

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

Tuesday, January 15, 2019 7:00 pm
DISTRICT OFFICE (Next to the Fire Station)
CAMP MEEKER, CALIFORNIA

I. CALL TO ORDER

II. ROLL CALL

III. APPROVAL OF AGENDA

IV. STATEMENTS OF ABSTENTION

V. PUBLIC COMMENT

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

VI. CONSENT ITEMS (10 minutes)

- A. Approval of Minutes
 - 1. December 18, 2018 minutes
- B. Payment of Claims
- C. Journal Entry Approval
 - 1. 2019-025 Tax Proceeds 12/18/18
- D. Administrative and Financial Report

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

- A. Report of operations for the current month.

IX. ACTION ITEMS

A. REVIEW OF 6/30/2018 DRAFT FINANCIAL AUDIT

(Sue Goranson, CPA and staff, 10 minutes)

DESCRIPTION: Sue Goranson, CPA will provide a review of the District's draft financial statements for the fiscal year ended June 30, 2018.

PROPOSED ACTION: The Board may/may not approve the draft financial documents for the fiscal year ended June 30, 2018.

B. WATER RATE INCREASE (Gary Helfrich, 10 minutes)

DESCRIPTION: With completion of the evaluation of the water system capital facility improvements, repairs and maintenance including priority and an estimated cost by Brelje and Race and subsequent review and approval by the Board, Director Helfrich will review for Board discussion needed increases in the water rates and the process necessary to accomplish this. As the system is over twenty years old, the maintenance and repairs will become more urgent and costs of operating the system increase.

PROPOSED ACTION: The Board may/may not approve further action in regard increasing the water rates.

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

XI. ADJOURNMENT

HOW TO GET AN ITEM ON THE AGENDA

Requests for items for the agenda of the regular meetings of the Camp Meeker Recreation and Park District must be submitted to the District in writing or through the District's website.

Regular meetings are held the 3rd Tuesday of each month. The District must receive submissions no later than ten (10) calendar days before the meeting.

Submit your agenda items in writing to: Camp Meeker Recreation and Park District, Post Office Box 461, Camp Meeker, CA 95419.

Be sure to include your name, address and phone number. Anonymous submissions will not be considered for discussion.

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

http://www.campmeeker.org/wordpress/?page_id=224.

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

Tuesday, December 18, 2018 7:00 pm
DISTRICT OFFICE (Next to the Fire Station)
CAMP MEEKER, CALIFORNIA

I. CALL TO ORDER

The meeting was called to order at 7:01 p.m. by President Helfrich.

II. ROLL CALL

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

III. APPROVAL OF AGENDA

As there were no additions or deletions to the agenda as posted, Valery Larson moved to approve the agenda as posted, and the motion was seconded Lynn Watson.

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

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

The motion was approved.

IV. STATEMENTS OF ABSTENTION

There were no statements of abstention.

V. PUBLIC COMMENT

Richard Seaman related that Fire Safe Camp Meeker had applied for a fire prevention grant with Cal Fire. The grant is a planning grant. Mr. Seaman stated that he wanted Camp Meeker Recreation and Park to take part. The Fire Safe Camp Meeker fiscal sponsor is North Coast Resource Conservation District.

VI. CONSENT ITEMS

A. Approval of Minutes

1. November 13, 2018 Minutes

A motion was made by Lynn Watson and seconded by John McDaniel to approve the minutes of November 13, 2018.

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

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

The motion was approved.

B. Payment of Claims

After discussion, a motion was made by Valery Larson and seconded by Lynn Watson to approve the December warrant request 2018-2019-006 as follows:

2018-2019-006	RP-December 2018	8,295.49
\$21,472.30	Water-December 2018	13,176.81

Wells Fargo Bank Checks 1848-1863, Bank of the West checks 631 and 632 in payment of expenses and water receipt transfers as well as US Bank checks 1087 and 1088 for client refunds and fees.

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

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

The motion was approved.

C. Journal Entry Approval

There were no journal entries beyond the recording of monthly bank charges, bank interest and water revenues.

D. Administrative and Financial Report

Ms. Doran-Girard reported regarding status of the financial audit, various items of correspondence, and Habitat Grant reporting.

VII. REPORT OF THE WATER SYSTEM OPERATOR

- A. Robert Sherrod of Russian River Utility reported that he had inspected and he assures the Board that the Account 355 repairs have been done correctly. He went on to advise that trees have been removed at Alliance at a cost of \$6,000.00. He informed the Board that a portion of the cost will be billed to Alliance as well as shared with Occidental.

Director Helfrich stated that he has noticed a scale buildup and wondered about the water quality.

Mr. Sherrod responded that he would discuss flushing the system with Mr. Dunton. He also advised that the water releases for the fish have been concluded.

VIII. ACTION ITEMS

- A. UPDATE: WATER WAIVER: ACCOUNT 355, 5640 BOHEMIAN HIGHWAY, (APN 075-050-014), SARA WESTON

DESCRIPTION: Sara Weston, property owner resides in Redwood City and is unable to attend. She has asked for the water waiver by mail. At the November Board meeting, the Board directed that Ms. Weston provide documentation of the repairs prior to approval of a water waiver.

ACTION: As the appropriate repairs have been completed and inspected for Account 355, 5640 Bohemian Highway, (APN 075-050-014) owned by Sara Weston, a motion was made by John McDaniel and seconded by Valery Larson to approve the credit of \$566.63.

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

Ayes: 4 Noes: 0 Abstain: 0

- B. RESOLUTION 2018-015: BANK ACCOUNT SIGNERS AND INTERIM BOARD SECRETARY TREASURER, LYNN WATSON

DESCRIPTION: In order to insure that the District has sufficient check signers at all times, each Director will provide the District's banks with the appropriate information needed and complete signature documents accordingly. Lynn Watson will be appointed designated fiscal officer to address issues during this brief period, assuming the Secretary/Treasurer and Fiscal Officer responsibilities and will serve without bond.

ACTION: A motion was made by Lynn Watson, and seconded by Valery Larosn to adopt Resolution 2018-015 designating bank account signers and appoint an Interim Board Secretary/Treasurer and Fiscal Officer.

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

Ayes: 4 Noes: 0 Abstain: 0

C. UPDATE: ANDERSON HALL MANAGEMENT AND MAINTENANCE

DESCRIPTION: John McDaniel reviewed the progress of maintenance items advising that the remote key system has been installed, the septic tank pumped, the moss removed from the roofs of the District office and Anderson Hall, and the wifi is in the process of installation at Anderson Hall. The management of Anderson Hall rentals and related issues were discussed including the status of the parking lots, beaches and playgrounds.

ACTION: The Board too no action regarding Anderson Hall rates, maintenance needs, management and related issues.

IX. DIRECTORS' REPORTS

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

PROPOSED ACTION: No action or discussion to take place.

Lynn Watson reported that the letter to the Post Office has been delivered.

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 Lynn Watson that the December 2018 meeting of the Camp Meeker Board of Directors is adjourned.

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

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

The motion was approved.

The meeting adjourned at 7:44 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 15, 2019 WARRANTS AND FINANCIAL INFORMATION
DATE: JANUARY 11, 2019

Financial Statements and Warrant Detail in the board packet following this memorandum provide updated information through January 15, 2019.

2018/2019-007	RP-January 2019	3,961.45
\$87,231.84*	Water-January 2019	14,034.95

*Includes Direct Charge Transfer

The Financial statements included in the Board info packet represent revenue and expenses at the half point of the 2018-2019 fiscal year. The adopted 2018-2019 Final Budget for comparison is included.

Bank accounts have been reconciled. The issues with the last PayPal transaction remain unresolved. While the upgraded website is close to completion but we are not yet able to book online due coding of new plugins that function with the upgraded site. Please refer inquiries to Val, John or I. I would anticipate that Square, the PayPal replacement and new booking, will be in place shortly.

The budget revision will be reviewed in February. I continue to write instruction and policy books for the District when time is available.

