



Post Office Box 461  
Camp Meeker, CA 95419  
707-874-9246  
[www.campmeeker.org](http://www.campmeeker.org)

**REGULAR MEETING  
OF THE BOARD OF DIRECTORS  
LOCATION: ANDERSON HALL  
101 LAKESIDE, CAMP MEEKER, CA  
JANUARY 17, 2023 7:00 P.M.**

**AGENDA**

**PLEASE NOTE: EMERGENCY WEATHER CONDITIONS  
MAY RESULT IN MEETING CANCELLATION.**

**IMPORTANT NOTICE REGARDING HYBRID (PUBLIC AND TELECONFERENCED MEETINGS):**

Based on the mandates by the Governor in Executive Order N-25-20 and the Sonoma County Health Officer (Order C-19-02) to shelter in place and the guidance from the CDC to minimize the spread of the COVID-19, please note the following changes to the District's meeting procedures:

- The District office and Anderson Hall are open to the public at this time.
- The meeting will be conducted via teleconferencing using the Zoom application (See Executive Order N-29-20)
- All members of the public seeking to observe and/or to address the local legislative body may participate in the meeting telephonically or otherwise electronically in the manner described below.

**HOW TO OBSERVE THE MEETING ELECTRONICALLY:**

Topic: Camp Meeker Board Meeting 1/17/2023

Time: Jan 17, 2023 07:00 PM Pacific Time (US and Canada)

Join Zoom Meeting

<https://us02web.zoom.us/j/83197670577?pwd=MVhoOGFTL3ZkVnhtOUNNSXd6RS9JZz09>

Meeting ID: 831 9767 0577

Passcode: 277407

**HOW TO SUBMIT PUBLIC COMMENTS:**

**Written/Read Aloud:** Please email your comments to [comments@campmeeker.org](mailto:comments@campmeeker.org), write "Public Comment" in the subject line. In the body of the email include the agenda item number and title, as well as your comments. If you would like your comment read aloud at the meeting (not to exceed three minutes at staff's cadence), prominently write "Read Aloud at Meeting" at the top of the email.

All comments received before Monday, January 16, 2023 at 5:00 p.m. will be included as an agenda supplement on the District's website under the relevant meeting date and provided to the Board members at the meeting. Comments received after this time will be treated as telephonic/electronic comments.

**Telephonic/Electronic Comments:** During the meeting, the Board President or designee will announce the opportunity to make public comments and identify the cut off time for submission. A short recess (generally, less than two minutes) will take place during the time public comment is open to allow the comments to be collected. **All users will be unmuted during this time. If you are connected using a phone, or have a microphone on your computer, please state your name, and wait to be recognized. Alternatively, you may also type comments into the chat window, in Zoom. These will be read aloud during the public comment period.**

#### **ACCESSIBILITY INFORMATION:**

Board Meetings are accessible to people with disabilities and others who need assistance. Individuals who need special assistance or a disability related modification or accommodation (including auxiliary aids or services) to observe and/or participate in this meeting should contact the District's Administrator, at least 48 hours before the meeting at 707-874-9246 or [admin@campmeeker.org](mailto:admin@campmeeker.org). Advanced notification will enable the District to swiftly resolve such requests to insure accessibility.

#### **PUBLIC RECORDS:**

Public records that relate to any item on the open session agenda for a meeting are available for public inspections. Those records that are distributed after the agenda posting deadline for the meeting are available for public inspection at the same time, they are distributed to all or a majority of the members of the Board. The Board has designated the District's website located at <https://www.campmeeker.org> as the place for making those public records available for inspections. The documents may also be obtained by calling the District's Administrator at 707-874-9246.

#### **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. November 15, 2022 Minutes

##### **B. Resolution 2023-001: Continuing Local Emergency**

##### **C. Payment of Claims**

##### **D. Journal Entry Approval—JV2023-018: Direct Charge & Tax Transfers 12/21/2022**

##### **E. Administrative and Financial Report**

VIII. PRESENTATION: AUDITED FINANCIAL STATEMENTS FISCAL YEAR

END JUNE 30, 2022 (John Blomberg, Blomberg and Griffin Accountancy Corp, CPAs)

DESCRIPTION: Mr. Blomberg will review the draft of the audited financial statements for the fiscal year ended June 30, 2022.

PROPOSED ACTION: The Board may/may not approve the draft of the audited 6/30/2022 Audited Financial statements.

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 fourteen (14) calendar days before a 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. Items will be included in an agenda based on the number of issues to be discussed.

Submit your agenda items using the District's website at the following address:

[http://www.campmeeker.org/wordpress/?page\\_id=224](http://www.campmeeker.org/wordpress/?page_id=224)



Post Office Box 461  
Camp Meeker, CA 95419  
707-874-9246  
[www.campmeeker.org](http://www.campmeeker.org)

## REGULAR MEETING OF THE BOARD OF DIRECTORS

NOVEMBER 15, 2022  
MINUTES

### I. CALL TO ORDER

The meeting was called to order at 7:00 p.m. by Vice-President Helfrich.

### II. ROLL CALL

Directors Helfrich, McDaniel, Larsen, and Watson were present. Director Tominia was absent and Director Watson entered the meeting at 7:02 p.m.

### III. APPROVAL OF AGENDA

A motion was made by Valery Larson, and seconded by John McDaniel to approve the agenda as written.

Directors Helfrich, Larson, McDaniel, and Watson voted to approve the agenda as written. Director Tominia was absent and Director Larson had not yet entered the meeting.

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

The motion was approved.

### IV. STATEMENTS OF ABSTENTION

There were no 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. There was no public comment.

### VI. CONSENT ITEMS

#### A. Approval of Minutes

##### 1. October 18, 2022 Minutes

As there were no corrections, additions or deletions to the minutes of October 18, 2022, a motion was made by John McDaniel, and seconded by Valery Larson to approve the October 18, 2022 minutes as submitted.

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

Ayes: 4 Noes: 0 Abstain: 0 Absent: 1

The motion was approved.

B. Resolution 2022-016: Continuing Local Emergency

After discussion, it was agreed by voice vote that conditions are such the Board will continue to meet in public and Resolution 2022-016 is to be initiated when appropriate resulting in approval of Resolution 2022-016.

Directors Helfrich, Larson, McDaniel, and Watson voted no. Director Tominia was absent.

Ayes: 0 Noes: 4 Abstain: 0 Absent: 1

Resolution 2022-016 was approved to be initiated when needed.

C. Payment of Claims

A motion was made by John McDaniel, and seconded by Valery Larson to approve the November 15, 2022 warrant request 2022/2023-005 as follows:

2022-2023-005	RP-November 2022	5,037.06
\$20,496.21	Water-November 2022	15,459.15

Wells Fargo Bank Operating Checks 2402-2412 in payment of District expenses for the current month, and Bank of the West checks 761-762 in payment of water revenue transfers for October 2022 water receipts.

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

Ayes: 4 Noes: 0 Abstain: 0 Absent: 1

The motion was approved.

D. Journal Entry Approval

There were no journal entries other than the recurring entries this month.

E. Administrative and Financial Report

Ms. Doran-Girard reported regarding the progress of the Annual Audit, Sonoma County's estimate of tax revenue for Fiscal Year 2022-2023, and the recent award from SDRMA for no claims. Additionally, she advised that the December meeting would occur on 12/21 and inquired as to the impact on Director holiday attendance.

After discussion, a motion was made by Gary Helfrich, and seconded by Valery Larson that in consideration of the closeness to the holiday, the December Board meeting will not be held and the next Board meeting will be on January 17, 2023.

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

Ayes: 4 Noes: 0 Abstain: 0 Absent: 1

The motion was approved.

VII. REPORT OF THE WATER SYSTEM OPERATOR

A. System Operations

Jamie Dunton of Russian River Utility reported that the system has been running well. It was his understanding the potential purchase of the SCADA system costs and installation had been sent to Alliance engineers.

Secondly, he suggested the Board consider, given the age of the current meters, the replacement of water meters to electronic meters. He will get a cost estimate.

IX. ACTION ITEMS

A. LEAK ADJUSTMENT: ACCOUNT #297, APN 075-242-009-000, 26 GILSON AVENUE, MAX BELL ALPER/MANJULA MARTEN (OWNERS)

DESCRIPTION: Mr. Alper attended the October Board meeting to explain that he had completed the repairs and provided documentation to Russian River staff of the repair of the leak. He advised and he and his partner will be away in November and unable to attend the meeting. The amount of the leak adjust is \$1,683.45.

ACTION: After discussion, a motion was made by John McDaniel and seconded by Valery Larson to approve a leak adjustment for account 297, 26 Gilson Avenue, Max Bell Alper/Manjula Marten (owners) in the amount of \$1683.45.

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

Ayes: 4 Noes: 0 Abstain: 0 Absent: 1

The motion was approved.

B. ALLIANCE REDWOODS LEAK ADJUSTMENT REVIEW

DESCRIPTION: Jim Blake, Alliance Redwood staff, reviewed the extension awarded Alliance Redwoods Conference Center for an emergency water connection for a period of ninety days that has assisted in their having sufficient water to operate and for fire prevention purposes. He stated that an extension of 90 days would provide a level safety and that Alliance would not use unless there was an emergency going forward. The Alliance project Phase I is completed and he anticipates that Phase II will be launched around the first of the year.

ACTION: A motion was made by John McDaniel, and seconded by Valery Larson to extend the extension awarded Alliance an additional ninety days.

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

Ayes: 4 Noes: 0 Abstain: 0 Absent: 1

The motion was approved.

C. COMMUNITY MEETING: CAMP MEEKER VOLUNTEER FIRE DEPARTMENT ANNEXATION

DESCRIPTION: The Board will discuss and agree upon a January 2023 date for a community meeting to discuss and inform Camp Meeker residents about the Camp Meeker Volunteer Fire Department annexation into the Gold Ridge Fire District.

ACTION: The Board tabled this matter to a future meeting.

D. CAMP MEEKER VOLUNTEER FIRE DEPARTMENT LEASE

DESCRIPTION: The Camp Meeker Volunteer Fire District currently has a lease with the District for the firehouse site, the current fire department lease will be discussed in relation to the proposed CMVFD annexation.

ACTION: The Board tabled this matter to a future meeting.

X. 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 McDaniel reviewed the results of a Cal Fire inspection with disclosed infractions in the form of growth around propane tank at Anderson Hall.

XI. ADJOURNMENT

As there was no further business to be brought before the Board at this time, a motion was made by Valery Larson, and seconded by John McDaniel that the November 2022 meeting of the Camp Meeker Board of Directors is adjourned.

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

Ayes: 4 Noes: 0 Abstain: 0 Absent: 1

The motion was approved.

The meeting adjourned at 7:24 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:** JANUARY 17, 2022 WARRANTS AND FINANCIAL INFORMATION  
**DATE:** JANUARY 13, 2023

Financial Statements and Warrant Detail in the board packet following this memorandum provide information available through January 13, 2023.

2022/2023-007	RP-January 2023	5,037.06
\$97,225.86	Water-January 2023	15,459.15

The Financial statements included in the Board info packet represent revenue and expenses for the current months of the 2022-2023 fiscal year.

The financial statements revenue and expenses are reflective of vendor invoices received through 1/10/2023. The final 6/30/2022 draft statements are complete to be approved at this meeting.

