount</u>
							1	53103	8028.15
2		Camp Meeker Water Resource	0	0		40510.51			
							<u>Distrib #</u>	<u>Account</u>	<u>Amount</u>
							1	53101	40510.51

Private and Confidential

CAMP MEEKER RECREATION & PARK DISTRICT **JOURNAL ENTRY AND DOCUMENTATION**

ENTRY NUMBER: JV2016-036

DATE: 4/21/16

FUND	ACCOUNT	EVENT	LATER	ACCOUNT DESCRIPTION	DEBIT	CREDIT	
10	1010	00	999	CASH-WELLS FARGO OPERATING	25,711.54		
10	4101	00	999	INTEREST-POOLED CASH COUNTY		5.55	
10	4020	00	999	PROPERTY TAXES CY SUPPLEMENTAL		489.28	
10	4290	00	999	MISCELLANEOUS-STATE-FISH/WILDLIFE		1.82	
10	4001	00	999	PROPERTY TAXES-CY SECURED		25,814.70	
10	4220	00	999	STATE-HOMEOWNER PROP TAX RELIEF		254.79	
40	4101	00	999	INTEREST POOLED CASH-CTY		8.33	
40	4061	00	999	PRIOR YEAR DIRECT CHARGES		1,323.00	
40	4010	00	999	DIRECT CHARGES-CURRENT YEAR		47,284.00	
10	5576	00	999	PROPERTY TAX - ADMN FEE	854.60		
40	1010	00	999	CASH-WELLS FARGO OPERATING	48,615.33		
40	5575	00	999		15.00		
40	1010	00	999			15.00	

REASON FOR JOURNAL ENTRY:

RECORD TRANSFER OF TAX AND DIRECT
CHARGE PROCEEDS FROM SONOMA
COUNTY TAX COLLECTOR TO WELLS
FARGO BANK PER STATEMENT & COUNTY
DOCUMENTATION AS WELL AS WIRE
TRANSFER FEE CHARGED BY WFB.

PREPARED BY: *CPH*

FISCAL OFFICER APPROVAL:

Caroline J. Anderson

DATE POSTED: 6/11/16

DATE:

5-12-16

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

May 9, 2016

RE: CAMP MEEKER PAST DUE ACCOUNTS

- **Accounts 6, 22, 37, 38, 45, 46, 50, 55, 69, 105, 108, 111, 114, 145, 150, 155, 161, 194, 220, 245, 248, 252, 264, 270, 276, 279, 287, 309 and 329:** Past due notices will be sent on May 23, 2016 and lock off is scheduled for June 6, 2106.
- **Acct 16:** This service was locked off on May 2, 2016.
- **Acct 212:** This service will be locked off on May 10, 2016.
- **Accts 5, 107, 148, 209, 223, 237 and 298:** Payments are being deposited May 10, 2016.
- **Accts 4, 129, 133, 178, 185, 226 and 339:** Payments are on the way.
- **Acct 140:** By Friday 5/13/16, account 140 is delivering a post-dated check for May 24 for the entire balance due as of 5/9/16. Customer is paying the account in full. I gave the balance due as of 5/9/16: \$308.12. Customer asked when the meter reader reads the meters so arrangements to move the car could be made. I told customer we needed the meter accessible as soon as today, and every day henceforth. Customer said that it wasn't a problem – just a matter of taking the emergency brake off and moving the car.

I informed the customer that all of this was being recorded as the verbal agreement that must be kept, and that at any time the agreement is not fulfilled as verbally agreed, it is null and void and the next steps toward lien/disconnection would commence without hesitation.

