

Agenda 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

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. March 15, 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: NOAA REQUEST FOR PERMANENT CHANGE IN WATER RIGHT (David Hines (NOAA) and Gary Helfrich, 10 minutes)

DESCRIPTION: David Hines of NOAA has approached the District to explore 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 and at the March 15, 2016 meeting the Board decided to move forward with the process. Messrs. Hines and Helfrich will report on the progress of the process.

PROPOSED ACTION: The Board may/may not approve further action in this regard.

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

(Jamie Dunton and District Staff, 15 minutes)

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. Legal counsel recommends that the District send a letter of notification (draft enclosed) 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.

PROPOSED ACTION: The Board may/may not authorize to sign the final version of the correspondence recommended by District Counsel and proceed to take appropriate steps to establish District policy and procedures regarding inaccessible meters.

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

Cathie Anderson, (5 minutes)

DESCRIPTION: Director Anderson will provide further information and discussion with Mr. Yost regarding the installation of a meter for parcel 075-290-023.

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. UPDATE: AUDITOR REPLACEMENT PROCESS ESTIMATES AND RECOMMENDATIONS FOR THE JUNE 30, 2016 AUDIT. (Staff, 10 minutes)

DESCRIPTION: The Board will discuss estimates received from audit firms and whether to go forward with the process of engaging one of the candidates for the fiscal year ending June 30, 2016.

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.

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, March 15, 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 7:01 p.m.

II. ROLL CALL

Directors /Anderson, Helfrich, Larson, Tominia and Watson were present.

III. APPROVAL OF AGENDA

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

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

The motion was approved. Ayes: 5 Noes: 0 Abstain: 0 Absent: 0

IV. STATEMENTS OF ABSTENTION

There were no statements of abstention.

V. PUBLIC COMMENT

There was no public comment.

VI. CONSENT ITEMS

A. Approval of Minutes

1. February 16, 2016

A motion was made by Cathie Anderson, and seconded by Anthony Tominia to approve the February 2016 minutes as written.

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

The motion was approved. Ayes: 5 Noes: 0 Abstain: 0 Absent: 0

B. Payment of Claims

After discussion, a motion was made by Anthony Tominia, seconded by Gary Helfrich to approve the following warrant requests and the checks 1355-1366 in payment thereof (Wells Fargo Operating), check 1004 (Wells Fargo Investment Account) and check numbers 564/565 (Bank of the West-Water). Check 1023 (US Bank) was issued to transfer Anderson Hall rental fees to the operating account at Wells Fargo operating account.

G2015/2016-009	RP-March 2016	3,122.82
W2015/2016-009	Water-March 2016	11,085.78
AB2015/2016-002	USDA-April 2016 Loan Payment	30,953.96

The motion was approved. Ayes: 5 Noes: 0 Abstain: 0 Absent: 0

C. Journal Entry Approval—DWR Loan Payment (JV2016-031)

A motion was made by Gary Helfrich and seconded by Cathie Anderson to approve JV2016-031 recording the payment of DWR loan E58237 by the County of Sonoma.

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

The motion was approved. Ayes: 5 Noes: 0 Abstain: 0 Absent: 0

D. Administrative and Financial Report

Ms. Doran-Girard informed the Board that the SDRMA annual insurance renewal has been completed and that the District has been awarded a \$511.00 longevity credit. Additionally, SDRMA advised that no premium increase for 2016/2017. The Board was reminded that the completion date at CSDA for AB1234 training has passed and the training must be completed via the Fair Political Practices Commission site. Miscellaneous items of correspondence were reviewed.

VII. REPORT OF THE WATER SYSTEM OPERATOR

- A. Jamie Dunton advised that there was very little to report regarding water system operations. RRU had monitored the well site during recent rains and had shut the wells down without incident or comment from the State. He went on to advise it may be provident to address various aspects of the system as it is now 20 years old beginning with a random meter test to insure meters comply with appropriate flow rates, etc.

VIII. ACTION ITEMS

A. NOAA REQUEST FOR PERMANENT CHANGE IN WATER RIGHT

DESCRIPTION: David Hines of NOAA, Corie Gray of the California Department of Fishery and Maryanne King of Trout Unlimited provided a review of the past addition of water to Dutch Bill Creek and asked the Board to explore 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. They advised that fewer fish died in Dutch Bill Creek than in any other stream. The process would include filing a change petition to the State Water Resources Control Board and various fees and timing of filing petition. Considerable discussion ensued.

ACTION: A motion was made by Gary Helfrich and seconded by Cathie Anderson that the District file a petition for change with the State Water Board consistent with the process done under the temporary urgency change of fall 2015, and Trout Unlimited will compensate the District for the \$850.00 filing fee.

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

The motion was approved. Ayes: 5 Noes: 0 Abstain: 0 Absent: 0

B. UPDATE: LIEN WATER ACCOUNT 127, ESTATE OF GEORGE WENZLAFF, APNS 075-141-003 & 004, 87 & 89 CALIFORNIA,

DESCRIPTION: The Board discussed the status of the lien against the estate of who George Wenzlaff died June 13, 2015. An auction is scheduled for the parcel on April 7 by the mortgage holder. Depending upon sale price and timing of lien the District may not recover the account balance. At this time, the balance of Account 127 is \$395.46 and the account continues to be billed for water services.