Check registers included in the financial packet include all checks written since the last warrant approval in November. These include checks written and processed in December to be approved this meeting

All bank reconciliations are in process. The 2022-2023 Final Budget will be reflected in the financial statements asap.

In the event that you need to contact me, I can be reached via cell phone 707-696-2876.



**CAMP MEEKER RECREATION AND PARK DISTRICT**

WARRANT REQUEST # 2022-2023-006\*

VENDOR	CHECK AMOUNT	R&P FUND	WATER FUND	EXPLANATION
CMRPD Water System	98.38	98.30		November
Doran-Girard, Cheryl	6,600.00	1,188.00	1,782.00	Consulting Oct/November 2022
Doran-Girard, Cheryl		792.00	1,188.00	Consulting Oct/November 2022
Doran-Girard, Cheryl		371.25	453.75	Consulting Oct/November 2022
Doran-Girard, Cheryl		412.50	412.50	Consulting Oct/November 2022
Perry Johnson	855.00	855.00		Legal Services
PGE	56.21	56.21	-	Electric Service
Russian River Utility	9,428.07		9,120.75	Contract Services
Russian River Utility		-	307.32	Electric Service Wtr System
McPhail Fuel	499.18	499.18		Anderson Hall Fuel
US Bank 10/10 Stmt	1,145.72	208.82	140.72	Communications
US Bank		137.26	137.26	Software Lease
US Bank			398.00	Direct Charge Notice PD
US Bank		61.83	61.83	Postage, Supplies & Copying
US Bank 11/10 Stmt	1,744.34	231.07	75.10	Communications
		137.26	137.27	Software Lease
		279.56	167.12	Supplies-Hall Office
		358.52	358.52	Dropbox Subscription

	<u>20,426.90</u>	<u>5,686.76</u>	<u>14,740.14</u>	-
*December Expenses				

DIRECTOR APPROVAL:

DATE:

1/17/23

---

---

---

---

---

**CAMP MEEKER RECREATION AND PARK DISTRICT**

WARRANT REQUEST # 2022-2023-007\*

VENDOR	CHECK AMOUNT	R&P FUND	WATER FUND	EXPLANATION
CMRPD Water System	98.22	98.22		July Water
Doran-Girard, Cheryl	7,470.00	1,344.60	2,016.90	Consulting-Nov/Dec 2022
Doran-Girard, Cheryl		896.40	1,344.60	Consulting-Nov/Dec 2022
Doran-Girard, Cheryl		420.18	513.56	Consulting-Nov/Dec 2022
Doran-Girard, Cheryl		466.88	466.88	Consulting-Nov/Dec 2022
State Water Resources	3,389.12	-	3,389.12	Annual Wtr System Fee
PGE	56.23	56.23	-	Electric Service
Russian River Utility	11,346.98		9,120.75	Contract Services
Russian River Utility		-	2,226.23	Electric Service Wtr System
Petty Cash -Lynn Watson	169.80	169.80		For Postage
McPhail Fuel	175.33	175.33		District Office Propane
CMRPD**	71,160.08	-		Direct Charge Transfer
US Bank	1,273.75	253.26	97.83	Commuications
US Bank	-	274.53	274.54	Software Lease
US Bank		288.00		Woo Commerce Fee
US Bank		44.04	30.10	Copy Board Packet/keys
US Bank		11.45		Late Fee
Wavemaker Media	225.00	225.00		WooCommerce Calendar Issue
Doran-Girard, Cheryl	1,861.35	930.68	930.67	Video Equipment
	<u>97,225.86</u>	<u>5,654.60</u>	<u>20,411.18</u>	71,160.08

\*January 2023 Expenses

\*\*Direct Charge Tfr

DIRECTOR APPROVAL:

DATE:

1/17/23

---

---

---

---

---

**Camp Meeker Recreation & Parks District**  
Check/Voucher Register - CDG-Current Check Register 2022-2023  
1010 - Cash In Wells Fargo Bank-Operating  
From 11/16/2022 Through 1/17/2023

<u>Check Number</u>	<u>Check Description</u>	<u>Vendor Name</u>	<u>Effective Date</u>	<u>Check Amount</u>
2413	Check deleted after printing....			0.00
2414	Check deleted after printing....			0.00
2415	System Generated Check/Vo...	Cheryl Doran-Girard	12/14/2022	6,600.00
2416	System Generated Check/Vo...	McPhail Fuel Com...	12/14/2022	499.18
2417	System Generated Check/Vo...	P G & E	12/14/2022	56.21
2418	System Generated Check/Vo...	Perry Johnson An...	12/14/2022	855.00
2419	System Generated Check/Vo...	Russian River Utility	12/14/2022	9,428.07
2420	System Generated Check/Vo...	US Bank	12/14/2022	1,145.72
2421	System Generated Check/Vo...	Camp Meeker Wa...	12/14/2022	98.38
2422	System Generated Check/Vo...	US Bank	12/14/2022	1,744.34
2423	Direct Charge Tfr--July-Dece...	Camp Meeker Rec...	1/17/2023	71,160.08
2424	Check deleted after printing....			0.00
2425	Check deleted after printing....			0.00
2426	Petty Cash-Postage	Lynn Watson	1/17/2023	150.00
2427	System Generated Check/Vo...	Camp Meeker Wa...	1/17/2023	98.22
2428	System Generated Check/Vo...	Cheryl Doran-Girard	1/17/2023	7,470.00
2429	System Generated Check/Vo...	McPhail Fuel Com...	1/17/2023	175.33
2430	System Generated Check/Vo...	Russian River Utility	1/17/2023	11,346.98
2431	System Generated Check/Vo...	Cheryl Doran-Girard	1/12/2023	1,861.35
2432	System Generated Check/Vo...	P G & E	1/12/2023	56.23
2433	System Generated Check/Vo...	Lynn Watson	1/12/2023	19.80
2434	System Generated Check/Vo...	Wavemaker Medi...	1/12/2023	225.00
2435	System Generated Check/Vo...	State Water Reso...	1/12/2023	3,389.12
2436	System Generated Check/Vo...	US Bank	1/17/2023	<u>1,273.75</u>
		Total 1010 - Cash In Wells Fargo Bank-Operating		117,652.76

**Camp Meeker Recreation & Parks District**  
Check/Voucher Register - CDG-Current Check Register 2022-2023  
1030 - Cash in Bank of the West-Water  
From 11/16/2022 Through 1/17/2023

<u>Check Number</u>	<u>Check Description</u>	<u>Vendor Name</u>	<u>Effective Date</u>	<u>Check Amount</u>
763	Transfer Receipts Water-Op...	Camp Meeker Rec...	1/17/2023	<u>17,000.00</u>
		Total 1030 - Cash in Bank of the West-Water		17,000.00

**Camp Meeker Recreation & Parks District**  
Check/Voucher Register - CDG-Current Check Register 2022-2023  
1060 - Petty Cash  
From 11/16/2022 Through 1/17/2023

<u>Check Number</u>	<u>Check Description</u>	<u>Vendor Name</u>	<u>Effective Date</u>	<u>Check Amount</u>
2426	Petty Cash-Postage	Lynn Watson	1/17/2023	<u>(150.00)</u>
		Total 1060 - Petty Cash		<u>(150.00)</u>
Report Total				<u><u>134,502.76</u></u>

**Camp Meeker Recreation & Parks District**  
Statement of Revenues and Expenditures - Unposted Transactions Included In Report  
10 - Recreation & Park - Operating  
From 7/1/2022 Through 6/30/2023  
(In Whole Numbers)

		<u>Total Budget - Final</u>	<u>Current Year Actual</u>	<u>Total Budget Variance - Final</u>
Revenue				
4001	Property Taxes-CY Secured	92,500	54,961	(37,539)
4020	Property Taxes-CY Supplemental	0	743	743
4040	Property Taxes-CY Unsecured	0	3,044	3,044
4101	Interest Pooled Cash -Sonoma County	0	4	4
4110	Interest Earned-Wells Fargo Bank	0	550	550
4210	Rental Fees-Anderson Hall	2,000	1,100	(900)
4215	Rental Fees-Other	1,900	950	(950)
4220	State-Home Owner Property Tax Relief	500	76	(424)
4221	State-Other In Lieu -Fish & Wildlife 18-19	0	2	2
4290	Miscellaneous Revenues	0	87	87
4295	Grant Revenue	125,000	0	(125,000)
4625	Transfers-Within Fund In	25,000	0	(25,000)
	Total Revenue	<u>246,900</u>	<u>61,516</u>	<u>(185,384)</u>
Expenditures				
5010	Director Stipend	720	0	720
5017	Worker Compensation Insurance	1,500	0	1,500
5101	Communications-Telephone	1,100	527	573
5105	Communications-ISP Website	750	193	558
5110	Communications-Website Other	500	379	121
5112	Communications-WiFi	1,100	743	357
5184	Janitorial Supplies	500	49	451
5185	Janitorial Services	1,950	340	1,610
5210	Insurance-Property & Liability	8,000	0	8,000
5401	Memberships	300	565	(265)
5405	Miscellaneous	850	700	150
5410	Office Supplies	750	191	559
5415	Office Operations	0	359	(359)
5416	Lease-Accounting Software	1,650	954	696
5420	Training-Administrative	150	0	150
5425	Postage	75	48	27
5426	Printing Services	1,000	239	761
5427	Supplies	750	184	566
5501	Professional Fees-Web	650	500	150
5520	Administrative Services	21,000	9,232	11,768
5531	Community Education	5,000	0	5,000
5540	LAFCO Charges	300	194	106
5550	Legal Services	15,000	4,222	10,778
5555	Professional Services-Auditor	9,500	3,174	6,326
5556	Professional Services-Accounting	14,000	6,095	7,905
5570	Service Fee-PayPal	250	0	250
5571	Late Fees	0	11	(11)
5575	Bank Service Fees	0	117	(117)
5576	Property Tax Administration Fee	1,000	0	1,000
5590	Gas and Oil	1,500	675	825
5591	Equipment Rentals	0	71	(71)
5592	Water and Sewer	1,500	739	761
5594	Utilities	1,450	460	990
8510	Remodel/Rehab/Renovate	110,000	0	110,000

**Camp Meeker Recreation & Parks District**  
Statement of Revenues and Expenditures - Unposted Transactions Included In Report  
10 - Recreation & Park - Operating  
From 7/1/2022 Through 6/30/2023  
(In Whole Numbers)

		<u>Total Budget - Final</u>	<u>Current Year Actual</u>	<u>Total Budget Variance - Final</u>
8514	Maintenance & Repair-Major	25,000	0	25,000
8516	Restoration	19,000	0	19,000
9001	Contingency	<u>105</u>	<u>0</u>	<u>105</u>
	Total Expenditures	<u>246,900</u>	<u>30,959</u>	<u>215,941</u>
	Excess of Income Over (Under) Expense	<u><u>0</u></u>	<u><u>30,558</u></u>	<u><u>30,558</u></u>

**Camp Meeker Recreation & Parks District**  
Statement of Revenues and Expenditures - Unposted Transactions Included In Report  
16 - Recreation & Park - Capital Replacement  
From 7/1/2022 Through 6/30/2023  
(In Whole Numbers)

		<u>Total Budget - Final</u>	<u>Current Year Actual</u>	<u>Total Budget Variance - Final</u>
	Expenditures			
8625	Tfr Within Fnd-Out	<u>25,000</u>	<u>0</u>	<u>25,000</u>
	Total Expenditures	<u>25,000</u>	<u>0</u>	<u>25,000</u>
	Excess of Income Over (Under) Expense	<u>(25,000)</u>	<u>0</u>	<u>25,000</u>