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 # 2018-2019-007

VENDOR	CHECK AMOUNT	R&P FUND	WATER FUND	EXPLANATION
State Water Resources	2,124.00	-	2,124.00	Small Wtr Fee 7/1/18-6/30/19
Larson, Valery	30.00	30.00		Director Stipend-November
Watson, Lynn	30.00	30.00		Director Stipend-November
Doran-Girard, Cheryl	5,376.22	1,320.00	1,320.00	Consulting-November/December 2018
Doran-Girard, Cheryl	-	1,056.00	1,056.00	Consulting-November/December 2018
Doran-Girard, Cheryl	-	352.00	176.00	Consulting-November/December 2018
Doran-Girard, Cheryl		86.00	10.22	Office Supplies
Helfrich, Gary	12.00	-	12.00	Lien Release Costs
Wavemaker Media	1,051.00	551.00	500.00	Website Upgrade-Pmt #2
Camp Meeker Water	80.68	80.68		Water Services-Nov/Dec Bills
Fedex Office	40.46	20.23	20.23	Printing
PGE	93.81	93.81		Electric Service
Russian River Utility	8,523.86	-	8,499.57	Contract Services
Russian River Utility			24.29	Electric Service
US Bank	634.37	341.73	292.64	Recurring Inc Abila/Wavemaker
CMRPD	11,770.02 *			
CMRPD	57,465.42 *			

*Direct Chg Transfer

Total	<u>87,231.84</u>	<u>3,961.45</u>	<u>14,034.95</u>	69,235.44
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DIRECTOR APPROVAL:

DATE:

1/15/19

Camp Meeker Recreation & Parks District
Check/Voucher Register - CDG-Current Register
1010 - Cash In Wells Fargo Bank-Operating
From 12/19/2018 Through 1/15/2019

<u>Check Number</u>	<u>Check Description</u>	<u>Vendor Name</u>	<u>Effective Date</u>	<u>Check Amount</u>
1865	System Generated Check/Vo...	Camp Meeker Wa...	1/15/2019	80.68
1866	System Generated Check/Vo...	Cheryl Doran-Girard	1/15/2019	5,376.22
1867	System Generated Check/Vo...	Fedex Office	1/15/2019	40.46
1868	System Generated Check/Vo...	Gary Helfrich	1/15/2019	12.00
1869	System Generated Check/Vo...	P G & E	1/15/2019	93.81
1870	System Generated Check/Vo...	Russian River Utility	1/15/2019	8,523.86
1871	System Generated Check/Vo...	State Water Reso...	1/15/2019	2,124.00
1872	System Generated Check/Vo...	US Bank	1/15/2019	634.37
1873	Director Stipend --January 2...	Valery Larson	1/15/2019	30.00
1874	Director Stipend--January 2...	Lynn Watson	1/15/2019	30.00
1875	Transfer Direct Charge to C...	Camp Meeker Rec...	1/15/2019	57,465.42
1876	Tfr USDA Direct Charge Coll...	Camp Meeker Rec...	1/15/2019	11,770.02
1877	System Generated Check/Vo...	Wavemaker Medi...	1/15/2019	1,051.00
		Total 1010 - Cash In Wells Fargo Bank-Operating		87,231.84

Camp Meeker Recreation & Parks District

Check/Voucher Register - CDG-Current Register

1030 - Cash in Bank of the West-Water

From 12/19/2018 Through 1/15/2019

<u>Check Number</u>	<u>Check Description</u>	<u>Vendor Name</u>	<u>Effective Date</u>	<u>Check Amount</u>
633	Water Transfer-December 2...	Camp Meeker Rec...	1/15/2019	6,600.00
634	Wtr Transfer-Dec 2018	Camp Meeker Rec...	1/15/2019	<u>8,900.00</u>
		Total 1030 - Cash in Bank of the West-Water		15,500.00
				<u> </u>
Report Total				<u><u>102,731.84</u></u>

Camp Meeker Recreation & Parks District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
10 - Recreation & Park - Operating
From 7/1/2018 Through 6/30/2019
(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	76,000	42,795	(33,205)
4020	Property Taxes-CY Supplemental	0	384	384
4040	Property Taxes-CY Unsecured	0	2,364	2,364
4041	Cost Reimbursement-Collect Delinquent CY Unsec	150	(38)	(188)
4101	Interest Pooled Cash -Sonoma County	25	3	(22)
4110	Interest Earned-Wells Fargo Bank	0	7	7
4210	Rental Fees-Anderson Hall	8,000	5,655	(2,345)
4215	Rental Fees-Other	1,727	864	(863)
4220	State-Home Owner Property Tax Relief	500	0	(500)
4221	State-Other In Lieu -Fish & Wildlife 18-19	0	2	2
4223	State Property Tax -Backfill Wildfire Loss	0	1,503	1,503
4625	Transfers-Within Fund In	0	144	144
	Total Revenue	<u>86,402</u>	<u>53,683</u>	<u>(32,719)</u>
Expenditures				
5010	Director Stipend	780	480	300
5011	Compensation	4,500	0	4,500
5015	Employer Payroll Tax	371	0	371
5017	Worker Compensation Insurance	1,730	1,590	140
5101	Communications-Telephone	1,574	609	965
5105	Communications-ISP Website	250	566	(316)
5110	Communications-Website Other	1,150	60	1,090
5184	Janitorial Supplies	500	0	500
5185	Janitorial Services	2,000	865	1,135
5210	Insurance-Property & Liability	3,500	0	3,500
5301	Maintenance-Beach and Parks	750	0	750
5302	Maintenance-Bldgs & Improvements	500	7,490	(6,990)
5401	Memberships	200	223	(23)
5402	Marketing	250	0	250
5405	Miscellaneous	1,000	758	242
5410	Office Supplies	1,150	657	493
5415	Office Operations	0	126	(126)
5416	Lease-Accounting Software	1,500	747	753
5420	Training-Administrative	150	139	11
5425	Postage	200	42	158
5426	Printing Services	175	191	(16)
5427	Supplies	675	0	675
5428	Food	275	0	275
5501	Professional Fees-Web	1,050	576	474
5515	Contract Services-Water Operations	0	20	(20)
5520	Administrative Services	12,500	11,310	1,190
5530	Community Events	0	86	(86)
5531	Community Education	0	121	(121)
5540	LAFCO Charges	300	0	300
5550	Legal Services	2,500	3,129	(629)
5555	Professional Services-Auditor	7,500	1,746	5,754
5556	Professional Services-Accounting	12,000	7,199	4,801

Camp Meeker Recreation & Parks District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
10 - Recreation & Park - Operating
From 7/1/2018 Through 6/30/2019
(In Whole Numbers)

		<u>Total Budget - Final</u>	<u>Current Year Actual</u>	<u>Total Budget Variance - Final</u>
5570	Service Fee-PayPal	125	33	92
5571	Late Fees	50	0	50
5575	Bank Service Fees	175	42	133
5576	Property Tax Administration Fee	1,000	0	1,000
5590	Gas and Oil	1,600	144	1,456
5592	Water and Sewer	1,100	583	517
5594	Utilities	1,025	574	451
5595	Waste Removal	0	50	(50)
8516	Maintenance & Repair	13,000	(2,400)	15,400
8565	Equipment 2	1,500	0	1,500
9001	Contingency	416	0	416
	Total Expenditures	<u>79,021</u>	<u>37,755</u>	<u>41,266</u>
	Excess of Income Over (Under) Expense	<u>7,381</u>	<u>15,928</u>	<u>8,547</u>

Camp Meeker Recreation & Parks District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
40 - Recreation & Parks - Water Operations
From 7/1/2018 Through 6/30/2019
(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	125,640	66,613	(59,027)
4061	Direct Charges -Prior Year	0	2,622	2,622
4101	Interest Pooled Cash -Sonoma County	0	5	5
4310	Sales of Water-Residential	195,000	129,603	(65,397)
4625	Transfers-Within Fund In	<u>98,500</u>	<u>22,000</u>	<u>(76,500)</u>
	Total Revenue	<u>419,140</u>	<u>220,843</u>	<u>(198,297)</u>
Expenditures				
5017	Worker Compensation Insurance	500	0	500
5101	Communications-Telephone	500	249	251
5105	Communications-ISP Website	350	120	230
5110	Communications-Website Other	350	60	290
5210	Insurance-Property & Liability	3,500	0	3,500
5401	Memberships	150	223	(73)
5405	Miscellaneous	125	281	(156)
5410	Office Supplies	750	387	363
5415	Office Operations	100	126	(26)
5416	Lease-Accounting Software	1,500	747	753
5420	Training-Administrative	150	139	11
5425	Postage	150	28	122
5426	Printing Services	500	199	301
5501	Professional Fees-Web	1,500	500	1,000
5502	Professional Fees-Consultants	25,000	0	25,000
5515	Contract Services-Water Operations	105,000	59,917	45,083
5520	Administrative Services	15,000	11,945	3,055
5540	LAFCO Charges	1,200	0	1,200
5550	Legal Services	7,500	4,370	3,130
5555	Professional Services-Auditor	8,500	1,467	7,033
5556	Professional Services-Accounting	14,000	6,910	7,090
5565	Fiscal Agent Fees	1,200	0	1,200
5575	Bank Service Fees	175	39	136
5580	Elections Cost	2,000	0	2,000
5585	Public/Legal Notices	400	298	102
5587	Water System Fees-State	2,500	2,355	145
5588	Testing-Water System	0	104	(104)
5594	Utilities	6,500	7,184	(684)
8511	Maintenance & Repair	0	2,018	(2,018)
8516	Maintenance & Repair	15,000	2,935	12,065
8567	Engineering Services	0	301	(301)
8625	Tfr Within Fnd-Out	<u>205,000</u>	<u>75,579</u>	<u>129,421</u>
	Total Expenditures	<u>419,100</u>	<u>178,480</u>	<u>240,620</u>
	Excess of Income Over (Under) Expense	<u>40</u>	<u>42,363</u>	<u>42,323</u>