PROPOSED ACTION: The Board did not authorize further action regarding this issue.

C. PARK COMMITTEE REPORT AND REVIEW

DESCRIPTION: Director Tominia advised that he is resigning from the committee due to other obligations. Director Anderson stated that she would work on cleaning up the existing facilities with the assistance of Valery Larson. Director Tominia was thanked for his services in this regard.

ACTION: The Board did not take action.

D. UPDATE: AUDITOR REPLACEMENT PROCESS

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. Ms. Doran-Girard advised that two firms are at present in review—one local, one not. Further information will be presented at the April meeting.

ACTION: The Board did not take further action to engage an auditor for completion of the audit for the fiscal year ended June 30, 2016.

IX. DIRECTORS' REPORTS

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PROPOSED ACTION: No action or discussion to take place.

There were no directors' reports.

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 Gary Helfrich that the March 2016 meeting of the Camp Meeker Board of Directors be adjourned.

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

The motion was approved. Ayes: 5 Noes: 0 Abstain: 0 Absent: 0

The meeting adjourned at 8:25 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: APRIL 19, 2016 WARRANTS AND FINANCIAL INFORMATION
DATE: APRIL 15, 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.

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

Cash balances are updated from March 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 April 14, 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 April 19 meeting.

Please contact me regarding any programs and/or expenditures to be included in the Preliminary Budget for 2016-2017. Preliminary budget must be adopted by May 31.

Several CPA firms have been contacted regarding the 6/30/2016 audit and research and confirmation of references is ongoing.

My computer access will be out of service on April 21 through April 25 to accommodate an upgrade to my system and work out the bugs with the new ISP. In the event that you need to contact me, you can reach me via cell phone 707-696-2876 during that time. Thanks for your patience.



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	855.56	Consulting-March/April
Doran-Girard, Cheryl	5555	479.25	Consulting-March/April
Doran-Girard, Cheryl	5556	855.56	Consulting-March/April
Doran-Girard, Cheryl	5410	27.18	Office Supplies-Larson Bus Cards
PGE	5594	92.48	Electric Service
Lynn Watson	5010	30.00	Dir Stipend-February 2016
American Express	8565	181.73	Chairs-Anderson Hall
Camp Meeker Wtr	5592	81.86	Water
US Bank	5416	149.00	Software Lease
US Bank	5410	107.09	Abila-Checks
US Bank	5105	19.98	Web Maint Contract Inc. ISP
US Bank	5101	50.00	Pay Phone/Post Office
US Bank	5101	36.92	Verizon District Phone
Fedex-Office	5426	43.29	Printing-Board Packets
Lopez, Jessica	5185	145.00	3/26 & 4/9/2016 A. Hall
Perry, Johnson	5550	142.50	Legal Services
Total		3,357.40	

DIRECTOR APPROVAL:

DATE: 4/19/2016

Camp Meeker Recreation & Park District**W2015/2016-010**

Vendor	G/L Acct	Amount	Explanation
Doran-Girard, Cheryl	5520	855.56	Consulting-March/April
Doran-Girard, Cheryl	5550	411.75	Consulting-March/April
Doran-Girard, Cheryl	5556	855.57	Consulting-March/April
Doran-Girard, Cheryl	5555	479.25	Consulting-March/April
Russian River Utility	5515	8,145.38	Contract Services
Russian River Utility	5592	466.31	Electrical Costs
US Bank	5416	168.97	Accting Software/Web Maint
US Bank	5410	107.09	Abila Checks
US Bank	5101	36.91	Verizon-Dist Phone
Fedex Office	5426	43.28	Printing-Board Packets
Perry, Johnson	5550	142.50	Legal Services
Total		11,712.57	

DIRECTOR APPROVAL:

DATE: 4/19/2016

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		
March-16	February-16	16,356.70	16,250.00	6,100.00	500.00	9,650.00	16,250.00		
April-16	March-16	19,449.44	19,250.00	6,100.00	500.00	12,650.00	19,250.00		
YTD Totals		158,933.82	157,000.00	54,900.00	4,500.00	97,600.00	157,000.00		
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.									
4/13/16									

Camp Meeker Recreation & Parks District
Check/Voucher Register - CDG-Current Register
1010 - Cash In Wells Fargo Bank-Operating
From 3/17/2016 Through 4/19/2016

<u>Check Number</u>	<u>Check Description</u>	<u>Vendor Name</u>	<u>Effective Date</u>	<u>Check Amount</u>
1367	System Generated Check/Vo...	American Express	4/19/2016	181.73
1368	System Generated Check/Vo...	Camp Meeker Wa...	4/19/2016	81.86
1369	System Generated Check/Vo...	Cheryl Doran-Girard	4/19/2016	4,819.68
1370	System Generated Check/Vo...	Fedex Office	4/19/2016	86.57
1371	System Generated Check/Vo...	Jessica Lopez	4/19/2016	145.00
1372	System Generated Check/Vo...	P G & E	4/19/2016	92.48
1373	System Generated Check/Vo...	Perry Johnson An...	4/19/2016	285.00
1374	System Generated Check/Vo...	Russian River Utility	4/19/2016	8,611.69
1375	System Generated Check/Vo...	US Bank	4/19/2016	675.96
1376	Director Stipend-April 2016	Cathie Anderson	4/19/2016	30.00
1377	Director Stipend--Apri 2016	Valery Larson	4/19/2016	30.00
1378	Director Stipend=April 2016	Lynn Watson	4/19/2016	30.00
		Total 1010 - Cash In Wells Fargo Bank-Operating		15,069.97

