

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

Tuesday, February 16, 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

1. January 19, 2016

B. Payment of Claims

C. Journal Entry Approval

1. December Tax/Direct Charge Entries

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. RESOLUTION 2016-001 TO IMPOSE A LIEN WATER ACCOUNT 127, ESTATE OF GEORGE WENZLAFF, APNS 075-141-003 & 004, 87 & 89 CALIFORNIA,  
(Anthony Tominia/Jamie Dunton, 10 minutes)

DESCRIPTION: The Board will review and discuss authorization of a lien against the estate of who George Wenzlaff died June 13, 2015. Russian River Utility and the District have not been notified of the disposition of his estate nor has any payment against the outstanding balance been received. The balance of Account 127 is \$338.53 and the account continues to be billed for water services. Director Tominia will report on his research regarding heirs.

PROPOSED ACTION: The Board may/may not authorize adoption of Resolution 2016-001 and authorize the Board President to sign and staff to file a lien for water services outstanding amounts against properties at 87 & 89 California, APNS 075-141-003 & 004, Estate of George Wenzlaff.

- B. PARK COMMITTEE REPORT AND REVIEW, (Anthony Tominia/Cathie Anderson, 15 minutes)  
DESCRIPTION: The Board will review the Park subcommittee flyer and discuss meetings/communication plans with the public and possible Brown Act implications.  
PROPOSED ACTION: The Board may/may not take action on these matters.
- C. AUDITOR REPLACEMENT PROCESS  
(Cathie Anderson/Staff, 10 minutes)  
DESCRIPTION: On January 5, 2016 Larry Johnson, CPA and District auditor, advised by email of his pending retirement on January 31, 2016. The Board will discuss this issue and going forward with the process of engaging a new auditor for the fiscal year ending June 30, 2016. The Board directed staff at the January 19 meeting to proceed to research into a new audit firm.  
PROPOSED ACTION: The Board may/may not take further action to engage an auditor for completion of the audit for the fiscal year ended June 30, 2016.
- D. APPROVAL OF DRAFT AUDITED FINANCIAL STATEMENTS FISCAL YEAR ENDED JUNE 30, 2015  
(Cathie Anderson/Staff, 10 minutes)  
DESCRIPTION: The Board will review and discuss the draft of the June 30, 2015 financial statements and any issues relating thereto.  
PROPOSED ACTION: The Board may/may not confirm Director Anderson's approval of the final June 30, 2015 financial statements and direct payment to the auditor, Larry Johnson, CPA.
- E. ANDERSON HALL TELEPHONE REMOVAL (Cathie Anderson/Staff, 5 minutes)  
DESCRIPTION: The cost of the telephone line at Anderson Hall increased from \$46.01/month to \$73.75/month effective in January. The Board will discuss dropping the Anderson Hall telephone line and implications of doing so.  
PROPOSED ACTION: The Board may/may not approve dropping the Anderson Hall telephone line.
- F. ANDERSON HALL MAINTENANCE (Cathie Anderson, 10 minutes)  
DESCRIPTION: The interior of Anderson Hall is in need of significant maintenance in order to continue to attract rental clients for weddings and other events. Director Anderson will review the specific areas that need repair/replacement.  
PROPOSED ACTION: The Board may/may not approve further action regarding the maintenance of Anderson Hall.
- G. SPECIAL MEETING FEBRUARY 23, 2016: BUDGET/FINANCE REVIEW  
(Staff, 5 minutes)  
DESCRIPTION: The Board will discuss and confirm attendance at the Special Meeting scheduled for February 23, 2016.  
PROPOSED ACTION: The Board may/may not approve holding a Special Meeting to discuss budget and finance issues.

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](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 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 7:05 p.m.

II. ROLL CALL

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

III. APPROVAL OF AGENDA

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

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

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

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

1. December 15, 2015

As there were no corrections to the minutes of December 15, 2015, a motion was made by Cathie Anderson, and seconded by Valery Larson to approve the minutes of December 15, 2015 as submitted.

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

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

B. Payment of Claims

After discussion of the increased costs to maintain a telephone at Anderson Hall (\$72/month), a motion was made by Cathie Anderson, seconded by Anthony Tominia to approve the following warrant requests and the checks in payment thereof with the exception of check numbers 1320-1336 (Wells Fargo Operating) and check numbers 560/5561 (Bank of the West-Water). Checks 1326 & 1335 were void.

G2015/2016-007	Rec & Park (January 2016)	3,153.76
W2015/2016-007	Water (January 2016)	12,987.98

C. Journal Entry Approval

Journal entries will be included in February Board information.

D. Administrative and Financial Report

Ms. Doran-Girard informed the Board that all bank reconciliations, 1099s and audit related tasks are complete. Further, she advised that the District's portion of the County's election costs is \$2,368.62 or \$21.53 per vote cast (110). Additionally, the Board was advised that FPPC Form 700 and AB1234 Ethics Training must be completed by March 1. Various items of correspondence were reviewed. The Board agreed to hold a special meeting on February 23 to review budget issues including water rates.

VII. REPORT OF THE WATER SYSTEM OPERATOR

- A. Jamie Dunton of Russian River Utility reviewed system statistics and provided Director Tominia with information regarding water bill due dates. Director Anderson reviewed the latest Anderson Hall water bill and requested a credit against plumbing issues.

VIII. ACTION ITEMS

- A. UPDATE: WATER METER INSTALLATION ISSUES PARCELS 075-290-018 & 075-290-023, #1 SYLVANIA HEIGHTS & #9 SYLVANIA HEIGHTS: JERRY YOST  
DESCRIPTION: Mr. Yost has requested further information regarding the installation of a meter for parcel 075-290-023 as he has received the Board's letter regarding this issue.  
ACTION: At the request of Director Helfrich, President Watson tabled this item until the February Board meeting. No action was taken.
- B. RESOLUTION 2016-001 TO IMPOSE A LIEN WATER ACCOUNT 127, ESTATE OF GEORGE WENZLAFF, APNS 075-141-003 & 004, 87 & 89 CALIFORNIA,  
DESCRIPTION: The Board discussed authorization of a lien against the estate of who George Wenzlaff died June 13, 2015. Russian River Utility and the District have not been notified of the disposition of his estate nor has any payment against the outstanding balance been received. The balance of Account 127 is \$338.53 and the account continues to be billed for water services.  
ACTION: The Board tabled action on the lien against Mr. Wenzlaff's estate and authorized Director Tominia to follow up with additional research into the status of the estate and report at the February meeting.
- C. PARK COMMITTEE REPORT AND REVIEW  
DESCRIPTION: A flyer prepared by the sub-committee was presented to the Board and after discussion it was agreed that Lynn Watson would review and re-write the text, if needed, in light of her communications responsibility as Board President. Director Larson felt that the colors of the flyer made it difficult to read. The Board discussed proposed committee activities and functioning of the Park subcommittee briefly.  
ACTION: No action was taken.

D. AUDITOR RETIREMENT AND REPLACEMENT PROCESS

DESCRIPTION: Cathie Anderson advised the Board that on January 5, 2016 Larry Johnson, CPA and District auditor, advised by email of his pending retirement on January 31, 2016. The Board discussed this issue and the process of engaging a new auditor for the fiscal year ending June 30, 2016.

ACTION: A motion was made by Cathie Anderson and seconded by Valery Larson directing staff to initiate the process to engage an auditor for completion of the audit for the fiscal year ended June 30, 2016 and obtain estimates. Directors Anderson and Helfrich were selected to oversee the process and make recommendations to the Board.

Directors Anderson, Larson, Tominia and Watson voted yes. Director Helfrich was absent.  
The motion was approved. Ayes: 4 Noes: 0 Abstain: 0 Absent: 1

E. APPROVAL OF DRAFT AUDITED FINANCIAL STATEMENTS JUNE 30, 2015

DESCRIPTION: Cathie Anderson, Board Treasurer and Secretary, reviewed the issues with the draft of the June 30, 2015 financial statements and issues relating thereto.

ACTION: After discussion, a motion was made by Anthony Tominia and Valery Larson to authorize Cathie Anderson to approve the final audit report, after appropriate corrections and direct the auditor, Larry Johnson, CPA to prepare copies of the final documents for distribution to the required public agencies, directors and for web publication. Additionally, the Board will require preparation of any adjusting entries and that Mr. Johnson provides paper copies of working documents for use by future audit firms.