Camp Meeker Recreation & Parks District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
50 - Recreation & Parks - Water Capital
From 7/1/2018 Through 6/30/2019
(In Whole Numbers)

		<u>Total Budget - Final</u>	<u>Current Year Actual</u>	<u>Total Budget Variance - Final</u>
	Revenue			
4101	Interest Pooled Cash -Sonoma County	0	851	851
4110	Interest Earned-Wells Fargo Bank	300	157	(143)
4625	Transfers-Within Fund In	<u>6,000</u>	<u>3,500</u>	<u>(2,500)</u>
	Total Revenue	<u>6,300</u>	<u>4,508</u>	<u>(1,792)</u>
	Expenditures			
8625	Tfr Within Fnd-Out	<u>98,500</u>	<u>3,500</u>	<u>95,000</u>
	Total Expenditures	<u>98,500</u>	<u>3,500</u>	<u>95,000</u>
	Excess of Income Over (Under) Expense	<u>(92,200)</u>	<u>1,008</u>	<u>93,208</u>

Camp Meeker Recreation & Parks District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
60 - Recreation & Parks-DWR E58237
From 7/1/2018 Through 6/30/2019
(In Whole Numbers)

		<u>Total Budget - Final</u>	<u>Current Year Actual</u>	<u>Total Budget Variance - Final</u>
	Revenue			
4101	Interest Pooled Cash -Sonoma County	650	0	(650)
4625	Transfers-Within Fund In	<u>104,281</u>	<u>5,265</u>	<u>(99,016)</u>
	Total Revenue	<u>104,931</u>	<u>5,265</u>	<u>(99,666)</u>
	Expenditures			
7910	Long Term Debt-Principal	86,722	43,674	43,048
7911	Long Term Debt-Interest	<u>10,356</u>	<u>4,865</u>	<u>5,491</u>
	Total Expenditures	<u>97,078</u>	<u>48,539</u>	<u>48,539</u>
	Excess of Income Over (Under) Expense	<u>7,853</u>	<u>(43,273)</u>	<u>(51,126)</u>

Camp Meeker Recreation & Parks District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
61 - Recreation & Park - Reserve DWR E58237
From 7/1/2018 Through 6/30/2019
(In Whole Numbers)

		<u>Total Budget - Final</u>	<u>Current Year Actual</u>	<u>Total Budget Variance - Final</u>
	Revenue			
4101	Interest Pooled Cash -Sonoma County	1,050	0	(1,050)
	Total Revenue	<u>1,050</u>	<u>0</u>	<u>(1,050)</u>
	Excess of Income Over (Under) Expense	<u>1,050</u>	<u>0</u>	<u>(1,050)</u>

Camp Meeker Recreation & Parks District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
70 - Recreation & Park - USDA Debt Fund
From 7/1/2018 Through 6/30/2019
(In Whole Numbers)

		<u>Total Budget - Final</u>	<u>Current Year Actual</u>	<u>Total Budget Variance - Final</u>
	Revenue			
4625	Transfers-Within Fund In	<u>93,358</u>	<u>43,778</u>	<u>(49,580)</u>
	Total Revenue	<u>93,358</u>	<u>43,778</u>	<u>(49,580)</u>
	Expenditures			
7910	Long Term Debt-Principal	35,500	35,500	0
7911	Long Term Debt-Interest	57,938	29,375	28,563
8625	Tfr Within Fnd-Out	<u>0</u>	<u>42,700</u>	<u>(42,700)</u>
	Total Expenditures	<u>93,438</u>	<u>107,575</u>	<u>(14,137)</u>
	Excess of Income Over (Under) Expense	<u>(80)</u>	<u>(63,796)</u>	<u>(63,716)</u>

CAMP MEEKER RECREATION AND PARK DISTRICT									
Allocation of Water Receipts Fiscal Year 7/1/2018 -6/30/2019									
Transfer	Allocation	Bank of West	Total Amount	USDA-A&B	Cap Improvements	Operations	Total		
Month	Month	Stmnt Balance	Transferred	WFB-Invest	WFB-Invest	WFB-Operating			
August-18	July-18	24,310.69	24,000.00	6,100.00	500.00	17,400.00	24,000.00		
September-18	August-18	17,996.79	17,500.00	6,100.00	500.00	10,900.00	17,500.00		
October-18	September-18	19,756.79	19,500.00	6,100.00	500.00	12,900.00	19,500.00		
November-18	October-18	18,363.32	18,000.00	6,100.00	500.00	11,400.00	18,000.00		
December-18	November-18	19,573.51	19,000.00	6,100.00	500.00	12,400.00	19,000.00		
January-19	December-18	15,974.61	15,500.00	6,100.00	500.00	8,900.00	15,500.00		
February-19	January-19					-	-		
March-19	February-19					-	-		
April-19	March-19					-	-		
May-19	April-19					-	-		
June-19	May-19					-	-		
July-19	June-19					-	#VALUE!		
YTD Totals		115,975.71	113,500.00	36,600.00	3,000.00	73,900.00	113,500.00		
2012-2013 Monthly				5,675.00	500.00				
2013-2014 Monthly				6,200.00	500.00				
2014-2015 Monthly				6,200.00	500.00				
2015-2016 Monthly				6,100.00	500.00				
2016-2017 Monthly				6,100.00	500.00				
2017-2018 Monthly				6,100.00	500.00				
*By telephone									
1/8/19									

CAMP MEEKER RECREATION & PARK DISTRICT									
JOURNAL ENTRY AND DOCUMENTATION									
ENTRY NUMBER:		JV2019-025							
DATE:		12/17/18							
FUND	ACCOUNT	EVENT	LATER	ACCOUNT DESCRIPTION	DEBIT	CREDIT			
10	1010	00	999	CASH-WELLS FARGO OPERATING	47,013.24				
10	4001	00	999	PROPERTY TAXES-CY SECURED		42,794.68			
10	4020	00	999	PROPERTY TAXES-CY SUPPLEMENTAL		383.70			
10	4040	00	999	PROPERTY TAXES-CY UNSECURED		2,364.10			
10	4041	00	999	COST REIM COLL DELINQUENT UNSEC	37.98	-			
10	4101	00	999	INTEREST POOLED CASH-CTY		3.35			
10	4221	00	999	STATE -OTHER IN LIEU TAX		1.96			
10	4223	00	999	WILDFIRE TAX LOSS-STATE BACKFILL		1,503.43			
40	4061	00	999	PRIOR YEAR DIRECT CHARGES		2,622.38			
40	4010	00	999	DIRECT CHARGES-CURRENT YEAR		66,613.06			
40	5565	00	999	DIRECT CHARGE FEE 2017-2018	-				
40	4101	00	999	INTEREST POOLED CASH-CTY		4.77			
40	1010	00	999	CASH-WELLS FARGO OPERATING	69,240.21				
REASON FOR JOURNAL ENTRY:				RECORD TRANSFER OF TAX AND DIRECT					
				CHARGE PROCEEDS FROM SONOMA					
				COUNTY TAX COLLECTOR TO WELLS					
				FARGO BANK PER STATEMENT & COUNTY					
				DOCUMENTATION					

General Ledger Balances

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Criteria: As Of = 12/17/2018 (46% of Year Elapsed); Fund = 71201, 71351, 71401, 71451, 71551, 71651, 71752, 71801, 71951, 72001, 72151, 72153, 72601, 72701, 72751, 72801, 76151, 76152, 76251, 76801, 76802, 76901, 76952, 77001, 77002, 77051, 81185, 81190, 81195, 81215, 81460, 81475, 81480, 82750, 82770, 82780; Accounting Period = 1..12,998; Ledger = ACTUALS; Group = Report,Fund9,Account2,Account5

Account	Title	Actual Beginning Balance	Year-To-Date Actual Debits	Year-To-Date Actual Credits	Actual Ending Balance
Fund Code 72151 -- Camp Meeker Rec and Park Dist.					
Account Type 00001 -- All Asset Accounts					
10100	Equity in Pooled Cash	4,746.20	51,797.45	9,530.41	47,013.24
10400	Unrealized Gains and Losses	(20.25)	20.25	0.00	0.00
Total All Asset Accounts		4,725.95	51,817.70	9,530.41	47,013.24
Account Type 00002 -- All Liability Accounts					
20100	Vouchers Payable	0.00	4,746.20	4,746.20	0.00
20300	Accounts Payable	(4,746.20)	4,746.20	0.00	0.00
Total All Liability Accounts		(4,746.20)	9,492.40	4,746.20	0.00
Account Type 00003 -- Fund Balance and Net Position					
30500	FB - Unassigned	20.25	0.00	0.00	20.25
Total Fund Balance and Net Position		20.25	0.00	0.00	20.25
Account Type 999998 -- CHANGE IN FUND BALANCE					
999998	CHANGE IN FUND BALANCE	0.00	38.01	47,071.50	(47,033.49)
Total CHANGE IN FUND BALANCE		0.00	38.01	47,071.50	(47,033.49)
Total Camp Meeker Rec and Park Dist.		0.00	61,348.11	61,348.11	0.00