NO VOID CHECKS

Camp Meeker Recreation & Parks District

Check/Voucher Register - CDG-Current Register

1030 - Cash in Bank of the West-Water

From 3/17/2016 Through 4/19/2016

<u>Check Number</u>	<u>Check Description</u>	<u>Vendor Name</u>	<u>Effective Date</u>	<u>Check Amount</u>
566	USDA/Capital Transfer Wate...	Camp Meeker Rec...	4/19/2016	6,600.00
567	Wtr Transfer March Receipts...	Camp Meeker Rec...	4/19/2016	<u>12,650.00</u>
		Total 1030 - Cash in Bank of the West-Water		19,250.00

Camp Meeker Recreation & Parks District
Check/Voucher Register - CDG-Current Register
1035 - Clearing Account-Water Receipts
From 3/17/2016 Through 4/19/2016

<u>Check Number</u>	<u>Check Description</u>	<u>Vendor Name</u>	<u>Effective Date</u>	<u>Check Amount</u>
567	Wtr Transfer March Receipts...	Camp Meeker Rec...	4/19/2016	(12,650.00)
		Total 1035 - Clearing Account-Water Receipts		(12,650.00)
Report Total				21,669.97

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	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	3,160	3,840
4215	Rental Fees-Other	1,727	1,444	283
4220	State-Home Owner Property Tax Relief	215	0	215
4290	Miscellaneous Revenues	0	248	(248)
4295	Grant Revenue	<u>3,000</u>	<u>1,500</u>	<u>1,500</u>
	Total Revenue	<u>62,357</u>	<u>44,168</u>	<u>18,189</u>
Expenditures				
5010	Director Stipend	1,080	900	180
5017	Worker Compensation Insurance	500	0	500
5101	Communications-Telephone	982	1,345	(363)
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	1,155	145
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	869	(19)
5410	Office Supplies	825	658	167
5415	Office Operations	300	0	300
5416	Lease-Accounting Software	1,788	2,688	(900)
5420	Training-Administrative	200	326	(126)
5425	Postage	150	82	68
5426	Printing Services	1,275	209	1,066
5427	Supplies	750	77	673
5428	Food	280	249	31
5501	Professional Fees-Web	1,025	450	575
5520	Administrative Services	8,000	7,203	797
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	2,009	6,991
5555	Professional Services-Auditor	4,000	9,979	(5,979)
5556	Professional Services-Accounting	10,800	8,796	2,004
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	0	750
5580	Elections Cost	2,263	1,184	1,079
5590	Gas and Oil	900	721	179
5591	Equipment Rentals	300	113	187
5592	Water and Sewer	1,075	736	339

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	869	431
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>42,365</u>	<u>20,042</u>
	Excess of Income Over (Under) Expense	<u>(50)</u>	<u>1,803</u>	<u>(1,853)</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	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	157,011	55,989
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>228,909</u>	<u>154,891</u>
Expenditures				
5101	Communications-Telephone	432	148	284
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	617	133
5415	Office Operations	175	0	175
5416	Lease-Accounting Software	1,788	2,688	(900)
5420	Training-Administrative	300	326	(26)
5425	Postage	125	76	49
5426	Printing Services	650	218	432
5501	Professional Fees-Web	250	332	(82)
5515	Contract Services-Water Operations	118,008	78,322	39,686
5520	Administrative Services	13,000	8,497	4,503
5540	LAFCO Charges	618	0	618
5550	Legal Services	7,500	4,251	3,249
5555	Professional Services-Auditor	9,600	8,867	733
5556	Professional Services-Accounting	8,000	8,277	(277)
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)
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>70,848</u>	<u>131,552</u>
	Total Expenditures	<u>383,767</u>	<u>192,826</u>	<u>190,941</u>
	Excess of Income Over (Under) Expense	<u>33</u>	<u>36,084</u>	<u>(36,051)</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	249	1,352
4625	Transfers-Within Fund In	<u>5,000</u>	<u>3,000</u>	<u>2,000</u>
	Total Revenue	<u>6,600</u>	<u>3,249</u>	<u>3,352</u>
	Expenditures			
8625	Tfr Within Fnd-Out	<u>50,300</u>	<u>3,500</u>	<u>46,800</u>
	Total Expenditures	<u>50,300</u>	<u>3,500</u>	<u>46,800</u>
	Excess of Income Over (Under) Expense	<u>(43,700)</u>	<u>(252)</u>	<u>(43,449)</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	79,404	(62,730)
7911	Long Term Debt-Interest	<u>80,404</u>	<u>16,674</u>	<u>63,730</u>
	Total Expenditures	<u>97,078</u>	<u>96,077</u>	<u>1,001</u>
	Excess of Income Over (Under) Expense	<u>(96,978)</u>	<u>(95,974)</u>	<u>(1,004)</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>48,644</u>	<u>46,496</u>
	Total Revenue	<u>95,140</u>	<u>48,644</u>	<u>46,496</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>42,700</u>	<u>(42,700)</u>
	Total Expenditures	<u>93,676</u>	<u>136,344</u>	<u>(42,668)</u>
	Excess of Income Over (Under) Expense	<u>1,464</u>	<u>(87,700)</u>	<u>89,164</u>