**Camp Meeker Recreation & Parks District**  
Statement of Revenues and Expenditures - Unposted Transactions Included In Report  
40 - Recreation & Parks - Water Operations  
From 7/1/2022 Through 6/30/2023  
(In Whole Numbers)

		<u>Total Budget - Final</u>	<u>Current Year Actual</u>	<u>Total Budget Variance - Final</u>
Revenue				
4010	Direct Charges-Current Year	124,000	72,231	(51,769)
4061	Direct Charges -Prior Year	0	1,040	1,040
4101	Interest Pooled Cash -Sonoma County	0	4	4
4260	Reimbursements	6,000	0	(6,000)
4310	Sales of Water-Residential	250,000	131,460	(118,540)
4625	Transfers-Within Fund In	<u>150,000</u>	<u>0</u>	<u>(150,000)</u>
	Total Revenue	<u>530,000</u>	<u>204,734</u>	<u>(325,266)</u>
Expenditures				
5017	Worker Compensation Insurance	1,200	0	1,200
5101	Communications-Telephone	500	290	210
5105	Communications-ISP Website	300	193	108
5110	Communications-Website Other	300	78	222
5210	Insurance-Property & Liability	5,000	0	5,000
5401	Memberships	250	722	(472)
5410	Office Supplies	850	566	284
5415	Office Operations	0	359	(359)
5416	Lease-Accounting Software	1,750	954	796
5420	Training-Administrative	200	0	200
5425	Postage	300	10	290
5426	Printing Services	0	239	(239)
5427	Supplies	150	0	150
5501	Professional Fees-Web	200	25	175
5515	Contract Services-Water Operations	150,000	63,907	86,093
5520	Administrative Services	21,000	13,713	7,287
5540	LAFCO Charges	850	744	106
5550	Legal Services	16,500	4,347	12,153
5555	Professional Services-Auditor	12,100	3,174	8,926
5556	Professional Services-Accounting	16,800	9,142	7,658
5565	Fiscal Agent Fees	0	1,071	(1,071)
5567	SCWA-Water Agency Fees	6,000	3,389	2,611
5575	Bank Service Fees	10	60	(50)
5576	Property Tax Administration Fee	1,200	0	1,200
5585	Public/Legal Notices	575	398	177
5587	Water System Fees-State	2,750	0	2,750
5592	Water and Sewer	0	2,203	(2,203)
5594	Utilities	12,500	9,124	3,376
8511	Maintenance & Repair	0	1,152	(1,152)
8565	Equipment 2	125,000	0	125,000
8625	Tfr Within Fnd-Out	148,000	0	148,000
9001	Contingency	<u>5,715</u>	<u>0</u>	<u>5,715</u>
	Total Expenditures	<u>530,000</u>	<u>115,860</u>	<u>414,140</u>
	Excess of Income Over (Under) Expense	<u>0</u>	<u>88,874</u>	<u>88,874</u>

**Camp Meeker Recreation & Parks District**  
Statement of Revenues and Expenditures - Unposted Transactions Included In Report  
50 - Recreation & Parks - Water Capital  
From 7/1/2022 Through 6/30/2023  
(In Whole Numbers)

		<u>Total Budget - Final</u>	<u>Current Year Actual</u>	<u>Total Budget Variance - Final</u>
	Revenue			
4110	Interest Earned-Wells Fargo Bank	0	2,966	2,966
4625	Transfers-Within Fund In	<u>50,000</u>	<u>14,000</u>	<u>(36,000)</u>
	Total Revenue	<u>50,000</u>	<u>16,966</u>	<u>(33,034)</u>
	Expenditures			
5575	Bank Service Fees	0	207	(207)
8625	Tfr Within Fnd-Out	<u>150,000</u>	<u>41,194</u>	<u>108,806</u>
	Total Expenditures	<u>150,000</u>	<u>41,401</u>	<u>108,599</u>
	Excess of Income Over (Under) Expense	<u>(100,000)</u>	<u>(24,435)</u>	<u>75,565</u>

**Camp Meeker Recreation & Parks District**  
Statement of Revenues and Expenditures - Unposted Transactions Included In Report  
70 - Recreation & Park - USDA Debt Fund  
From 7/1/2022 Through 6/30/2023  
(In Whole Numbers)

		<u>Total Budget - Final</u>	<u>Current Year Actual</u>	<u>Total Budget Variance - Final</u>
	Revenue			
4290	Miscellaneous Revenues	1,500	0	(1,500)
4625	Transfers-Within Fund In	<u>103,972</u>	<u>0</u>	<u>(103,972)</u>
	Total Revenue	<u>105,472</u>	<u>0</u>	<u>(105,472)</u>
	Expenditures			
7910	Long Term Debt-Principal	41,000	43,000	(2,000)
7911	Long Term Debt-Interest	52,511	25,746	26,765
8625	Tfr Within Fnd-Out	<u>0</u>	<u>46,966</u>	<u>(46,966)</u>
	Total Expenditures	<u>93,511</u>	<u>115,712</u>	<u>(22,201)</u>
	Excess of Income Over (Under) Expense	<u>11,961</u>	<u>(115,712)</u>	<u>(127,673)</u>

[illegible]

[illegible]

# CAMP MEEKER RECREATION & PARK DISTRICT

## JOURNAL ENTRY AND DOCUMENTATION

ENTRY NUMBER: JV2023-018

DATE: 12/21/22

FUND	ACCOUNT	EVENT	LATER	ACCOUNT DESCRIPTION	DEBIT	CREDIT
10	1010	00	999	CASH-WELLS FARGO OPERATING	58,830.11	
10	4001	00	999	PROPERTY TAXES-CY SECURED		54,960.65
10	4020	00	999	PROPERTY TAXES-CY SUPPLEMENTAL		742.91
10	4040	00	999	PROPERTY TAXES-CY UNSECURED		3,044.45
10	4101	00	999	INTEREST POOLED CASH-CTY		4.36
10	4220	00	999	STATE-HOPTR		75.72
10	4221	00	999	STATE -OTHER IN LIEU TAX		2.02
10	4221	00	999	FISH AND WILDLIFE		-
40	4061	00	999	PRIOR YEAR DIRECT CHARGES		1,039.50
40	4010	00	999	DIRECT CHARGES-CURRENT YEAR		72,231.00
40	5565	00	999	DIRECT CHARGE FEE 2020-2021	1,070.92	
40	4101	00	999	INTEREST POOLED CASH-CTY		3.94
40	1010	00	999	CASH-WELLS FARGO OPERATING	72,203.52	

REASON FOR JOURNAL RECORD TRANSFER OF TAX AND DIRECT

CHARGE PROCEEDS FROM SONOMA  
COUNTY TAX COLLECTOR TO WELLS  
FARGO BANK PER STATEMENT & COUNTY  
DOCUMENTATION-DECEMBER 21, 2022

PREPARED BY:  FISCAL DATE:

DATE POSTED: 1/8/2023

DATE POSTED:

Fiscal Date [7/1/22..12/31/22] and Fund [72151] and Account [4\*, 5\*]

Posted Journal

Posted Date	Journal Date	Journal ID	Journal Header Description	Journal Line Description	Business Unit	Fund	Department	Account	TCA	Amount
<b>Fund: 72151 – Camp Meeker Rec and Park Dist.</b>										
<b>Account: 40002 – Prop Tax - CY, Secured</b>										
12-14-2022	12-14-2022	0000288765	CY Secured 7/1/22-12/13/22	Prop Tax - CY, Secured	SC002	72151	67010100	40002	T12000	(54,960.65)
Total 40002 – Prop Tax - CY, Secured										(54,960.65)
<b>Account: 40101 – Prop Taxes - CY, Unsecured</b>										
12-08-2022	12-06-2022	0000287983	CY Unsecured 7/1/22-11/30/22	Prop Taxes - CY, Unsecured	SC002	72151	67010100	40101	T12000	(3,044.45)
Total 40101 – Prop Taxes - CY, Unsecured										(3,044.45)
<b>Account: 40111 – Supplemental Prop Taxes - CY</b>										
08-18-2022	08-12-2022	0000278966	CY Supplemental 7/1/22-7/31/22	Supplemental Prop Taxes - CY	SC002	72151	67010100	40111	T12000	(110.06)
09-13-2022	09-06-2022	0000280839	CY Supplemental 8/1/22-8/31/22	Supplemental Prop Taxes - CY	SC002	72151	67010100	40111	T12000	(176.75)
10-14-2022	10-06-2022	0000283266	CY Supplemental 9/1/22-10/2/22	Supplemental Prop Taxes - CY	SC002	72151	67010100	40111	T12000	(116.87)
11-16-2022	11-09-2022	0000286055	CY Supplemental 10/3/22-10/31/22	Supplemental Prop Taxes - CY	SC002	72151	67010100	40111	T12000	(147.81)
12-07-2022	12-06-2022	0000287929	CY Supplemental 11/1-11/30/22	Supplemental Prop Taxes - CY	SC002	72151	67010100	40111	T12000	(191.42)
Total 40111 – Supplemental Prop Taxes - CY										(742.91)
<b>Account: 40201 – Prop Taxes - PY, Secured</b>										
07-13-2022	07-06-2022	0000274500	PY Secured Teeter Adjust 21-22	Prop Taxes - PY, Secured	SC002	72151	67010100	40201	T12000	6.80
07-14-2022	07-13-2022	0000276040	Reverse 274500 posted in July	Prop Taxes - PY, Secured	SC002	72151	67010100	40201	T12000	(6.80)
Total 40201 – Prop Taxes - PY, Secured										-
<b>Account: 42111 – State - Other In-Lieu Tax</b>										
11-16-2022	11-10-2022	0000286113	State Fish & Wildlife 22-23	State - Other In-Lieu Tax	SC002	72151	67010100	42111	T12000	(2.02)
Total 42111 – State - Other In-Lieu Tax										(2.02)
<b>Account: 42291 – State Homeowners Prop Tax Relf</b>										
12-02-2022	12-01-2022	0000287310	HOPTR SecUns P13 15% 22-23	State Homeowners Prop Tax Relf	SC002	72151	67010100	42291	T12000	(74.94)
12-02-2022	12-01-2022	0000287327	HOPTR Supp 15% P13 22-23	State Homeowners Prop Tax Relf	SC002	72151	67010100	42291	T12000	(0.78)
Total 42291 – State Homeowners Prop Tax Relf										(75.72)
<b>Account: 44002 – Interest on Pooled Cash</b>										
10-12-2022	10-12-2022	IA00283569	1st Qtr Interest Apportionment	1st Qtr Interest Apportionment	SC002	72151	67010100	44002		(4.36)
Total 44002 – Interest on Pooled Cash										(4.36)
Total 72151 – Camp Meeker Rec and Park Dist.										(58,830.11)
										(58,830.11)

Fiscal Date [7/1/22..12/31/22] and Fund [72153] and Account [4\*, 5\*]