Directors Anderson, Larson, Tominia and Watson voted yes. Director Helfrich was absent.  
The motion was approved. Ayes: 4 Noes: 0 Abstain: 0 Absent: 1

F. ELECTION OF LAFCO SPECIAL DISTRICT REPRESENTATIVE

DESCRIPTION: LAFCO is conducting an election to fill a position of Special District Representative to the Sonoma Local Agency Formation Commission. This is a four-year term of office ending May 2020. Nominees are restricted to fire protection, community services, and life support districts. All independent special Districts have the right to vote. Ballots must be submitted by February 1, 2016. All individuals nominated are representatives from fire protection Districts of various sizes. The Board discussed various candidates.

ACTION: A motion was made by Anthony Tominia and seconded by Cathie Anderson to cast the District's vote for Ernie Loveless of the Schell-Vista Fire Protection District as Special District Representative to LAFCO. Staff was directed to file the ballot appropriately.

Directors Anderson, Larson, Tominia and Watson voted yes. Director Helfrich was absent.  
The motion was approved. Ayes: 4 Noes: 0 Abstain: 0 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 Tominia advised the Board that Regional Parks has begun the planning process for the Occidental Community Center and meetings relevant to the restoration and/or restoration process.

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 January meeting of the Camp Meeker Board of Directors be adjourned.

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

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

The meeting adjourned at 8:49 p.m.

Respectfully submitted,

CHERYL DORAN-GIRARD

2016-01-19finalminscdg-rev1

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**CHERYL DORAN GIRARD  
CLIENT MEMORANDUM**

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**TO:** CAMP MEEKER RECREATION & PARK DISTRICT BOARD MEMBERS  
**FROM:** CHERYL DORAN GIRARD  
**SUBJECT:** FEBRUARY 16, 2016 WARRANTS AND FINANCIAL INFORMATION  
**DATE:** FEBRUARY 12, 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.

G2015/2016-008	RP-February 2016	6,023.00
W2015/2016-008	Water-February 2016	13,857.63

Cash balances are updated from January 31 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 February 12, 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 following the February 16 meeting.

The year-end 2015 tax processing, and final audit report is complete. A discussion of the audit is an agenda item this month.

In the event that you need to contact me, you can reach me at voicemail/office 707-545-2108, email at [admin@campmeeker.org](mailto:admin@campmeeker.org) or via cell phone 707-696-2876.





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

ENTRY NUMBER: JV2016-022									
DATE: 12/22/15									
FUND	ACCOUNT	EVENT	LATER	ACCOUNT DESCRIPTION	DEBIT	CREDIT			
10	1010	00	999	CASH-WELLS FARGO OPERATING	37,815.09				
10	4101	00	999	INTEREST-POOLED CASH COUNTY		1.10			
10	4040	00	999	PROPERTY TAXES-CY UNSECURED		2,094.86			
10	4041	00	999	COST REIM-COL DELINQ TAXES	39.86				
10	4001	00	999	PROPERTY TAXES-CY SECURED		35,758.99			
40	4101	00	999	INTEREST POOLED CASH-CTY		2.95			
40	4061	00	999	PRIOR YEAR DIRECT CHARGES		1,956.59			
40	4010	00	999	DIRECT CHARGES-CURRENT YEAR		69,956.00			
40	5576	00	999	PROPERTY TAX - ADMN FEE	1,067.94				
40	1010	00	999	CASH-WELLS FARGO OPERATING	70,847.60				
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: <i>Urb</i>									
FISCAL OFFICER APPROVAL: <i>Catherine J. Chelver</i>									
DATE POSTED: 1/14									
DATE: 1-14-2016									

Kristina Willis <Kristina.Willis@sonoma-county.org>  
To: "'admin@campmeeker.org'" <admin@campmeeker.org>  
Property Tax Revenue 7/1/15-12/14/15

December 22, 2015 1:52 PM

4 Attachments, 129 KB

Good afternoon –

I just wanted to let you know that we submitted a wire payment of \$108,662.69. Attached is the balance sheet and transaction detail for the time period of 7/1/15 through 12/14/15.

Thanks,

*Kristi Willis*

Accounting Assistant

Property Tax Division

Auditor-Controller-Treasurer-Tax Collector

ph. 707.565.3276 fax 707.565.1167

[kristina.willis@sonoma-county.org](mailto:kristina.willis@sonoma-county.org)



## Balance Sheet

Account Description	Beginning Balance Jul 1st	Debits Jul - Dec	Credits Jul - Dec	Ending Balance Dec 31st
<b>72151 Camp Meeker Rec and Park Dist.</b>				
00001 All Asset Accounts				
10000 Cash and Investments				
10100 - Equity in Pooled Cash	3,322.08	37,854.95	(3,361.94)	37,815.09
10400 - Unrealized Gains and Losses	5.51	0.00	(5.51)	0.00
<b>Total 10000 Cash and Investments</b>	<b>3,327.59</b>	<b>37,854.95</b>	<b>(3,367.45)</b>	<b>37,815.09</b>
<b>Total 00001 All Asset Accounts</b>	<b>3,327.59</b>	<b>37,854.95</b>	<b>(3,367.45)</b>	<b>37,815.09</b>
00002 All Liability Accounts				
20000 Current Payables				
20100 - Vouchers Payable	0.00	3,322.08	(3,322.08)	0.00
20300 - Accounts Payable	(3,322.08)	3,322.08	0.00	0.00
<b>Total 20000 Current Payables</b>	<b>(3,322.08)</b>	<b>6,644.16</b>	<b>(3,322.08)</b>	<b>0.00</b>
<b>Total 00002 All Liability Accounts</b>	<b>(3,322.08)</b>	<b>6,644.16</b>	<b>(3,322.08)</b>	<b>0.00</b>
00003 Fund Balance and Net Position				
30000 Fund Balance				
30500 - FB - Unassigned	(5.51)	0.00	0.00	(5.51)
<b>Total 30000 Fund Balance</b>	<b>(5.51)</b>	<b>0.00</b>	<b>0.00</b>	<b>(5.51)</b>
<b>Total 00003 Fund Balance and Net Position</b>	<b>(5.51)</b>	<b>0.00</b>	<b>0.00</b>	<b>(5.51)</b>
Net YTD (Revenue) Expense	0.00	45.37	(37,854.95)	(37,809.58)
<b>Total Fund Balance and Net Position</b>	<b>(5.51)</b>	<b>45.37</b>	<b>(37,854.95)</b>	<b>(37,815.09)</b>
<b>Total Liabilities and Fund Balance/Net Position</b>	<b>(3,327.59)</b>	<b>6,689.53</b>	<b>(41,177.03)</b>	<b>(37,815.09)</b>
<b>Total</b>	<b>0.00</b>	<b>44,544.48</b>	<b>(44,544.48)</b>	<b>0.00</b>



## Balance Sheet

Account Description	Beginning Balance Jul 1st	Debits Jul - Dec	Credits Jul - Dec	Ending Balance Dec 31st
<b>72153 Camp Meeker - Water Operations</b>				
00001 All Asset Accounts				
10000 Cash and Investments				
10100 - Equity in Pooled Cash	9,114.59	71,915.54	(10,182.53)	70,847.60
10400 - Unrealized Gains and Losses	12.12	0.00	(12.12)	0.00
<b>Total 10000 Cash and Investments</b>	<b>9,126.71</b>	<b>71,915.54</b>	<b>(10,194.65)</b>	<b>70,847.60</b>
<b>Total 00001 All Asset Accounts</b>	<b>9,126.71</b>	<b>71,915.54</b>	<b>(10,194.65)</b>	<b>70,847.60</b>
00002 All Liability Accounts				
20000 Current Payables				
20100 - Vouchers Payable	0.00	9,114.59	(9,114.59)	0.00
20300 - Accounts Payable	(9,114.59)	9,114.59	0.00	0.00
<b>Total 20000 Current Payables</b>	<b>(9,114.59)</b>	<b>18,229.18</b>	<b>(9,114.59)</b>	<b>0.00</b>
<b>Total 00002 All Liability Accounts</b>	<b>(9,114.59)</b>	<b>18,229.18</b>	<b>(9,114.59)</b>	<b>0.00</b>
00003 Fund Balance and Net Position				
30000 Fund Balance				
30500 - FB - Unassigned	(12.12)	0.00	0.00	(12.12)
<b>Total 30000 Fund Balance</b>	<b>(12.12)</b>	<b>0.00</b>	<b>0.00</b>	<b>(12.12)</b>
<b>Total 00003 Fund Balance and Net Position</b>	<b>(12.12)</b>	<b>0.00</b>	<b>0.00</b>	<b>(12.12)</b>
<b>Net YTD (Revenue) Expense</b>	<b>0.00</b>	<b>1,080.06</b>	<b>(71,915.54)</b>	<b>(70,835.48)</b>
<b>Total Fund Balance and Net Position</b>	<b>(12.12)</b>	<b>1,080.06</b>	<b>(71,915.54)</b>	<b>(70,847.60)</b>
<b>Total Liabilities and Fund Balance/Net Position</b>	<b>(9,126.71)</b>	<b>19,309.24</b>	<b>(81,030.13)</b>	<b>(70,847.60)</b>
<b>Total</b>	<b>0.00</b>	<b>91,224.78</b>	<b>(91,224.78)</b>	<b>0.00</b>