		CAMP MEEKER RECREATION AND PARK DISTRICT					
					May-16		
ACCT #	CURRENT	1 - 30.	31 - 60	61+	LAST PAYMENT		TOTAL
4	101.75	101.47	88.56	92.28	200.09	2/16/16	384.06
5	46.45	42.14	40.38		86.32	3/7/16	128.97
6	50.74	53.53			103.39	4/8/16	104.27
16	45.31	78.15	41.10	21.97	200.00	10/8/15	186.53
22	47.85	47.32			48.77	4/22/16	95.17
37	42.12	42.37			40.12	4/8/16	84.49
38	48.80	46.86			45.36	3/17/16	95.66
45	41.99	39.86			42.00	3/23/16	81.85
46	45.97	43.84	1.94		42.07	3/23/16	91.75
49	40.48	0.04			90.38	4/13/16	40.52
50	66.50	64.35			120.00	5/3/16	130.85
55	49.16	42.81			100.00	3/23/16	91.97
59	45.93	45.75	43.15	3.77	42.00	4/15/16	138.60
69	52.69	47.83			127.30	4/19/16	100.52
72	41.66	3.51			127.53	4/13/16	45.17
88	42.48	0.36			43.00	4/19/16	42.84
105	46.34	44.88			91.42	3/17/16	91.22
107	68.51	66.05	31.76		175.00	3/7/16	166.32
108	44.34	42.84			70.96	3/29/16	87.18
109	49.94	0.85			101.10	4/15/16	50.79
111	46.57	43.46			70.29	3/23/16	90.03
114	56.26	54.58			52.84	3/29/16	110.84
123	57.70	1.00			56.98	4/15/16	58.70
127	65.90	62.76	59.77	395.46	89.78	9/19/14	583.89
129	44.89	43.58	42.70		45.02	3/3/16	131.17
133	49.66	43.52	44.00		95.68	3/15/16	137.18
140	73.77	70.90	66.24	97.21	100.00	5/3/16	308.12
145	46.66	44.30			44.18	3/29/16	90.96
148	44.27	43.38			90.99	3/17/16	87.65
150	46.26	45.59			45.86	4/8/16	91.85
155	51.82	40.84			140.00	3/7/16	92.66
161	49.75	34.22			100.00	5/6/16	83.97
167	45.33	2.11			42.82	5/3/16	47.44
178	48.66	44.82	25.95		50.00	3/23/16	119.43
180	67.37	5.48			75.00	4/13/16	72.85
185	50.95	51.82	51.07	29.37	60.00	4/26/16	183.21
194	47.68	44.35			45.71	4/5/16	92.03
209	45.46	43.54			88.02	3/15/16	89.00
212	53.98	57.71	49.46	56.83	95.60	2/2/16	217.98
220	79.66	68.19	3.49		240.00	3/15/16	151.34
223	43.25	44.21			42.69	4/13/16	87.46
226	49.83	50.08	36.55		50.00	4/5/16	136.46
237	60.60	52.93			51.66	4/5/16	113.53
245	44.38	42.00			43.88	4/5/16	86.38
248	62.07	52.30			50.00	4/15/16	114.37

ACCT #	CURRENT	1 - 30.	31 - 60	61+	LAST PAYMENT		TOTAL
252	46.49	46.12			106.63	4/19/16	92.61
263	40.70	0.24			40.00	4/21/16	40.94
264	47.16	43.10			49.93	4/5/16	90.26
270	59.26	42.54			50.00	3/29/16	101.80
276	52.71	45.10			101.48	4/5/16	97.81
279	52.04	40.82			18.62	4/5/16	92.86
287	42.62	87.38			47.00	4/19/16	130.00
295	48.37	53.21	50.67	63.47	150.00	4/8/16	215.72
298	41.90	37.92			40.00	3/23/16	79.82
309	47.49	48.96			92.89	3/23/16	96.45
329	56.09	55.85			52.16	4/8/16	111.94
338	45.50	5.55			80.00	5/3/16	51.05
339	44.12	42.02	40.00	0.36	215.00	2/19/16	126.50
350	70.00	4.06			81.24	5/6/16	74.06
	3,046.19	2,495.35	716.79	760.72			7,019.05
			BILLING REGISTER INFORMATION 4/30/16				
			WATER	\$1,674.30	CURRENT CHARGES		\$16,593.91
			SVC CHG	\$14,515.00	PAST DUE		\$2,386.44
			FIRE SVC	\$60.00	OVERPAY/PREPAY		-\$13,702.23
			RECONN	\$35.00			
			ADJ	-\$56.07			
			LATE CHGS*	\$355.68	TOTAL RECEIVABLES		\$5,278.12
			Receivables	17,58.67			
			Accts	59			