Posted	Journal
--------	---------

Posted		Journal				Business									
Date	Date	Journal ID	Journal Header Description	Journal Line Description	Unit	Fund	Department	Account	TCA	Amount					
<b>Fund: 72153 – Camp Meeker - Water Operations</b>															
<b>Account: 40003 – Direct Charges - CY</b>															
12-14-2022	12-01-2022	0000287681	Direct Charge Fee 2022-23	Direct Charges - CY	SC002	72153	67010300	40003	T70300	1,070.92					
12-14-2022	12-14-2022	0000288765	CY Secured 7/1/22-12/13/22	Direct Charges - CY	SC002	72153	67010300	40003	T70300	(72,231.00)					
Total 40003 – Direct Charges - CY										(71,160.08)					
<b>Account: 40202 – Direct Charges - Prior Year</b>															
12-12-2022	12-09-2022	0000288367	PY Sec DC 7/1/22-12/7/22	Direct Charges - Prior Year	SC002	72153	67010300	40202	T70300	(1,039.50)					
Total 40202 – Direct Charges - Prior Year										(1,039.50)					
<b>Account: 44002 – Interest on Pooled Cash</b>															
10-12-2022	10-12-2022	IA00283569	1st Qtr Interest Apportionment	1st Qtr Interest Apportionment	SC002	72153	67010300	44002		(3.94)					
Total 44002 – Interest on Pooled Cash										(3.94)					
Total 72153 – Camp Meeker - Water Operations										(72,203.52)					
										(72,203.52)					



## 72153\_Camp Meeker-Water Operations Balance Sheet Dec 2022

As Of = 12/31/2022; Years = 1; Chart Fields = Fund, Account  
Business Unit [SC002] and Fund [72153] and Account [!39999]

		FY 2023			
Account	Account Description	Beginning Balance	Year-To-Date Debits	Year-To-Date Credits	Ending Balance
Fund: 72153 – Camp Meeker - Water Operations					
10100	Equity in Pooled Cash	5,957.28	73,274.44	7,028.20	72,203.52
10400	Unrealized Gains and Losses	(188.05)			(188.05)
20100	Vouchers Payable		5,957.28	5,957.28	-
23300	Due to Other Governments	(5,957.28)	5,957.28		-
30500	FB - Unassigned	188.05			188.05
Total 72153 – Camp Meeker - Water Operations		0.00	85,189.00	12,985.48	72,203.52
		0.00	85,189.00	12,985.48	72,203.52

**CAMP MEEKER RECREATION  
AND PARK DISTRICT**

**Financial Statements and  
Independent Auditor's Report  
For the Fiscal Year Ended June 30, 2022**  
*(With Comparative Amounts for fiscal Year 2021)*

# CAMP MEEKER RECREATION AND PARK DISTRICT

## TABLE OF CONTENTS

Independent Auditor's Report	1-3
Management Discussion and Analysis	4-11
<i>Financial Statements</i>	
Statement of Net Position	12
Statement of Activities and Changes in Net Position	13
Statement of Cash flow	14
Balance Sheet Governmental Funds	15
Statement of Revenues, Expenditures and Changes in Fund Balances	16
Reconciliation of the Governmental Fund Balance Sheet to the Statement of Net Position	17
Statement of Net Position Enterprise Fund	18
Enterprise Funds - Revenues, Expenses, and Changes in Net Position	19
Enterprise Funds - Statement of Cash Flows	20
Statement of Revenues, Expenditures and Changes in Fund Balances Governmental Activities-Budget and Actual 2022	21
Statement of Revenues, Expenditures and Changes in Fund Balances Governmental Activities-Budget and Actual 2021	22
Statement of Revenues, Expenditures and Changes in Fund Balances Budget and Actual 2022	23
Statement of Revenues, Expenditures and Changes in Fund Balances Budget and Actual 2021	24
Notes Basic Financial Statements	25-37
<i>Supplemental Information</i>	
Notes to Required Supplementary Information	38
Roster of Board Members	39



Blomberg & Griffin Accountancy Corporation  
Certified Public Accountant

## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors  
Camp Meeker Recreation and Park District  
Camp Meeker, California

### Opinions

We have audited the accompanying financial statements of the and for the years ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Camp Meeker Recreation and Park District, basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the Camp Meeker Recreation and Park District, as of June 30, 2022, and the respective changes in financial position and, where applicable, cash flows thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America.

### Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the State Controller's Minimum Audit Requirements for California Special District. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Camp Meeker Recreation and Park District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Camp Meeker Recreation and Park District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the

aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Camp Meeker Recreation and Park District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Camp Meeker Recreation and Park District's ability to continue as a going concern for a reasonable period.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

**Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis (omitted) and budgetary comparison (pages 20-23) information be presented to supplement the basic financial statements. Such information is the responsibility of management and, 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. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

**Report on Summarized Comparative Information**

Other auditors have audited Camp Meeker Recreation and Park District June 30, 2021, financial statements, and their report dated December 14, 2021, expressed an unqualified opinion on those audited financial statements. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2021, is consistent in all material respects, with the audited financial statements from which it has been derived.

Blomberg & Griffin, A.C.

Stockton, CA

November 01, 2022

## CAMP MEEKER RECREATION AND PARK DISTRICT

### Management Discussion and Analysis

June 30, 2022 and 2021

As management of the Camp Meeker Recreation and Parks District we offer readers of the District's financial statements this narrative overview and analysis of the financial activities of the District for the fiscal years ended June 30, 2022 and 2021. We encourage readers to consider the information presented here in conjunction with the District's financial statements (pages 12) and the accompanying notes to the basic financial statements (pages 25-37).

### Financial Highlights

- The assets of the District exceeded its liabilities at the close of the most recent fiscal year by \$4,524,493 (net position). Of this amount, \$1,422,835 (unrestricted net position) may be used to meet the government's ongoing obligations to citizens and creditors. The assets of the District exceeded its liabilities at the close of the fiscal year June 30, 2021 by \$4,396,419 (net position). Of this amount, \$1,258,274 (unrestricted net position) may be used to meet the government's ongoing obligations to citizens and creditors.
- The District's total net position increased by \$128,074 in 2022 and \$90,494 for 2021.
- As of the close of the current fiscal year, the District's governmental funds reported an ending fund balance of \$220,096, a net increase of \$33,562 in comparison with the year ended June 30, 2021. For the fiscal year ended June 30, 2021, the District's governmental funds reported an ending fund balance of \$193,588, a net decrease of \$2,738 in comparison with the year ended June 30, 2020.
- The District's total long-term liabilities decreased by \$41,000 and \$120,089 during the fiscal years ended June 30, 2022 and 2021, respectively.
- During the previous years' recession, tax revenue for the R&P (government fund) decreased by 2/3. The tax revenue has been increasing as housing prices rise. It is uncertain how the continuing Sonoma County fire and COVID events will impact future tax revenues, facilities rental income has been non-existent since March 2020 as rental facility was closed in accordance with County/State COVID requirements. Fiscal 21-22 revenue improve as facilities opened.
- Capital plan has been completed and expenditures for replacements will begin in the 2022- 2023 fiscal year.

## CAMP MEEKER RECREATION AND PARK DISTRICT

### Management Discussion and Analysis

June 30, 2022 and 2021

- Water had a rate increase that was adopted in the June 30, 2020 budget and went into effect in February 2020. The collections; however, have been hampered by COVID related changes to collection of water accounts for public safety reasons. Rate increases continue to be reviewed annually.

#### **Overview of the Financial Statements:**

This discussion and analysis are intended to serve as an introduction to the District's basic financial statements. The District's basic financial statements comprise three components: 1) government- wide financial statements, 2) fund financial statements, and 3) notes to the basic financial statements themselves.

#### **Government-wide financial statements:**

The government-wide financial statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private- sector business.

The statement of net position present information on all of the District's assets and liabilities, with the difference between two reported as net assets. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the District is improving or deteriorating.

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

The government-wide financial statements can be found on pages 12-13 of this report.



**CAMP MEEKER RECREATION AND PARK DISTRICT**  
Management Discussion and Analysis  
June 30, 2022 and 2021

**Fund financial statements:**

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives.

The District, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The District's funds are governmental funds.

**Governmental funds:**

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

**Governmental funds, (continued):**

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The District uses governmental funds to account for its activities. The District adopts an annual appropriated budget for its funds. A budgetary comparison statement has been provided for the general fund to demonstrate compliance with this budget.

The basic governmental fund financial statements can be found on pages 15-24 of this report.

# CAMP MEEKER RECREATION AND PARK DISTRICT

## Management Discussion and Analysis

June 30, 2022 and 2021

Notes to the basic financial statements - The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the basic financial statements can be found on pages 25-37 of this report.

### Government-wide Financial Analysis:

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the District, assets exceeded liabilities by \$4,524,493 and \$4,396,419 at the close of June 30, 2022 and 2021, respectively.

A large portion of the District's net position (68 and 70 percent) reflects its investment in capital assets (e.g. buildings and improvements and equipment). The District uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending.

	NET POSITION			
	Governmental Activities	Business- Type Activities	Total 2022	Total 2021
Current and other assets	\$ 246,350	\$1,254,639	\$1,500,989	\$1,383,333
Capital assets	541,862	3,508,796	4,050,658	4,130,145
Other non-current assets	-	5,769	5,769	3,505
<b>Total assets</b>	<b>788,212</b>	<b>4,769,204</b>	<b>5,557,416</b>	<b>5,516,983</b>
<b>Total liabilities</b>	<b>26,254</b>	<b>1,006,669</b>	<b>1,032,923</b>	<b>1,120,564</b>
Net investment in capital assets	541,862	2,516,796	3,058,658	3,097,145
Restricted for debt service	-	43,000	43,000	41,000
Unrestricted	220,096	1,202,739	1,422,835	1,258,274
<b>Total net position</b>	<b>\$ 761,958</b>	<b>\$3,762,535</b>	<b>\$4,524,493</b>	<b>\$4,396,419</b>

The balance of the unrestricted net position (\$1,422,835 for 2022 and \$1,258,274 for 2021) may be used to meet the District's ongoing obligations to citizens and vendors.

# CAMP MEEKER RECREATION AND PARK DISTRICT

## Management Discussion and Analysis

June 30, 2022 and 2021

At the end of the current fiscal year, the District is able to report positive balances in all categories of net position. The same held true for the prior fiscal year.

**Governmental activities** - Governmental activities increased the District's net position by \$128,074 for 2022 and \$90,494 for 2021. This increase is a result of a net gain in the governmental and business activities.

### CHANGES IN NET POSITION

	Governmental Activities	Business- Type Activities	Total 2022	Total 2021
Revenues				
Program revenue	-	\$ 256,100	\$ 256,100	\$ 272,538
General revenue	104,890	169,646	274,536	259,594
Investment income	274	1,049	1,323	478
Total revenues	105,164	426,795	531,959	532,610
Expenses:				
Program expenses	75,214	321,618	396,832	442,116
Total expenses	75,214	321,618	396,832	442,116
Change in net position	29,950	105,177	135,127	90,494
Net position, beginning of the year	739,061	3,657,358	4,396,419	4,305,925
Prior period adjustment	(7,053)	-	(7,053)	-
Net position, beginning of the year, rested	732,008	3,657,358	4,389,366	4,305,925
Net position, end of the year	\$ 761,958	\$ 3,762,535	\$4,524,493	\$ 4,396,419

### Financial Analysis of the Government's Funds

As noted earlier, the District uses fund accounting to ensure and demonstrate compliance with finance-related requirements.

**CAMP MEEKER RECREATION AND PARK DISTRICT**  
Management Discussion and Analysis  
June 30, 2022 and 2021

**Governmental Funds**

The focus of the District's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the District's financing requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the District's governmental funds reported ending fund balances of \$220,096 and \$193,588 respectively, a net increase of \$26,508 for 2022 and decrease of \$2,738 for 2021 in comparison with the prior year.