## Camp Meeker Transaction Detail 7/1/15-12/14/15

Parameters

Fiscal Year	Fund	Subtotal	Account	Period	Journal ID	Journal Header Description	Journal Line Description	Journal Date	Posted Date	Department	Fund	Translational Code	Account	Amount
2016	72151		40002 - Prop Tax - CY Secured	6	000054041	CY Secured 7/1/15-12/14/15	Prop Tax - CY Secured	12/16/2015	12/16/2015	67010100	72151	T12000	40002 - Prop Tax - CY Secured	(35,758.99)
			Account Total - 40002 - Prop Tax - CY Secured											(35,758.99)
2016	72151		40101 - Prop Taxes - CY, Unsecured	6	0000502678	CY Unsecured 7/1/15-11/30/15	Prop Taxes - CY, Unsecured	12/9/2015	12/9/2015	67010100	72151	T12000	40101 - Prop Taxes - CY, Unsecured	(2,094.88)
			Account Total - 40101 - Prop Taxes - CY, Unsecured											(2,094.88)
2016	72151		40105 - CollectCost Del CY Unsecured	6	000053473	CY Cost Remb Appn 2015-16	CollectCost Del CY Unsecured	12/9/2015	12/10/2015	67010100	72151	T12000	40105 - CollectCost Del CY Unsecured	39.86
			Account Total - 40105 - CollectCost Del CY Unsecured											39.86
2016	72151		44002 - Interest on Pooled Cash	4	0000548335	Interface-1st Qtr Interest Ap	1st Qtr Interest Apportionment	10/15/2015	10/15/2015	67010100	72151		44002 - Interest on Pooled Cash	(1.10)
			Account Total - 44002 - Interest on Pooled Cash											(1.10)
	Fund Total - 72151													(37,814.09)
2016	72153		40003 - Direct Charges - CY	6	0000504041	CY Secured 7/1/15-12/14/15	Direct Charges - CY	12/16/2015	12/16/2015	67010300	72153	T70300	40003 - Direct Charges - CY	(69,956.00)
2016	72153		40003 - Direct Charges - CY	6	0000504150	Direct Charge Fee 2015-16	Direct Charges - CY	12/17/2015	12/17/2015	67010300	72153	T70300	40003 - Direct Charges - CY	1,067.94
			Account Total - 40003 - Direct Charges - CY											(68,888.06)
2016	72153		40202 - Direct Charges - Prior Year	6	0000502692	PY Sec DC 7/1/15-11/30/15	Direct Charges - Prior Year	12/9/2015	12/10/2015	67010300	72153	T70300	40202 - Direct Charges - Prior Year	(1,956.59)
			Account Total - 40202 - Direct Charges - Prior Year											(1,956.59)
2016	72153		44002 - Interest on Pooled Cash	4	0000548835	Interface-1st Qtr Interest Ap	1st Qtr Interest Apportionment	10/15/2015	10/15/2015	67010300	72153		44002 - Interest on Pooled Cash	(2.95)
			Account Total - 44002 - Interest on Pooled Cash											(2.95)



Vendor	G/L Acct	Amount	Explanation
Anderson, Cathie	5010	30.00	Dir Stipend-February 2016
Valery Larson	5010	30.00	Dir Stipend-February 2016
Doran-Girard, Cheryl	5520	1,130.62	Consulting-January/February
Doran-Girard, Cheryl	5555	309.38	Consulting-January/February
Doran-Girard, Cheryl	5556	753.75	Consulting-January/February
Doran-Girard, Cheryl	5425	8.90	Postage
Perry Johnson	5550	60.00	General Legal
McPhail Fuel	5590	408.68	Anderson Hall Propane
Lynn Watson	5010	30.00	Dir Stipend-February 2016
PGE	5594	97.06	Electric Service
Fedex	5426	33.74	Printing
US Bank	5416	149.00	Software Lease
US Bank	5101	73.75	ATT-Anderson Hall Phone
US Bank	5105	19.98	Web Maint Contract Inc. ISP
US Bank	5101	50.00	Pay Phone/Post Office
US Bank	5101	36.83	Verizon District Phone
Registrar of Voters	5580	1,184.31	11/3/15 Election Costs
Wavemaker Media	5501	50.00	Website Updates
Larry Johnson, CPA	5555	1,567.00	6/30/2015 Audit Final Pmt
Total		6,023.00	

DIRECTOR APPROVAL:

DATE: 2/16/2016

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Vendor	G/L Acct	Amount	Explanation
Doran-Girard, Cheryl	5520	1,130.62	Consulting-January/February
Doran-Girard, Cheryl	5556	753.75	Consulting-January/February
Doran-Girard, Cheryl	5555	309.38	Consulting-January/February
Estate Judy Binkley	4311	17.63	Customer Refund
Perry Johnson	5550	510.00	Prop 218 Requirements
Russian River Utility	5515	8,145.38	Contract Services
Larry Johnson, CPA	5555	1,567.00	6/30/2015 Audit Final Pmt
US Bank	5416	205.81	Accting Software/Web Maint
Registrar of Voters	5580	1,184.31	11/3/15 Election Costs
Fedex Office	5426	33.75	Printing

Total		<hr/> 13,857.63	
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DIRECTOR APPROVAL:

DATE: 2/16/16

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**Camp Meeker Recreation & Parks District**

Check/Voucher Register - Current  
1010 - Cash In Wells Fargo Bank-Operating  
From 1/20/2016 Through 2/17/2016

<u>Check Number</u>	<u>Check Description</u>	<u>Vendor Name</u>	<u>Effective Date</u>	<u>Check Amount</u>
1338	System Generated Check/Vo...	Wavemaker Medi...	2/16/2016	50.00
1339	System Generated Check/Vo...	Cheryl Doran-Girard	2/16/2016	4,396.40
1340	System Generated Check/Vo...	Fedex Office	2/16/2016	67.49
1341	System Generated Check/Vo...	Larry Johnson, CPA	2/16/2016	3,134.00
1342	System Generated Check/Vo...	P G & E	2/16/2016	97.06
1343	System Generated Check/Vo...	Perry Johnson An...	2/16/2016	570.00
1344	System Generated Check/Vo...	Russian River Utility	2/16/2016	8,145.38
1345	System Generated Check/Vo...	Sonoma Co Regist...	2/16/2016	2,368.62
1346	System Generated Check/Vo...	US Bank	2/16/2016	535.37
1347	System Generated Check/Vo...	McPhail Fuel Com...	2/16/2016	408.68
1348	Director Stipend-February 2...	Cathie Anderson	2/16/2016	30.00
1349	Director Stipend-February 2...	Valery Larson	2/16/2016	30.00
1350	Director Stipend-February 2...	Lynn Watson	2/16/2016	30.00
1351	Refund Overpayment Water...		2/16/2016	17.63
		Total 1010 - Cash In Wells Fargo Bank-Operating		19,880.63

**Camp Meeker Recreation & Parks District**

Check/Voucher Register - Current  
1030 - Cash in Bank of the West-Water  
From 1/20/2016 Through 2/17/2016

<u>Check Number</u>	<u>Check Description</u>	<u>Vendor Name</u>	<u>Effective Date</u>	<u>Check Amount</u>
562	BOW Wtr Transfers USDA &...		2/10/2016	6,600.00
563	BOW Wtr Transfer--Operatin...		2/11/2016	<u>5,400.00</u>
		Total 1030 - Cash in Bank of the West-Water		12,000.00



**Camp Meeker Recreation & Parks District**

Check/Voucher Register - Current  
1035 - Clearing Account-Water Receipts  
From 1/20/2016 Through 2/17/2016

<u>Check Number</u>	<u>Check Description</u>	<u>Vendor Name</u>	<u>Effective Date</u>	<u>Check Amount</u>
563	BOW Wtr Transfer--Operatin...		2/11/2016	<u>(5,400.00)</u>
		Total 1035 - Clearing Account-Water Receipts		(5,400.00)