Criteria: Post On = 7/1/2018..12/31/2018; Fund = 72151, 72153; Transaction Type = Actual; Accounting Period = 1..12; Ledger = ACTUALS

Posted Journal

Date	Date	Journal ID	Journal Header Description	Line Description	Unit	Fund	Department	Account	Tax Code	Amount
Fund Code 72151 -- Camp Meeker Rec and Park Dist.										
Account Type 00004 -- All Revenues										
Account 40002 -- Prop Tax - CY,Secured										
12/13/2018	12/12/2018	0000160723	CY Secured 7/1/18-12/11/18	Prop Tax - CY,Secured	SC002	72151	67010100	40002	T12000	42,794.68
Total Prop Tax - CY,Secured										42,794.68
Account 40101 -- Prop Taxes - CY, Unsecured										
12/11/2018	12/6/2018	0000160247	CY Unsecured 7/1/18-12/2/18	Prop Taxes - CY, Unsecured	SC002	72151	67010100	40101	T12000	2,364.10
Total Prop Taxes - CY, Unsecured										2,364.10
Account 40105 -- CollectCost Del CY Unsecured										
12/11/2018	12/10/2018	0000160501	CY Unsec Cost Reimb 18-19	CollectCost Del CY Unsecured	SC002	72151	67010100	40105	T12000	(37.98)
Total CollectCost Del CY Unsecured										(37.98)
Account 40111 -- Supplemental Prop Taxes - CY										
10/9/2018	10/8/2018	0000155142	CY Supplemental 7/1/18-9/30/18	Supplemental Prop Taxes - CY	SC002	72151	67010100	40111	T12000	211.82
12/10/2018	12/4/2018	0000160047	Fix17-18 SuppTeeterBuyout P13	Fix 17-18 SuppTeeterBuyout P13	SC002	72151	67010100	40111	T12000	(0.03)
12/10/2018	12/6/2018	0000160304	CY Supplemental 10/1-12/2/18	Supplemental Prop Taxes - CY	SC002	72151	67010100	40111	T12000	171.91
Total Supplemental Prop Taxes - CY										383.70
Account 42111 -- State - Other In-Lieu Tax										
12/13/2018	12/12/2018	0000160786	State Fish & Wildlife 18-19	State - Other In-Lieu Tax	SC002	72151	67010100	42111	T12000	1.96
Total State - Other In-Lieu Tax										1.96
Account 42372 -- State Property Tax Backfill										
12/13/2018	12/10/2018	0000160669	17-18 2017 Wildfire Tax Loss	State Property Tax Backfill	SC002	72151	67010100	42372	T12000	1,503.43
Total State Property Tax Backfill										1,503.43
Account 44002 -- Interest on Pooled Cash										
10/15/2018	10/15/2018	IA00155735	1st Qtr Interest Apportionment	1st Qtr Interest Apportionment	SC002	72151	67010100	44002		3.35
Total Interest on Pooled Cash										3.35
Total All Revenues										47,013.24
Total Camp Meeker Rec and Park Dist.										(47,013.24)

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General Ledger Balances

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Criteria: As Of = 12/17/2018 (46% of Year Elapsed); Fund = 71201, 71351, 71401, 71451, 71551, 71651, 71752, 71801, 71951, 72001, 72151, 72153, 72601, 72701, 72751, 72801, 76151, 76152, 76251, 76801, 76802, 76901, 76952, 77001, 77002, 77051, 81185, 81190, 81195, 81215, 81460, 81475, 81480, 82750, 82770, 82780; Accounting Period = 1..12,998; Ledger = ACTUALS; Group = Report,Fund9,Account2,Account5

Account	Title	Actual Beginning Balance	Year-To-Date Actual Debits	Year-To-Date Actual Credits	Actual Ending Balance
Fund Code 72153 -- Camp Meeker - Water Operations					
Account Type 00001 -- All Asset Accounts					
10100	Equity in Pooled Cash	6,355.09	76,663.24	13,778.12	69,240.21
10400	Unrealized Gains and Losses	(32.71)	32.71	0.00	0.00
Total All Asset Accounts		6,322.38	76,695.95	13,778.12	69,240.21
Account Type 00002 -- All Liability Accounts					
20100	Vouchers Payable	0.00	6,355.09	6,355.09	0.00
20300	Accounts Payable	(6,355.09)	6,355.09	0.00	0.00
Total All Liability Accounts		(6,355.09)	12,710.18	6,355.09	0.00
Account Type 00003 -- Fund Balance and Net Position					
30500	FB - Unassigned	32.71	0.00	0.00	32.71
Total Fund Balance and Net Position		32.71	0.00	0.00	32.71
Account Type 999998 -- CHANGE IN FUND BALANCE					
999998	CHANGE IN FUND BALANCE	0.00	1,067.94	70,340.86	(69,272.92)
Total CHANGE IN FUND BALANCE		0.00	1,067.94	70,340.86	(69,272.92)
Total Camp Meeker - Water Operations		0.00	90,474.07	90,474.07	0.00

Revenue and Expenditure Transactions

Criteria: Post On = 7/1/2018..12/31/2018; Fund = 72151, 72153; Transaction Type = Actual; Accounting Period = 1..12; Ledger = ACTUALS

Posted Journal		Business							
Date	Date	Journal ID	Journal Header Description	Line Description	Unit	Fund	Department	Account	Tax Code Amount
Fund Code 72153 -- Camp Meeker - Water Operations									
Account Type 00004 -- All Revenues									
Account 40003 -- Direct Charges - CY									
12/13/2018	12/12/2018	0000160701	Direct Charge 2018-19	Direct Charges - CY	SC002	72153	67010300	40003	T70300 (1,067.94)
12/13/2018	12/12/2018	0000160723	CY Secured 7/1/18-12/11/18	Direct Charges - CY	SC002	72153	67010300	40003	T70300 67,681.00
Total Direct Charges - CY									66,613.06
Account 40202 -- Direct Charges - Prior Year									
12/11/2018	12/7/2018	0000160452	PY Sec DC 7-1 thru 12-2-18	Direct Charges - Prior Year	SC002	72153	67010300	40202	T70300 2,622.38
Total Direct Charges - Prior Year									2,622.38
Account 44002 -- Interest on Pooled Cash									
10/15/2018	10/15/2018	IA00155735	1st Qtr Interest Apportionment	1st Qtr Interest Apportionment	SC002	72153	67010300	44002	4.77
Total Interest on Pooled Cash									4.77
Total All Revenues									69,240.21
Total Camp Meeker - Water Operations									(69,240.21)

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

January 10, 2019

RE: CAMP MEEKER PAST DUE ACCOUNTS

- **Accounts 4, 6, 15, 19, 23, 24, 28, 36, 39, 45, 50, 59, 68, 69, 72, 94, 95, 96, 104, 105, 107, 110, 114, 127, 129, 134, 140, 143, 151, 155, 158, 164, 178, 182, 184, 186, 190, 208, 212, 217, 220, 225, 226, 242, 246, 249, 253, 270, 276, 285, 293, 306, 307, 310, 317, 318, 323, 329, 337, 338, 348, 358 and 359:** Past due notices will be processed on January 24, 2019, and lock offs will be scheduled for February 6, 2019.
- **Accounts 22, 192, 193, 210, 245, 278, 314 and 367:** Payments are in hand or on their way.
- **Acct 278:** Locked off January 2, 2019.