**Governmental Funds, continued**

The general fund is the chief operating fund of the District. At the end of June 30, 2022 and 2021, unreserved fund balance of the general fund was \$172,754, and \$149,483, respectively. As a measure of the general fund's liquidity, it may be useful to compare unreserved fund balance to total fund expenditures. Unreserved fund balance represents 41 and 62 percent of total general fund expenditures which were \$71,602 and \$93,222, respectively.

**Enterprise Funds**

The focus of the District's enterprise funds is to provide information on near-term inflows, outflows, and balances of spendable resources of the water operations. Such information is useful in assessing the District's financing requirements. In particular, unreserved fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

**CAMP MEEKER RECREATION AND PARK DISTRICT**  
Management Discussion and Analysis  
June 30, 2022 and 2021

**General Fund Budgetary Highlights**

Material differences between the original budget and the final amended budget can be briefly summarized as follows:

- Less grant income than anticipated
- Increase in water operations
- Less service and supply expenses anticipated

**Capital Assets**

The District's investment in capital assets, as of June 30, 2022 and 2021, amounts to \$4,050,658, and \$4,130,145, (net of accumulated depreciation), respectively. This investment in capital assets includes equipment, buildings, and improvements.

The Board has contracted with its engineering firm, Brelje and Race, and a detailed Capital Improvement Plan (CIP) was completed and approved in October 2018. The Board plans a comprehensive review of the water system financial requirements and anticipates an increase in rates in the 2021-2022 fiscal year.

Additional information on the District's capital assets can be found in Note 1 on page 24 and Note 4 on pages 34-36 of this report.

**Debt Administration**

At the end of the fiscal year the District had total long-term obligations of \$949,000 and \$992,000, respectively, in notes payable, during June 30, 2022 and 2021, the District's long-term debt decreased by \$(41,000) and \$(120,089), respectively.

The status of the funds held at the County of Sonoma was reviewed throughout the first quarter of the 2022 fiscal year. Accordingly, there will be a reallocation of the monies collected as direct charges to capital replacement and USDA debt resolution.

**CAMP MEEKER RECREATION AND PARK DISTRICT**  
Management Discussion and Analysis  
June 30, 2022 and 2021

**Economic Factors and Next Year's Budgets and Rates**

The following factors were considered in preparing the District's budget for the fiscal year ending June 30, 2023:

- Water rate increases are expected for the 2022-2023 fiscal year
- Various Capital, equipment replacement costs and necessary large repair costs

**Request for Information**

The financial report is designed to provide a general *overview* of the District's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Camp Meeker Recreation and Park District, Post Office Box 461, Camp Meeker, California 95419.

## CAMP MEEKER RECREATION PARK DISTRICT

## Statement of Net Position

June 30, 2022 and 2021

ASSETS	Governmental Activities	Business-Type Activities	Totals	
			2022	2021
Current Assets:				
Cash in cash equivalents	\$ 244,160	\$ 1,230,478	\$ 1,474,638	\$ 1,334,176
Accounts Receivable	-	7,502	7,502	18,889
Intergovernmental receivable	2,190	1,244	3,434	13,268
Due from general Funds	-	15,415	15,415	17,000
Total Current Assets	<u>246,350</u>	<u>1,254,639</u>	<u>1,500,989</u>	<u>1,383,333</u>
Capital Assets , net of depreciation				
Construction in process	-	19,249	19,249	19,249
Land	244,643	82,958	327,601	321,731
Water system and pipeline	-	3,406,589	3,406,589	3,482,464
Building and improvements	297,219	-	297,219	306,701
Total Capital Assets	<u>541,862</u>	<u>3,508,796</u>	<u>4,050,658</u>	<u>4,130,145</u>
Other assets				
Restricted cash in Treasury	-	5,769	5,769	3,505
Total Assets	<u>\$ 788,212</u>	<u>\$ 4,769,204</u>	<u>\$ 5,557,416</u>	<u>\$ 5,516,983</u>
<b>LIABILITIES</b>				
Current Liabilities:				
Accounts Payable	\$ 2,489	\$ 1,536	\$ 4,025	\$ 9,251
Deferred revenue	6,725	-	6,725	4,570
Rental deposits	1,625	-	1,625	3,625
Water fees paid in advance	-	260	260	(2,364)
Interest payable	-	12,873	12,873	55,482
Due to enterprise fund	15,415	-	15,415	17,000
Current portion of notes payable	-	43,000	43,000	41,000
Total Current Liabilities	<u>26,254</u>	<u>57,669</u>	<u>83,923</u>	<u>128,564</u>
Long Term Liabilities				
Notes Payable	-	949,000	949,000	992,000
Total Liabilities	<u>26,254</u>	<u>1,006,669</u>	<u>1,032,923</u>	<u>1,120,564</u>
<b>NET POSITION</b>				
Invested in Capital Assets,				
Net of Related Debt	541,862	2,516,796	3,058,658	3,097,145
Restricted for Debt Service	-	43,000	43,000	41,000
Unrestricted	<u>220,096</u>	<u>1,202,739</u>	<u>1,422,835</u>	<u>1,258,274</u>
Total Net Position	<u>761,958</u>	<u>3,762,535</u>	<u>4,524,493</u>	<u>4,396,419</u>
Total Liabilities and Net Position	<u>\$ 788,212</u>	<u>\$ 4,769,204</u>	<u>\$ 5,557,416</u>	<u>\$ 5,516,983</u>

The accompanying notes are an integral part of the financial statements

**CAMP MEEKER RECREATION PARK DISTRICT**  
Statement of Activities and Changes in Net Position  
For the Years Ended June 30, 2022 and 2021

	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Totals</b>	
			<b>2022</b>	<b>2021</b>
<b>EXPENDITURES/EXPENSES:</b>				
Services and supplies	\$ 65,732	\$ 193,277	\$ 259,009	\$ 299,801
Interest expense	-	52,466	\$ 52,466	56,508
Depreciation Expense	9,482	75,875	85,357	85,807
Total Expenditures/Expenses	75,214	321,618	396,832	442,116
<b>PROGRAM REVENUES:</b>				
Charges for Water Operations	-	256,100	256,100	272,538
Net Program Loss	(75,214)	(65,518)	(140,732)	(169,578)
<b>GENERAL REVENUES:</b>				
Taxes	99,036	125,161	224,197	218,655
Rental income	5,200	-	5,200	2,100
Investment Income	274	1,049	1,323	478
Intergovernmental revenue	502	6,638	7,140	5,870
Other Income	152	37,847	37,999	32,969
Total General Revenues	105,164	170,695	275,859	260,072
Change in Net Position	29,950	105,177	135,127	90,494
<b>Net Position - Beginning of Year</b>	739,061	3,657,358	4,396,419	4,305,925
Prior Period Adjustment	(7,053)	-	(7,053)	-
Net Position - Beginning of Year, restated	732,008	3,657,358	4,389,366	4,305,925
<b>Net Position - End of Year</b>	<u>\$ 761,958</u>	<u>\$ 3,762,535</u>	<u>\$ 4,524,493</u>	<u>\$ 4,396,419</u>

The accompanying notes are an integral part of the financial statements



**CAMP MEEKER RECREATION PARK DISTRICT**  
Enterprise Funds, Statement of Cash Flows-Combined  
For the Years Ended June 30, 2022 and 2021

	<b>Business-Type Activities</b>	
	<b>2022</b>	<b>2021</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Cash Received from Customers	\$ 452,508	\$ 528,953
Cash paid to suppliers	(264,235)	(359,845)
Interest received	1,323	478
Net Cash Provided (Used) by operations	<u>189,596</u>	<u>169,586</u>
<b>CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES:</b>		
Property Survey	(5,870)	-
Principal payment of note payable	<u>(41,000)</u>	<u>(215,167)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Change in investment Treasury	<u>2,264</u>	<u>258,926</u>
<b>Net Change In Cash</b>	140,462	213,345
<b>Cash And Cash Equivalents, Beginning of Year</b>	<u>1,334,176</u>	<u>1,120,831</u>
<b>Cash And Cash Equivalents, End of Year</b>	<u><u>\$ 1,474,638.00</u></u>	<u><u>\$ 1,334,176.00</u></u>
<b>Reconciliation of Operating Income (Loss) To Net Cash Provided By Operating Activities</b>		
Operating Income	\$ 135,127	\$ 90,494
<b>Adjustment to reconcile change in net assets to cash from operations</b>		
Depreciation and amortization	85,357	85,807
(Increase) Decrease in:		
Accounts Receivables	21,221	(668)
Increase (Decrease) in:		
Accounts Payable	(5,226)	6,641
Other Payable	(2,000)	1,835
Interest Payable	(42,609)	(1,900)
Deferred revenue	4,779	(12,623)
Prior period adjustment	<u>(7,053)</u>	<u>-</u>
<b>Net Cash Provided (Used) by Operating Activities</b>	<u><u>\$ 189,596</u></u>	<u><u>\$ 169,586</u></u>

The accompanying notes are an integral part of the financial statements

## CAMP MEEKER RECREATION AND PARK DISTRICT

## Balance Sheet

## Governmental Funds

June 30, 2022 and 2021

	Governmental Activities	
	2022	2021
<b>ASSETS:</b>		
Cash and cash equivalents	\$ 244,160.00	\$ 219,133
Intergovernmental receivable	2,190	4,971
Total Assets	<u>\$ 246,350</u>	<u>\$ 224,104</u>
<b>LIABILITIES and FUND BALANCES:</b>		
<b>Liabilities:</b>		
Accounts Payable	\$ 2,489	\$ 5,321
Deferred revenue	6,725	4,570
Due to enterprise funds	15,415	17,000
Rental deposits	1,625	3,625
Total Liabilities	<u>26,254</u>	<u>30,516</u>
<b>Fund Balances:</b>		
Assigned for capital improvements	47,342	44,105
Unreserved	172,754	149,483
Total Fund Balances	<u>220,096</u>	<u>193,588</u>
Total Liabilities and Fund Balances	<u>\$ 246,350</u>	<u>\$ 224,104</u>
<b>Fund Balances - total government funds</b>	\$ 227,150	\$ 193,588
Amount reported for governmental activities in the statement of net assets is different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds.	541,862	545,473
Net position of governmental activities	<u>\$ 769,012</u>	<u>\$ 739,061</u>

The accompanying notes are an integral part of the financial statements

**CAMP MEEKER RECREATION AND PARK DISTRICT**  
Statement of Revenues, Expenditures, and Changes in Fund Balances  
Governmental Funds  
For the Years Ended June 30, 2022 and 2021

	<b>Governmental Activities</b>	
	<b>2022</b>	<b>2021</b>
<b>GENERAL REVENUES:</b>		
Property Taxes	\$ 99,036	\$ 88,024
Real estate rental	5,200	2,100
State HOPTR	502	-
Investment income	274	360
Misc. Revenue	152	-
Total Revenues	<u>105,164</u>	<u>90,484</u>
<b>EXPENDITURES:</b>		
Services and supplies	65,732	93,222
Capital improvements - survey	<u>5,870</u>	<u>-</u>
Total Expenditures	<u>71,602</u>	<u>93,222</u>
Net Change in Fund Balances	33,562	(2,738)
Fund Balances - Beginning of Year	193,588	196,326
Interfund adjustments	-	-
Fund balance, beginning of year restated	<u>193,588</u>	<u>196,326</u>
<b>Fund Balances - End of Year</b>	<u><u>\$ 227,150</u></u>	<u><u>\$ 193,588</u></u>