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

April 11, 2016

RE: CAMP MEEKER PAST DUE ACCOUNTS

- **Accounts 4, 5, 15, 16, 22, 24, 36, 50, 59, 62, 68, 69, 72, 97, 107, 109, 115, 118, 120, 121, 122, 124, 125, 126, 129, 131, 133, 143, 151, 152, 158, 161, 178, 182, 185, 186, 197, 207, 208, 212, 217, 222, 226, 227, 246, 248, 252, 262, 268, 269, 278, 290, 293, 307, 315, 318, 323, 330, 334, 338, 339, 350, 355, 358, 365, 366 and 367:** Past due notices were sent on April 11 and lock off is scheduled for April 25, 2106.
- **Accounts 49, 61, 203, 222 and 249:** Payments are on the way or waiting to be deposited.
- **Accounts 19 and 295:** Accounts are locked off.
- **Acct 127:** Referred to CMRPD Board for action.
- ***Acct 307:** A tree fell on this customer's property the weekend of March 5th. There was an overage of 4,183 gallons. An adjustment of \$-8.37 was made.
- **Please add an item to the agenda to discuss what procedures should take place in the event a delinquent customer's meter is inaccessible to lock off (i.e. a car parked over the meter).**

		CAMP MEEKER RECREATION AND PARK DISTRICT				Apr-15	
ACCT #	CURRENT	1 - 30.	31 - 60	61+	LAST PAYMENT		TOTAL
4	101.47	88.56	92.28		200.09	2/16/16	282.31
5	42.14	40.38			86.32	3/7/16	82.52
15	53.41	47.21	49.87		90.63	2/16/16	150.49
16	43.15	41.10	21.97		200.00	10/8/15	106.22
19	91.48	47.20	49.95	64.12	95.00	1/12/16	252.75
22	47.32	48.77			82.90	3/23/16	96.09
24	43.61	46.96			114.45	3/7/16	90.57
36	45.47	44.58			43.12	3/15/16	90.05
46	43.84	1.94			42.07	3/23/16	45.78
49	44.61	45.81			44.57	3/15/16	90.42
50	70.68	52.12	61.55		164.00	2/5/16	184.35
59	45.75	43.15	45.77		85.05	2/9/16	134.67
61	40.24	0.52			40.00	3/7/16	40.76
62	42.11	42.12			2.02	3/29/16	84.23
68	46.24	38.46			100.00	2/23/16	84.70
69	47.83	76.47	50.83		111.18	2/2/16	175.13
72	44.66	42.21	44.17		83.36	2/9/16	131.04
88	42.38	0.98			41.00	3/23/16	43.36
97	44.63	45.72			86.38	3/7/16	90.35
107	66.05	31.76			175.00	3/7/16	97.81
109	52.13	49.82			51.28	3/7/16	101.95
115	42.96	40.44			42.84	3/3/16	83.40
118	65.87	60.52			120.21	3/3/16	126.39
120	43.11	40.64			43.23	3/3/16	83.75
121	45.73	42.60			47.91	3/3/16	88.33
122	42.25	43.32			41.10	3/3/16	85.57
124	43.36	40.82			43.07	3/3/16	84.18
125	42.17	44.52			45.29	3/3/16	86.69
126	46.98	47.58			39.77	3/3/16	94.56
127	62.76	59.77	56.93	338.53	89.78	9/19/14	517.99
129	43.58	42.70			45.02	3/3/16	86.28
131	49.01	46.24			47.34	2/26/16	95.25
133	43.52	44.00			95.68	3/15/16	87.52
136	40.70	0.24			81.00	2/19/16	40.94
140	70.90	66.24	59.58	137.63	150.00	12/8/15	334.35
143	46.99	46.93			45.80	3/29/16	93.92
151	99.63	68.52			173.81	3/7/16	168.15
152	47.63	45.82			107.18	3/7/16	93.45
158	45.57	43.34	45.21		84.13	2/9/16	134.12
161	47.40	44.10	42.72		257.52	1/15/16	134.22
178	44.82	25.95			50.00	3/23/16	70.77
182	46.67	40.27			100.00	3/7/16	86.94
185	51.82	51.07	49.23	40.14	100.00	1/20/16	192.26
186	49.01	51.73	0.56		44.00	3/15/16	101.30
197	42.16	42.35	0.48		45.00	3/15/16	84.99