CAMP MEEKER RECREATION AND PARK DISTRICT									
WATER SALES 2018									
METER	ACCT NO.	MONTH	TOTAL AMOUNT PUMPED GALLON S	AMOUNT PUMPED TO OCSD	NET AMOUNT PUMPED	AMT SOLD	% PUMPE D TO CMR&P D	% LOSS	NOTES
Alliance Master Meter	363	JAN	1,478,090	440,500	1,037,590	739,450	70.19	28.70	
Union Park	369								
Alliance Master Meter	363	FEB	1,297,640	396,900	900,740	745,570	69.41	17.22	
Union Park	369								
Alliance Master Meter	363	MARCH	1,168,980	425,800	743,180	653,010	63.57	12.13	
Union Park	369								
Alliance Master Meter	363	APRIL	1,182,270	490,500	691,770	751,110	58.51	-8.57	
Union Park	369								
Alliance Master Meter	363	MAY	1,256,890	537,800	719,090	735,950	57.21	-2.34	
Union Park	369								
Alliance Master Meter	363	JUNE	1,615,710	655,500	960,210	969,420	59.42	-0.90	
Union Park	369								
Alliance Master Meter	363	JULY	1,902,230	880,600	1,021,630	1,133,640	53.71	10.96	
Union Park	369								
Alliance Master Meter	363	AUG	2,156,200	688,900	1,467,300	1,136,920	68.05	12.72	DUTCHBILL CREEK: 517,125 GAL
Union Park	369								
Alliance Master Meter	363	SEPT	1,840,470	594,600	1,245,870	1,027,210	67.70	17.55	
Union Park	369								
Alliance Master Meter	363	OCT	1,627,640	598,500	1,029,140	908,720	63.22	11.70	
Union Park	369								
Alliance Master Meter	363	NOV	1,629,940	459,700	1,170,240	950,530	71.79	18.77	
Union Park	369								
Alliance Master Meter	363	DEC							
Union Park	369								
	total 2018		17,156,060	6,169,300	10,986,760	9,751,530	64.04%		

CAMP MEEKER RECREATION AND PARK DISTRICT

FINANCIAL STATEMENTS

FOR THE YEARS ENDED

JUNE 30, 2018 AND 2017

PRELIMINARY DRAFT 1/7/19
FOR DISCUSSION PURPOSES ONLY

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FOR DISCUSSION PURPOSES ONLY

INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying financial statements of the governmental activities and enterprise fund of Camp Meeker Recreation and Park District (a special purpose government) as of and for the years ended June 30, 2018 and 2017, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

PRELIMINARY DRAFT 1/7/19
FOR DISCUSSION PURPOSES ONLY

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities of Camp Meeker Recreation and Park District as of June 30, 2018 and 2017, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 3-9 and 22-25 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. 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.

XXXX

Santa Rosa, CA

PRELIMINARY DRAFT 1/7/19
FOR DISCUSSION PURPOSES ONLY

CAMP MEEKER RECREATION AND PARK DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEARS ENDED JUNE 30, 2018 AND 2017

As management of the Camp Meeker Recreation and Parks District (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, 2018 and 2017. We encourage readers to consider the information presented here in conjunction with the District's financial statements (pages 10-13) and the accompanying notes to the basic financial statements (pages 26-39).

Financial Highlights

- The assets of the District exceeded its liabilities at the close of the most recent fiscal year by \$4,016,519 (net position). Of this amount, \$1,015,655 (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, 2017 by \$4,041,135 (net position). Of this amount, \$1,150,831 (unrestricted net position) may be used to meet the government's ongoing obligations to citizens and creditors.
- The District's total net position decreased by \$(24,616) in 2018 and increased by \$24,794 for 2017.
- As of the close of the current fiscal year, the District's governmental funds reported an ending fund balance of \$17,839, a net decrease of \$(44,396) in comparison with the year ended June 30, 2017. For the fiscal year ended June 30, 2017, the District's governmental funds reported an ending fund balance of \$29,301, a net decrease of \$(4,411) in comparison with the prior year.
- The District's total long-term liabilities decreased by \$172,535 and \$115,409 during the fiscal years ended June 30, 2018 and 2017.
- The District has a prior period adjustment during the year ended June 30, 2017 to reflect an issue in the disclosure of the due to/ from within funds that was not shown on the previous audit.
- During the recent recession, tax revenue for the R&P (government fund) decreased by almost 2/3. The tax revenue has slowly been increasing as housing prices rise.
- Planned capital expenditures for the R&P (governmental fund) are lower than planned in the 16-17 and 17-18 budget as projects are still in process. The District expects the capital plan to go into place during the 17-18 fiscal year.
- Water (enterprise fund) receipts are lower than anticipated in 2018 and 2017; however, a rate increase will be reviewed in 2019 budget year. Major increase in water operations expenses is occurring due to increase in water operator contract costs at contract renewal.

PRELIMINARY DRAFT 1/7/19
FOR DISCUSSION PURPOSES ONLY

CAMP MEEKER RECREATION AND PARK DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEARS ENDED JUNE 30, 2018 AND 2017

Overview of the Financial Statements

This discussion and analysis is 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 assets 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 assets 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 assets changed during the most recent fiscal year. All changes in net assets 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 14-25 of this report.

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.

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FOR DISCUSSION PURPOSES ONLY

CAMP MEEKER RECREATION AND PARK DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEARS ENDED JUNE 30, 2018 AND 2017

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 14-25 of this report.

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 26-39 of this report.

Government-wide Financial Analysis

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. In the case of the District, assets exceeded liabilities by \$4,016,519 and \$4,041,135 at the close of June 30, 2018 and 2017.

A large portion of the district's net assets (72 and 69 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.

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CAMP MEEKER RECREATION AND PARK DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEARS ENDED JUNE 30, 2018 AND 2017

NET POSITION

	Governmental Activities	Business-Type Activities	Total 2018	Total 2017
Current and other assets	\$ 53,073	\$ 1,098,143	\$ 1,151,216	\$ 1,211,053
Capital assets	577,590	3,804,897	4,382,487	4,443,862
Other non-current assets	-	186,518	186,518	181,048
Total assets	<u>\$ 630,663</u>	<u>\$ 5,089,558</u>	<u>\$ 5,720,221</u>	<u>\$ 5,835,963</u>
 Total liabilities	 <u>\$ 35,235</u>	 <u>\$ 1,668,467</u>	 <u>\$ 1,703,702</u>	 <u>\$ 1,794,828</u>
 Net investment in capital assets	577,590	2,300,339	2,877,929	2,770,878
Restricted for debt service	-	123,535	123,535	119,426
Unrestricted	17,838	997,217	1,015,055	1,150,831
Total net position	<u>\$ 595,428</u>	<u>\$ 3,421,091</u>	<u>\$ 4,016,519</u>	<u>\$ 4,041,135</u>

The balance of the unrestricted net position (\$1,015,055 and \$1,150,831 may be used to meet the District's ongoing obligations to citizens and vendors.

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

Governmental activities - Governmental activities decreased the District's net position by \$(24,616) for 2018 and increased by \$24,792 for 2017. This increase is a result of net income in the governmental activities.

PRELIMINARY DRAFT 1/7/19
FOR DISCUSSION PURPOSES ONLY

CAMP MEEKER RECREATION AND PARK DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEARS ENDED JUNE 30, 2018 AND 2017

CHANGES IN NET POSITION

	Governmental Activities	Business-Type Activities	Total 2018	Total 2017
Revenues:				
Program revenue		\$ 199,801	\$ 199,801	\$ 199,334
General revenue	\$ 85,525	102,169	187,694	209,999
Investment income	89	2,377	2,466	2,089
Total revenues	<u>85,614</u>	<u>304,347</u>	<u>389,961</u>	<u>411,422</u>
Expenses:				
Program expenses	76,619	337,958	414,577	386,630
Total expenses	<u>76,619</u>	<u>337,958</u>	<u>414,577</u>	<u>386,630</u>
Change in net position	8,995	(33,611)	(24,616)	24,792
Net position, beginning of the year	649,496	3,391,639	4,041,135	4,016,343
Prior period adjustment	<u>(63,063)</u>	<u>63,063</u>	<u>-</u>	<u>-</u>
Net position, beginning of the year, restated	<u>586,433</u>	<u>3,454,702</u>	<u>4,041,135</u>	<u>4,016,343</u>
Net position, end of the year	<u>\$ 595,428</u>	<u>\$ 3,421,091</u>	<u>\$ 4,016,519</u>	<u>\$ 4,041,135</u>

Financial Analysis of the Government's Funds

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

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 \$17,839 and \$62,235 a net decrease of \$(44,396) for 2018 and a net increase of \$4,411 for 2017 in comparison with the prior year.

PRELIMINARY DRAFT 1/7/19
FOR DISCUSSION PURPOSES ONLY

CAMP MEEKER RECREATION AND PARK DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEARS ENDED JUNE 30, 2018 AND 2017

Governmental Funds, continued

The general fund is the chief operating fund of the District. At the end of June 30, 2018 and 2017, unreserved fund balance of the general fund was \$(45,095) and \$29,301, 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 (85) and 47 percent of total general fund expenditures which were \$66,947 and \$52,129.

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.

General Fund Budgetary Highlights

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

- More service and supply expenses anticipated
- More capital expenditures anticipated

Capital Assets

The District's investment in capital assets, as of June 30, 2018 and 2017, amounts to \$4,382,487 and \$4,443,862 (net of accumulated depreciation). This investment in capital assets includes equipment, buildings and improvements.

The Board has contracted with its engineering firm, Brelje and Race, to prepare a detailed Capital Improvement Plan (CIP) that is scheduled for completion by March 2018. Upon completion of the CIP, the Board plans a comprehensive review of the water systems financial requirements and anticipates an increase in rates in the 2018-2019 fiscal year.

Additional information on the District's capital assets can be found in Note 1 on page 26 of this report.

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FOR DISCUSSION PURPOSES ONLY

CAMP MEEKER RECREATION AND PARK DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED JUNE 30, 2018 AND 2017

Debt Administration

At the end of the fiscal year the District had total long-term obligations of \$1,381,023 and \$1,553,558 in notes payable. During June 30, 2018 and 2017, the District's long-term debt decreased by \$172,535 and \$123,429.

