

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

Tuesday, February 18, 2014, 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.

VII. CONSENT ITEMS (10 minutes)

- A. Approval of minutes
- B. Payment of claims
- C. Journal Entry Approval
- D. Administrative and Financial Report

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

- A. Report on operations for the current month

IX. ACTION ITEMS

A. SONOMA COUNTY SEPARATION AND DISTRICT FINANCIAL SYSTEM

(Helfrich/Anderson/Manwell/Staff, 10 minutes)

DESCRIPTION: The County of Sonoma is instituting a new web-based accounting system (Enterprise Financial System or "EFS") to replace the current FAMIS server-based system effective with the July 1, 2014 fiscal year. The District has been advised that it will be required to pay a portion of the 10-year amortization costs (\$3,802) for Phase 1 of the system in addition to what the District currently pays under the County's cost plan (\$8,040 in fiscal 2012-2013). This is an estimated total of \$11,842.00 for the 2014-2015 fiscal year and going forward for the next ten years. The \$3,802.00 covers only Phase 1 of the EFS system; and, there will be an additional Phase 2 increase of approximately the same amount in the 2015-2016 fiscal year. The amortization charges going forward from 2015-2016 will amount to an estimated \$7,600.00 in addition to whatever the County determines the ongoing costs to be. The total County costs in 2015-2016 and going forward could be in excess of \$15,000. The sub-committee of Directors Helfrich and Anderson and District Counsel Manwell will briefly address their recent meeting, the study session scheduled for 2/22 and related items.

PROPOSED ACTION: Board may/may not take further action.

B. CONTRACT APPROVAL CONSULTANT SERVICES: J.A. BOYER (Manwell/Staff)

DESCRIPTION: The Board sub-committee assigned the responsibility for the transition from the Sonoma County Treasury services to a District function has agreed there is a need to insure the District meets all legal, financial, and administrative requirements including establishment of policies, internal controls, and procedures to protect the District's assets. Ms. Boyer will provide the appropriate guidance in this regard at a cost of \$75.00 per hour plus reimbursement of expenses.

PROPOSED ACTION: The Board may/may not approve a contract with J.A. Boyer to provide consultant services at a cost of \$75.00/hour plus reimbursement of actual expenses effective February 18, 2014.

C. WEBSITE MAINTENANCE (Helfrich/Anderson/Staff, 10 minutes)

DESCRIPTION: The District's website requires software updates and related maintenance in order to insure the security of the website and effective functioning. The District's contract with Wavemaker Media calls for approval of any costs in excess of \$200 per month. Estimated costs are \$2,200 for these services with a deposit of \$1,000.

PROPOSED ACTION: The Board may/may not approve Wavemaker Media professional website services estimate of \$2,200 with a deposit of \$1,000 per contract requirements.

D. APPROVAL AUDITED FINANCIAL STATEMENTS 6/30/2013 (Anderson/Staff, 5 minutes)

DESCRIPTION The Districts annual audit report and financial statements for June 30, 2013 will be discussed.

PROPOSED ACTION The Board will decide whether to accept the report as submitted.

E. DECK ENCROACHMENT ON PATH LEADING TO POST OFFICE BY EVA NUEFELD, PROPERTY OWNER APN 075-185-006 (Anthony Tominia, 10 minutes)

DESCRIPTION: It has come to the Board's attention that the deck posts for the residence on parcel APN 075-185-006 are encroaching on the path leading to the post office. The residence is adjacent to the path. Director Tominia proposes formulating a letter to Ms. Neufeld, property owner, regarding this issue.

PROPOSED ACTION: The Board may/may not direct a letter be sent to the property owner, Eva Neufeld, regarding the path encroachment.