ACCT #	CURRENT	1 - 30.	31 - 60	61+	LAST PAYMENT		TOTAL
203	59.33	56.05			80.00	3/7/16	115.38
204	40.00	0.69			50.00	3/23/16	40.69
207	45.82	43.93	44.16		41.96	2/16/16	133.91
208	48.37	45.38	49.16		92.01	2/5/16	142.91
212	57.71	49.46	56.83		95.60	2/2/16	164.00
217	42.00	40.00			40.00	2/16/16	82.00
220	68.19	3.49			240.00	3/15/16	71.68
222	83.91	58.63			84.63	2/26/16	142.54
223	44.21	42.69			43.07	3/7/16	86.90
226	45.52	41.11			50.00	4/5/16	86.63
227	44.60	42.48			85.89	3/3/16	87.08
246	46.55	40.60			100.00	3/3/16	87.15
248	68.57	33.73			50.00	3/15/16	102.30
249	56.92	43.79			45.85	3/7/16	100.71
252	51.20	49.37	52.18		96.49	2/9/16	152.75
262	49.31	47.15	48.98		93.98	2/9/16	145.44
265	46.91	2.21			46.94	3/29/16	49.12
268	47.53	44.65			50.00	3/3/16	92.18
269	45.66	43.16			43.60	2/23/16	88.82
278	44.32	42.21	44.10		82.00	2/16/16	130.63
287	45.64	6.74			81.00	3/15/16	52.38
290	45.31	45.80			43.66	3/15/16	91.11
293	44.99	43.06			86.24	3/3/16	88.05
295	53.21	50.67	46.59	16.88	150.00	4/8/16	167.35
299	42.64	0.50			120.00	3/3/16	43.14
305	42.91	2.17			43.20	3/29/16	45.08
307	66.15	57.41	44.43		96.06	2/16/16	167.99
315	44.66	41.66			87.75	3/3/16	86.32
318	69.10	57.56			150.00	2/2/16	126.66
323	75.92	66.33	62.96		132.33	1/26/16	205.21
325	46.02	0.41			97.00	3/3/16	46.43
330	46.41	45.86			44.04	3/15/16	92.27
334	42.15	40.12	1.98		80.16	2/16/16	84.25
338	44.17	41.38			94.04	3/15/16	85.55
339	42.02	40.00	0.36		215.00	2/19/16	82.38
350	70.00	11.24			70.00	3/17/16	81.24
355	45.46	62.51	44.05		60.00	4/5/16	152.02
358	51.62	46.42	45.24		100.00	2/16/16	143.28
365	71.61	68.28			71.58	3/3/16	139.89
366	47.38	42.76			45.87	3/3/16	90.14
367	46.76	47.61			96.55	3/7/16	94.37
	4,432.93	3,536.45	1,220.49	597.3			9,787.17
			BILLING REGISTER INFORMATION 3/31/16				
			WATER	\$1,460.36	CURRENT CHARGES		\$16,382.09
			SVC CHG	\$14,515.00	PAST DUE		\$2,187.61
			FIRE SVC	\$60.00	OVERPAY/PREPAY		-\$14,328.07
			RECONN				
			ADJ	-\$120.80			
			LATE CHGS*	\$457.53	TOTAL RECEIVABLES		\$4,241.63
			TOTAL	\$18,798.22			
			ACCTS LISTED	86			

**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 Union Park	363 369	JAN	1,220,000	441,300	430,000	790,000	35.25	0.01	
Alliance Maste Union Park	363 369	FEB	1,370,000	424,500	623,240	746,760	45.49	21.01	
Alliance Maste Union Park	363 369	MARCH	1,051,500	373,300	429,890	621,610	40.88	0.08	
Alliance Maste Union Park	363 369	APRIL							
Alliance Maste Union Park	363 369	MAY							
Alliance Maste Union Park	363 369	JUNE							
Alliance Maste Union Park	363 369	JULY							
Alliance Maste Union Park	363 369	AUG							
Alliance Maste Union Park	363 369	SEPT							
Alliance Maste Union Park	363 369	OCT							
Alliance Maste Union Park	363 369	NOV							
Alliance Maste Union Park	363 369	DEC							
	TOTAL 2016		3,641,500	1,239,100	1,483,130	2,158,370			
	Total 2015		22,774,200	6,842,400	15,518,310	10,118,260	68.13	9.38	OCSD Loss 8.29%
	Total 2014		19,271,400	7,141,400	12,130,000	10,964,120	65.38	9.48	OCSD Loss 12.37%
	Total 2013		20,172,800	7,044,100	13,128,700	11,884,410	65.08	9.35	OCSD Loss 7.78%
	Total 2012		20,424,200	6,667,800	13,756,400	12,470,220	67.35	10.95	OCSD Loss 16.07%
	Total 2011		19,307,170	5,925,900	13,381,200	11,916,240	69.77	7.18	OCSD Loss 10.30%
	Total 2010		20,013,990	6,461,400	13,552,500	12,579,240	67.77	8.26	
	Total 2009		21,003,900	6,427,000	14,576,900	13,189,380	69.40	6.19	
	Total 2008		23,183,499	9,129,300	14,054,199	13,184,640	60.62	11.17	
	Total 2007		22,786,000	6,904,600	15,845,400	14,103,260	69.54		



P.O. Box 461 Camp Meeker, California 95419-0461
Telephone: 707-874-9246

Email: admin@campmeeker.org

April 19, 2016

Ms. Shelley Mueller
Post Office Box 161
Camp Meeker, CA 95419-0161

RE: WATER ACCOUNT 140, LOCATION 88 MARKET STREET, CAMP MEEKER

Dear Ms. Mueller,

You are behind in your water bill, and due to an abandoned vehicle that has been placed over the meter (making it impossible to read) we are left with estimating your bill for the past 6 months. As of today, the balance of your account is \$334.35.

It should be apparent to all in a community like ours, that the provision of fresh, domestic water is a privilege that comes at a fair cost that has to be shared by the entire community. There was a time when we had little or no clean water. The service provided to you is in stark contrast to the days when water was unavailable.