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, 2018.

- Water rate increases are expected for the 2018-2019 fiscal year
- Capital Plan work 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.

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FOR DISCUSSION PURPOSES ONLY

CAMP MEEKER RECREATION AND PARK DISTRICT
STATEMENTS OF NET POSITION
JUNE 30, 2018 and 2017

	Governmental Activities	Business-Type Activities	Total 2018	Total 2017
ASSETS				
Current assets				
Cash and cash equivalents	\$ 46,949	\$ 1,059,535	\$ 1,106,484	\$ 1,173,228
Accounts receivable	-	6,404	6,404	6,404
Property tax receivable	6,124	8,316	14,440	12,749
Due from general fund	-	23,888	23,888	18,672
Total current assets	53,073	1,098,143	1,151,216	1,211,053
Capital assets				
Construction in process	-	19,249	19,249	-
Land	238,773	82,958	321,731	321,731
Water system and pipeline	-	5,382,737	5,382,737	5,379,165
Building and improvements	521,683	34,312	555,995	555,995
Equipment	55,393	-	55,393	55,393
Total assets	815,849	5,519,256	6,335,105	6,312,284
Accumulated depreciation	(238,259)	(1,714,359)	(1,952,618)	(1,868,422)
Total capital assets	577,590	3,804,897	4,382,487	4,443,862
Other assets				
Restricted cash in Treasury	-	186,518	186,518	181,048
Total assets	\$ 630,663	\$ 5,089,558	\$ 5,720,221	\$ 5,835,963

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The accompanying notes are an integral part of these financial statements

CAMP MEEKER RECREATION AND PARKS DISTRICT
STATEMENTS OF NET POSITION
JUNE 30, 2018 and 2017

	Governmental Activities	Business-Type Activities	Total 2018	Total 2017
LIABILITIES				
Current liabilities:				
Accounts payable	\$ 6,857	\$ 80,770	\$ 87,627	\$ 7,411
Deferred revenue	850	-	850	2,175
Rental deposits	3,640	-	3,640	2,925
Water fees paid in advance	-	14,845	14,845	16,879
Interest payable	-	68,294	68,294	73,782
Due to enterprise fund	23,888	-	23,888	18,672
Current portion of notes payable	-	123,535	123,535	119,426
Total current liabilities	<u>35,235</u>	<u>287,444</u>	<u>322,679</u>	<u>241,270</u>
Long Term Liabilities				
Notes payable	<u>-</u>	<u>1,381,023</u>	<u>1,381,023</u>	<u>1,553,558</u>
Total liabilities	<u>\$ 35,235</u>	<u>\$ 1,668,467</u>	<u>\$ 1,703,702</u>	<u>\$ 1,794,828</u>
NET POSITION				
Net investment in capital assets,				
net of related debt	577,590	2,300,339	\$ 2,877,929	\$ 2,770,878
Restricted for debt service	-	123,535	123,535	119,426
Unrestricted	<u>17,838</u>	<u>997,217</u>	<u>1,015,055</u>	<u>1,150,831</u>
Total net position	<u>\$ 595,428</u>	<u>\$ 3,421,091</u>	<u>\$ 4,016,519</u>	<u>\$ 4,041,135</u>

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CAMP MEEKER RECREATION AND PARK DISTRICT
STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED JUNE 30, 2018 and 2017

	Governmental Activities	Business-Type Activities	Total 2018	Total 2017
Program expenses				
Services and supplies	\$ 66,947	\$ 192,209	\$ 259,156	\$ 234,110
Interest expense	-	71,225	71,225	68,511
Depreciation	9,672	74,524	84,196	84,009
Total program expenses	76,619	337,958	414,577	386,630
Program revenues				
Charges for Water Operations	-	199,801	199,801	199,334
Net program loss	(76,619)	(138,157)	(214,776)	(187,296)
General revenues				
Property taxes revenue	76,473	124,169	200,642	199,611
Rental income	9,052	-	9,052	9,888
Investment Income	89	2,377	2,466	2,089
Grant revenue	-	-	-	500
Other income	-	(22,000)	(22,000)	-
Total non-operating revenues	85,614	104,546	190,160	212,088
Change in net position	8,995	(33,611)	(24,616)	24,792
Net position, beginning of the year	649,496	3,391,639	4,041,135	4,016,343
Interfund adjustment	(63,063)	63,063	-	-
Net position, beginning of the year, restated	586,433	3,454,702	4,041,135	4,016,343
Net position, end of the year	\$ 595,428	\$ 3,421,091	\$ 4,016,519	\$ 4,041,135

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The accompanying notes are an integral part of these financial statements

CAMP MEEKER RECREATION AND PARK DISTRICT
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2018 and 2017

	2018	2017
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash received from customers and other funds	\$ 382,445	\$ 433,420
Cash paid to suppliers	(254,938)	(303,236)
Interest received	2,466	2,089
Net cash provided (used) by operations	<u>129,973</u>	<u>132,273</u>
CASH FLOWS FROM CAPITAL INVESTING ACTIVITIES:		
Purchase of property, plant and equipment	<u>(22,821)</u>	<u>(3,740)</u>
CASH FLOWS FROM CAPITAL FINANCING ACTIVITIES:		
Principal payment of note payable	<u>(168,426)</u>	<u>(119,426)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Change in investment in Treasury	<u>(5,470)</u>	<u>(5,524)</u>
NET CHANGE IN CASH	(66,744)	3,583
CASH AND CASH EQUIVALENTS, beginning of year	<u>1,173,228</u>	<u>1,169,645</u>
CASH AND CASH EQUIVALENTS, end of year	<u>\$ 1,106,484</u>	<u>\$ 1,173,228</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY OPERATING ACTIVITIES:		
Operating income	\$ (24,616)	\$ 24,792
Adjustments to reconcile change in net assets to cash from operations:		
Depreciation and amortization	84,196	84,009
(Increase) decrease in:		
Receivables	(25,579)	2,434
Increase (decrease) in:		
Accounts payable	104,104	20,263
Other payable	715	570
Interest payable	(5,488)	(2,776)
Deferred revenue	(3,359)	2,981
Total cash provided (used) by operations	<u>\$ 129,973</u>	<u>\$ 132,273</u>

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FOR DISCUSSION PURPOSES ONLY

The accompanying notes are an integral part of these financial statements

CAMP MEEKER RECREATION AND PARK DISTRICT
BALANCE SHEETS
GOVERNMENTAL FUNDS
JUNE 30, 2018 and 2017

	General Fund	
	2018	2017
ASSETS		
Cash and cash equivalents	\$ 46,949	\$ 83,506
Property tax receivable	6,124	6,124
Total assets	<u>\$ 53,073</u>	<u>\$ 89,630</u>
LIABILITIES and FUND BALANCE		
Liabilities		
Accounts payable	\$ 6,856	\$ 3,623
Deferred revenue	850	2,175
Due to enterprise fund	23,888	18,672
Rental deposits	3,640	2,925
Total liabilities	<u>35,234</u>	<u>27,395</u>
Fund balance		
Assigned for capital improvements	32,934	32,934
Unreserved	<u>(15,095)</u>	<u>29,301</u>
Total fund balance	<u>17,839</u>	<u>62,235</u>
Total liabilities and fund balances	<u>\$ 53,073</u>	<u>\$ 89,630</u>

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CAMP MEEKER RECREATION AND PARK DISTRICT
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEETS
TO THE STATEMENTS OF NET POSITION
JUNE 30, 2018 and 2017

	<u>2018</u>	<u>2017</u>
Fund balances - total government funds	\$ 17,839	\$ 62,235
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.	<u>577,589</u>	<u>587,261</u>
Net position of governmental activities	<u>\$ 595,428</u>	<u>\$ 649,496</u>

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CAMP MEEKER RECREATION AND PARK DISTRICT
STATEMENTS OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
FOR THE YEARS ENDED JUNE 30, 2018 and 2017

	General Fund	
	2018	2017
Revenues:		
Property taxes	\$ 76,473	\$ 73,101
Real estate rental	9,052	9,888
Grant revenue	-	500
Investment income	89	//
Total revenues	<u>85,614</u>	<u>83,566</u>
Expenditures:		
Services and supplies	<u>66,947</u>	<u>52,129</u>
Total expenditures	<u>66,947</u>	<u>52,129</u>
Net change in fund balances	<u>18,667</u>	<u>31,437</u>
Fund balance, beginning of year	62,235	49,470
Interfund adjustments	(63,063)	(18,672)
Fund balance, beginning of year restated	<u>(828)</u>	<u>30,798</u>
Fund balance, end of year	<u>\$ 17,839</u>	<u>\$ 62,235</u>

