

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

Tuesday, April 21, 2015, 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 17, 2015
- B. Payment of Claims
- C. Journal Entry Approval
- D. Administrative and Financial Report

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

- A. Report of operations for the current month.

XI. ACTION ITEMS

A. UPDATE: RESOLUTION 2015-001: CAMP MEEKER VOLUNTEER FIRE DEPARTMENT LEASE AGREEMENT (Cathie Anderson, 10 minutes)

DESCRIPTION: The District entered into a long term LAND LEASE AGREEMENT with the Camp Meeker Volunteer Fire Department (CMVFD), dated October 1, 2009. That instrument [and in particular, subparagraph 3.2] did not address apportionment of commonly used utilities. The District has taken steps to separate services (e.g. separate meters) as the most efficient way to apportion use. A proposed Amendment to the LEASE was given to the CMVFD in September of 2014, but the Fire Department has not acted upon or returned it. Therefore, on advice of counsel, that utilities must be apportioned under the LEASE; that, a Recreation & Park District is not authorized by law to provide financial support to a Fire Department; and that the CMVFD has been given adequate notice of the new billing and metering procedures that are necessary to achieve the purposes of the LEASE, counsel now recommends the matter be closed and that CMVFD be so informed.

PROPOSED ACTION: The Board is to adopt a RESOLUTION approving the actions taken under the LEASE, as set forth above, and authorize its President to send a letter to the CMVFD informing it of the District's actions and interpretation of the apportionment of utilities issue.

B. TOLLING AGREEMENT ST. DOROTHY'S REST/EPISCOPAL BISHOP OF CALIFORNIA
(Directors Watson and Helfrich, 15 minutes)

DESCRIPTION: Sonoma County Superior Court has mandated that the CMRPD to amend the complaint to join St. Dorothy's Rest Association to the Existing Litigation on or before April 30, 2015. The Tolling Agreement will dismiss the existing litigation without prejudice and require discussions and negotiations to resolve CMRPD claims as set forth in the original court case. The District's appointed subcommittee and its District Counsel have met with St. Dorothy's Counsel and assigned staff to move the process forward to resolution.

PROPOSED ACTION: The Board may/may not approve the Tolling Agreement and authorize District President Watson and District Secretary Anderson to sign the Tolling Agreement.

C. AUDIT ENGAGEMENT FISCAL YEAR ENDING 6/30/2015 (Staff, 5 minutes)

DESCRIPTION: Larry Johnson, CPA has provided the District with his estimate for audit for the fiscal year ending 6/30/2015. The audit fee for the fiscal year ending June 30, 2015 will be \$9,400.00 and does not include a fee for federal funding single audit cost. It is estimated that the work will begin in late July 2015 and continue through October 2015.

PROPOSED ACTION: The Board may/may not authorize Larry Johnson, CPA to conduct the audit for the fiscal year ending June 30, 2015.

D. DWR LOAN E58237 (SONOMA COUNTY FUND 72154) AND DWR RESERVE (SONOMA COUNTY FUND 72155): UNREALIZED GAINS/LOSSES COSTS

DESCRIPTION: The State DWR loan contract E58237 requires that the District appoint a "fiscal agent" to oversee the loan re-payment. It also requires that the District hold the entire last payment of approximately \$97,000.00 in a cash reserve. The Sonoma County Auditor-Controller-Tax Collector's office has decided to record "Unrealized Gains/Losses" on the County Investment Pool each fiscal year-end as described in GASB 31 financial reporting guidelines. While, on the face of it, the County has said that these entries are for "reporting purposes only," the entries for 2013-2014 amount to \$1,308.00.

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

E. UPDATE: DISPOSAL OF UNWANTED HOUSEHOLD GOODS (Valery Larson, 10 minutes)

DESCRIPTION: Director Larson will review the disposal of unwanted household materials adjacent to the Creek. The Board will discuss possible solutions to this issue including but not limited to signage on District property.

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

F. RISK MANAGEMENT POLICIES (Staff, 5 minutes)

DESCRIPTION: The Board directed at its March meeting that staff develop draft policies related to volunteer insurance (worker compensation) and IT security and risk management policies including privacy, security breaches, email and personal devices. Adoption of these policies will strengthen the District's insurability in the digital age.

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

G. UPDATE: BOARD MEETING ATTENDANCE—SUMMER MONTHS (Staff, 5 minutes)

DESCRIPTION: To insure that there will be no quorum issues during June and/or other summer months, the Board will discuss individual attendance during that time.

PROPOSED ACTION: The Board will take no action in this regard.

XII. 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.

XIII. 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 17, 2015, 7:00 pm
DISTRICT OFFICE (Next to the Fire Station)
CAMP MEEKER, CALIFORNIA

I. CALL TO ORDER

President Watson called the meeting to order at 7:06 p.m.

II. ROLL CALL

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

III. APPROVAL OF AGENDA

The closed session regarding existing litigation will not be conducted although the Directors assigned will present a brief report in the Directors' reports segment of the meeting; therefore, a motion was made by Cathie Anderson, and seconded by Anthony Tominia to approve the agenda as adjusted.

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

Jim Stevens of the Camp Meeker Volunteer Fire Department informed the Board that Fred Meyer has issues with the wording of the lease amendment. He suggested that the Board get in touch with Fred and meet with Gary Helfrich and Cathie Anderson to resolve the issue.

Gary Helfrich entered the meeting at 7:09 p.m.

VI. CONSENT ITEMS

A. Approval of Minutes

1. February 24, 2015

Director Tominia advised that the February 24, 2015 minutes should be corrected to read he entered the meeting at 8:09 p.m., a motion was made by Cathie Anderson, and seconded by Anthony Tominia to approve the minutes of February 24, 2015 as corrected.

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

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

2. March 1, 2015

As there were no corrections to the minutes of March 01, 2015, a motion was made by Cathie Anderson, and seconded by Gary Helfrich to approve the minutes of March 01, 2015 as submitted.