X. CONFERENCE WITH LEGAL COUNSEL – EXISTING LITIGATION

(Subdivision a., Government Code Section 54956.9)

CAMP MEEKER RECREATION AND PARK DISTRICT v. JEWEL

E. CHENOWETH, ET AL; PAT CHENOWETH AHO.

Sonoma Superior Court Case Number SCV 243172;

In re Bankruptcy of Pat Chenoweth Aho, US Bankruptcy Court, Northern District of California, Case No.: 05-14608

VII. ADJOURN TO CLOSED SESSION

VIII. ANNOUNCE ACTIONS, IF ANY, BACK IN OPEN SESSION

XI. 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.

XII. 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, January 21, 2014, 7:00 pm
DISTRICT OFFICE (Next to the Fire Station)
CAMP MEEKER, CALIFORNIA

I. CALL TO ORDER

The meeting was called to order by President Watson at 7:04 p.m.

II. ROLL CALL

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

III. APPROVAL OF AGENDA

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

The motion was approved.

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

IV. STATEMENTS OF ABSTENTION

There were no statements of abstention.

V. PUBLIC COMMENT

George Wenzlaff of 87 California Street (APN 075-141-003) asked for clarification from the Board to discuss the issue of the leak and amounts past due. The Board advised that they could not make any decision regarding his account as the item was not on the agenda. Considerable discussion ensued and Mr. Wenzlaff was advised to contact Russian River Utility for assistance in resolving these issues.

VII. CONSENT ITEMS

A. Approval of minutes

As there were no corrections to the minutes of December 17, 2013 a motion was made by Cathie Anderson and seconded by Gary Helfrich to approve the minutes of the December 17, 2013 Board meeting as written.

The motion was approved.

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

B. Payment of claims

Ms. Doran-Girard presented warrant requests for payment. After discussion, a motion was made by Gary Helfrich, and seconded by Cathie Anderson to approve the following warrants requests:

G2013-2014-007 (R&P-January) \$ 4,736.89

W2013-2014-007 (Water-January) \$ 9,920.09

The motion was approved.

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

C. Journal Entry Approval—Direct Charge Allocation

The Board reviewed the journal entry allocating direct charges received in December 2013 to the appropriate funds in accordance with standard Board procedures. After discussion, a motion was made by Cathie Anderson and seconded by Gary Helfrich to approve the journal entry allocating direct charges received in December.

D. Administrative and Financial Report

Ms. Doran-Girard reviewed the progress of the audit as well as various other items of correspondence and reminded the Board that Form 700 and AB1234 Ethics training need to be completed prior to March 1.

VIII. REPORT OF THE WATER SYSTEM OPERATOR

A. There was no water report Jamie Dunton of Russian River Utility was on vacation.

IX. ACTION ITEMS

A. SONOMA COUNTY NEW FINANCIAL SYSTEM COSTS UPDATE

DESCRIPTION: The County of Sonoma is instituting a new web-based accounting system (Enterprise Financial System or "EFS") to replace the current FAMIS server-based system effective with the July 1, 2014 fiscal year. The District has been advised that it will be required to pay a portion of the 10-year amortization costs (\$3,802) for Phase 1 of the system in addition to what the District currently pays under the County's cost plan (\$8,040 in fiscal 2012-2013). This is an estimated total of \$11,842.00 for the 2014-2015 fiscal year and going forward for the next ten years. The \$3,802.00 covers only Phase 1 of the EFS system; and, there will be an additional Phase 2 increase of approximately the same amount in the 2015-2016 fiscal year. The amortization charges going forward from 2015-2016 will amount to an estimated \$7,600.00 in addition to whatever the County determines the ongoing costs to be. The total County costs in 2015-2016 and going forward could be in excess of \$15,000. The Board discussed an updated costs memorandum as well as the various tasks and related questions to be solved prior to transition of the District's accounting function to an in-house system. It was recommended that the Board choose a date for a study session to discuss this issue alone.

ACTION: The Board agreed to hold a study session on February 22, 2014 at 9:30 a.m. at Anderson Hall to review all options available and tasks to be completed. It is estimated the session will be 2-3 hours. District Counsel Manwell will be in attendance to address legal issues.

B. OCCIDENTAL COMMUNITY SERVICES PROMISSORY NOTE UPDATE

DESCRIPTION: As directed by the Board, Ms. Doran-Girard contacted Ray Lunardi, President, Occidental Community Services Board regarding an update on the promissory note and terms. Mr. Lunardi advised that the Occidental Board would be addressing pay-off of the note at their February meeting.