The accompanying notes are an integral part of the financial statements

**CAMP MEEKER RECREATION AND PARK DISTRICT**  
Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position  
June 30, 2022 and 2021

	<b>Governmental Activities</b>	
	<u><b>2022</b></u>	<u><b>2021</b></u>
Net change in fund balance- Governmental Funds	\$ 33,562	\$ (2,738)
Amounts reported for governmental activities in the statement of net position are different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.		
Current year Depreciation	(9,482)	-
Capital Improvements Survey	<u>5,870</u>	<u>(11,283)</u>
Net Position - Governmental Activities	<u>\$ 29,950</u>	<u>\$ (14,021)</u>

The accompanying notes are an integral part of the financial statements

## CAMP MEEKER RECREATION AND PARK DISTRICT

## Enterprise Funds

## Statement of Net Position

June 30, 2022 and 2021

	<b>Business Type Activities</b>	
	<b>2022</b>	<b>2021</b>
<b>ASSETS:</b>		
Current Assets		
Cash in cash equivalents	\$ 1,230,478	\$ 1,115,043
Accounts Receivable - Net	7,502	18,889
Property tax receivable	1,244	8,298
Due from Other Funds	15,415	17,000
<b>Total Current Assets</b>	<b>1,254,639</b>	<b>1,159,230</b>
<b>Capital assets, net of accumulated depreciation</b>		
Construction in process	19,249	19,249
Land	82,958	82,958
Water system and pipeline	3,406,589	3,482,464
<b>Total Capital Assets</b>	<b>3,508,796</b>	<b>3,584,671</b>
<b>Other assets</b>		
Restricted cash in treasury	5,769	3,505
<b>Total Assets</b>	<b>\$ 4,769,204</b>	<b>\$ 4,747,406</b>
<b>LIABILITIES:</b>		
Current Liabilities		
Accounts Payable	\$ 1,536	\$ 3,930
Water fees paid in advance	260	(2,364)
Interest payable	12,873	55,482
Current portion in notes payable	43,000	41,000
<b>Total Current Liabilities</b>	<b>57,669</b>	<b>98,048</b>
<b>Long Term Liabilities</b>		
Notes payable	949,000	992,000
<b>Total Liabilities</b>	<b>1,006,669</b>	<b>1,090,048</b>
<b>NET POSITION:</b>		
Invested in Capital Assets, Net of Related Debt	2,516,796	2,551,671
Reserve for Debt Service	43,000	41,000
Unrestricted	1,202,739	1,064,687
<b>Total Net Position</b>	<b>3,762,535</b>	<b>3,657,358</b>
<b>Total Liabilities and Net Position</b>	<b>\$ 4,769,204</b>	<b>\$ 4,747,406</b>

The accompanying notes are an integral part of the financial statements

## CAMP MEEKER RECREATION AND PARK DISTRICT

## Enterprise Funds

## Revenues, Expenses, and Changes in Net Position

For the Years Ended June 30, 2022 and 2021

	<b>Business-Type Activities</b>	
	<b>2022</b>	<b>2021</b>
<b>OPERATING REVENUES:</b>		
Charges for Water Operations	\$ 256,100	\$ 272,538
<b>Total Operating Revenue</b>	<b>256,100</b>	<b>272,538</b>
<b>OPERATING EXPENSES:</b>		
Services and supplies	193,277	206,579
Interest expense	52,466	56,508
Depreciation	75,875	74,524
<b>Total Operating Expenses</b>	<b>321,618</b>	<b>337,611</b>
<b>Net Operating Income (Loss)</b>	<b>(65,518)</b>	<b>(65,073)</b>
<b>General Revenues</b>		
Property taxes revenue	125,161	130,631
Interest Income	1,049	118
Intergovernmental revenue	6,638	5,870
Miscellaneous Income	37,847	32,969
<b>Total Nonoperating Revenues</b>	<b>170,695</b>	<b>169,588</b>
<b>Change in Net Position</b>	<b>105,177</b>	<b>104,515</b>
<b>Net position, beginning of the year</b>	<b>3,657,358</b>	<b>3,552,843</b>
<b>Total Net Position - End of Year</b>	<b>\$ 3,762,535</b>	<b>\$ 3,657,358</b>

The accompanying notes are an integral part of the financial statements

## CAMP MEEKER RECREATION AND PARK DISTRICT

Enterprise Funds, Statement of Cash Flows  
For the Years Ended June 30, 2022 and 2021

	<b>Business-Type Activities</b>	
	<b>2022</b>	<b>2021</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>		
Cash Received from Customers and other funds	\$ 405,787	\$ 417,591
Cash Payments for Goods and Services	(248,137)	(273,127)
Interest received	1,049	118
Net Cash Provided (Used) by Operating Activities	158,699	144,582
<b>CASH FLOWS FROM CAPITAL AND FINANCING ACTIVITIES:</b>		
Purchase of property, plant and equipment	-	-
Principa payment of note payable	(41,000)	(215,167)
Net Cash Used by capital financing activities	(41,000)	(215,167)
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>		
Change in investment treasury	(2,264)	258,926
Net change in cash	115,435	188,341
Cash and cash equivalents, Beginning of Year	1,115,043	926,702
Cash and cash equivalents, End of Year	\$ 1,230,478	\$ 1,115,043
<b>Reconciliation of Operating Income (loss) to Net Cash Provided by Operating Activities:</b>		
Net Operating Income	\$ 105,177	\$ 104,515
Depreciation and amortization	75,875	74,524
(Increase) Decrease in:		
Accounts Receivables	20,026	(4,726)
Increase (Decrease) in:		
Accounts Payable	(2,394)	(8,258)
Interest payable	(42,609)	(1,900)
Deferred revenue	2,624	(19,573)
Net Cash Provided (Used) by Operating Activities	\$ 158,699	\$ 144,582

The accompanying notes are an integral part of the financial statements

**CAMP MEEKER RECREATION AND PARK DISTRICT**  
Statement of Revenues, Expenditures, and Changes in Fund Balances -  
Governmental Activities-Budget and Actual  
For the Year Ended June 30, 2022 and 2021

	<u>2022</u>		<u>Actual -</u>	<u>Variance With</u>
	<u>Budget</u>	<u>Budget</u>	<u>Budgetary</u>	<u>Final Budget</u>
	<u>Original</u>	<u>Final</u>	<u>Basis</u>	<u>Positive</u>
				<u>(Negative)</u>
<b>REVENUES:</b>				
Property Taxes	\$ 92,500	\$ 92,500	\$ 99,036	\$ 6,536
Investment earnings	-	-	94	94
Rental income	9,900	3,900	5,200	1,300
Grant revenue	1,148,500	125,000	-	(125,000)
State HOPTR	500	500	502	2
Miscellaneous Income	-	-	152	152
Transfers IN	-	25,000	-	(25,000)
Total Revenues	<u>1,251,400</u>	<u>246,900</u>	<u>104,984</u>	<u>(141,916)</u>
<b>EXPENDITURES:</b>				
Current				
Services and supplies	87,295	92,795	65,732	27,063
Capital expenditures	<u>1,164,105</u>	<u>154,105</u>	<u>5,870</u>	<u>148,235</u>
Total Expenditures	<u>1,251,400</u>	<u>246,900</u>	<u>71,602</u>	<u>175,298</u>
Net Change in Fund Balances	<u>-</u>	<u>-</u>	<u>33,382</u>	<u>-</u>
Fund Balances - Beginning of Year	<u>193,588</u>	<u>193,588</u>	<u>193,588</u>	<u>-</u>
<b>Fund Balances - End of Year</b>	<u><u>\$ 193,588</u></u>	<u><u>\$ 193,588</u></u>	<u><u>\$ 226,970</u></u>	<u><u>\$ 33,382</u></u>



**CAMP MEEKER RECREATION AND PARK DISTRICT**  
Statement of Revenues, Expenditures, and Changes in Fund Balances -  
Governmental Activities-Budget and Actual  
For the Year Ended June 30, 2022 and 2021

	<u>2021</u>			<b>Variance With</b>
	<b>Budget</b>	<b>Budget</b>	<b>Actual -</b>	<b>Final Budget</b>
	<b>Original</b>	<b>Final</b>	<b>Budgetary</b>	<b>Positive</b>
			<b>Basis</b>	<b>(Negative)</b>
<b>REVENUES:</b>				
Property Taxes	\$ 86,700	\$ 87,196	\$ 88,024	\$ 828
Investment earning	25	38	360	322
Rental income	6,900	9,400	2,100	(7,300)
Miscellaneous revenue	30,000.00	8,600	-	(8,600)
Flat Charges/Assessments	-	-	-	-
Miscellaneous Income	-	-	-	-
Total Revenues	<u>123,625</u>	<u>105,234</u>	<u>90,484</u>	<u>(14,750)</u>
<b>EXPENDITURES:</b>				
Current				
Services and supplies	79,520	108,680	93,222	15,458
Capital expenditures	<u>44,105</u>	<u>25,004</u>	<u>-</u>	<u>25,004</u>
Total expenditures	<u>123,625</u>	<u>133,684</u>	<u>93,222</u>	<u>40,462</u>
Services & Supplies & Fixed Asset				
Operating Service	-	-	-	-
Fixed Asset Expense	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Services & Supplies & Fixed Asset	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Appropriation for Contingencies	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>123,625</u>	<u>133,684</u>	<u>93,222</u>	<u>40,462</u>
Net Change in Fund Balances	-	(28,450)	(2,738)	25,712
Fund Balances - Beginning of Year	<u>196,326</u>	<u>196,326</u>	<u>196,326</u>	<u>-</u>
<b>Fund Balances - End of Year</b>	<u>\$ 196,326</u>	<u>\$ 167,876</u>	<u>\$ 193,588</u>	<u>\$ 25,712</u>

**CAMP MEEKER RECREATION AND PARK DISTRICT**  
Statement of Revenues, Expenditures, and Changes in Fund Balances -  
Budget and Actual  
General Fund  
For the Year Ended June 30, 2022 and 2021

	2022			Variance With
	Budget Original	Budget Final	Actual - Budgetary Basis	Final Budget Positive (Negative)
REVENUES:				
Charges for Water Operations	\$ 250,000	\$ 250,000	\$ 256,100	\$ 6,100
Property Taxes	124,000	124,000	125,121	1,121
Investment Income	-	-	1,049	1,049
Miscellaneous revenue	6,000.00	6,000	12,438	6,438
Transfers In	150,000	150,000	194,352	44,352
			-	
Total Revenues	530,000	530,000	589,060	59,060
EXPENDITURES:				
Current				
Services and supplies	251,285	251,285	193,277	58,008
Capital expenditures	130,715	130,715	-	130,715
Transfers Out	54,489	54,489	194,352	(139,863)
Debt service				
Principal	41,000	41,000	41,000	-
Interest	52,511	52,511	52,466	45
Total expenditures	530,000	530,000	481,095	48,905
Net Change in Fund Balances	-	-	107,965	107,965
Fund Balances - Beginning of Year	3,651,488	3,651,488	3,651,488	-
Prior period adjustment	-	-	-	-
Fund Balances - End of Year	\$ 3,651,488	\$ 3,651,488	\$ 3,759,453	\$ 107,965