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

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

B. Payment of Claims

After discussion, a motion was made by Cathie Anderson, seconded by Anthony Tominia to approve the following warrant requests and checks 1150-1165 (Operating), 1002 (Investment) 540 & 541 (Bank West) and 1105 (US Bank-Rental Fees) in payment thereof:

G2014/2015-010 (R&P March 2015)	\$ 8,594.35
W2014/2015-010 (Water March 2015)	\$10,545.38
AB2014/2015-002 (USDA Debt)	\$31,690.20

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

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

C. Journal Entry Approval

There were no journal entries beyond recurring items for interest earned and water transfers.

D. Administrative and Financial Report

Ms. Doran-Girard advised that the SDRMA renewal has been completed in time to receive a credit of \$150.00, the DWR loan payment of \$48, 538.66 should be made by the County in late March, and various items of correspondence including a ballot approving a benefit assessment from Marin-Sonoma Vector Control that must be returned by April 15. The District holds 14 parcels that will be billed \$4.22 each. The Board was unable to vote on this issue, as it was not on the published agenda.

Ms. Doran-Girard was directed to research this issue further as the Board was concerned about the validity of the assessment voting via mailing, as the ballot didn't come from the County.

X. REPORT OF THE WATER SYSTEM OPERATOR

- A. Jamie Dunton of Russian River Utility advised the details of the annual report for the State and testing results. All is operating well. Cathie Anderson inquired about account 154 regarding usage and lock-off procedures.

XI. ACTION ITEMS

A. RESOLUTION 2015-001: CAMP MEEKER VOLUNTEER FIRE DEPARTMENT LEASE AGREEMENT

DESCRIPTION: The District entered into a long term LAND LEASE AGREEMENT with the Camp Meeker Volunteer Fire Department (CMVFD), dated October 1, 2009. That instrument [and in particular, subparagraph 3.2] did not address apportionment of commonly used utilities. The District has taken steps to separate services (e.g. separate meters) as the most efficient way to apportion use. A proposed Amendment to the LEASE was given to the CMVFD in September of 2014, but the Fire Department has not acted upon or returned it. Therefore, on advice of counsel, that utilities must be apportioned under the LEASE; that, a Recreation & Park District is not authorized by law to provide financial support to a Fire Department; and that the CMVFD has been given adequate notice actions to separate all utilities as are necessary to achieve the purposes of the LEASE, District counsel now recommends the matter be closed and that CMVFD be so informed.

Director Anderson requested that the Board table adoption of Resolution 2015-001 until such time as separation of the electrical services can be completed; and, further as completion of this

task requires a deposit of \$1,000.00 with PGE, she is requesting approval of a payment of \$1,000.00 to PGE for services related to the electrical panel installation.

ACTION: A motion was made by Cathie Anderson, and seconded by Gary Helfrich to table adoption of Resolution 2015-001 until such time as the electrical service installation is complete; and, further than a payment of \$1,000.00 be made to PGE for engineering review. These costs are to be equally shared by the water fund and the recreation and park fund. Directors Anderson, Helfrich, Tominia and Watson voted yes. Director Larson was absent. The motion was approved. Ayes: 4 Noes: 0 Abstain: 0 Absent: 1

B. ANDERSON HALL DEPOSIT REFUNDS/PAYPAL SERVICE FEES

DESCRIPTION: Director Anderson reviewed the present policy regarding refund of Anderson Hall deposits and discussed cost of using PayPal services (3%) to book Anderson Hall online. It should be noted that the present policy is a complete refund of deposit given that the renter meets the cleanup of the premises requirement. Discussion ensued.

ACTION: The Board took no further action with respect to this issue.

C. UPDATE: GRANT PROPOSAL CAL FIRE PEST CONTROL

DESCRIPTION: Director Tominia informed the Board no funds would be received from Cal-Fire for Pest Control grant to “clean up” Camp Meeker.

ACTION: The Board took no further action with respect to this issue.

D. UPDATE: DISPOSAL OF UNWANTED HOUSEHOLD GOODS

DESCRIPTION: Director Larson was not in attendance; and, therefore, a report about the disposal of unwanted household materials adjacent to the Creek. The Board took no further action with respect to this issue.

ACTION: The Board took no further action with respect to this issue.

E. SDRMA INSURANCE RENEWAL 2015-2016 (Staff, 5 minutes)

DESCRIPTION: The Board was advised that while the insurance renewal questionnaire for 2015-2016 has been completed, there were questions related to volunteer insurance (worker compensation) and IT security and risk management policies including privacy, security breaches, etc. were new this year. The Board discussed potential impact relative to coverage.

ACTION: A motion was made by Gary Helfrich; and, seconded by Cathie Anderson directing staff to develop policies regarding volunteer insurance and IT security, have the draft reviewed by District Counsel review draft policies and place the proposed policies on the April 2015 agenda.

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

F. BOARD MEETING ATTENDANCE—SUMMER MONTHS

DESCRIPTION: The Board was asked to review personal calendars for the summer months to insure that there will be no quorum issues during June and/or other summer months.

ACTION: The Board took no action in this month.

XII. 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 Anderson informed the Board that any funding requirements should be submitted by the April meeting as the preliminary budget has to be adopted by the May 20 meeting.

Directors Helfrich and Watson reviewed recent meetings with St. Dorothy's easement meetings and possible resolutions to the issue. The agreement will be placed on the April agenda.

XIII. 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 to adjourn the March 2015 meeting of the Board of Directors of the Camp Meeker Recreation and Park District.

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

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

The meeting adjourned at 8:40 p.m.

Respectfully submitted,

CHERYL DORAN-GIRARD

2015-03-17draftminutes.doc

**CHERYL DORAN GIRARD
CLIENT MEMORANDUM**

TO: CAMP MEEKER RECREATION & PARK DISTRICT BOARD MEMBERS
FROM: CHERYL DORAN GIRARD
SUBJECT: APRIL 21, 2015 WARRANTS AND FINANCIAL INFORMATION
DATE: APRIL 17, 2015

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.