**Camp Meeker Recreation & Parks District**

Check/Voucher Register - Current

1040 - Cash in US Bank-Rental Deposits/PayPal

From 1/20/2016 Through 2/17/2016

<u>Check Number</u>	<u>Check Description</u>	<u>Vendor Name</u>	<u>Effective Date</u>	<u>Check Amount</u>
1021	Kelsey Hopkins Refund Dep...		2/10/2016	150.00
1022	Weller Cancellation/Hopkins ...		2/10/2016	<u>425.00</u>
		Total 1040 - Cash in US Bank-Rental Deposits/PayPal		575.00
				<u>                    </u>
Report Total				27,055.63
				<u>                    </u>

CAMP MEEKER RECREATION AND PARK DISTRICT									
Allocation of Water Receipts Fiscal Year 7/1/2015 -6/30/2016									
Transfer Month	Allocation Month	Bank of West Stmt Balance	Total Amount Transferred	USDA-A&B WFB-Invest	Cap Improvements WFB-Invest	Operations WFB-Operating	Total		
August-15	July-15	17,391.46	17,000.00	6,100.00	500.00	10,400.00	17,000.00		
September-15	August-15	18,283.14	18,000.00	6,100.00	500.00	11,400.00	18,000.00		
October-15	September-15	18,765.42	18,500.00	6,100.00	500.00	11,900.00	18,500.00		
November-15	October-15	19,558.81	19,500.00	6,100.00	500.00	12,900.00	19,500.00		
December-15	November-15	15,625.64	15,500.00	6,100.00	500.00	8,900.00	15,500.00		
January-16	December-15	21,254.50 *	21,000.00	6,100.00	500.00	14,400.00	21,000.00		
February-16	January-16	12,248.71	12,000.00	6,100.00	500.00	5,400.00	12,000.00		
YTD Totals		123,127.68	121,500.00	42,700.00	3,500.00	75,300.00	121,500.00		
2012-2013 Monthly				5,675.00	500.00				
2013-2014 Monthly				6,200.00	500.00				
2014-2015 Monthly				6,200.00	500.00				
*By telephone. Inaccurate # for 12/31 determined upon receipt of statement.									
2/10/16									

**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>
<b>Revenue</b>				
4001	Property Taxes-CY Secured	50,500	35,759	14,741
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	1	14
4210	Rental Fees-Anderson Hall	7,000	2,835	4,165
4215	Rental Fees-Other	1,727	1,156	571
4220	State-Home Owner Property Tax Relief	215	0	215
4290	Miscellaneous Revenues	0	248	(248)
4295	Grant Revenue	3,000	1,500	1,500
	<b>Total Revenue</b>	<u>62,357</u>	<u>43,555</u>	<u>18,802</u>
<b>Expenditures</b>				
5010	Director Stipend	1,080	720	360
5017	Worker Compensation Insurance	500	0	500
5101	Communications-Telephone	982	978	4
5105	Communications-ISP Website	60	80	(20)
5110	Communications-Website Other	0	97	(97)
5184	Janitorial Supplies	375	110	265
5185	Janitorial Services	1,300	830	470
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	826	24
5410	Office Supplies	825	388	437
5415	Office Operations	300	0	300
5416	Lease-Accounting Software	1,788	2,241	(453)
5420	Training-Administrative	200	326	(126)
5425	Postage	150	82	68
5426	Printing Services	1,275	166	1,109
5427	Supplies	750	77	673
5428	Food	280	249	31
5501	Professional Fees-Web	1,025	425	600
5520	Administrative Services	8,000	5,421	2,579
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	1,866	7,134
5555	Professional Services-Auditor	4,000	9,500	(5,500)
5556	Professional Services-Accounting	10,800	7,014	3,786
5560	Professional Fees-Other	1,500	0	1,500
5570	Service Fee-PayPal	225	23	202
5571	Late Fees	0	37	(37)
5575	Bank Service Fees	30	(23)	53
5576	Property Tax Administration Fee	750	0	750
5580	Elections Cost	2,263	1,184	1,079
5590	Gas and Oil	900	653	247
5591	Equipment Rentals	300	113	187
5592	Water and Sewer	1,075	492	583

**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>
5594	Utilities	1,300	685	615
8511	Maintenance & Repair	0	882	(882)
8516	Maintenance & Repair	2,000	0	2,000
8565	Equipment 2	2,650	0	2,650
9001	Contingency	110	0	110
	Total Expenditures	<u>62,407</u>	<u>35,626</u>	<u>26,781</u>
	Excess of Income Over (Under) Expense	<u>(50)</u>	<u>7,929</u>	<u>(7,979)</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)

		YTD Budget - Final	Current Year Actual	Variance
<b>Revenue</b>				
4010	Direct Charges-Current Year	122,000	69,956	52,044
4061	Direct Charges -Prior Year	0	1,957	(1,957)
4101	Interest Pooled Cash -Sonoma County	0	3	(3)
4110	Interest Earned-Wells Fargo Bank	300	0	300
4310	Sales of Water-Residential	213,000	121,560	91,440
4311	Refunds-Water Customers	0	(18)	18
4625	Transfers-Within Fund In	48,500	0	48,500
	<b>Total Revenue</b>	<b>383,800</b>	<b>193,458</b>	<b>190,342</b>
<b>Expenditures</b>				
5101	Communications-Telephone	432	37	395
5105	Communications-ISP Website	60	80	(20)
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	107	(7)
5410	Office Supplies	750	374	376
5415	Office Operations	175	0	175
5416	Lease-Accounting Software	1,788	2,241	(453)
5420	Training-Administrative	300	326	(26)
5425	Postage	125	43	82
5426	Printing Services	650	175	475
5501	Professional Fees-Web	250	307	(57)
5515	Contract Services-Water Operations	118,008	62,032	55,976
5520	Administrative Services	13,000	6,304	6,696
5540	LAFCO Charges	618	0	618
5550	Legal Services	7,500	3,697	3,803
5555	Professional Services-Auditor	9,600	8,388	1,212
5556	Professional Services-Accounting	8,000	6,495	1,505
5560	Professional Fees-Other	1,198	0	1,198
5565	Fiscal Agent Fees	200	0	200
5575	Bank Service Fees	25	23	3
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)
5594	Utilities	3,750	2,108	1,642
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	202,400	70,848	131,552
	<b>Total Expenditures</b>	<b>383,767</b>	<b>170,094</b>	<b>213,673</b>
	<b>Excess of Income Over (Under) Expense</b>	<b>33</b>	<b>23,364</b>	<b>(23,331)</b>

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

**February 9, 2016**

**RE: CAMP MEEKER PAST DUE ACCOUNTS**

- **Accounts 5, 19, 22, 24, 25, 26, 62, 68, 79, 90, 92, 97, 102, 107, 114, 129, 133, 145, 148, 151, 152, 155, 178, 179, 180, 182, 183, 185, 207, 220, 222, 227, 246, 249, 264, 268, 276, 293, 297, 299, 315, 334, 337, 338, 350, 355 and 367:** Past due notices will be sent on February 25 and lock off will be scheduled for March 8, 2106.
- **Accounts 4, 15, 89, 226, 278, 307 and 358:** Payments are on the way or waiting to be deposited.
- **Account 127:** Lien referred to CMRPD Board for action.
- **Accounts 224 and 295:** Accounts are locked off.
- **Acct 339:** This customer does not use water; it is shut off at the meter. She knows she owes and we have been in contact recently. She had a death in the family and is trying to get affairs in order.
- **Acct 140:** This customer's car is broken down and parked over her meter, constantly. She has no way to get in to pay her bill, hence why she is always late paying.