**CAMP MEEKER RECREATION AND PARK DISTRICT**  
Statement of Revenues, Expenditures, and Changes in Fund Balances -  
Budget and Actual  
General Fund  
For the Year Ended June 30, 2022 and 2021

	<u>2021</u>		<b>Actual -</b>	<b>Variance With</b>
	<b>Budget</b>	<b>Budget</b>	<b>Budgetary</b>	<b>Final Budget</b>
	<b>Original</b>	<b>Final</b>	<b>Basis</b>	<b>Positive</b>
				<b>(Negative)</b>
<b>REVENUES:</b>				
Charges for Water Operations	\$ 225,000	\$ 225,000	\$ 272,538	\$ 47,538
Property Taxes	126,340	122,000	130,631	8,631
Investment Income	5,025	3,375	118	(3,257)
Miscellaneous revenue	37,944.00	(32,000)	32,969	64,969
Flat Charges/Assessments	-	-	-	-
	-	-	-	-
Total Revenues	<u>394,309</u>	<u>318,375</u>	<u>436,256</u>	<u>117,881</u>
<b>EXPENDITURES:</b>				
Current				
Services and supplies	193,625	191,778	206,579	(14,801)
Capital expenditures	84,000	84,000	74,524	9,476
Debt service				
Principal	132,611	120,576	-	120,576
Interest	57,644	64,706	56,508	8,198
Total expenditures	<u>467,880</u>	<u>461,060</u>	<u>337,611</u>	<u>123,449</u>
Services & Supplies & Fixed Asset				
Operating Service	-	-	-	-
Fixed Asset Expense	-	-	-	-
	-	-	-	-
Total Services & Supplies & Fixed Asset	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Appropriation for Contingencies	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>467,880</u>	<u>461,060</u>	<u>337,611</u>	<u>123,449</u>
Net Change in Fund Balances	(73,571)	(142,685)	98,645	241,330
Fund Balances - Beginning of Year	<u>3,552,843</u>	<u>3,552,843</u>	<u>3,552,843</u>	<u>-</u>
<b>Fund Balances - End of Year</b>	<u>\$ 3,479,272</u>	<u>\$ 3,410,158</u>	<u>\$ 3,651,488</u>	<u>\$ 241,330</u>

**CAMP MEEKER RECREATION AND PARK DISTRICT**

Notes to Basic Financial Statements

June 30, 2022 and 2021

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

**Measurement Focus, Basis of Accounting, and Financial Statement Presentation**

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows. Property taxes are recognized as revenues in the year for which they are levied.

Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. Taxes, interest, and charges for services are accrued when receipt occurs within three hundred sixty-five days of the end of the accounting period, so as to be both measurable and available. Licenses, permits, fines, forfeitures, and other revenues are recorded as revenues when received in cash, because they are generally not measurable until received. Property taxes are accrued when their receipt occurs within sixty days of the end of the accounting period. Expenditures are generally recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures as well as expenditures related to compensated absences and claims judgments are recorded only when payment is due.

# CAMP MEEKER RECREATION AND PARK DISTRICT

## Notes to Basic Financial Statements

June 30, 2022 and 2021

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

### NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

#### Cash and cash equivalents

The District hold funds in an Insured Cash Sweep account and other funds that are all federally insured, except for a petty cash fund at local financial institutions. The District also holds an account with the County Treasury as required by their lender.

#### **Receivables**

Direct Charges Receivable - Direct charges collected are apportioned to the District to supplement property taxes collected for the water system debt. Not all of the assessments are collected as of June 30, 2022 and 2021; therefore, the remainder of the uncollected assessments is considered direct charges receivable.

Property Taxes - The County of Sonoma is responsible for assessing, collecting, and distributing property taxes in accordance with state law. Liens on real property are established January 1 for the ensuing fiscal year. The property tax is levied as of July on all taxable property located in the County of Sonoma. Secured property taxes are due in two installments, on November 1 and February 1, and are delinquent after December 10 and April 10, respectively. Additionally, supplemental property taxes are levied on a pro rata basis when changes in assessed valuation occur due to sales transactions or the completion of construction.

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

Special Taxes are a type of direct charge applied to each parcel of property within the District for a specific dollar amount and for a specific purpose.

On June 30, 1993, the board of Supervisors adopted the "Teeter" Method of property tax allocation. This method allocates property taxes based on the total property tax billed. At Year-end, the county advances cash to each taxing jurisdiction equal to its current year delinquent property taxes based on the total property tax billed. In exchange, the county receives the penalties and interest on delinquent taxes when collected. The penalties and interest are used to pay the interest cost of borrowing the cash used for the advances.

**CAMP MEEKER RECREATION AND PARK DISTRICT**  
Notes to Basic Financial Statements  
June 30, 2022 and 2021

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

Water fee receivables - The District reports receivables for all outstanding water charges. All are expected to be paid in full and therefore, there is no allowance for bad debt.

**Capital Assets**

Capital assets, which include land, buildings and improvements, and equipment, are reported in the applicable governmental activities columns in the government-wide financial statements. Capital assets are defined by the District as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of five years. Such assets are recorded at historical cost of purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

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

Buildings and improvements and equipment of the District are depreciated using the straight-line method over the following estimated useful lives:

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

**Net Position**

Net position is classified into three components - invested in capital assets, unrestricted and restricted for debt fund. These classifications are defined as follows:

-Invested in capital assets, net of related debt - This component of net position consists of capital assets, net accumulated depreciation, and net of related debt if any.

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

-Restricted for debt fund- This component of net position consists of restricted funds that can only be spent for specific debt related purposes stipulated by external funder.

# **CAMP MEEKER RECREATION AND PARK DISTRICT**

## **Notes to Basic Financial Statements**

June 30, 2022 and 2021

### **NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

#### **Fund Balance**

The Governmental Accounting Standards Board (GASB) released Statement 54- "Fund Balance Reporting and Governmental Fund Type Definitions" (GASB 54) on March 11, 2009, which is effective for the District's fiscal years ending June 30, 2018 and 2017. This Statement is intended to improve the usefulness of the amounts reported in fund balance by providing more structured classifications. Under GASB 54, fund balance is reported under the following two classifications:

Assigned Fund Balance - consists of amounts intended for a specific purpose by a District official that has been delegated authority to assign amounts. This fund balance classification reflects funds assigned for capital projects.

Unassigned Fund Balance - consists of any remaining fund balance that has not been reported in any other classification.

For the purpose of fund balance classification, the District's policy is to have expenditures spent from the restricted fund balances first, followed in order by committed fund balance (if any), assigned fund balance (if any), and last unassigned fund balance.

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

### **NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

#### **Estimates**

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expense during the reporting period. Actual results could differ from those estimates; the financial statements include some amounts that are based on management's best estimates and judgments. The most significant estimates include the collectability of property taxes in determining the allowance for uncollectible taxes, depreciation lives and methods, and compensated absences. These estimates may be adjusted as more current information becomes available and any adjustment could be significant.

## CAMP MEEKER RECREATION AND PARK DISTRICT

Notes to Basic Financial Statements

June 30, 2022 and 2021

### NOTE 2 STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

#### Budgetary Information

Budgetary revenue estimates represent original estimates modified for any authorized adjustments, which were contingent upon new or additional revenue resources. Budgetary expenditure amounts represent original appropriations adjusted by budget transfers and authorized appropriation adjustments made during the year. All budgets are adopted on a non-GAAP basis.

### NOTE 3 DETAILED NOTES

#### Cash and Investments

The District maintains cash balances at Wells Fargo bank, a local financial institution. Wells Fargo serves as a depository for public funds and certain eligible securities as collateral.

**1. Investment Policy:** The District shall invest its moneys (other than its monthly operating fund) in savings accounts, certificates of deposit and federally insured banks and savings and loan institutions, or through the Sonoma County pooled investment fund and any other lawfully permitted investment through that fund, with the following qualifications:

### NOTE 3 DETAILED NOTES

#### 1. Investment Policy, continued:

Treasurer. The responsibility for conducting the District's investment program and day to day investment functions resides with the District Treasurer.

- a) Authorized Depositories. Deposits shall only be made in qualified public depositories as authorized under State statute. In selecting financial institutions for the deposit or investment of District funds, the Treasurer shall consider the credit rating of the institutions.
- b) Maximum Term. The maximum Term of any deposit account shall be *five (5) years*.
- c) Maximum Investment in Single Institution. The maximum invested in any single bank or savings and loan institution shall be no more than the available insurance covering such deposits or Two Hundred Fifty Thousand Dollars (\$250,000.00), *whichever is lesser*. The amount so deposited shall not cause the total invested in anyone (1) institution, including accrued interest, to exceed the available deposit insurance.
- d) Pooled Investment Fund. Investments made through the Sonoma County Pooled Investment Fund are not required to be insured.



## CAMP MEEKER RECREATION AND PARK DISTRICT

### Notes to Basic Financial Statements

June 30, 2022 and 2021

- e) Brokered Certificates of Deposit. The District may invest funds in brokered certificates of deposit, provided that:
  - I. The funds are invested through a Federally licensed securities brokerage firm;
  - II. The brokerage firm maintains at least Five Hundred Thousand Dollars (\$500,000.00) protection through the Securities Investor Protection Corporation ("SIPC") on all District funds while in the control of the brokerage.
- f) Brokered Certificates of Deposit, continued.
  - III. Funds invested in each certificate of deposit be only in the name of the District; and
  - IV. The amount invested in each certificate of deposit does not exceed the maximum insured limit through the Federal Deposit Insurance Corporation ("FDIC").
- g) Waiver of Collateralization. To provide security to District funds in those situations where the District accounts with an FDIC insured bank or savings and loan exceed the FDIC insurance limit (e.g. due to interest re-deposited), the District is authorized to enter into a Waiver of Collateralization or Security Agreement with the lending institution, provided that
  - I. The financial institution has committed to provide and maintain approved collateral for all deposits in excess of Two Hundred Fifty Thousand Dollars (\$250,000) in accordance with Government Code Section 53652; and
  - II. The financial institution remains fully insured under the FDIC for up to Two Hundred Fifty Thousand Dollars (\$250,000.00) of deposits by the District.

### NOTE 3 DETAILED NOTES, continued

- h) Other Investments. The District may, from time to time, make such *other* investments as are authorized by the California Government Code (as amended or replaced); provided that prior to making any investments not previously authorized and set forth in this investment policy, that the Board of Directors shall review the type of investment and adopt an amendment to this investment policy authorizing same.

**2. Investment Transaction.** Every investment transaction must be reviewed and authorized by the Board of Directors and documented by the Treasurer of the District.

## CAMP MEEKER RECREATION AND PARK DISTRICT

### Notes to Basic Financial Statements

June 30, 2022 and 2021

**3.Monthly Report.** The Treasurer shall submit a monthly report to the Board of Directors in accordance with the requirements of Government Code Section 53646. All such reports shall include a comparison with the report last generated and include, in addition, the following elements:

- a. Type of Investment.
- b. Institution.
- c. Date of Maturity.
- d. Amount of Deposit.
- e. Rate of Interest; and
- f. Statement relating to the Report of the Investment Policy.

**4.Withdrawals and Transfers.**

- a. Investments. Any withdrawal, renewal or transfer of funds held as investments pursuant to this investment policy shall require approval of the Board of Directors and, except with respect to a roll-over or renewal, the signature of two (2) persons authorized by the Board of Directors.
- b. Operating Account. All withdrawals, transfers and checks drawn on the District checking accounts shall require the signatures of two (2) persons authorized by the Board of Directors of the District.