G2014/2015-011	R&P (April 2015)	4,903.05
W2014/2015-011	Water (April 2015)	10,719.97

Cash balances are updated from all reconciled March 31 bank statements from Wells Fargo, Bank of the West and US Bank, plus funds received to date. All bank accounts and PayPal are reconciled and approved by the District's Fiscal Officer through the March 31.

Financial statements contain data available through April 16, 2015 and include payment of the DWR loan by the County of Sonoma on April 1. 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 in hand, check registers, water funds allocation, County memorandums of funds transfers and finally 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. All funds on deposit with PayPal as of this writing have been directed to the US Bank account.

The process of report development and budget reporting from the accounting software will be further addressed under the "Silver Client Care" plan with Soft Trac within the next few weeks and Larry Johnson will be reviewing financial data shortly as arranged prior to the initiation of the new accounting system.

In the event that you need to contact me, you can reach me at voicemail/office 707-545-2108, email at admin@campmeeker.org or as a last resort via cell phone 707-696-2876.



Camp Meeker Recreation & Park District

Warrant #

G2014/2015-011

Vendor	G/L Acct	Amount	Explanation
Anderson, Cathie	5010	30.00	Dir Stipend-April 2015
Valery Larson	5010	30.00	Dir Stipend-April 2015
Lynn Watson	5010	30.00	Dir Stipend-April 2015
Doran-Girard, Cheryl	5520	1,053.00	Consulting-Mar/April
Doran-Girard, Cheryl	5556	702.00	Consulting-Mar/April
Doran-Girard, Cheryl	5410	67.98	Office Supplies
Doran-Girard, Cheryl	5426	29.45	Fedex-Mar Print
US Bank	5101	195.15	Communications
Camp Meeker Water System	5592	82.82	Water Services
PGE	5594	90.15	Electric Service
Perry Johnson	5550	2,295.00	Legal-St. Dorothy's
Perry Johnson	5550	210.00	Legal Fees
Wavemaker	5501	87.50	Updates/Booking Calendar Issue

Total 4,903.05

DIRECTOR APPROVAL:

DATE:

4/21/15

Camp Meeker Recreation & Park District

Warrant #

[W2014/2015-011](#)

Vendor	G/L Acct	Amount	Explanation
Doran-Girard, Cheryl	5520	1,053.00	Consulting-Feb/March
Doran-Girard, Cheryl	5556	702.00	Consulting-Feb/March
Doran-Girard, Cheryl	5410	67.97	Office Supplies
Doran-Girard, Cheryl	5426	29.44	Printing
Perry, Johnson	5550	210.00	Legal Services
US Bank	5101	30.00	Maint Contr-Website
Russian River Utility	5515	8,265.39	Contract Services
Russian River Utility	5594	22.17	Electric
Russian River Utility	8516	340.00	Repairs

Total	10,719.97
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DIRECTOR APPROVAL:

DATE:

4/21/15

[illegible]

Camp Meeker Recreation & Parks District

Check/Voucher Register - Current

1010 - Cash In Wells Fargo Bank-Operating

From 4/1/2015 Through 4/30/2015

<u>Check Number</u>	<u>Check Description</u>	<u>Vendor Name</u>	<u>Effective Date</u>	<u>Check Amount</u>
1170	System Generated Check/Vo...	Camp Meeker Wa...	4/21/2015	82.82
1171	System Generated Check/Vo...	Cheryl Doran-Girard	4/21/2015	3,645.95
1172	System Generated Check/Vo...	P G & E	4/21/2015	90.15
1173	System Generated Check/Vo...	Perry Johnson An...	4/21/2015	2,715.00
1174	System Generated Check/Vo...	Russian River Utility	4/21/2015	8,627.56
1175	System Generated Check/Vo...	US Bank	4/21/2015	225.15
1176	Director Stipend--April 2015	Cathie Anderson	4/21/2015	30.00
1177	Director Stipend--April 2015	Lynn Watson	4/21/2015	30.00
1178	Director Stipend--April 2015	Valery Larson	4/21/2015	30.00
1179	Fedex Office--Printing March...	Cheryl Doran-Girard	4/21/2015	58.89
1180	System Generated Check/Vo...	Wavemaker Medi...	4/21/2015	87.50

*TOTAL CHECKS**\$ 15623.02**Checks 1168 + 1169 Void Printer Error*

Camp Meeker Recreation & Parks District

Check/Voucher Register - Current

1030 - Cash in Bank of the West-Water

From 4/1/2015 Through 4/30/2015

<u>Check Number</u>	<u>Check Description</u>	<u>Vendor Name</u>	<u>Effective Date</u>	<u>Check Amount</u>
542	Water Transfer-USDA and C...	Camp Meeker Rec...	4/21/2015	6,700.00
543	Water Transfer--Water Oper...	Camp Meeker Rec...	4/21/2015	12,300.00

Camp Meeker Recreation & Parks District

Check/Voucher Register - Current

1040 - Cash in US Bank-Rental Deposits/PayPal

From 4/1/2015 Through 4/30/2015

<u>Check Number</u>	<u>Check Description</u>	<u>Vendor Name</u>	<u>Effective Date</u>	<u>Check Amount</u>
1006	Deposit Refund-Hiller 1/10/...	Stephanie Hiller	4/16/2015	100.00
1008	Deposit Refund: 3/14 & 15	Shanicea Toolan	4/16/2015	125.00
1010	Rental Fee Tfr--Tinder	Camp Meeker Rec...	4/21/2015	<u>275.00</u>
Report Total				<u><u>35,123.02</u></u>

Camp Meeker Recreation & Parks District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
10 - Recreation & Park - Operating
From 7/1/2014 Through 4/21/2015
(In Whole Numbers)