CAMP MEEKER RECREATION AND PARK DISTRICT										
WATER SALES 2016										
METER	ACCT NO.	MONTH	TOTAL AMOUNT PUMPED GALLONS	AMOUNT PUMPED TO OCSD	NET AMOUNT PUMPED	AMT SOLD	% PUMPED TO CMR&PD	% LOSS	NOTES	
Alliance Maste	363	JAN	1,220,000	441,300	430,000	790,000	35.25	0.01		
Union Park	369									
Alliance Maste	363	FEB	1,370,000	424,500	623,240	746,760	45.49	21.01		
Union Park	369									
Alliance Maste	363	MARCH	1,051,500	373,300	429,890	621,610	40.88	0.08		
Union Park	369									
Alliance Maste	363	APRIL	1,391,000	490,100	690,160	700,840	49.61	0.22		
Union Park	369									
Alliance Maste	363	MAY								
Union Park	369									
Alliance Maste	363	JUNE								
Union Park	369									
Alliance Maste	363	JULY								
Union Park	369									
Alliance Maste	363	AUG								
Union Park	369									
Alliance Maste	363	SEPT								
Union Park	369									
Alliance Maste	363	OCT								
Union Park	369									
Alliance Maste	363	NOV								
Union Park	369									
Alliance Maste	363	DEC								
Union Park	369									
	TOTAL 2016		5,032,500	1,729,200	2,173,290	2,859,210				
	Total 2015		22,774,200	6,842,400	15,518,310	10,118,260	68.13			
	Total 2014		19,271,400	714,100	12,130,000	10,964,120	65.38	9.38		
	Total 2013		20,172,800	704,100	13,128,700	11,884,410	65.08	9.48		
	Total 2012		20,424,200	6,667,800	13,756,400	12,470,220	67.35	9.35		
	Total 2011		19,307,170	5,925,900	13,381,200	11,916,240	69.77	10.95	OCSD Loss 8.29%	
	Total 2010		20,013,990	6,461,400	13,552,500	12,579,240	67.77	7.18	OCSD Loss 12.37%	
	Total 2009		21,003,900	6,427,000	14,576,900	13,189,380	69.40	8.26	OCSD Loss 7.78%	
	Total 2008		23,183,499	9,129,300	14,054,199	13,184,640	60.62	6.19	OCSD Loss 16.07%	
	Total 2007		22,786,000	6,904,600	15,845,400	14,103,260	69.54	11.17	OCSD Loss 10.30%	

May 2, 2016

Ms. Cheryl Doran-Girard
Camp Meeker Recreation and Park Department
Post Office Box 461
Camp Meeker, CA 95419-0461

To the Board of Directors:

We are pleased to confirm our understanding of the services we are to provide Camp Meeker Recreation and Park Department for the year ended June 30, 2016. We will audit the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements of Camp Meeker Recreation and Park Department as of and for the year ended June 30, 2016. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Camp Meeker Recreation and Park Department's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Camp Meeker Recreation and Park Department's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion and Analysis.

Audit Objective

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole.



Goranson and Associates, Inc.

717 College Avenue, First Floor, Santa Rosa, CA 95404 Phone: 707/542-1256 Fax 707/978-3090

Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and will include tests of the accounting records and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of Camp Meeker Recreation and Park Department's financial statements. Our report will be addressed to the Board of Directors of Camp Meeker Recreation and Park Department. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions on the financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or may withdraw from this engagement.

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

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards. In addition, an audit is not designed to detect immaterial misstatements, or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential.



Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

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

Audit Procedures—Internal Control

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

Audit Procedures—Compliance

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

Other Services

We will also assist in preparing the financial statements of Camp Meeker Recreation and Park Department in conformity with U.S. generally accepted accounting principles based on information provided by you.

Management Responsibilities

Management is responsible for establishing and maintaining effective internal controls, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with U.S. generally accepted accounting principles.

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

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

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

You are responsible for the preparation of the supplementary information in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

You agree to assume all management responsibilities for financial statement preparation services and any other nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.



Engagement Administration, Fees, and Other

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

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

We expect to begin our audit on approximately September 21, 2016 and to issue our reports no later than October 31, 2016. Susan Goranson is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

Our fee for these services will range from \$10,000-12,000. Our invoices for these fees will be rendered as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 45 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

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

Sincerely,

Goranson and Associates, Inc.

Goranson and Associates, Inc.

Goranson and Associates, Inc.



RESPONSE:

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

Management Signature: _____

Title: _____

Date: _____