Do understand that your community has a Board of volunteer directors who receive no compensation for their service. There is no profit taken out of the District, and the actual fees levied against your usage represent, the fair actual costs incurred by the community to provide you with an excellent, quality water supply. It simply isn't fair to the community for you to continue not to pay your fair share.

I am asking you, for the last time, to cooperate. If you do not remove the vehicles and pay within thirty (30) days the amount you owe, the Board will authorize the water service to your home to be shut off at the street. The property will not be allowed to reconnect until the following are paid:

- A. All back charges including late charges at the time of this action;
- B. Cost of service disconnection and reconnection.

Please be aware that the cost to cap your line at the street is estimated at \$4,300.00. A lien will be placed against your property, should failure to pay the disconnect/connection charges occur.

Ms. Shelley Mueller
RE: Water Account 140, 88 Market Street
Page Two

The District would like this matter resolved amicably; however, your continued refusal to correct the issues of non-payment and meter accessibility leave us no alternative. I am having this letter mailed to your address and I am having one of the District employees attempt to give a copy to you at your residence so that there will be no mistake about what is going to happen.

If you don't respond and pay your bill and move or remove the abandoned vehicle placed over the meter, the Board will authorize the capping of your service.

Yours truly,

LYNN E. WATSON
Board President

CC: Jamie Dunton, RRU
Malcolm T. Manwell, District Legal Counsel



Blomberg & Griffin Accountancy Corporation
Certified Public Accountant

INDEPENDENT AUDIT PROPOSAL

**To The Board of Directors
Camp Meeker Recreation & Park District
P.O. Box 461
Camp Meeker, CA 95419**

March 23, 2016

Dear Board of Directors:

Thank you for the opportunity to submit the following proposal to serve as independent auditor for the Camp Meeker Recreation & Park District.

We propose to conduct an audit of the financial statements of the Camp Meeker Recreation & Park District for the fiscal years ending June 30, 2016, 2017 & 2018.

We will plan and perform the audit in accordance with generally accepted auditing standards including government auditing standards and minimum audit requirements for California Special Districts and will include test of the accounting records and other procedures considered necessary under the circumstances. If our audit report is other than unqualified, we will fully discuss the reason with District's manager prior to presentation of the report. If during the audit we become aware of significant deficiencies in the design or operation of internal controls or of ways management practices can be improved, we will communicate such information to the District Board of Directors in a separate letter.

We propose to begin the audit for the years ending June 30, 2016, 2017 & 2018 as soon as the District records are available. Setup, pre-list and certain other procedures would begin on notification of the contract. Fieldwork would begin soon after District personnel complete trial balance.

Our fee for the above services is based on hourly rates ranging from \$45 to \$95 per hour with maximum fee not to exceed \$7,950 for each fiscal years ending June 30, 2016, 2017 & 2018.

Camp Meeker Recreation & Park District- Audit Proposal – Page 2

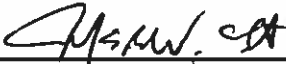
This audit proposal is for a financial audit and the above fees include our entire out of pocket expenses including up to 7 bound copies of the audit report. Additional copies are available at \$5 each.

We will need the cooperation and assistance of District personnel to successfully complete the audit. Such assistance will include obtaining copies of documents, contracts, invoices, etc., various audit inquiries and assistance with preparation of the audit confirmations and other standard auditing procedures.

Should the District need additional services, our fee assisting shall be billed at the rate of \$75 per hour in addition to the audit fee discussed above. Such additional fees, if any, will be discussed with the District in advance of providing such services.

Should you need any additional information regarding this proposal please call John direct at (209) 466-3894.

Respectfully Submitted,



John E. Blomberg, CPA
Blomberg & Griffin Accountancy Corporation

Approved By:

Signature

Dated

CAMP MEEKER
RECREATION AND PARK
DISTRICT

AUDIT PROPOSAL

FOR THE YEAR ENDED

JUNE 30, 2016

April 1, 2016

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

RE: Financial Audit for FYE June 30, 2016

To the Board:

Please find enclosed the proposal to perform the audit of Camp Meeker Recreation and Park District ending June 30, 2016. We are confident that we can provide you with excellent audit and accounting services at a reasonable cost.

We have outlined our plan for serving Camp Meeker Recreation and Park District in the accompanying proposal as well as our qualifications for outstanding service. We are confident that your deadlines can be met without exception. Outstanding service is the ability to provide the best for a client, at a reasonable cost, while minimizing disruption. It will also earn the trust of the client, which is the key to maximizing the service provided by an outside consultant to any organization. Serving the client is the most important aspect of an audit engagement.

Susan E. Goranson is authorized to make representation for the firm of Goranson and Associates, Inc. and to bind the firm to this proposal and any subsequent engagement letters.

Thank you for the opportunity to present our proposal to your organization. If you have any questions, we are available for further information.

Sincerely,

Goranson and Associates, Inc.

Goranson and Associates, Inc.

Att:

EXECUTIVE SUMMARY

Goranson and Associates, Inc. is pleased to submit this proposal to provide audit services to Camp Meeker Recreation and Park District as well as any other services of a consulting nature requested by your organization.

Benefits of Our Firm

Goranson and Associates, Inc. has extensive knowledge and expertise in providing outstanding services to not-for-profit, for-profit, and governmental entities. We are a local firm with eight professional and supporting staff members.