		YTD Budget - Original	Current Year Actual	YTD Budget Variance - Original
Revenue				
4001	Property Taxes-CY Secured	48,000	27,615	(20,385)
4040	Property Taxes-CY Unsecured	0	1,663	1,663
4041	Cost Reimbursement-Collect Delinquent CY Unsec	(1,000)	(34)	966
4101	Interest Pooled Cash -Sonoma County	250	2	(248)
4210	Rental Fees-Anderson Hall	7,500	6,520	(980)
4215	Rental Fees-Other	0	1,439	1,439
4220	State-Home Owner Property Tax Relief	500	0	(500)
4230	Other Sales	0	3	3
4250	Donations	0	1,500	1,500
4290	Miscellaneous Revenues	0	54	54
4295	Grant Revenue	0	1,000	1,000
4625	Transfers-Within Fund In	17,000	0	(17,000)
	Total Revenue	72,250	39,761	(32,489)
Expenses				
5010	Director Stipend	720	720	0
5017	Worker Compensation Insurance	1,400	414	986
5101	Communications-Telephone	2,310	1,893	417
5105	Communications-ISP Website	250	124	126
5184	Janitorial Supplies	400	313	87
5185	Janitorial Services	1,700	650	1,050
5210	Insurance-Property & Liability	1,656	0	1,656
5301	Maintenance-Beach and Parks	750	0	750
5302	Maintenance-Bldgs & Improvements	500	95	405
5304	Maintenance-Equipment	0	49	(49)
5401	Memberships	125	70	56
5402	Marketing	0	1,231	(1,231)
5405	Miscellaneous	0	768	(768)
5410	Office Supplies	750	692	58
5415	Office Operations	0	215	(215)
5416	Lease-Accounting Software	1,935	1,043	892
5420	Training-Administrative	750	443	307
5425	Postage	400	295	105
5426	Printing Services	500	905	(405)
5427	Supplies	350	211	139
5428	Food	0	246	(246)
5501	Professional Fees-Web	750	1,370	(620)
5520	Administrative Services	19,800	9,909	9,891
5521	Training Costs-Other	0	191	(191)
5535	Event Promotion/Advertising	0	306	(306)
5540	LAFCO Charges	150	0	150
5550	Legal Services	15,000	8,679	6,321
5555	Professional Services-Auditor	10,086	6,687	3,399
5556	Professional Services-Accounting	3,300	7,361	(4,061)
5560	Professional Fees-Other	0	4,859	(4,859)
5570	Service Fee-PayPal	75	123	(48)
5575	Bank Service Fees	0	15	(15)
5590	Gas and Oil	1,750	891	859
5591	Equipment Rentals	0	582	(582)

Camp Meeker Recreation & Parks District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
10 - Recreation & Park - Operating
From 7/1/2014 Through 4/21/2015
(In Whole Numbers)

		<u>YTD Budget - Original</u>	<u>Current Year Actual</u>	<u>YTD Budget Variance - Original</u>
5592	Water and Sewer	750	845	(95)
5594	Utilities	1,000	843	157
8516	Maintenance & Repair	5,000	0	5,000
9001	Contingency	93	0	93
	Total Expenses	<u>72,250</u>	<u>53,037</u>	<u>19,213</u>

Camp Meeker Recreation & Parks District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
40 - Recreation & Parks - Water Operations
From 7/1/2014 Through 4/21/2015
(In Whole Numbers)

		YTD Budget - Original	Current Year Actual	YTD Budget Variance - Original
Revenue				
4010	Direct Charges-Current Year	122,000	71,006	(50,994)
4061	Direct Charges -Prior Year	0	1,223	1,223
4101	Interest Pooled Cash -Sonoma County	250	1	(249)
4110	Interest Earned-Wells Fargo Bank	0	234	234
4310	Sales of Water-Residential	220,000	163,253	(56,747)
4625	Transfers-Within Fund In	30,000	0	(30,000)
	Total Revenue	372,250	235,717	(136,533)
Expenses				
5101	Communications-Telephone	990	0	990
5105	Communications-ISP Website	250	58	192
5210	Insurance-Property & Liability	3,862	0	3,862
5401	Memberships	125	70	56
5402	Marketing	0	19	(19)
5405	Miscellaneous	0	54	(54)
5410	Office Supplies	500	789	(289)
5415	Office Operations	500	166	334
5416	Lease-Accounting Software	1,935	1,043	892
5420	Training-Administrative	750	443	307
5425	Postage	150	43	107
5426	Printing Services	500	572	(72)
5428	Food	0	29	(29)
5501	Professional Fees-Web	750	255	495
5515	Contract Services-Water Operations	95,000	76,250	18,750
5520	Administrative Services	14,500	10,319	4,181
5521	Training Costs-Other	0	191	(191)
5540	LAFCO Charges	545	0	545
5550	Legal Services	15,000	1,814	13,186
5555	Professional Services-Auditor	11,004	6,687	4,317
5556	Professional Services-Accounting	7,700	6,352	1,349
5560	Professional Fees-Other	0	1,188	(1,188)
5565	Fiscal Agent Fees	300	0	300
5575	Bank Service Fees	0	(10)	10
5576	Property Tax Administration Fee	0	1,071	(1,071)
5585	Public/Legal Notices	500	315	185
5587	Water System Fees-State	2,500	2,369	131
5592	Water and Sewer	0	45	(45)
5594	Utilities	3,000	2,945	55
8511	Maintenance & Repair	0	3,518	(3,518)
8516	Maintenance & Repair	0	889	(889)
8565	Equipment 2	5,000	0	5,000
8625	Tfr Within Fnd-Out	205,690	0	205,690
9001	Contingency	1,199	0	1,199
	Total Expenses	372,250	117,482	254,768

Camp Meeker Recreation & Parks District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
50 - Recreation & Parks - Water Capital
From 7/1/2014 Through 4/21/2015
(In Whole Numbers)

		<u>YTD Budget - Original</u>	<u>Current Year Actual</u>	<u>YTD Budget Variance - Original</u>
	Revenue			
4110	Interest Earned-Wells Fargo Bank	0	1,532	1,532
4625	Transfers-Within Fund In	<u>15,000</u>	<u>0</u>	<u>(15,000)</u>
	Total Revenue	<u>15,000</u>	<u>1,532</u>	<u>(13,468)</u>
	Expenses			
8516	Maintenance & Repair	5,000	0	5,000
8625	Tfr Within Fnd-Out	<u>30,000</u>	<u>0</u>	<u>30,000</u>
	Total Expenses	<u>35,000</u>	<u>0</u>	<u>35,000</u>