		CAMP MEEKER RECREATION AND PARK DISTRICT				Feb-16	
ACCT #	CURRENT	1 - 30.	31 - 60	61+	LAST PAYMENT		TOTAL
4	101.81	87.25	103.31		208.00	12/18/15	292.37
5	42.01	40.20			64.26	1/7/16	82.21
15	49.87	46.05	44.58		108.85	11/17/15	140.50
19	49.95	64.12			95.00	1/12/16	114.07
22	46.75	36.15			50.00	1/15/16	82.90
24	44.82	69.63			85.01	1/7/16	114.45
25	42.00	40.00			40.00	12/28/15	82.00
26	42.42	40.38			40.00	12/28/15	82.80
44	41.12	0.33			43.00	1/20/16	41.45
62	42.00	40.02			2.00	1/26/16	82.02
68	50.94	44.72			94.32	1/4/16	95.66
79	45.61	43.78			43.60	12/28/15	89.39
89	50.55	50.66	17.93		28.95	1/12/16	119.14
90	45.32	43.58			44.86	12/21/15	88.90
92	48.20	47.21			48.10	1/12/16	95.41
97	43.96	42.42			41.66	12/16/15	86.38
102	48.39	45.32			51.13	12/28/15	93.71
107	67.00	69.65			129.83	1/12/16	136.65
114	56.04	51.89			46.94	1/12/16	107.93
115	40.82	2.02			40.04	1/22/16	42.84
120	40.74	2.49			41.02	1/22/16	43.23
121	44.21	3.70			43.18	1/22/16	47.91
122	40.20	0.90			41.16	1/22/16	41.10
124	41.38	1.69			41.00	1/22/16	43.07
125	40.25	5.04			36.96	1/22/16	45.29
127	56.93	54.22	51.63	232.68	89.78	9/19/14	395.46
129	45.02	43.96			42.42	12/28/15	88.98
133	47.92	43.20			94.00	1/12/16	91.12
135	42.14	0.03			40.21	1/22/16	42.17
140	59.58	54.89	57.43	25.31	150.00	12/8/15	197.21
145	46.66	45.94			44.00	12/18/15	92.60
147	48.60	4.30			65.00	1/15/16	52.90
148	45.44	42.78			2.90	12/24/15	88.22
151	88.26	85.55			86.94	1/20/16	173.81
152	50.94	51.14			73.58	1/12/16	102.08
155	46.38	39.28			120.00	12/16/15	85.66
178	46.54	44.86			32.02	12/28/15	91.40
179	42.16	40.15	3.02		204.28	9/25/15	85.33
180	100.05	22.90			75.00	2/9/16	122.95
182	46.60	46.04			100.00	1/7/16	92.64
183	48.15	39.76			51.38	11/4/15	87.91
184	46.44	4.00			41.06	1/22/16	50.44
185	49.23	40.14			100.00	1/20/16	89.37
207	44.16	41.96			41.98	12/28/15	86.12
220	78.43	88.91			165.00	1/20/16	167.34



ACCT #	CURRENT	1 - 30.	31 - 60	61+	LAST PAYMENT		TOTAL
222	84.63	69.96			76.63	2/2/16	154.59
224	48.44	44.47	78.43	45.88	85.11	11/10/15	217.22
226	48.75	46.12	50.09		81.47	12/18/15	144.96
227	44.93	40.96			100.00	1/12/16	85.89
246	47.81	49.35			96.66	1/4/16	97.16
248	69.35	6.06			50.00	1/20/16	75.41
249	46.61	47.03			100.00	1/4/16	93.64
264	46.91	49.75			99.31	1/5/16	96.66
268	45.11	42.18			49.61	12/28/15	87.29
270	51.72	0.20			53.36	2/9/16	51.92
276	52.15	49.78			94.73	12/28/15	101.93
278	44.10	42.00	40.00		35.90	11/13/15	126.10
293	45.12	41.12			148.79	12/16/15	86.24
295	46.59	79.38	42.32	45.18	140.00	11/19/15	213.47
297	45.81	42.24			0.56	1/4/16	88.05
299	44.35	33.47			100.00	12/24/15	77.82
304	41.73	2.10			41.62	1/22/16	43.83
307	52.80	48.42	47.64		53.88	11/13/15	148.86
315	44.31	43.44			40.88	1/20/16	87.75
334	42.06	40.00	0.08		120.04	10/19/15	82.14
337	50.30	47.62			48.56	12/15/15	97.92
338	43.79	45.77			85.32	1/7/16	89.56
339	48.35	46.05	43.86	77.10	125.00	9/25/15	215.36
350	70.00	73.77	3.68		73.69	1/15/16	147.45
355	94.80	82.90			37.00	2/2/16	177.70
358	50.99	48.15	46.10		120.00	12/15/15	145.24
365	68.59	2.99			68.24	1/22/16	71.58
366	43.73	2.14			44.76	1/22/16	45.87
367	46.94	47.70	1.91		42.96	1/20/16	96.55
	<b>3,796.76</b>	<b>2,968.33</b>	<b>632.01</b>	<b>426.15</b>			<b>7,823.25</b>
			<b>BILLING REGISTER INFORMATION 1/31/15</b>				
			<b>WATER</b>	<b>\$1,919.22</b>	<b>CURRENT CHARGES</b>		<b>\$16,846.99</b>
			<b>SVC CHG</b>	<b>\$14,515.00</b>	<b>PAST DUE</b>		<b>\$2,578.63</b>
			<b>FIRE SVC</b>	<b>\$60.00</b>	<b>OVERPAY/PREPAY</b>		<b>-\$13,449.56</b>
			<b>RECONN</b>				
			<b>ADJ</b>	<b>-\$21.40</b>			
			<b>LATE CHGS*</b>	<b>\$374.17</b>	<b>TOTAL RECEIVABLES</b>		<b>\$5,976.06</b>
			<b>TOTAL RECEIVABLES</b>		<b>\$18,139.73</b>		
			<b>ACCOUNTS LISTED</b>		<b>74</b>		

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	35.24	0.01		
Union Park	369									
Alliance Maste	363	FEB								
Union Park	369									
Alliance Maste	363	MARCH								
Union Park	369									
Alliance Maste	363	APRIL								
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									
	<b>TOTAL 2016</b>		1,220,000	441,300	430,000	790,000				
	Total 2015		22,774,200	6,842,400	15,518,310	10,118,260	68.13			
	Total 2014		19,271,400	7,141,400	12,130,000	10,964,120	65.38	9.38		
	Total 2013		20,172,800	7,044,100	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%	

Per email Malcolm Manwell, 2016-02-10

On the Wenzlaff Estate collection issue, you can't wait too long on the a lien or creditor's claim against the Wenzlaff estate. If he died in June of 2015, you are approaching the absolute 1-year Statute of Limitations under CCP 366.3. If his successors already opened a Probate and gave notice, there is only a 4-month period in which to file claims.

It's a small item but I suggest if he still has title to the real property you need to try to enforce. I would record a lien and then consider bringing a small claims action against his personal rep or estate. If you don't submit a Creditor's Claim (if a Probate opened) or file suit within the 1-year you are forever barred.

**CAMP MEEKER RECREATION AND PARK DISTRICT**  
**Financial Statements**  
**June 30, 2015**

**CAMP MEEKER RECREATION AND PARK DISTRICT**  
**Financial Statements**  
**For the Year Ended June 30, 2015**

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**INDEPENDENT AUDITOR'S REPORT**

Board of Directors  
Camp Meeker Recreation and Park District

I have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Camp Meeker Recreation and Park District as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

**Management's Responsibility for the Financial Statements**

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

**Auditor's Responsibility**

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

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

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinions.

**Opinions**

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the District as of June 30, 2015, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

- 1 (a) -

**Other Matters**

*Required Supplementary Information*

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

*Other Information*

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.

A handwritten signature in black ink that reads "Larry D. Johnson CPA". The signature is written in a cursive, flowing style.

Larry D. Johnson  
Certified Public Accountant

January 12, 2016  
Santa Rosa, CA

**CAMP MEEKER RECREATION AND PARK DISTRICT**  
**STATEMENT OF NET POSITION**  
June 30, 2015

	<b>Governmental Activities</b>	<b>Business-Type Activity</b>	<b>Total</b>
<b>ASSETS:</b>			
Current Assets			
Cash in Banks	\$ 57,886	\$ 1,106,042	\$ 1,163,928
Accounts Receivable (Net)	200	18,107	18,307
Property Taxes Receivable	3,559	3,697	7,256
Total Current Assets	<u>61,645</u>	<u>1,127,846</u>	<u>1,189,491</u>
Non-Current Assets			
Restricted Cash In Treasury	-	164,609	164,609
Total Non-Current Assets	<u>-</u>	<u>164,609</u>	<u>164,609</u>
Capital Assets:			
Land	238,773	82,958	321,731
Water System & Pipeline	-	5,375,425	5,375,425
Buildings & Improvements	555,995	-	555,995
Equipment	21,081	34,312	55,393
	<u>815,849</u>	<u>5,492,695</u>	<u>6,308,544</u>
Less: Accumulated Depreciation	(207,519)	(1,490,585)	(1,698,104)
Total Capital Assets, Net of Accum. Deprec.	<u>608,330</u>	<u>4,002,110</u>	<u>4,610,440</u>
Total Assets	<u><u>\$ 669,975</u></u>	<u><u>\$ 5,294,565</u></u>	<u><u>\$ 5,964,540</u></u>
<b>LIABILITIES</b>			
Current Liabilities			
Accounts Payable	\$ 1,896	\$ 4,712	\$ 6,608
Deferred Revenue	1,500	-	1,500
Rental Deposits	425	-	425
Water Fees Paid In Advance	-	14,057	14,057
Interest Payable	-	28,511	28,511
Long Term Debt- Due Within One Year	-	111,418	111,418
Total Current Liabilities	<u>3,821</u>	<u>158,698</u>	<u>162,519</u>
Non-Current Liabilities:			
Long Term Debt- Due Beyond One Year	-	1,792,396	1,792,396
Total Liabilities	<u><u>\$ 3,821</u></u>	<u><u>\$ 1,951,094</u></u>	<u><u>\$ 1,954,915</u></u>
<b>NET POSITION</b>			
Invested in Capital Assets, Net of Related Debt	\$ 608,330	\$ 2,098,296	2,706,626
Restricted for Debt Service	-	164,609	164,609
Unrestricted	57,824	1,080,566	1,138,390
Total Net Position	<u><u>\$ 666,154</u></u>	<u><u>\$ 3,343,471</u></u>	<u><u>\$ 4,009,625</u></u>