ACTION: The Board took no further action regarding this issue.

C. US BANK FRAUD ISSUE UPDATE

DESCRIPTION: In March 2013, the District established a checking account with US Bank to accommodate the transmittal of funds received by PayPal for Anderson Hall rentals and deposits and subsequent deposit to the County of Sonoma. The account has had a balance of \$294.00 since April 30, 2013. The District began receiving overdraft notifications shortly after Thanksgiving for purchases in Orange County, California totaling \$698.96 were made by a Visa check card associated with the checking account that was never received by the District. The District's Treasurer has contacted the Prevention Division of US Bank and completed appropriate documents to resolve the issue. To date US Bank has not sent written confirmation of the fraud to the District; however, the card has been cancelled and is no longer associated

with the District's bank account. The Board was advised that the fraudulent items have been reversed from the District's account and all associated bank charges as well.

ACTION: The Board took no further action.

D. PARKING LOT STRIPING

DESCRIPTION: Director Tominia reviewed the striping plan for the parking lot for parking spaces and fire lines advising that the paint will be consistent with California Code. In discussion, it was agreed that a no parking sign would be incorporated into the plan.

ACTION: A motion was made by Gary Helfrich and seconded by Cathie Anderson to approve the striping plan and incorporate a no parking sign into the plan.

The motion was approved.

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

XI. DIRECTORS' REPORTS

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

PROPOSED ACTION: No action or discussion to take place.

Director Tominia informed the Board that he had information regarding 140 grant opportunities for the playground project. Additionally he expressed concern regarding the footings on the deck on the property at the end of Dutch Bill Creek walking bridge encroaching on the public path.

Cathie Anderson expressed concern regarding accounts 294 & 295 as it was her understanding that much of the family was deceased.

XII. ADJOURNMENT

A motion was made by Cathie Anderson, and seconded by Gary Helfrich that the January 2014 meeting of the Camp Meeker Board of Directors be adjourned.

The motion was approved.

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

The meeting adjourned at 7:50 p.m.

Respectfully submitted,

CHERYL DORAN-GIRARD

2014-01-21finalmins-cdg1

CHERYL DORAN GIRARD
CLIENT MEMORANDUM

TO: CAMP MEEKER RECREATION & PARK DISTRICT BOARD MEMBERS
FROM: CHERYL DORAN GIRARD
SUBJECT: FEBRUARY 18, 2014 WARRANTS AND FINANCIAL INFORMATION
DATE: FEBRUARY 18, 2013

Financial Statements and Warrant Detail are in the board packet following this memorandum. Financial data is based on reviewed updated 1/31/2014 FAMIS data and revenue/expenses to February 13, 2014.

G2013/2014-008	R&P (February 2014)	4,370.93
W2013/2014-008	Water (February 2014)	11,884.76

Cash balances are updated from FAMIS balances at 1/31, plus funds received to date.

Financial statements contain data through February 13, 2014. The detail of the warrant requests directly is following this memo so you will be able to review individual items for each warrant request. Cash in hand, water funds allocation and finally the financial statements are placed behind the individual warrant details.

Russian River Utility has forwarded the bank statement. The transfer checks are prepared for signature at the meeting. The allocation of funds has been updated in Monthly Cash Balances sheet of your financials. Transfer amounts are determined by actual debt requirements and other factors are noted on the allocation sheet.

Audit for fiscal year end 6/30/2013 is complete. Year-end tax Federal and State documents are complete and filed. Work continues on the County Treasury issue.