Camp Meeker Recreation & Parks District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
60 - Recreation & Parks-DWR E58237
From 7/1/2014 Through 4/21/2015
(In Whole Numbers)

		<u>YTD Budget - Original</u>	<u>Current Year Actual</u>	<u>YTD Budget Variance - Original</u>
	Revenue			
4101	Interest Pooled Cash -Sonoma County	0	105	105
4625	Transfers-Within Fund In	<u>97,077</u>	<u>0</u>	<u>(97,077)</u>
	Total Revenue	<u>97,077</u>	<u>105</u>	<u>(96,972)</u>
	Expenses			
7910	Long Term Debt-Principal	76,888	78,053	(1,165)
7911	Long Term Debt-Interest	<u>20,189</u>	<u>19,025</u>	<u>1,164</u>
	Total Expenses	<u>97,077</u>	<u>97,077</u>	<u>(0)</u>

Camp Meeker Recreation & Parks District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
61 - Recreation & Park - Reserve DWR E58237
From 7/1/2014 Through 4/21/2015
(In Whole Numbers)

		<u>YTD Budget - Original</u>	<u>Current Year Actual</u>	<u>YTD Budget Variance - Original</u>
4101	Revenue			
	Interest Pooled Cash -Sonoma County	0	286	286
	Total Revenue	<u>0</u>	<u>286</u>	<u>286</u>

Camp Meeker Recreation & Parks District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
70 - Recreation & Park - USDA Debt Fund
From 7/1/2014 Through 4/21/2015
(In Whole Numbers)

		<u>YTD Budget - Original</u>	<u>Current Year Actual</u>	<u>YTD Budget Variance - Original</u>
	Revenue			
4290	Miscellaneous Revenues	<u>93,613</u>	<u>0</u>	<u>(93,613)</u>
	Total Revenue	<u>93,613</u>	<u>0</u>	<u>(93,613)</u>
	Expenses			
7910	Long Term Debt-Principal	<u>29,500</u>	<u>29,500</u>	<u>0</u>
7911	Long Term Debt-Interest	<u>64,113</u>	<u>64,097</u>	<u>16</u>
	Total Expenses	<u>93,613</u>	<u>93,597</u>	<u>16</u>

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

April 13, 2015

RE: CAMP MEEKER PAST DUE ACCOUNTS

- **Accounts 6, 37, 45, 46, 55, 60, 70, 76, 89, 94, 105, 129, 132, 133, 140, 148, 150, 164, 172, 182, 220, 221, 232, 252, 263, 278, 295, 317, 323, 338, 342 and 355:** Past due notices will be sent on March 23 and lock off is scheduled for April 6, 2105.
- **Accounts 4, 92, 103, 152, 158, 185, 202, 219, 226, 227, 264, 286 and 339:** Payments are on their way or waiting to be deposited.
- **Account 154:** RRU is still waiting to hear from customer to arrange a payment arrangement. Please discuss with Cathie Anderson.
- **Account 311:** Owner is deceased. Service was locked off on 3/24/15. No new contact information is available.

**CAMP MEEKER RECREATION AND PARK DISTRICT
PAST DUE REPORT**

Apr-15

ACCT #	CURRENT	1 - 30.	31 - 60	61+	LAST PAYMENT	TOTAL
4	103.01	121.67	97.44		150.00	322.12
6	56.15	47.78	0.28		177.00	104.21
37	46.82	43.96			48.23	90.78
45	42.11	40.10			40.04	82.21
46	49.63	44.12			43.86	93.75
55	60.04	55.18			50.00	115.22
60	47.72	38.80			100.00	86.52
61	40.10	0.29			40.00	40.39
70	44.69	45.40			90.00	90.09
76	41.76	35.10			85.00	76.86
89	46.72	42.82			89.24	89.54
90	40.18	0.01			85.00	40.19
92	46.88	44.00			50.30	90.88
94	48.41	50.28			180.00	98.69
103	53.38	49.54	47.60		107.16	150.52
105	44.49	46.28			87.17	90.77
125	46.38	0.45			39.55	46.83
129	44.37	42.92			40.72	87.29
132	50.99	49.46			98.31	100.45
133	44.93	43.83			100.00	88.76
136	40.36	0.92			80.00	41.28
140	67.70	71.60	0.47		115.00	139.77
146	42.28	0.28			5.50	42.56
148	44.21	41.76			89.27	85.97
150	42.86	40.34			127.37	83.20
152	54.10	48.29	47.40		181.03	149.79
154	59.60	61.71	60.68	269.61	40.00	451.60
158	46.08	43.98	45.60		89.52	135.66
164	46.47	49.31			97.02	95.78
172	48.25	26.57			70.00	74.82
182	50.63	44.54			102.00	95.17
185	49.36	45.73	41.85		90.00	136.94
202	48.64	43.01	40.59		85.00	132.24
217	40.10	2.00			40.00	42.10
219	53.32	53.73	41.50		137.17	148.55
220	85.68	87.12	1.42		191.00	174.22
221	52.42	59.21			92.57	111.63
226	48.90	44.46	11.95		30.00	105.31
227	46.77	44.29	45.89		85.85	136.95
232	45.23	44.69			41.81	89.92
252	49.52	51.24			110.85	100.76
263	45.14	42.36			40.20	87.50
264	48.16	45.49	47.79		96.93	141.44
278	42.00	40.00			172.54	82.00
282	43.58	3.09			40.92	46.67
283	44.35	2.24			43.48	46.59
286	53.21	49.20			48.52	102.41
295	46.48	38.03			60.00	84.51
307	49.72	6.82			97.42	56.54
311	43.53	76.32	26.41		140.18	146.26
317	58.13	49.96			49.00	108.09