Among the unique benefits of Goranson and Associates, Inc. are:

- ❖ Member of the AICPA; California State Society of CPA's; California Association of NonProfits; the Chartered Institute of Management Accountants; as well as the AICPA's Government Audit Quality Organization, the Information Management and Technology Assurance Organization, and the Tax Organization.
- ❖ Continuity of services to primarily the Northern California non-profit, business and governmental communities for nearly twenty years.
- ❖ Ability and commitment to deliver the proposed services while accommodating the client's schedule with minimal disruption to staff while tailoring the audit to the client's specific needs.
- ❖ On-going communications relevant to your management and administrative team.
- ❖ Ability to maintain independence and impartiality to your Management and/or Board to ensure openness to your insights, opinions and concerns.

Expertise

Goranson and Associates, Inc. specialize in serving the government and not-for-profit industry. We currently serve in excess of sixty audit clients. We have developed an extensive understanding of the issues facing both governments and not-for-profits from budgeting, fund development, donor-restriction compliance, and governmental compliance, to the specifics of the delivery of program services. We provide outstanding service which focusing our efforts on educating our clients on best practices, new developments and ways to improve efficiency. We strive to educate on the needs in assessing and understanding financial statements and other technical information. To accomplish that goal, we make ourselves available to present the financial statements and other communications to management, an audit or finance committee, and the board as a whole, if

requested. We can guide clients to understand new accounting pronouncements, any tax changes, and other relevant developments.

One of our goals is to assist in allowing an organization to become as efficient as possible by evaluating your internal control environment, financial reporting needs, and accounting software requirements and potentially recommending the implementation of more efficient, practical and user-friendly solutions.

Our Overall Audit Approach

Our approach is to provide excellent service to the client that will reflect the values and philosophy that has made Goranson and Associates, Inc. services a value to their clients. These values include:

- ❖ Professional integrity
- ❖ Fiscal responsibility
- ❖ Transparency through communication
- ❖ Candid, honest and straightforward advice
- ❖ Individuality – each client has strengths and weaknesses
- ❖ Innovative solutions tailored to specific needs
- ❖ Outstanding services with minimal disruption
- ❖ Continuity of staff and accessibility to key engagement personnel
- ❖ Timely service as a fair price

OUR UNDERSTANDING OF YOUR NEEDS

The firm will audit the financial statements of the governmental activities and the business-type activities of Camp Meeker Recreation and Park District as of June 30, 2016. The audit will be conducted in accordance with auditing standards generally accepted in the United States of America, and, if necessary, *Governmental Auditing Standards*. Sue Goranson will be the lead on the audit. The firm will also prepare the Special District Financial Transaction Report for the year ended June 30, 2016 for Camp Meeker Recreation and Park District, if requested.

Our Understanding of the Engagement Objectives

- ❖ Perform the audit of Camp Meeker Recreation and Park District for the year ended June 30, 2016 in accordance with auditing standards generally accepted in the United States of America and, if necessary, *Governmental Auditing Standards*.
- ❖ Preparation of the reports for the Audit/Finance Committee in accordance with Statement on Auditing Standards No. 115 for the year then ended.
- ❖ Preparation of detailed management letters reporting any observations on internal controls and any other administrative or operating matters noted during the course of the audit.
- ❖ Prepare the Special District Financial Transaction Report for the year ended June 30, 2016, if requested.
- ❖ Present to the Audit/Finance Committees and the Board the summaries of the audit and operating results.
- ❖ Provide any type of consultation and guidance as requested and approved by the client.
- ❖ Establish a long-term collaborative relationship with a CPA firm.

GORANSON AND ASSOCIATES, INC. – THE FIRM

Why Choose Us

- ❖ We provide individualized services tailored to the client
- ❖ We are trained to inquire about your expectations and then to respond appropriately
- ❖ We care about our employees and invest in them
- ❖ We spend significant resources on technical and non-technical education, staff development and IT.
- ❖ We are a small local firm with the expertise expected from a larger firm
- ❖ We are independent with respect to our clients.

Quality Control

To assure that each client benefits from the professional expertise gained over the past twenty years, we assign an auditor to lead each engagement based on their particular strengths. The Principal of the Firm is present at each audit and fully participates in the planning, execution and resolution of each engagement. The Principal also presents to the Board and related committees. We have senior staff rotation every two years with supporting audit staff rotating on alternate years so that continuity is maintained. There is currently just one principal who is present on all engagements. There is a technical review performed by a senior accountant within the firm for each engagement. All staff is fully qualified on not-for-profit- entities with the senior staff having a minimum of five years auditing experience. The firm is also subject to Peer Review every three years in accordance with requirement by the AICPA and the California State Board of Accountancy. The most recent peer review was for the year ended December 31, 2012. Our next peer review is scheduled for May, 2016. We have participated in the peer review process for almost twenty years.

All audit staff is required to attend internal staff meetings which encompass quality control issues, as well as specific technical guidance. All employees also are required to attend external continuing professional education commitments. This encompasses the required fraud, governmental, audit and accounting, regulatory and ethics requirements as set forth by the State Board of Accountancy. As well, the Principal teaches both local workshops on a wide variety of topics relating to not-for-profits, and teaches non-profit financial management in the Sonoma State University Masters of Public Administration program.

CLIENT REFERENCES

Our clients are the best to attest to the quality and value of the services we provide. We encourage you to contact the clients we have provided below. These clients have all worked with our senior staff.