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



Vendor #	Vendor	SubObj	Amount	Explanation
456480	Doran-Girard, Cheryl	6410	15.24	Postage
456480	Doran-Girard, Cheryl	6573	1,326.38	Consulting-Jan/Feb
456480	Doran-Girard, Cheryl	6630	70.88	Consulting-Jan/Feb
456480	Doran-Girard, Cheryl	6631	299.25	Consulting-Jan/Feb
456480	Doran-Girard, Cheryl	6610	135.00	Consulting-Jan/Feb
456020	Camp Meeker Water	8511	101.66	Water
456181	AT&T	6040	183.08	Telephone
456010	PGE	7320	64.07	Electric Services
456171	Perry, Johnson, Anderson, Miller	6610	345.00	Legal Services
456078	Fedex Office	6430	32.86	Photocopy
456014	Lopez, Jessica	6085	80.00	Anderson Hall Clean
456152	Watson, Lynn	5913	30.00	Dir Fee
456112	Anderson, Cathie	5913	30.00	Dir Fee
456115	US Bank	6040	50.00	Pay Phone
456115	US Bank	6084	19.51	Anderson Hall Supplies
456115	US Bank	6300	129.00	CSDA Dues
456494	Larry Johnson CPA	6630	1,200.00	6/30/13AuditFinal
456119	CBRE Inc.	6300	259.00	PO Lease Commission

4,370.93

Camp Meeker Recreation & Park District**Warrant # W2013/2014-008**

Vendor #	Vendor	SubObj	Amount	Explanation
456167	Russian River Utility	6540	7,726.40	Contract
456167	Russian River Utility	7320	23.52	Electricity
456480	Doran-Girard, Cheryl	6573	1,326.37	Consulting
456480	Doran-Girard, Cheryl	6610	135.00	Consulting
456480	Doran-Girard, Cheryl	6630	30.37	Consulting
456480	Doran-Girard, Cheryl	6631	299.25	Consulting
456494	Larry Johnson, CPA	6630	1,800.00	6/30/13 Audit Final
456171	Perry, Johnson	6610	511.00	Legal
456078	Fedex Office	6430	32.85	Photocopies

11,884.76

Allocation of Water Receipts Fiscal Year 7/1/2013 -6/30/2014

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Camp Meeker Recreation & Park--Operations					
BUDGETED FINANCIAL STATEMENT					
				2/18/14	
Income		FINAL	AMOUNT	BALANCE	%
		BUDGET			
1000	Property Tax CY Secured	49,000	24,964	24,036	50.95%
1001	Fiat Charges--Current Year	-	-	-	
1007	Fiat Charges-CY Secured	-	-	-	
1010	CY Miscellaneous	-	-	-	
1011	SB 2557 Prop Tax Admin	-	-	-	
1012	Property Tax Shift Adj	-	-	-	
1013	Prop 1A Suspension	-	-	-	
1020	Property Tax CY Supp	-	-	-	
1040	Property Tax CY Unsecured	-	1,540	(1,540)	
1042	Cost Reim-Col Del Cy UNS	-	(34)	34	
1060	Prop Tax-PY Secured	-	-	-	
1061	Fiat Charges-Prior Year	-	-	-	
1080	Prop Tax-Py Supp	-	-	-	
1100	Property Taxes--PY Unsecured	-	-	-	
1700	Interest--Pooled Cash	150	81	69	
1801	Rent-Real Estate	7,000	3,701	3,299	52.88%
2080	St-Other In Lieu	-	-	-	
2440	ST- Hopter	500	-	500	0.00%
2580	ST-Grant	-	-	-	
3660	Charges For Services	-	-	-	
3980	Revue Applic To Prior Yr	-	125	(125)	
4020	Historical-Sales	50	-	50	
4040	Miscellaneous Revenues	-	71	(71)	
4102	Reimburse/Donations	15,000	5,000	10,000	
4109	Outdated/Cancelled Warrants	-	160	(160)	
4113	Returned Checks	-	-	-	
4620	Fund Tfr	22,500	-	22,500	
	Total Revenues	94,200	35,609	58,590.92	37.80%
Personnel Expenditures		BUDGET	AMOUNT	BALANCE	%
5911	Extra Help	-	-	-	
5913	Boards/Commissions-LOC Bds	720	480	240	66.67%
5922	FICA-Retirement	-	-	-	
5924	Medicare	-	-	-	
5935	Unemployment Insurance	-	-	-	
5940	Workers Compensation Ins.	378	378	-	100.00%
	Total Salaries/Benefits	1,098	858	240	78.14%