The accompanying notes are an integral part of the financial statements



**CAMP MEEKER RECREATION AND PARK DISTRICT**  
**STATEMENT OF ACTIVITIES**  
**For The Year Ended June 30, 2015**

	<b>Governmental Activities</b>	<b>Business-Type Activity</b>	<b>Total</b>
<b>Program Expenses</b>			
Recreation, Park & Water Operations			
Salaries & Benefits	\$ 870	\$ -	\$ 870
Services & Supplies	66,549	144,215	210,764
Depreciation	11,399	75,071	86,470
Total Program Expenses	<u>78,818</u>	<u>219,286</u>	<u>298,104</u>
<b>Program Revenues</b>			
Charges for Services- Water Operations	-	209,144	209,144
Total Program Revenues	<u>-</u>	<u>209,144</u>	<u>209,144</u>
 Net Program (Expense) Revenue	 (78,818)	 (10,142)	 (88,960)
<b>General Revenues &amp; Transfers</b>			
Property Taxes	54,014	-	54,014
Direct Charges	-	125,990	125,990
Interest Expense	-	(81,909)	(81,909)
Intergovernmental Revenues	435	-	435
Real Estate Rental	8,907	-	8,907
Grant Revenue	1,000	-	1,000
Interest Income	33	2,223	2,256
Donations	500	(5,256)	(4,756)
Miscellaneous Income	67	-	67
Total General Revenues	<u>64,956</u>	<u>41,048</u>	<u>106,004</u>
 Increase in Net Position	 (13,862)	 30,906	 17,044
<b>Net Position, Beginning of Year, As Adjusted</b>	<u>680,016</u>	<u>3,312,565</u>	<u>3,992,581</u>
<b>Net Position, End of Year</b>	<u><u>\$ 666,154</u></u>	<u><u>\$ 3,343,471</u></u>	<u><u>\$ 4,009,625</u></u>

The accompanying notes are an integral part of the financial statements

**CAMP MEEKER RECREATION AND PARK DISTRICT  
BALANCE SHEET- GOVERNMENTAL FUND TYPES  
6/30/2015**

	<b>General Fund</b>
<b>ASSETS:</b>	
Cash in Banks	\$ 57,886
Property Taxes Receivable	3,559
Miscellaneous Accounts Receivable	200
<b>Total Assets</b>	<b>\$ 61,645</b>
<b>LIABILITIES &amp; FUND BALANCES</b>	
Liabilities:	
Accounts Payable	\$ 1,896
Deferred Revenue	1,500
Rental Deposits	425
<b>Total Liabilities</b>	<b>3,821</b>
<b>Fund Equity:</b>	
Assigned for Capital Projects	32,934
Unreserved: Unassigned	24,890
<b>Total Fund Balances</b>	<b>57,824</b>
<b>TOTAL LIABILITIES &amp; FUND BALANCES</b>	<b>\$ 61,645</b>

The accompanying notes are an integral part of the financial statements

**CAMP MEEKER RECREATION AND PARK DISTRICT  
RECONCILIATION OF GOVERNMENTAL FUNDS BALANCE SHEET  
TO THE STATEMENT OF NET POSITION  
June 30, 2015**

**TOTAL FUND BALANCES- GOVERNMENTAL FUND** **\$ 57,824**

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

Capital assets used in the operation of governmental funds are not financial resources and, therefore, are not reported in the general fund. These assets consist of:

Land	\$	238,773	
Buildings & Improvements		555,995	
Equipment		21,081	
		<u>815,849</u>	
Less: Accumulated Depreciation		<u>(207,519)</u>	
Total Capital Assets, Net of Accum. Deprec.	\$	<u>608,330</u>	<u>608,330</u>

**NET POSITION OF GOVERNMENTAL ACTIVITIES** **\$ 666,154**

The accompanying notes are an integral part of the financial statements

**CAMP MEEKER RECREATION AND PARK DISTRICT  
STATEMENT OF REVENUES, EXPENDITURES AND  
CHANGES IN FUND BALANCES- GOVERNMENTAL FUND TYPES  
For The Year Ended June 30, 2015**

	<u>General Fund</u>
<b>REVENUES</b>	
Property Taxes	\$ 54,014
Real Estate Rental	8,907
Grant Revenue	1,000
Interest Income	33
Intergovernmental Revenues	435
Donation	500
Miscellaneous Income	67
Total Revenues	<u>64,956</u>
<b>EXPENDITURES</b>	
Salaries & Benefits	870
Operating Expenses	66,549
Total Expenditures	<u>67,419</u>
Excess (Deficiency) of Revenues Over Expenditures	(2,463)
<b>Fund Balance, Beginning of Year, As adjusted</b>	<u>60,287</u>
<b>Fund Balance, End of Year</b>	<u><u>\$ 57,824</u></u>

The accompanying notes are an integral part of the financial statements

**CAMP MEEKER RECREATION AND PARK DISTRICT  
RECONCILIATION OF STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUND TYPES  
TO THE STATEMENT OF ACTIVITIES  
For The Year Ended June 30, 2015**

<b>NET CHANGE IN FUND BALANCES- GOVERNMENTAL FUND TYPE</b>	<b>\$</b>	<b>(2,463)</b>
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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 a depreciation expense. Differences are as follows:

Current Year Depreciation Expense		(11,399)
Capital Asset Purchases		-

<b>CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES</b>	<b>\$</b>	<b><u>(13,862)</u></b>
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The accompanying notes are an integral part of the financial statements

**CAMP MEEKER RECREATION AND PARK DISTRICT  
STATEMENT OF NET POSITION- ENTERPRISE FUND  
June 30, 2015**

	<u>Water Operations</u>
<b>ASSETS:</b>	
<b>Current Assets:</b>	
Cash in Banks	\$ 1,106,042
Accounts Receivable (Net of Allowance for Doubtful Accounts)	18,107
Direct Charges Receivable	3,697
Total Current Assets	<u>1,127,846</u>
<b>Non-Current Assets</b>	
Restricted Cash in Treasury	164,609
Total Non-Current Assets	<u>164,609</u>
<b>Capital Assets:</b>	
Land	82,958
Water System & Pipeline	5,409,737
	<u>5,492,695</u>
Less: Accumulated Depreciation	(1,490,585)
Total Capital Assets, Net of Accumulated Depreciation	<u>4,002,110</u>
<b>Total Assets</b>	<u><u>\$ 5,294,565</u></u>
<b>LIABILITIES</b>	
<b>Current Liabilities</b>	
Accounts Payable	\$ 4,712
Water Fees Paid in Advance	14,057
Interest Payable	28,511
Long Term Debt- Due Within One Year	111,418
Total Current Liabilities	<u>158,698</u>
<b>Long Term Debt (Due Beyond One Year)</b>	<u>1,792,396</u>
<b>Total Liabilities</b>	<u>\$ 1,951,094</u>
<b>NET POSITION</b>	
Invested in Capital Assets, Net of Related Debt	\$ 2,098,296
Restricted For Debt Service	164,609
Unrestricted	1,080,566
<b>Total Net Position</b>	<u><u>\$ 3,343,471</u></u>

The accompanying notes are an integral part of the financial statements

**CAMP MEEKER RECREATION AND PARK DISTRICT  
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION-  
ENTERPRISE FUND  
For The Year Ended June 30, 2015**