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CAMP MEEKER RECREATION AND PARK DISTRICT
RECONCILIATION OF STATEMENTS OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE OF GOVERNMENTAL FUNDS TO
STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED JUNE 30, 2018 and 2017

Amount reported for governmental activities in the statement of activities
is different because:

	<u>2018</u>	<u>2017</u>
Net change in fund balance - governmental funds	\$ 18,667	\$ 31,437
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	<u>(9,672)</u>	<u>(9,672)</u>
Change in net position of governmental activities	<u>\$ 8,995</u>	<u>\$ 21,765</u>

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The accompanying notes are an integral part of these financial statements

CAMP MEEKER RECREATION AND PARKS DISTRICT
STATEMENTS OF NET POSITION-ENTERPRISE FUND
JUNE 30, 2018 and 2017

	Water Operations	
	2018	2017
ASSETS		
Current assets		
Cash and cash equivalents	\$ 1,059,535	\$ 1,089,722
Accounts receivable	6,404	6,404
Property tax receivable	8,316	6,625
Due from general fund	23,888	18,672
Total current assets	1,098,143	1,121,423
Capital assets		
Construction in process	19,249	-
Land	82,958	82,958
Water system and pipeline	5,417,049	5,413,477
Total assets	5,519,256	5,496,435
Accumulated depreciation	(1,714,359)	(1,639,835)
Total capital assets	3,804,897	3,856,600
Other assets		
Restricted cash in Treasury	186,518	181,048
Total assets	\$ 5,089,558	\$ 5,159,071

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The accompanying notes are an integral part of these financial statements
FOR DISCUSSION PURPOSES ONLY

CAMP MEEKER RECREATION AND PARKS DISTRICT
STATEMENTS OF NET POSITION-ENTERPRISE FUND
JUNE 30, 2018 and 2017

	Water Operations	
	2018	2017
LIABILITIES		
Current liabilities:		
Accounts payable	\$ 80,770	\$ 3,787
Water fees paid in advance	14,845	16,879
Interest payable	68,294	73,782
Due to enterprise fund	-	-
Current portion of notes payable	123,535	119,426
Total current liabilities	<u>287,444</u>	<u>213,874</u>
 Long Term Liabilities		
Notes payable	<u>1,381,023</u>	<u>1,553,558</u>
 Total liabilities	<u>\$ 1,668,467</u>	<u>\$ 1,767,432</u>
 NET POSITION		
Net investment in capital assets,		
net of related debt	2,300,339	\$ 2,183,616
Restricted for debt service	123,535	119,426
Unrestricted	997,217	1,088,597
Total net position	<u>\$ 3,421,091</u>	<u>\$ 3,391,639</u>

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CAMP MEEKER RECREATION AND PARKS DISTRICT
STATEMENTS OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
ENTERPRISE FUND
FOR THE YEARS ENDED JUNE 30, 2018 and 2017

	Water Operations	
	2018	2017
Program expenses		
Services and supplies	\$ 192,209	\$ 181,981
Interest expense	71,225	68,511
Depreciation	74,524	74,337
Total program expenses	<u>337,958</u>	<u>324,829</u>
Program revenues		
Charges for Water Operations	<u>199,801</u>	<u>199,334</u>
Net program loss	<u>(138,157)</u>	<u>(125,495)</u>
General revenues		
Property taxes revenue	124,169	126,510
Investment Income	2,377	2,012
Total non-operating revenues	<u>104,546</u>	<u>128,522</u>
Change in net position	(33,611)	3,027
Net position, beginning of the year	3,391,639	3,369,940
Interfund transfer	<u>63,063</u>	<u>18,672</u>
Net position, end of the year	<u>\$ 3,421,091</u>	<u>\$ 3,391,639</u>

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The accompanying notes are an integral part of these financial statements

CAMP MEEKER RECREATION AND PARK DISTRICT
STATEMENTS OF CASH FLOWS-ENTERPRISE FUND
FOR THE YEARS ENDED JUNE 30, 2018 and 2017

	<u>2018</u>	<u>2017</u>
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash received from customers and other funds	\$ 378,092	\$ 368,400
Cash paid to suppliers	(253,114)	(253,751)
Interest received	2,377	2,012
Net cash provided (used) by operations	<u>127,355</u>	<u>116,661</u>
CASH FLOWS FROM CAPITAL AND FINANCING ACTIVITIES:		
Purchase of property, plant and equipment	(22,821)	(3,740)
Principal payment of note payable	(129,251)	(119,426)
Net cash used by capital financing activities	<u>(152,072)</u>	<u>(123,166)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Change in investment in Treasury	<u>(5,470)</u>	<u>(5,524)</u>
NET CHANGE IN CASH	(30,187)	(12,029)
CASH AND CASH EQUIVALENTS, beginning of year	<u>1,089,722</u>	<u>1,101,751</u>
CASH AND CASH EQUIVALENTS, end of year	<u>\$ 1,059,535</u>	<u>\$ 1,089,722</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY OPERATING ACTIVITIES:		
Operating income	\$ (33,611)	\$ 3,027
Adjustments to reconcile change in net assets to cash from operations:		
Depreciation and amortization	74,524	74,337
(Increase) decrease in:		
Receivables	16,981	41,024
Increase (decrease) in:		
Accounts payable	76,983	(483)
Interest payable	(5,488)	(2,776)
Deferred revenue	<u>(2,034)</u>	<u>1,532</u>
Total cash provided (used) by operations	<u>\$ 127,355</u>	<u>\$ 116,661</u>

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

CAMP MEEKER RECREATION AND PARK DISTRICT
STATEMENTS OF REVENUE, EXPENDITURE AND CHANGES IN FUND BALANCE
GOVERNMENTAL ACTIVITIES
BUDGET TO ACTUAL
FOR THE YEARS ENDED JUNE 30, 2018 and 2017

	2018			Variance
	Budgeted Amounts			Positive
	Original	Final	Actual	(Negative)
Revenues				
Property taxes	\$ 72,910	\$ 74,575	\$ 76,473	\$ 1,898
Investment earnings	15	75	89	14
Rental income	8,927	10,027	9,052	(975)
Grant revenue	6,000	5,500	-	(5,500)
Total revenues	87,852	90,177	85,614	(4,563)
Expenditures				
Current:				
Services and supplies	75,587	71,010	66,947	4,063
Capital expenditures	12,265	19,167	-	19,167
Total expenditures	87,852	90,177	66,947	23,230
Net change in fund balance	-	-	18,667	18,667
Fund balance, beginning of year	62,235	62,235	62,235	-
Fund balance, end of year	\$ 62,235	\$ 62,235	\$ 80,903	\$ 18,667

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CAMP MEEKER RECREATION AND PARK DISTRICT
STATEMENTS OF REVENUE, EXPENDITURE AND CHANGES IN FUND BALANCE
GOVERNMENTAL ACTIVITIES
BUDGET TO ACTUAL
FOR THE YEARS ENDED JUNE 30, 2018 and 2017

	2017			Variance
	Budgeted Amounts			Positive
	Original	Final	Actual	(Negative)
Revenues				
Property taxes	\$ 65,000	\$ 68,400	\$ 73,101	\$ 4,701
Investment earnings	15	-	77	77
Rental income	11,727	12,727	9,888	(2,839)
Grant revenue	3,250	-	500	500
Total revenues	79,992	81,127	83,566	2,439
Expenditures				
Current:				
Services and supplies	65,639	69,327	52,129	17,198
Capital expenditures	4,150	6,650	-	6,650
Total expenditures	69,789	75,977	52,129	23,848
Net change in fund balance	10,203	5,150	31,437	26,287
Fund balance, beginning of year	21,862	(17,032)	49,470	66,502
Fund balance, end of year	\$ 32,065	\$ (11,882)	\$ 80,908	\$ 92,789

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FOR DISCUSSION PURPOSES ONLY

CAMP MEEKER RECREATION AND PARK DISTRICT
STATEMENTS OF REVENUE, EXPENDITURE AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
ENTERPRISE FUND
FOR THE YEARS ENDED JUNE 30, 2018 and 2017

	2018			Variance
	Budgeted Amounts			Positive
	Original	Final	Actual	(Negative)
Revenues				
Charges for Water Operations	\$ 200,000	\$ 205,000	\$ 199,801	\$ (5,199)
Property taxes revenue	122,000	125,000	124,169	(831)
Investment Income	1,487	1,950	2,377	427
Total revenues	<u>323,487</u>	<u>331,950</u>	<u>326,347</u>	<u>(5,603)</u>
Expenditures				
Current:				
Services and supplies	168,425	168,700	414,577	(245,877)
Capital expenditures	15,000	15,000	-	15,000
Debt service:				
Principal	117,576	117,576	110,404	7,172
Interest	73,090	73,090	76,558	(3,468)
Total expenditures	<u>374,091</u>	<u>374,366</u>	<u>601,539</u>	<u>(227,173)</u>
Net change in fund balance	(50,604)	(42,416)	(275,192)	(232,776)
Fund balance, beginning of year	<u>3,454,702</u>	<u>3,454,702</u>	<u>3,454,702</u>	<u>-</u>
Fund balance, end of year	<u>\$ 3,404,098</u>	<u>\$ 3,412,286</u>	<u>\$ 3,179,510</u>	<u>\$ (232,776)</u>