**CAMP MEEKER RECREATION AND PARK DISTRICT
PAST DUE REPORT**

ACCT #	CURRENT	1 - 30.	31 - 60	61+	LAST PAYMENT		TOTAL
323	65.81	61.76			67.84	3/3/15	127.57
338	44.06	42.76			98.68	2/13/15	86.82
339	43.74	41.67	33.09		60.00	1/16/15	118.50
342	75.14	78.85			141.25	2/13/15	153.99
355	48.93	12.22			80.00	3/24/15	61.15
	2,813.22	2,337.54	589.96	269.61			6,010.33

BILLING REGISTER INFORMATION 3/31/15

WATER	\$1,678.51	CURRENT CHARGES	\$16,556.52
SVC CHG	\$14,515.00	PAST DUE	\$1,499.96
FIRE SVC	\$60.00	OVERPAY/PREPAY	-\$14,724.24
RECONN	\$70.00		
ADJ	-\$64.91		
LATE CHGS*	\$297.92	TOTAL RECEIVABLES	\$3,332.24

TOTAL RECEIVABLES **17,537.00**
ACCOUNTS LISTED **56**

**CAMP MEEKER RECREATION AND PARK DISTRICT
WATER SALES 2015**

METER	ACCT NO.	MONTH	TOTAL AMOUNT PUMPED IN GALLONS	AMOUNT PUMPED TO OCSD	NET AMOUNT PUMPED	AMT SOLD	% PUMPED TO CMR&PD	% LOSS	NOTES
Alliance Maste Union Park	363 369	JAN	1,234,800	471,100	763,700	744,420	61.85	2.52	
Alliance Maste Union Park	363 369	FEB	1,278,000	466,500	811,500	662,220	63.50	18.39	
Alliance Maste Union Park	363 369	MARCH	1,254,000	505,300	748,700	691,670	59.70	7.61	
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 2015								
	Total 2014		19,271,400	7141400	12,130,000	10,964,120	65.38	9.38	
	Total 2013		20,172,800	7044100	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%

TOLLING AGREEMENT

This Tolling Agreement (“Agreement”) is entered into as of March 26, 2015, (the “Effective Date”) by and between St. Dorothy’s Rest Association, a California non-profit corporation (hereinafter “SDRA”), and the Camp Meeker Recreation and Park District, a public entity formed under the Public Resources Code (the “CMRPD”). Each of the foregoing are referred to individually as a “party” and collectively as the “parties”.

RECITALS

WHEREAS, on July 9, 2008, (the “Filing Date”) CMRPD filed a Complaint for Declaratory Relief, Quiet Title and Injunctive Relief, a true and correct copy of which is attached hereto as Exhibit A (the “Complaint”) in Sonoma County Superior Court as case No. SCV -243172, (the “Litigation”) seeking to perfect an easement across the property then owned by the defendants as named in the Complaint (collectively, the “Chenoweth(s)”) for access to real property owned by CMRPD as described in the Complaint as the “Tower Parcel”;

WHEREAS, the Litigation was stayed for a period of time by operation of law as a result of the a pending bankruptcy proceeding involving one of the Chenoweth parties;

WHEREAS, in the intervening period,SDRA entered into a purchase agreement with the Chenoweths and acquired all of the property previously owned by the Chenoweths, and in accordance with the purchase agreement, SDRA caused title to the property be vested in The Episcopal Bishop of California, a Corporation Sole (the “Corporation Sole”);

WHEREAS, the Corporation Sole caused title for the subject property to be transferred to SDRA in 2014; ,

WHEREAS, neither the Corporation Sole, nor SDRA have been made a party to the Litigation;

WHEREAS, at the most recent case management conference the Court has ordered CMRPD to file an amended complaint to join SDRA to the Litigation on or before April 30, 2015;

WHEREAS, the parties have agreed that in lieu of continuing the Litigation and joining SDRA as a party to the litigation, to continue discussions and negotiaitons to resolve the claims of CMRPD as set forth in the Complaint pursuant to the terms and conditions of this Agreement and agree as follows:

AGREEMENT

1. Dismissal of Litigation. CMRPD agrees that within ten (10) business days of the Effective Date to file a dismissal without prejudice dismissing the the entirety of the Litigation and deliver a conformed filed copy of the dismissal to SDRA’s legal counsel.
2. Tolling of Statutes of Limitation. As consideration for each of the parties deferring the Litigation, the parties agree that all periods of limitation (statutory or otherwise) affecting the claims or causes of action set forth in the Complaint shall be tolled from the Filing Date of the Complaint (and during the period of tolling waive any periods of limitation), until thirty (30) days after either party receives written notice from the other party to terminate this Agreement.

3. Prior Expiration of Statute. By entering into this Agreement, the parties do not waive the right to assert against any other party any statute of limitations defense based on the claim that the applicable statute of limitations expired with regards to the causes of action set forth in the Complaint before the Filing Date of the Complaint.
4. Tolling of Counterclaims. The tolling of the applicable statute of limitations also extends to causes of action that any party may have that would constitute a set-off or counterclaim against any other party.
5. No Admission. The parties to this Agreement understand and acknowledge that the parties do not admit any liability and the execution of this Agreement shall not be construed as an admission of any liability on the part of any party. This Agreement shall not be admissible in evidence in any subsequent litigation between the parties for any purpose other than to prove a tolling of the statute of limitations.
6. General Provisions. Each party to this Agreement was represented by counsel of that party's choice in connection with the negotiation and execution of the Agreement. This Agreement constitutes the entire agreement among the parties pertaining to the subject matter of this Agreement and supersedes all prior and contemporaneous agreements, representations, and undertakings among the parties. Each party executing this Agreement warrants and represents that it, he, or she, as the case may be is authorized to enter into and execute this Agreement. This Agreement may be executed in counterparts, each of which shall be deemed to be an original. Such counterparts, when taken together, shall constitute but one and the same agreement. A photocopy or facsimile copy of a signature shall be deemed as an original with the parties waiving any objection to requiring such original signature pursuant to California Evidence Code §1520, et seq.