	<u>Water Operations</u>
<b>Operating Revenue</b>	
Charges For Services -Water Operations	\$ 209,144
<b>Total Operating Revenues</b>	<u>209,144</u>
<b>Operating Expenses</b>	
Services and Supplies	144,215
Depreciation	<u>75,071</u>
<b>Total Operating Expenses</b>	<u>219,286</u>
 Operating Income	 (10,142)
<b>Non Operating Revenue (Expense)</b>	
Direct Charges	125,990
Interest Expense	(81,909)
Interest Income	2,223
Miscellaneous Income	<u>(5,256)</u>
<b>Total Other Sources</b>	<u>41,048</u>
 Change in Net Position	 30,906
 <b>Net Position, Beginning of Year, As adjusted</b>	 <u>3,312,565</u>
 <b>Net Position, End of Year</b>	 <u><u>\$ 3,343,471</u></u>

The accompanying notes are an integral part of the financial statements

**CAMP MEEKER RECREATION AND PARK DISTRICT  
STATEMENT OF CASH FLOWS- ENTERPRISE FUND  
For the Year Ended June 30, 2015**

	<b>Water Operations</b>
<b>Cash Flows From Operating Activities</b>	
Receipt of Utility Fees	\$ 214,688
Payments to Suppliers for Goods & Services	(151,443)
<b>Net Cash Flows Used by Operating Activities</b>	<u>63,245</u>
<b>Cash Flows From Non-Capital and Related Financing Activities</b>	
Direct Charges Received	125,639
Miscellaneous Income	(5,256)
Increase in Restricted Cash	(2,348)
<b>Net Cash Flows Provided By Non-Capital and Related Financing Activities</b>	<u>118,035</u>
<b>Cash Flows From Capital and Related Financing Activities</b>	
Interest Expense	(83,122)
Principal Payments on Long Term Debt	(107,552)
<b>Net Cash Flows Provided By</b>	<u>(190,674)</u>
<b>Cash Flows From Investing Activities</b>	
Interest Income	2,223
Interfund Receivable	23,887
<b>Net Cash Flows From Investing Activities</b>	<u>26,110</u>
<b>Net Change in Cash and Cash Equivalents</b>	16,716
<b>Cash and Cash Equivalents, Beginning of Year</b>	<u>1,089,326</u>
<b>Cash and Cash Equivalents, End of Year</b>	<u><u>\$ 1,106,042</u></u>
<b>Reconciliation of Cash to Balance Sheet:</b>	
Cash in Banks and On Hand	1,106,042
	<u><u>\$ 1,106,042</u></u>
<b>Reconciliation of Operating Income (Loss) To Net Cash Provided ( Used) By Operating Activities:</b>	
Operating Income (Loss)	\$ (10,142)
<b>Adjustments To Reconcile Operating Loss To Net Cash Used By Operating Activities:</b>	
Depreciation Expense	75,071
<b>Change in Assets &amp; Liabilities:</b>	
(Increase) Decrease in Accounts Receivable	5,517
Increase (Decrease) in Water Fees Paid in Advance	27
Increase (Decrease) in Accounts Payable	(7,228)
<b>Net Cash (Used) Provided By Operating Activities</b>	<u><u>\$ 63,245</u></u>

The accompanying notes are an integral part of the financial statements.



**CAMP MEEKER RECREATION AND PARK DISTRICT**  
**Notes to Financial Statements**  
**June 30, 2015**

**NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. 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 seq) 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.

**B. 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 position and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units. *Governmental 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 expenses 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.

**CAMP MEEKER RECREATION AND PARK DISTRICT**  
**Notes to Financial Statements**  
**June 30, 2015**

**NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

Amounts reports 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, 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 financing 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 recognized 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 Position, a Statement of Revenues, Expenses and Changes in Fund Net Position, 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-

**CAMP MEEKER RECREATION AND PARK DISTRICT**  
**Notes to Financial Statements**  
**June 30, 2015**

**NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

current) are included on the Statement of Net Assets. The Statement of Revenues, Expenses and Changes in Net Position 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. In accordance with GASB Statement No. 20, *Accounting and Financial Reporting for Proprietary Funds and Other Government Entities that Use Proprietary Fund Accounting*, the District applies all GASB pronouncements currently in effect as well as Financial Accounting Standard Board Statements and Interpretations, Accounting Principles Board Opinions and Accounting Research Bulletins of the Committee on Accounting Procedure issued on or before November 30, 1989.

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. 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 & Pipeline	75
Equipment	5 to 15

**4. Net Position**

Net position is classified into three components – 1) invested in capital assets, net of related debt (if any), 2) restricted (if any), and 3) unrestricted. These components are defined as follows:

- Invested in capital assets net of related debt (if any) – This component of net position groups all capital assets, including infrastructure, into one component of net position, net of accumulated depreciation and reduced by outstanding debt related to the acquisition, construction or improvement of these assets.

**CAMP MEEKER RECREATION AND PARK DISTRICT**  
**Notes to Financial Statements**  
**June 30, 2015**

**NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

- Restricted net assets (if any) – This component consists of external constraints or restrictions imposed by creditors, grantors, contributors or laws or regulations of other governments or restrictions imposed by law through constitutional provisions or enabling legislation.
- Unrestricted net position – This component represents the net position of the entity, not restricted for any project or other purpose.

**5. Fund Balance**

In the fund financial statements, governmental funds report fund balance using the classifications listed in *GASB Statement No. 54 Fund Balance Reporting and Governmental Fund Type Definitions*. Initial distinction is made in reporting fund balance information identifying amounts that are considered nonspendable, such as fund balance associated with inventories. Spendable fund balance for the governmental fund consists of the following classifications:

- a. *Restricted Fund Balance* – The portion of fund balance that can only be spent for specific purposes stipulated by constitution, external resource providers, or through enabling legislation.
- b. *Committed Fund Balance* – The portion of fund balance whose use is subject to formal action of the government's highest level decision making authority. These commitments remain binding unless changed or removed by formal action of the Board as the formal authority that imposed the constraint. The underlying action that imposed, modified, or removed the limitation would need to occur no later than the close of the reporting period.
- c. *Assigned* - The portion of fund balance that is intended to be used by the government for specific purposes but do not meet the criteria to be classified as restricted or committed. In funds other than the general fund, assigned fund balance represents the remaining amount that is not restricted or committed.
- d. *Unassigned* – The residual amount of all general fund spendable resources not contained in the other classifications.

**6. Net Assets**

In the government-wide financial statements, net assets are classified into two components – invested in capital assets and 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".

**CAMP MEEKER RECREATION AND PARK DISTRICT**  
**Notes to Financial Statements**  
**June 30, 2015**

**NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**7. 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 may differ from those estimates.

**8. District Investment Policy**

The District has adopted an Investment Policy dated April 29, 2014. Most of the District Funds were transferred to Wells Fargo Bank at the beginning of the year. The only funds remaining with the County of Sonoma Treasurer's office are with their Debt and Reserve Funds.

This policy sets forth the type of allowable investments subject to various qualifications. Internal control procedures are also included in the report. Also of importance is the District's "Waiver of Collateralization" with Wells Fargo Bank which adds additional security where funds exceed FDIC limits.

**9. Cash and Investments – Funds Held With County of Sonoma**

Investment in the Sonoma County Treasurer's Investment Pool

Some of the District's cash is pooled with the Sonoma County Treasurer, who acts as a disbursing agent for the District. These include the District's debt and reserve funds. 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, 2015, the District's share of the decrease in fair value of investments was not material.

Investment Guidelines

The District's 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.

**CAMP MEEKER RECREATION AND PARK DISTRICT**  
**Notes to Financial Statements**  
**June 30, 2015**

**NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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, California, 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, 2015, approximately 38 percent of the securities in the Treasury Pool had maturities of one year or less. Of the remainder, only 3 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 – Funds Held by County of Sonoma

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 stated law. The market value of the pledged securities in the collateral pool must equal at least 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

**CAMP MEEKER RECREATION AND PARK DISTRICT**  
**Notes to Financial Statements**  
**June 30, 2015**

**NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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 6/30/15 Sonoma County CAFR (last available report).

**10. Cash on Hand and in Banks**

Cash and Investments not included in pooled cash is as follows:

Checking Accounts	\$ <u>1,163,928</u>
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Wells Fargo serves as a depository for these public funds and pledged certain eligible securities as collateral. See the description at 1 (8).

**11. Cash and Equivalents**

For the purpose of financial 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.

**CAMP MEEKER RECREATION AND PARK DISTRICT**  
**Notes to Financial Statements**  
**June 30, 2015**

**NOTE 2— PROPERTY TAXES (Continued)**

Since the passage of California's Proposition 13, beginning with fiscal year 1978/1979, general property taxes are based either 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 used for the advances.