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CAMP MEEKER RECREATION AND PARK DISTRICT
STATEMENTS OF REVENUE, EXPENDITURE AND CHANGES IN FUND BALANCE
BUDGET TO ACTUAL
ENTERPRISE FUND
FOR THE YEARS ENDED JUNE 30, 2018 and 2017

	2017			Variance
	Budgeted Amounts			Positive
	Original	Final	Actual	(Negative)
Revenues				
Charges for Water Operations	\$ 213,000	\$ 213,000	\$ 199,334	\$ (13,666)
Property taxes revenue	122,000	125,000	126,510	1,510
Investment Income	975	1,350	2,012	662
Total revenues	335,975	339,350	327,856	(11,494)
Expenditures				
Current:				
Services and supplies	167,488	162,352	386,630	(224,278)
Capital expenditures	15,000	13,500	-	13,500
Debt service:				
Principal	112,927	47,674	110,404	(62,730)
Interest	76,557	143,080	76,558	66,522
Total expenditures	371,972	366,606	573,592	(206,986)
Net change in fund balance	(35,997)	(27,256)	(245,736)	(218,480)
Fund balance, beginning of year	3,388,612	3,388,612	3,388,612	-
Fund balance, end of year	\$ 3,352,615	\$ 3,361,356	\$ 3,142,876	\$ (218,480)

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CAMP MEEKER RECREATION AND PARK DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018 AND 2017

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 actually 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.

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.

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CAMP MEEKER RECREATION AND PARK DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018 AND 2017

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 – Flat charges collected are apportioned to the District to supplement property taxes collected for operating costs. Not all of the assessments are collected as of June 30, 2018 and 2017; 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. At year-end, the County advances cash to each taxing jurisdiction equal to its current year delinquent property taxes. In exchange, the county receives the penalties and interest on delinquent taxes when collected. The penalties and interest are used to pay the interest cost of borrowing the cash used for the advances.

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FOR DISCUSSION PURPOSES ONLY

CAMP MEEKER RECREATION AND PARK DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018 AND 2017

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 are 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.

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CAMP MEEKER RECREATION AND PARK DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018 AND 2017

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 year 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.

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CAMP MEEKER RECREATION AND PARK DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018 AND 2017

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.

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.

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CAMP MEEKER RECREATION AND PARK DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018 AND 2017

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:

- a. Treasurer. The responsibility for conducting the District's investment program and day to day investment functions resides with the District Treasurer.
- b. 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.
- c. Maximum Term. The maximum Term of any deposit account shall be five (5) years.
- d. 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 any one (1) institution, including accrued interest, to exceed the available deposit insurance.
- e. Pooled Investment Fund. Investments made through the Sonoma County Pooled Investment Fund are not required to be insured.
- f. 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").

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CAMP MEEKER RECREATION AND PARK DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018 AND 2017

NOTE 3 DETAILED NOTES, continued

- 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.
- 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.

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.

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CAMP MEEKER RECREATION AND PARK DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018 AND 2017

NOTE 3 DETAILED NOTES, continued

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 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.

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 and staff 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.

- 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:

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FOR DISCUSSION PURPOSES ONLY

CAMP MEEKER RECREATION AND PARK DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018 AND 2017

NOTE 3 DETAILED NOTES, continued

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).

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.

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.

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CAMP MEEKER RECREATION AND PARK DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018 AND 2017

NOTE 3 DETAILED NOTES, continued

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 deposits 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.

At June 30, cash and restricted cash consist of:

	2018	2017
Cash held with County Treasury	\$ 186,518	181,048
Cash held with financial institutions	1,106,484	1,173,228
Total cash	<u>\$ 1,293,002</u>	<u>\$1,354,276</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.

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CAMP MEEKER RECREATION AND PARK DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018 AND 2017

NOTE 4 OTHER INFORMATION, continued

Capital Assets

Capital asset activity for the year ending June 30 is as follows:

	2018		
	Beginning Balance	Additions	Ending Balance
Capital assets, not being depreciated:			
Land	\$ 321,731		\$ 321,731
Total capital assets, not being depreciated	<u>321,731</u>		<u>321,731</u>
Capital assets, being depreciated:			
Buildings and improvements	\$ 555,995		\$ 555,995
Water system and pipeline	5,379,165	\$ 3,740	5,382,905
Equipment	55,393	-	55,393
Total capital assets, being depreciated	<u>5,990,553</u>	<u>3,740</u>	<u>5,994,293</u>
Less accumulated depreciation for:			
Buildings and improvements	(210,896)	(9,672)	(220,568)
Water system and pipeline	(1,640,435)	(74,337)	(1,714,772)
Equipment	(17,091)	-	(17,091)
Total accumulated depreciation	<u>(1,868,422)</u>	<u>(84,009)</u>	<u>(1,952,431)</u>
Total capital assets, being depreciated, net	<u>4,122,131</u>	<u>(80,269)</u>	<u>4,041,862</u>
Capital assets, net	<u>\$ 4,443,862</u>	<u>\$ (80,269)</u>	<u>\$ 4,363,593</u>

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

Total depreciation \$ 84,009

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CAMP MEEKER RECREATION AND PARK DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018 AND 2017

NOTE 4 OTHER INFORMATION, continued

	Beginning Balance	Additions	Ending Balance
Capital assets, not being depreciated:			
Land	\$ 321,731		\$ 321,731
Total capital assets, not being depreciated	<u>321,731</u>		<u>321,731</u>
Capital assets, being depreciated:			
Buildings and improvements	\$ 555,995		\$ 555,995
Water system and pipeline	5,375,425	\$ 3,740	5,379,165
Equipment	<u>55,393</u>	<u>-</u>	<u>55,393</u>
Total capital assets, being depreciated	<u>5,986,813</u>	<u>3,740</u>	<u>5,990,553</u>
Less accumulated depreciation for:			
Buildings and improvements	(201,224)	(9,672)	(210,896)
Water system and pipeline	(1,566,098)	(74,337)	(1,640,435)
Equipment	<u>(17,091)</u>	<u>-</u>	<u>(17,091)</u>
Total accumulated depreciation	<u>(1,784,413)</u>	<u>(84,009)</u>	<u>(1,868,422)</u>
Total capital assets, being depreciated, net	<u>4,202,400</u>	<u>(80,269)</u>	<u>4,122,131</u>
Capital assets, net	<u>\$ 4,524,131</u>	<u>\$ (80,269)</u>	<u>\$ 4,443,862</u>

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

Total depreciation	<u>\$ 74,337</u>
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CAMP MEEKER RECREATION AND PARK DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018 AND 2017

NOTE 4 OTHER INFORMATION, continued

Changes in long-term liabilities

Long term liability activity for the year ended June 30, 2018 and 2017 is as follows:

2018					
	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Notes payable	<u>\$1,553,558</u>	<u>\$ -</u>	<u>\$ (172,535)</u>	<u>\$1,381,023</u>	<u>\$ 123,535</u>
2017					
	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Notes payable	<u>\$1,676,987</u>	<u>\$ -</u>	<u>\$ (123,429)</u>	<u>\$1,553,558</u>	<u>\$ 119,426</u>

Note Payables

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

2018			
Commencement Date	Maturity Date	Interest Rate	6/30/2018 Balance
December 1995	September 2021	3.0315%	\$ 320,061
May 1999	October 2038	4.750%	1,184,497
Total			<u>\$ 2,741,058</u>
2017			
Commencement Date	Maturity Date	Interest Rate	6/30/2017 Balance
December 1995	September 2021	3.0315%	\$ 405,487
May 1999	October 2038	4.750%	1,304,000
Total			<u>\$ 1,709,487</u>

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CAMP MEEKER RECREATION AND PARK DISTRICT
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018 AND 2017

NOTE 5 SUBSEQUENT EVENTS

The District has evaluated subsequent events through XXXX, the date the financial statements were available to be issued and determined that there were no events occurring subsequent to June 30, 2018 and 2017 that would have a material impact on the District's results of operations or financial position.

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REQUIRED SUPPLEMENTARY INFORMATION

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CAMP MEEKER RECREATION AND PARK DISTRICT
ROSTER OF BOARD MEMBERS
JUNE 30, 2018

Directors:

Gary Helfrich, President	December 2021
Valery Larson, Vice President	December 2021
Anthony Tominia, Secretary/Treasurer	December 2021
Lynn Watson	December 2019
John McDaniel	December 2019

Regular Meetings: The regular meetings of the Board of Directors is held at 7:00 PM on the second Tuesday of each month at Camp Meeker Recreation and Park District, 5240 Bohemian Highway, Camp Meeker, California 95419.

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