BUDGETED FINANCIAL STATEMENT

Page 13 of 55

Camp Meeker Recreation & Park--Water Operations				2/18/14	
BUDGETED FINANCIAL STATEMENT					
Income		BUDGET	AMOUNT	BALANCE	%
1001	Flat Charges	122,000	68,710	(53,290)	56.32%
1007	Flat Charges-CY Secured -July	-	-	-	
1061	Flat Charges-Prior Year	-	3,675	3,675	
1700	Interest--Pooled Cash	-	(3)	(3)	
1460	Water Permit Fees	-	-	-	
2900	OCSD Note Payment	-	-	-	
4031	Sale-Water	-	-	-	
4032	Sale-Water Residential	160,000	84,579	(65,971)	52.86%
4101	Insurance Rebate	-	-	-	
4106	Refunds	(755.00)	755	1,510	
4109	Outdate/Cancel Warrants	-	-	-	
4620	Transfer W/In Fund	30,000	-	(30,000)	
	Total Revenues	311,245	157,716	(144,079)	50.67%
Operating Expenditures		BUDGET	AMOUNT	BALANCE	%
5940	Worker Compensation	300	252	(6)	84.00%
6040	Communications	2,265	335	(1,930)	
6100	Insurance	4,900	-	(4,900)	
6150	Maintenance-Hydrants	-	-	-	
6166	Bridge Repair	-	-	-	
6280	Memberships	123	-	(123)	0.00%
6300	Miscellaneous Expense	1,500	2,383	883	158.85%
6400	Office Expense	500	105	(395)	20.93%
6410	Postage Expense	385	18	(367)	4.75%
6430	Printing Services	757	239	(518)	31.59%
6461	Supplies/Expenses	-	-	-	
6463	Resource Materials	-	-	-	
6500	Professional Services	-	-	-	
6521	County Services	4,824	-	(1,676)	0.00%
6540	Contract Services	97,000	58,985	(38,015)	60.81%
6580	Conventions & Meetings	-	-	-	
6573	Administrative Services	17,000	7,119	(9,881)	
6587	LAFCO Operating	418	-	(177)	0.00%
6610	Legal Services	10,000	3,540	(5,587)	35.40%
6630	Audit/Accounting Services	8,500	6,876	(1,624)	80.90%
6631	Bookkeeping Services	15,750	6,378	(9,372)	40.50%
6637	Prop Tax Administration	975	-	(975)	0.00%
6800	Public Legal Notices	400	315	(85)	78.75%
7005	Election Expense	-	-	-	
7320	Utilities	3,500	2,741	(759)	78.32%
7335	Storm Damage	-	-	-	
	Total Services/Supplies	169,097	89,287	(75,500)	52.80%
Fixed Assets:		BUDGET	AMOUNT	BALANCE	%
8452	Damages	-	-	-	
8500	Land	-	-	-	
8511	Remodel/Rehab	-	-	-	
8515	Engineering Services	-	-	-	
8521	Repairs/Maintenance	-	-	-	
8560	Equipment	5,000	-	(5,000)	
8620	Transfers W/I A Fund	122,000	72,385	(49,615)	59.33%
		-	-	-	
		-	-	-	
	Total Fixed Assets	127,000	72,385	54,615	57.00%
9000	Appropriation For Contingency	-	-	-	
	Total Budget	296,097	161,672	(20,885)	54.60%

DEPT: CAMP MEEKER RECREATION & PARK DISTRICT COUNTY OF SONOMA
 CONTACT: CHERYL DORAN GIRARD AUDITOR-CONTROLLER'S OFFICE
 PHONE NO: 707-545-2108 JOURNAL VOUCHER
 FY: 2013-2014

DOCUMENT NO: _____
 BATCH DATE/NO: _____
 CODED BY: _____

LINE SUFF	TC	DOCUMENT REFERENCE	INDEX	SUB- OBJECT	VENDOR NUMBER	AMOUNT	TREAS NO.	SUBSIDIARY NUMBER	DESCRIPTION ADDITIONAL SPACE ON BACK
A	237		750018	7202		241.62	dr		Correct Code Error
B	137		750018	8511		241.62	cr		CMRPD Wtr-January
C	137		750018	4020		6.75	cr		Correct Code Error
D	237		750018	6300		6.70	dr		CMRPD Wtr-January
E									Rec Calendar Income
F									History Project
G									Rec Consignment Fee
H									History Project
I									
J									
	748					496.69			