**NOTE 3—DIRECT CHARGES**

Beginning the fiscal year ending 6/30/1999, 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—LONG TERM DEBT**

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

	<u>7/1/2014</u> <u>Balance</u>	<u>Additions</u>	<u>Retirements</u>	<u>6/30/2015</u> <u>Balance</u>	<u>Current</u> <u>Portion</u>
USDA Loan	\$ 1,364,500	\$ -	\$ 29,500	\$ 1,335,000	\$ 31,000
DWR Loan	646,867	-	78,053	568,814	80,418
	<u>\$ 2,011,367</u>	<u>\$ -</u>	<u>\$ 107,553</u>	<u>\$ 1,903,814</u>	<u>\$ 111,418</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.



**CAMP MEEKER RECREATION AND PARK DISTRICT**  
**Notes to Financial Statements**  
**June 30, 2015**

**NOTE 4—LONG TERM DEBT (Continued)**

The term of the loan is twenty-five (25) years from the date of the final disbursement 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 \$568,814.

To ensure that the semiannual payments are made when due, the District is required to maintain a reserve in the amount of two payments for the period of the first ten years of the loan. 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 was awarded. The Repayment is over a 40-year term at 4.875%. The current balance is \$1,335,000.

An estimated Repayment Schedule is as follows:

<u>Year Ended June 30,</u>	<u>State Loan DWR Repayment</u>	<u>Federal Loan USDA Repayment</u>	<u>Total</u>
2016	\$ 97,077	\$ 93,676	\$ 190,753
2017	97,077	93,668	190,745
2018	97,077	93,589	190,666
2019	97,077	93,439	190,516
2020	97,077	88,205	185,282
2021-2025	145,685	453,571	599,256
2026-2030	-	466,001	466,001
2031-2035	-	464,792	464,792
2036-2040	-	391,070	391,070
2041	-	-	-
Subtotal	631,070	2,238,011	2,869,081
Less: Amount Representing Interest	(62,256)	(903,011)	(965,267)
Total Liability at 6/30/15	<u>\$ 568,814</u>	<u>\$ 1,335,000</u>	<u>\$ 1,903,814</u>

Principal and Interest requirements to maturity for both loans are as follows:

<u>Year Ended June 30,</u>	<u>State Loan – DWR</u>		<u>Federal Loan – USDA</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2016	\$ 80,418	\$ 16,659	\$ 31,000	\$ 62,676
2017	82,877	14,200	32,500	61,168
2018	85,412	11,666	34,000	59,589
2019	88,024	9,054	35,500	57,939
2020	90,715	6,362	37,000	51,205
2021-2025	141,368	4,315	192,500	261,071
2026-2030	-	-	271,500	194,501
2031-2035	-	-	342,800	121,992
2036-2040	-	-	358,200	32,870
2041	-	-	-	-
	<u>\$ 568,814</u>	<u>\$ 62,256</u>	<u>\$ 1,335,000</u>	<u>\$ 903,011</u>

**CAMP MEEKER RECREATION AND PARK DISTRICT**  
**Notes to Financial Statements**  
**June 30, 2015**

**NOTE 5—CAPITAL ASSET ACTIVITY**

<b>Business Type Activities:</b>	<b>Balance 7/1/2014</b>	<b>Additions</b>	<b>Transfers/ Retirements</b>	<b>Balance 6/30/2015</b>
<b>Capital Assets, Not Being Depreciated:</b>				
Land	\$ 82,958	\$ -	\$ -	\$ 82,958
	82,958	-	-	82,958
<b>Total Capital Assets, Not Being Depreciated</b>	82,958	-	-	82,958
<b>Capital Assets, Being Depreciated:</b>				
Water System	5,375,425	-	-	5,375,425
Equipment	34,312	-	-	34,312
<b>Total Capital Assets, Being Depreciated</b>	5,409,737	-	-	5,409,737
Less: Accumulated Depreciation	(1,415,514)	(75,071)	-	(1,490,585)
<b>Total Capital Assets, Being Depreciated, Net</b>	3,994,223	(75,071)	-	3,919,152
<b>Governmental Activities, Capital Assets, Net</b>	<u>\$ 4,077,181</u>	<u>\$ (75,071)</u>	<u>\$ -</u>	<u>\$ 4,002,110</u>

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

<b>Governmental Activities:</b>	
Water Operations	\$ 75,071
Total Depreciation Expense – Governmental Activities	<u>\$ 75,071</u>

<b>Governmental Activities:</b>	<b>Balance 7/1/2014</b>	<b>Additions</b>	<b>Transfers/ Retirements</b>	<b>Balance 6/30/2015</b>
<b>Capital Assets, Not Being Depreciated:</b>				
Land	\$ 238,773	\$ -	\$ -	\$ 238,773
	238,773	-	-	238,773
<b>Total Capital Assets, Not Being Depreciated</b>	238,773	-	-	238,773
<b>Capital Assets, Being Depreciated:</b>				
Buildings & Improvements	555,995	-	-	555,995
Equipment	21,081	-	-	21,081
<b>Total Capital Assets, Being Depreciated</b>	577,076	-	-	577,076
Less: Accumulated Depreciation	(196,120)	(11,399)	-	(207,519)
<b>Total Capital Assets, Being Depreciated, Net</b>	380,956	(11,399)	-	369,557
<b>Governmental Activities, Capital Assets, Net</b>	<u>\$ 619,729</u>	<u>\$ (11,399)</u>	<u>\$ -</u>	<u>\$ 608,330</u>

**CAMP MEEKER RECREATION AND PARK DISTRICT**  
**Notes to Financial Statements**  
**June 30, 2015**

**NOTE 5—CAPITAL ASSET ACTIVITY (Continued)**

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

**Governmental Activities:**

Recreation & Park	\$ 11,399
Total Depreciation Expense – Governmental Activities	<u>\$ 11,399</u>

**NOTE 6—RECEIVABLES**

**A. Direct Charge Receivable – Water Operations Fund**

Direct charges collected are apportioned to the District to supplement the Water Fund alone for operating costs. Not all of the assessments are collected as of June 30, 2015; 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.

Direct Charge Receivable at 6/30/15	<u>\$ 3,697</u>
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**B. Property Taxes Receivable – General Fund**

The County of Sonoma received property taxes for the District towards the year end but had not yet transmitted it.

	<u>\$ 3,559</u>
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**C. Receivables – Water Operations 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.

Receivable – Water at 6/30/15	\$ 18,107
Less: Allowance for Doubtful Accounts	<u>0</u>
	<u>\$ 18,107</u>

**NOTE 7—LITIGATION**

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

**NOTE 8—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.

**CAMP MEEKER RECREATION AND PARK DISTRICT**  
**Notes to Financial Statements**  
**June 30, 2015**

**NOTE 9—PRIOR PERIOD ADJUSTMENT**

The financial statements reflect the correction of \$32,934 in cash assigned for capital projects funds which are part of the general fund, not the Water Operations Fund.

**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, 2015**

	<b>Budgeted Amounts</b>		<b>Actual</b>	<b>Variance with</b>
	<b>Original</b>	<b>Final</b>	<b>Amounts</b>	<b>Final Budget</b>
				<b>Positive</b>
				<b>(Negative)</b>
<b>REVENUES</b>				
Property Taxes	\$ 47,000	\$ 47,000	\$ 54,014	\$ 7,014
Real Estate Rental	7,477	7,477	8,907	1,430
Interest Income	250	250	33	(217)
Intergovernmental Revenues	500	500	435	(65)
Donations	500	500	500	-
Miscellaneous Income	-	-	1,067	1,067
Transfers In	17,000	17,000	-	(17,000)
Total Revenues	<u>72,727</u>	<u>72,727</u>	<u>64,956</u>	<u>(7,771)</u>
<b>EXPENDITURES</b>				
Salaries & Benefits	2,120	2,120	870	1,250
Operating Expenses	70,392	70,392	66,549	3,843
Contingencies	215	215	-	215
Total Expenditures	<u>72,727</u>	<u>72,727</u>	<u>67,419</u>	<u>5,308</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ -</u>	<u>\$ -</u>	\$ (2,463)	<u>\$ (2,463)</u>
Fund Balance, Beginning of Year, as adjusted			60,287	
Fund Balance, End of Year			<u>\$ 57,824</u>	

The accompanying notes are an integral part of the financial statements

**CAMP MEEKER RECREATION AND PARK DISTRICT**  
**Notes to Required Supplementary Information**  
**June 30, 2015**

**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 30.

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.