IN WITNESS WHEREOF, the parties have executed this Agreement as of the Effective Date.

<p>ST. DOROTHY'S REST ASSOCIATION, a California non-profit corporation</p> <p>By: _____ Name: Scott Rhoades Its: President</p> <p>By: _____ Name: _____ Its: Secretary</p>	<p>CAMP MEEKER RECREATION AND PARK DISTRICT, a public entity formed under the Public Resources Code</p> <p>By: _____ Name: _____ Its: President</p> <p>By: _____ Name: _____ Its: Secretary</p>
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March 24, 2015

Board Members
Camp Meeker Recreation and Park District
Post Office Box 461
Camp Meeker, CA 95419

I am pleased to confirm my understanding of the services I am to provide Camp Meeker Recreation and Park District for the year ended June 30, 2015. I will audit the financial statements of the governmental activities, the business-type activities, and each major fund which collectively comprise the basic financial statements of Camp Meeker Recreation and Park District as of and for the year ended June 30, 2015. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Camp Meeker Recreation and Park District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of my engagement, I will apply certain limited procedures to Camp Meeker Recreation and Park District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I will 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. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion and Analysis.

Audit Objective

The objective of my audit is the expression of opinions as to whether your basic financial statements are fairly presented, in all material respects, in conformity with generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. My audit will be conducted in accordance with auditing standards generally accepted in the United States of America and will include tests of the accounting records and other procedures I consider necessary to enable me to express such opinions. If my opinions on the financial

statements are other than unqualified (unmodified), I will discuss the reasons with you in advance. If, for any reason, I am unable to complete the audit or am unable to form or have not formed opinions, I may decline to express opinions or to issue a report as a result of this engagement.

Management Responsibilities

Management is responsible for the basic financial statements and all accompanying information as well as all representations contained therein. You are also responsible for making all management decisions and performing all management functions; for designating an individual with suitable skill, knowledge, or experience to oversee my assistance with the preparation of your financial statements and related notes and any other nonattest services I provide; and for evaluating the adequacy and results of those services and accepting responsibility for them.

Management is responsible for establishing and maintaining effective internal controls, including monitoring ongoing activities; for the selection and application of accounting principles; and for the fair presentation in the financial statements of the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Camp Meeker Recreation and Park District and the respective changes in financial position and where applicable, cash flows, in conformity with U.S. generally accepted accounting principles.

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

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

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

You are responsible for the preparation of the supplementary information in conformity with U.S. generally accepted accounting principles. You agree to include my report on the

supplementary information in any document that contains and indicates that I have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes my report thereon OR make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with my report thereon. Your responsibilities include acknowledging to me in the representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) that you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) that the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to me any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Audit Procedures-General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, my audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. I will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity. Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because I will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by me, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards. In addition, an audit is not designed to detect immaterial misstatements, or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, I will inform the appropriate level of management of any material errors or any fraudulent financial reporting or misappropriation of assets that come to my attention. I will also inform the appropriate level of management of any violations of laws or governmental regulations that come to my attention, unless clearly inconsequential. My responsibility as your auditor is limited to the period covered by my audit and does not extend to any later periods for which I am not engaged as your auditor.

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

Audit Procedures-Internal Controls

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

Audit Procedures-Compliance

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

Engagement Administration, Fees, and Other

I may from time to time, and depending on the circumstances, use third-party service providers in serving your account. I may share confidential information about you with these service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, I maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, I will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and I will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that I am unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, I will remain responsible for the work provided by any such third-party service providers. There are no third party service providers known at this time.

I understand that your employees will locate any documents selected by me for testing. My fee is based only upon audit work (not clerical).

The audit documentation for this engagement is the property of Larry D. Johnson, CPA, and constitutes confidential information. However, pursuant to authority given by law or regulation, I may be requested to make certain audit documentation available to the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. I will notify you of any such request.

I expect to begin my audit as agreed with management and if all information has been timely submitted to me, I will issue the report in late 2015.

Larry D. Johnson

Certified Public Accountant

My audit fee for the year ended June 30, 2015, will be \$9,400. I usually expect payment within 30 days after submitting the draft financial statement to you. However, if the audit goes beyond a 30 day period, I will bill you for a progress payment.

Please note that extensive federal funding requires a "Single Audit". This fee is not included.

The single audit requirement is required when there is \$500,000 or more in Federal funding or the grantor has asked for one.

I am planning to do extensive preparation work as soon as the year end FAMIS records become available in late July 2015. The prep work constitutes about 1/3 of the overall audit, therefore a 1/3 progress billing will be made at that time.

Government Auditing Standards require that I provide you with a copy of my most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. My report is attached.

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

Sincerely,



Larry D. Johnson
Certified Public Accountant

RESPONSE:

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

By: _____

Title: _____

Date: _____

Balance Sheet

Parameters

Account Description	Beginning Balance Jul 1st	Debits Jul - Mar	Credits Jul - Mar	Ending Balance Mar 31st
00001 All Asset Accounts				
10000 Cash and Investments				
10100 - Equity in Pooled Cash	62,327.31	121,494.44	(159,404.63)	24,417.12
10400 - Unrealized Gains and Losses	0.00	0.00	(503.00)	(503.00)
Total 10000 Cash and Investments	62,327.31	121,494.44	(159,907.63)	23,914.12
Total 00001 All Asset Accounts	62,327.31	121,494.44	(159,907.63)	23,914.12
00002 All Liability Accounts				
20000 Current Payables				
20100 - Vouchers Payable	0.00	97,077.32	(97,077.32)	0.00
Total 20000 Current Payables	0.00	97,077.32	(97,077.32)	0.00
Total 00002 All Liability Accounts	0.00	97,077.32	(97,077.32)	0.00
00003 Fund Balance and Net Position				
30000 Fund Balance				
30500 - FB - Unassigned	(62,327.31)	0.00	0.00	(62,327.31)
Total 30000 Fund Balance	(62,327.31)	0.00	0.00	(62,327.31)
Total 00003 Fund Balance and Net Position	(62,327.31)	0.00	0.00	(62,327.31)
Net YTD (Revenue) Expense	0.00	159,907.63	(121,494.44)	38,413.19
Total Fund Balance and Net Position	(62,327.31)	159,907.63	(121,494.44)	(23,914.12)
Total Liabilities and Fund Balance/Net Position	(62,327.31)	256,984.95	(218,571.76)	(23,914.12)
Total	0.00	378,479.39	(378,479.39)	0.00