PREPARED BY: CHERYL DORAN GIRARD DATE: 2/18/14
 APPROVED BY: _____ DATE: 2/18/14 BILLING AUTH NO: _____
 CC: CAMP MEEKER RECREATION & PARK DISTRICT
 ATTN: Catherine J. Anderson

Camp Meeker Recreation & Park District

Warrant # G2013/2014-007

Vendor #	Vendor	SubObj	Amount	Explanation
456480	Doran-Girard, Cheryl	6400	63.58	Supplies-1099s etc
456480	Doran-Girard, Cheryl	6573	911.25	Consulting-Dec/Jan
456480	Doran-Girard, Cheryl	6630	472.50	Consulting-Dec/Jan
456480	Doran-Girard, Cheryl	6631	507.50	Consulting-Dec/Jan
456480	Doran-Girard, Cheryl	6610	100.00	Consulting-Dec/Jan
456020	Camp Meeker Water	<i>1207</i> 8511	241.62	Water
456181	AT&T	6040	181.78	Telephone
456010	PGE	7320	117.37	Electric Services
456171	Perry, Johnson, Anderson, Miller	6610	1,962.50	Legal Services
456078	Fedex Office	6430	48.79	Photocopy
456152	Watson, Lynn	6400	20.00	Notary Fee-PO Lease
456152	Watson, Lynn	5913	30.00	Dir Fee
456112	Anderson, Cathie	5913	30.00	Dir Fee
456115	US Bank	6040	50.00	Pay Phone

4,736.89

 FAMR255A
 NO: 431

 COUNTY OF SONOMA - FAMIS
 Y-T-D EXPENDITURES BY SECTION
 DETAIL BY SUB OBJECT
 FISCAL PERIOD 07 2014 JAN 2014

 FAMIS UPDATE NO : 3873

 RUN DATE : 02/01/2014
 RUN TIME : 1:28 AM

 PAGE NUMBER : 65

DEPARTMENT : 70
 DIVISION : 50
 SECTION : 01
 FUND : 70
 SUBFUND : 060
 PROJECT : 000

SPEC DIST LOC BOARDS
 CAMP MEEKER RECREATION
 CAMP MEEKER REC & PARK
 GENERAL FUND - DIST LOC
 CAMP MEEKER REC & PK
 CAMP MEEKER REC & PK

SUBJECT	CURR MONTH EXPENDITURE	CURR YEAR BUDGET	CURR YEAR EXPENDITURE	CURR YEAR ENCUMBRANCE	CURR YEAR EXP + ENC	CURR YEAR BALANCE	% EXP+ENC TO BUDGET
8511	241.62	35,000.00	978.22	675.32	978.22	34,021.78	3.00
8521			675.32		675.32	-675.32	
CHARACTER							
85	241.62	35,000.00	1,653.54		1,653.54	33,346.46	5.00
	CAPITAL ASSETS						
9000						923.00	
CHARACTER							
90						923.00	
	APPROPRIATIONS FOR C						
PROJECT							
000	4,736.89	94,200.00	29,666.84		29,666.84	64,533.16	31.00
	CAMP MEEKER REC & PK						
SUBFUND							
060	4,736.89	94,200.00	29,666.84		29,666.84	64,533.16	31.00
	CAMP MEEKER REC & PK						
FUND							
70	4,736.89	94,200.00	29,666.84		29,666.84	64,533.16	31.00
	GENERAL FUND - DIST						
SECTION							
01	4,736.89	94,200.00	29,666.84		29,666.84	64,533.16	31.00
	CAMP MEEKER REC & PA						

Hand Goods Consignment December Sales 2013

Cathy Anderson

55/45

QUANTITY	ITEM #	DESCRIPTION	RETAIL
----------	--------	-------------	--------

3		calendar @ 5.	\$15.00
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Totals			\$15.00
---------------	--	--	----------------