Windsor Fire Protection District
Trisha Laugle, Administrator
707/838-1170

REDCOM
Aaron
707/522-5860

Rancho Adobe Fire Protection District
Chief Frank Treanor
707/795-6011

Goldridge Resource Conservation District
Brittany Heck, Executive Director
707/823-5244

Rincon Valley Fire District
Trisha Laugle, Administrator
707/838-1170

Sonoma Resource Conservation District
Kara Heckart, Executive Director
707/569-1448

Bennett Valley Fire Protection District
Chief Dan George
707/578-7761

Gold Ridge Fire Protection District
Chief Dan George
707/823-5401

Graton Fire Protection District
Interim Chief Bill Bullard
707/823-5515

ENGAGEMENT APPROACH

Generally accepted accounting principles require us to make inquiries of the former auditors before we accept this engagement. Subject to this process, and upon acceptance of the engagement, we will begin planning the engagement. This section describes the general audit engagement approach and the respective responsibilities of the auditor and auditee during each phase of the audit engagement. We will tailor the general approach to incorporate the unique tasks, methods, and procedures we will use to audit and analyze the financial statements of your organization. To assist in the audit, you will be provided an "Audit Preparation Schedule" which outlines by audit area, all items expected to be provided by the organization during the planning and fieldwork stages of the audit. The schedule is provided upon notification of the bid acceptance to give your staff sufficient time to prepare confirmations, and related audit schedules. The schedule includes sample confirmation letters as well as outlines the information to be provided in the audit schedules. We will also provide additional requests for supporting documentation upon completion of the planning state of the audit.

Our tentative timeline is as follows (it can be adjusted to fit your schedule):

1. **Orientation and Planning** (July-August) – We will plan an orientation/planning meeting with the management, audit committee/board committee, appropriate members of your accounting staff and development/advancement staff to plan the timing of the audit, as well as to get to know your staff and their roles both in the organization and in the engagement. This meeting also serves as an opportunity to discuss mutual expectations, and any other concerns.

The planning of the audit engagement is the key piece as to the direction of the audit to make it an efficient engagement: minimizing staff interruptions, completing the audit in a timely manner, and obtaining a more in-depth understanding of the organizations' operations and significant issues. We will meet with the various board/staff members to compose an understanding of your general operational processes and internal controls at this time to better plan the engagement prior to fieldwork. Based on the understanding of your operating environment, the analytical reviews, and other planning procedures, we will focus on the areas to be emphasized during the audit engagement. We will then define the engagement objectives, concentrating on the identified areas. (12 hours)

2. **Fieldwork Procedures** (August) – After your books and records are closed, the engagement team comes in to complete the audit testing. In order to ensure that the audit engagement is executed in the most effective and efficient manner, it is critical that accounts are fully reconciled, that all requested schedules are available, and that all is ready for audit. (40 hours)
3. **Reporting** (mid-September) – After completion of the fieldwork procedures, we will work with the management to ensure the timely completion of the financial statement process, including a thorough engagement review for compliance with technical reporting standards and requirements. We will also provide the organization with drafts of the required communications letters. All draft reports will be delivered by September 15, 2016. These letters will detail communications to those charged with governance and will provide information regarding our identification of any control deficiencies and the severity of the deficiencies, if any. We may also issue a draft management letter which details our observations, findings, and recommendations concerning accounting controls not deemed to be control deficiencies, as well as other operational matters. These letters will be discussed in detail with both management and the appropriate board committees before being issued in final form. We will also meet with the appropriate board committee as well as the full board. The final audit will be presented by September 30, 2016. (30 hours)

We have invested time and resources to be at the front of the audit community. By utilizing a risk-based audit approach, we have developed a highly effective and efficient approach to analyzing transactions during an audit. We will read all board minutes, budgets, new and significant contracts; and will use, and rely upon our extensive knowledge of the not-for-profit and governmental in developing our predicted results, and where appropriate, provide feedback on key benchmarking results. We will audit using risk-based auditing procedures including vouching, confirmation, inspection, observation, inquiry, analytical review procedures, and cut-off testing.

Professional Fees

Our fee to perform the annual audit in accordance with auditing standards generally accepted in the United States of America, prepare all reports to the Finance/Audit Committees and the Board, prepare detailed management letters on internal controls and other administrative or operating matters noted during the course of the audit, and prepare the Special District Financial Transaction Report for the year ended June 30, 2016 is as follows (subsequent years presented for information only):

2016 - 2018

\$ 10,000 - 12,000

The fee is calculated on the average hourly rate of the staff involved and the estimation of the hours involved based on the information you provided. We do not charge out-of-pocket expenses, nor do we charge from phone calls/emails that transact throughout the period of engagement (all twelve months). This fee is inclusive of both the audited financial statements and the information/tax returns.

In the interest of establishing a long-term relationship, we do not anticipate any additional costs. Our fee quote is based on the financial statements and requested information being available as set forth in the Audit Preparation List. Should conditions arise that necessitate an adjustment to our fees, we will first meet with you to discuss the conditions encountered, potential resolution, and a written estimate of additional fees. In addition, if situations are encountered which were not a part of the original bid, we will consult with you on the advisability of extending our procedures beyond the prior scope agreed upon.

We will endeavor to meet all of your timelines, and are cognizant and respectful of the Board of Director meeting dates.