**5.Temporary, Non-Insured Investments.** The District shall be allowed to deposit funds in excess of the Two Hundred Fifty Thousand Dollars (\$250,000) insurance limit set forth in this investment policy into the district's operating, checking account for a period up to four (4) months each, pending the utilization of the proceeds received from the County of Sonoma on the annual Water Direct Charges collected from the County Tax Rolls. Due to the large size of these annual payments, and due to the fact, there is often a need for the prompt expenditure of all or large parts of such payments, it is impractical for short-term periods to place such funds in insured savings deposit accounts.

### NOTE 3 DETAILED NOTES, continued

**6. Signatory Authorization.** Once annually, following the adoption of the District's annual budget (or additionally upon the creation of a new investment), the Board of Directors shall, by resolution, authorize specific persons among the Board to be the signatories on all investment accounts of the District. Such persons shall not consist of the persons handling the day-to-day financial operations of the District. All District checks or warrants shall be signed by two authorized persons. The resolution shall further provide that, until a further resolution is adopted, only the named signatories shall be permitted to authorize deposits, withdrawals, and transfers of District monies.

## CAMP MEEKER RECREATION AND PARK DISTRICT

### Notes to Basic Financial Statements

June 30, 2022 and 2021

- a. Within thirty (30) days of the adoption of the authorizing resolution or creation of a new investment, a copy of the resolution establishing the signatories shall be delivered to each financial institution in which the District has any investment with a request that the institution acknowledge receipt of such resolution.
- b. In order to carry out the provisions of this Section 6, the District Secretary shall prepare a cover letter to the financial institution, to be signed by the Chairman of the Board, enclosing a copy of the current Board resolution authorizing only certain signatories on the account or investment. The letter shall request that the financial institution respond in writing and provide the following information directly to the Chairman at his/her home mailing address:

#### **6. Signatory Authorization, continued.**

- I. Written verification of the financial institution's receipt of a copy of the current Board resolution authorizing certain signatories on the type of account invested with the financial institution; and
- II. A photocopy of the record of the financial institution which shows the actual signatures of the persons authorized to make withdrawals and transfers on the accounts or investments of the District with that institution.
- c. Upon receipt of the financial institution's written reply, the Chairman of the board shall present such reply at the next Board meeting to verify all signatures on the accounts or investments. The originals of the replies of the financial institutions shall be maintained in a separate file with the District.

**7. Bonding.** All employees of the District who have been authorized to co-sign payments, transfers, deposits and/or withdrawals of District funds shall be bonded in an amount determined by the Board of Directors by an insurance company rated A or better in Best's Guide. The bonding of Directors under the insurance policy with SDRMA is deemed to be a sufficient performance bond as required by Public Resources Code 5784.9(e).

#### **NOTE 3 DETAILED NOTES, continued**

**8. Internal Controls.** By this Policy, the District has adopted in writing such internal controls as the Board reasonably believes is reasonably required to prevent loss of public funds arising from fraud, employee error, misrepresentation by third parties, unanticipated changes in financial markets, or imprudent actions by employees and officers of the District.

- a. The Board of Directors shall on an annual basis establish a process for independent review of these controls by an external auditor in conjunction with the regular audits of the District's accounts and records pursuant to Public Resources Code Section 5788.25(a) and Government Code Section 26909.

**CAMP MEEKER RECREATION AND PARK DISTRICT**

## Notes to Basic Financial Statements

June 30, 2022 and 2021

**9. Conflicts of Interest.** Officers, staff, and Board members involved in the investment process shall refrain from personal business activity that could conflict with the proper execution of the District's investment program or which could impair their ability to make impartial investment decisions.

- a. Employees, officers, and Board members shall disclose to the District Secretary any material financial interests in financial institutions that conduct business within their jurisdiction, and they shall further disclose any large personal financial or investment positions that could be related to the performance of the District. These disclosure requirements shall include complying with the disclosure and disqualification requirements as established by the Fair Political Practices Commission and Conflict of Interest Codes of the District.

**10. Custodial Credit Risk.** Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The California Governments Code and the Treasury Pool's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits or investments, other than the following provision for deposits and securities lending transactions:

- a. The California Government Code requires that a financial institution secure deposit made by state or local government units by pledging securities in an undivided collateral pool held by depository regulated under state law. The market value of the pledge securities in the collateral pool must be equal at least 110% of the total amount deposited by the public agencies.
- b. The California Government Code limits the total of all securities lending transactions to twenty percent of the fair value of the investment portfolio.

**CAMP MEEKER RECREATION AND PARK DISTRICT**

Notes to Basic Financial Statements

June 30, 2022 and 2021

**NOTE 3 DETAILED NOTES, continued**

At June 30, cash and restricted cash consist of:

	<u>2022</u>	<u>2021</u>
Cash held with County Treasury	\$ 5,769	\$ 3,505
Cash held with financial institutions	<u>1,474,638</u>	<u>1,334,176</u>
Total cash	<u>\$ 1,480,407</u>	<u>\$ 1,337,681</u>

**NOTE 4 OTHER INFORMATION**

**Risk Management**

The District is covered for commercial and general liability and errors and omissions, as well as automobile and excess liability insurance. The District purchases its insurance coverage through the Special Districts Risk Management Association (SDRMA). Workers' Compensation Insurance is also purchased through the SDRMA.

**CAMP MEEKER RECREATION AND PARK DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022 AND 2021**

NOTE 4 OTHER INFORMATION, continued

**Capital Assets**

Capital assets, activity for the year ending June 30 is as follow:

	<b>2022</b>		
	<u>Beginning Balance</u>	<u>Additions</u>	<u>Ending Balance</u>
Capital assets, not being depreciated:			
Land	\$ 321,731	\$ 5,870	327,601
Construction in process	19,249	-	19,249
<b>Total capital assets, not being depreciated</b>	<u>340,980</u>	<u>5,870</u>	<u>346,850</u>
Capital assets, being depreciated:			
Buildings and improvements	559,507	-	559,507
Water system and pipeline	5,420,621	-	5,420,621
Equipment	17,091	-	17,091
<b>Total capital assets, being depreciated</b>	<u>5,997,219</u>	<u>-</u>	<u>5,997,219</u>
Less accumulated depreciation for:			
Buildings and improvements	(252,806)	(9,482)	(262,288)
Water system and pipeline	(1,938,157)	(75,875)	(2,014,032)
Equipment	(17,091)	0	(17,091)
<b>Total accumulated depreciated</b>	<u>(2,208,054)</u>	<u>(85,357)</u>	<u>(2,293,411)</u>
<b>Total capital assets, being depreciated, net</b>	<u>3,789,165</u>	<u>(85,357)</u>	<u>3,703,808</u>
<b>Capital assets, net</b>	<u><u>\$ 4,130,145</u></u>	<u><u>\$ (79,487)</u></u>	<u><u>\$ 4,050,658</u></u>

Depreciation expense is charged to funtions/ programs of the Camp Meeker Recreation and Park District government as follows:

Total Depreciation	<u>\$ 85,357</u>
Recreation and park	9,482
Water service	<u>75,875</u>
<b>Total Depreciation</b>	<u><u>\$ 85,357</u></u>

**CAMP MEEKER RECREATION AND PARK DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022 AND 2021**

NOTE 4 OTHER INFORMATION, continued

**Capital Assets**

Capital assets, activity for the year ending June 30 is as follow:

	<b>2021</b>		
	<u>Beginning Balance</u>	<u>Additions</u>	<u>Ending Balance</u>
Capital assets, not being depreciated:			
Land	\$ 321,731	-	321,731
Construction in process	19,249	-	19,249
<b>Total capital assets, not being depreciated</b>	<u>340,980</u>	<u>-</u>	<u>340,980</u>
Capital assets, being depreciated:			
Buildings and improvements	559,507	-	559,507
Water system and pipeline	5,420,621	-	5,420,621
Equipment	17,091	-	17,091
<b>Total capital assets, being depreciated</b>	<u>5,997,219</u>	<u>-</u>	<u>5,997,219</u>
Less accumulated depreciation for:			
Buildings and improvements	(241,523)	(11,283)	(252,806)
Water system and pipeline	(1,863,633)	(74,524)	(1,938,157)
Equipment	(17,091)	-	(17,091)
<b>Total accumulated depreciated</b>	<u>(2,122,247)</u>	<u>(85,807)</u>	<u>(2,208,054)</u>
<b>Total capital assets, being depreciated, net</b>	<u>3,874,972</u>	<u>(85,807)</u>	<u>3,789,165</u>
<b>Capital assets, net</b>	<u>\$ 4,215,952</u>	<u>\$ (85,807)</u>	<u>\$ 4,130,145</u>

Depreciation expense is charged to functions/ programs of the Camp Meeker Recreation and Park District government as follows:

Total Depreciation	<u>\$ 85,807.00</u>
Recreation and park	11,283
Water service	<u>74,524</u>
<b>Total Depreciation</b>	<u>\$ 85,807.00</u>

**CAMP MEEKER RECREATION AND PARK DISTRICT**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2022 AND 2021**

**NOTE 4 OTHER INFORMATION, continued**

**Changes in long-term liabilities**

Long-term liability activity for the year ended June 30 is as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
<b>Notes Payable 2022</b>	<u>\$ 1,033,000</u>	<u>\$ -</u>	<u>\$ 41,000</u>	<u>\$ 992,000</u>	<u>\$ 43,000</u>
<b>Notes Payable 2021</b>	<u>\$ 1,075,633</u>	<u>\$ -</u>	<u>\$ (42,633)</u>	<u>\$ 1,033,000</u>	<u>\$ 41,000</u>

**Notes Payables**

The District has two note payables at June 30. Please find the details below:

	<u>Commencement Date</u>	<u>Maturity Date</u>	<u>Interest Rate</u>	<u>6/30/2022 Balance</u>
<b>Notes Payable 2022</b>	May 1999	October 2038	<u>4.750%</u>	<u>\$ 992,000</u>
<b>Notes Payable 2021</b>	May 1999	October 2038	<u>4.750%</u>	<u>\$ 1,033,000</u>



**CAMP MEEKER RECREATION AND PARK DISTRICT****Notes to Required Supplementary Information****June 30, 2022 and 2021****NOTE 5 SUBSEQUENT EVENTS**

The District has evaluated subsequent events through November 14, 2021, the date the financial statements were available to be issued. In January 2020, COVID-19 emerged and has subsequently spread worldwide. The World Health Organization has declared COVID-19 a pandemic resulting in federal, state, and local governments and private entities mandating various restrictions. This could have a material effect on the District's operations, financial position, and cash flows.

**CAMP MEEKER RECREATION AND PARK DISTRICT****Roster Of Board Members****June 30, 2022**Directors:

Anthony Tominia, President	December 2025
Gary Helfrich, Vice President	December 2025
John A McDaniel,	December 2023
Secretary/Tresurer Valery Larson	December 2025
Lynn Watson	December 2023

Regular Meetings: The regular meetings of the Board of Directors are held at 7:00 PM on the third Tuesday of each month at Camp Meeker Recreation and Park District, 5240 Bohemian Highway, Camp Meeker, California 95419 or by Zoom teleconference. Access information provided monthly at the District's website: [www.campmeeker.org](http://www.campmeeker.org) and/or Facebook page.