0.55 Consignment %			\$8.25
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1 aug, 1 oct

Hand Goods

Distinctive Gifts Since 1970

P.O. Box 282

3627 Main Street

Occidental, CA 95465

3027

90-4021/1211

DATE 11/15/14

PAY TO THE ORDER OF Cathy Anderson \$ 8.25

Eight and 25/100

DOLLARS



WESTAMERICA BANK

FOR _____

[Signature] MP

⑈003027⑈ ⑆121140218⑆ 0401199732⑈

February 10, 2014

RE: CAMP MEEKER PAST DUE ACCOUNTS

- **Accounts 4, 6, 16, 23, 49, 68, 69, 93, 94, 97, 101, 107, 111, 130, 161, 165, 180, 182, 185, 190, 192, 194, 197, 203, 208, 209, 212, 237, 240, 242, , 252, 263, 269, 270, 273, 286, 292, 330, 358:** Past due notices will be sent on February 24 and lock off will be scheduled for March 10, 2014.
- **Accounts 1, 45, 46, 114, 129, 232, 244, 265, 271 and 305:** Payments will be deposited on 2/11/14.
- **Accounts 174, 190:** Services are being locked off on February 11, 2014.
- **Account 22:** Payment was sent on 2/09/14.
- **Account 127:** Please inform Russian River Utility of any updates/information pertaining to this account.
- **Account 295:** This account was locked off on September 11, 2013. **Please advise if this account should be considered for a lien (2nd request).**

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

Feb-14

ACCT #	CURRENT	1 - 30.	31 - 60	60+	LAST PAYMENT		TOTAL
1	40.06	44.95	42.59	11.45	229.07	12/3/13	139.05
2	138.35	3.43			68.60	1/24/14	141.78
3	44.94	2.43			48.58	1/29/14	47.37
4	91.68	90.25			220.00	2/7/14	181.93
5	40.88	2.87			57.35	2/4/14	43.75
6	48.90	49.51			120.00	1/3/14	98.41
12	47.60	2.49			49.76	1/29/14	50.09
16	40.00	12.22			40.00	1/15/14	52.22
18	40.16	2.11			42.23	1/24/14	42.27
20	45.24	2.08			41.62	1/24/14	47.32
22	45.60	48.04	36.47		175.59	11/26/13	130.11
23	44.34	45.70			91.19	12/26/13	90.04
27	40.00	1.63			40.00	1/22/14	41.63
28	48.40	6.39			45.00	1/22/14	54.79
36	43.50	2.26			45.20	2/4/14	45.76
37	46.84	2.37			47.46	2/7/14	49.21
38	47.86	2.40			48.06	1/29/14	50.26
43	47.08	0.14			44.00	1/16/14	47.22
45	40.04	42.00			42.27	12/26/13	82.04
46	44.16	44.73			49.59	12/26/13	88.89
49	41.10	42.37	2.02		40.48	1/15/14	85.49
51	40.00	2.00			40.00	1/24/14	42.00
52	40.28	4.14			82.86	1/24/14	44.42
53	44.46	2.13			42.60	1/29/14	46.59
54	44.24	4.53			90.59	1/24/14	48.77
62	40.34	2.00			40.00	1/29/14	42.34
68	48.48	50.24	4.73		98.00	1/3/14	103.45
69	53.15	51.32	2.79		55.70	1/10/14	107.26
70	42.04	2.16			43.13	1/24/14	44.20
73	40.66	2.00			40.00	2/4/14	42.66
74	45.26	4.35			87.04	1/24/14	49.61
75	41.96	2.11			42.18	1/24/14	44.07
80	40.28	2.07			41.34	1/29/14	42.35
83	49.32	5.00			99.99	1/24/14	54.32
91	53.45	5.17			49.14	1/24/14	58.62
92	46.42	2.57			51.34	2/7/14	48.99
93	40.00	42.00			33.78	1/3/14	82.00
94	45.28	47.78			50.00	2/4/14	93.06
97	42.42	44.07	2.77		41.96	1/3/14	89.26
101	43.54	44.46			43.14	12/20/13	88.00
102	46.78	2.28			45.62	1/29/14	49.06
105	43.16	2.21			44.29	1/24/14	45.37
107	63.72	66.00	2.94		58.72	1/10/14	132.66
111	40.00	42.03	0.68		115.00	12/26/13	82.71
114	43.68	43.83			46.31	12/18/13	87.51
115	41.92	2.06			41.37	1/24/14	43.98
116	46.84	0.66			43.00	1/15/14	47.50
118	71.69	3.12			62.55	1/24/14	74.81
119	40.00	2.36			40.50	2/4/14	42.36
120	42.24	2.06			41.41	1/24/14	44.30
121	45.06	2.32			46.53	1/24/14	47.38
122	48.24	2.36			47.43	1/24/14	50.60
124	41.36	2.03			40.81	1/24/14	43.39