*Doc ban 459224 (12154)
(3/31/2015)*

Revenue and Expense by Fund

Parameters

Account Description	Current Month	Actual Quarter to Date	Year to Date
70000 - Other Governmental Entities			
71000 - Governmental Funds			
71100 - Independent Special Districts			
72150 - Camp Meeker Rec and Park Dist.			
72154 - Camp Meeker-ST DWR-Debt E58237			
00004 - All Revenues			
44000 - Revenue - Use of Money & Prop			
44001 - Investment Income			
44002 - Interest on Pooled Cash	0.00	19.72	104.98
44050 - Unrealized Gains and Losses	0.00	(503.00)	(503.00)
Total 44001 Investment Income	0.00	(483.28)	(398.04)
Total 44000 Revenue - Use of Money & Prop	0.00	(483.28)	(398.04)
46000 - Miscellaneous Revenues			
46020 - Miscellaneous			
46040 - Miscellaneous Revenue	0.00	59,062.17	59,062.17
Total 46020 Miscellaneous	0.00	59,062.17	59,062.17
Total 46000 Miscellaneous Revenues	0.00	59,062.17	59,062.17
Total 00004 All Revenues	0.00	58,578.89	58,664.13
00005 - All Expense/Expenditure Accts			
53000 - Other Charges			
53100 - Long Term Debt Retirement			
53101 - Principal Payments - LT Debt	39,345.74	39,345.74	78,052.66
53103 - Interest on LT Debt	9,192.92	9,192.92	19,024.66
Total 53100 Long Term Debt Retirement	48,538.66	48,538.66	97,077.32
Total 53000 Other Charges	48,538.66	48,538.66	97,077.32
Total 00005 All Expense/Expenditure Accts	48,538.66	48,538.66	97,077.32
Total 72154 Camp Meeker-ST DWR-Debt E58237	48,538.66	107,117.55	156,741.46
Total 72160 Camp Meeker Rec and Park Dist.	48,538.66	107,117.55	156,741.46

DWR loan E58237 (12/15)
3/31/2015

Revenue and Expense by Fund

Account Description	Actual		
	Current Month	Quarter to Date	Year to Date
Total 71100 Independent Special Districts	48,538.66	107,117.55	155,741.45
Total 71000 Governmental Funds	48,538.66	107,117.55	155,741.45
Total 70000 Other Governmental Entities	48,538.66	107,117.55	155,741.45
All Revenues	0.00	58578.890	58,664.13
All Expense/Expenditure Accts	48,538.66	48538.660	97,077.32
Total	(48,538.66)	10,040.23	(38,413.19)

Balance Sheet

Parameters

Account Description	Beginning Balance Jul 1st	Debits Jul - Mar	Credits Jul - Mar	Ending Balance Mar 31st
00001 All Asset Accounts				
10000 Cash and Investments				
10100 - Equity in Pooled Cash	99,933.89	100,219.96	(99,933.89)	100,219.96
10400 - Unrealized Gains and Losses	0.00	0.00	(805.00)	(805.00)
Total 10000 Cash and Investments	99,933.89	100,219.96	(100,738.89)	99,414.96
Total 00001 All Asset Accounts	99,933.89	100,219.96	(100,738.89)	99,414.96
00003 Fund Balance and Net Position				
30000 Fund Balance				
30500 - FB - Unassigned	(99,933.89)	0.00	0.00	(99,933.89)
Total 30000 Fund Balance	(99,933.89)	0.00	0.00	(99,933.89)
Total 00003 Fund Balance and Net Position	(99,933.89)	0.00	0.00	(99,933.89)
Net YTD (Revenue) Expense	0.00	100,738.89	(100,219.96)	518.93
Total Fund Balance and Net Position	(99,933.89)	100,738.89	(100,219.96)	(99,414.96)
Total Liabilities and Fund Balance/Net Position	(99,933.89)	100,738.89	(100,219.96)	(99,414.96)
Total	0.00	200,958.85	(200,958.85)	0.00

Dwight Reserve (12/15)
3/31/2015

Revenue and Expense by Fund

Parameters

Account Description	Current Month	Actual Quarter to Date	Year to Date
70000 - Other Governmental Entities			
71000 - Governmental Funds			
71100 - Independent Special Districts			
72150 - Camp Meeker Rec and Park Dist.			
72155 - Camp Meeker-ST DWR-Res E58237			
00004 - All Revenues			
44000 - Revenue - Use of Money & Prop			
44001 - Investment Income			
44002 - Interest on Pooled Cash	0.00	142.23	286.07
44050 - Unrealized Gains and Losses	0.00	(805.00)	(805.00)
Total 44001 Investment Income	0.00	(662.77)	(518.93)
Total 44000 Revenue - Use of Money & Prop	0.00	(662.77)	(518.93)
Total 00004 All Revenues	0.00	(662.77)	(518.93)
Total 72155 Camp Meeker-ST DWR-Res E58237	0.00	(662.77)	(518.93)
Total 72150 Camp Meeker Rec and Park Dist.	0.00	(662.77)	(518.93)
Total 71100 Independent Special Districts	0.00	(662.77)	(518.93)
Total 71000 Governmental Funds	0.00	(662.77)	(518.93)
Total 70000 Other Governmental Entities	0.00	(662.77)	(518.93)
All Revenues	0.00	(662.77)	(518.93)
Total	0.00	(662.77)	(518.93)

DWR Reserve 3/31/2015
72155