ACCT #	CURRENT	1 - 30.	31 - 60	60+	LAST PAYMENT		TOTAL
125	40.00	1.99			40.01	1/24/14	41.99
126	42.46	2.52			50.69	1/24/14	44.98
127	41.42	214.62	221.11	3,065.75	200.00	1/3/14	3,542.90
129	42.76	47.91	50.58		50.62	1/3/14	141.25
130	46.62	45.94	2.30		45.96	1/15/14	94.86
131	45.56	2.47			49.49	2/4/14	48.03
135	44.84	2.29			45.74	1/24/14	47.13
137	68.76	3.39			67.88	1/24/14	72.15
139	60.18	3.03			60.52	2/4/14	63.21
144	44.98	2.29			45.76	1/24/14	47.27
148	45.22	2.14			42.70	2/4/14	47.36
155	45.44	2.27			45.44	2/4/14	47.71
158	40.98	3.38			200.00	11/5/13	44.36
159	40.00	2.11			42.11	2/4/14	42.11
161	42.98	39.49			50.00	1/29/14	82.47
165	43.14	42.14	2.81		56.14	1/22/14	88.09
166	43.92	2.49			49.83	1/24/14	46.41
174	40.74	46.49	40.19		100.00	12/10/13	127.42
175	60.02	3.00			60.02	1/29/14	63.02
180	48.98	54.81	5.36		50.00	1/29/14	109.15
181	40.00	2.11			42.24	1/24/14	42.11
182	61.78	68.65			161.18	12/17/13	130.43
185	47.10	53.71	9.89		90.00	1/29/14	110.70
189	40.00	2.00			40.00	1/24/14	42.00
190	46.22	53.95	51.62	0.03	105.00	12/13/13	151.82
192	41.34	26.45			100.00	1/2/14	67.79
194	41.88	47.19			95.97	12/17/13	89.07
197	41.56	42.02	0.36		40.00	1/7/14	83.94
199	41.22	0.10			42.00	2/4/14	41.32
201	52.18	2.33			46.58	1/24/14	54.51
203	47.94	95.70			51.80	1/24/14	143.64
207	40.00	2.00			40.00	1/29/14	42.00
208	43.38	44.22			50.00	1/10/14	87.60
209	40.00	27.48			188.19	8/20/13	67.48
212	47.64	46.18			45.80	12/26/13	93.82
213	46.06	2.43			48.62	1/29/14	48.49
218	63.44	6.10			121.95	1/24/14	69.54
220	73.98	7.07			141.40	2/7/14	81.05
221	45.62	51.24	46.58		206.00	11/21/13	143.44
227	41.48	4.35			87.04	1/29/14	45.83
232	41.54	44.90			44.75	12/18/13	86.44
233	45.16	2.38			47.68	1/29/14	47.54
237	45.32	46.14			60.00	1/3/14	91.46
240	42.68	45.03	2.15		42.98	1/2/14	89.86
242	41.24	43.91			46.12	12/18/13	85.15
244	47.66	47.87	1.50		30.03	1/2/14	97.03
246	43.94	45.83			143.10	12/13/13	89.77
249	46.50	2.55			51.09	2/4/14	49.05
250	45.14	2.34			46.88	1/24/14	47.48
252	46.56	157.25			-103.96	2/7/14	203.81
253	40.00	1.90			37.99	2/7/14	41.90
263	42.48	45.64	3.08		45.00	1/2/14	91.20
264	44.92	4.67			45.26	1/29/14	49.59
265	46.16	47.76	2.57		51.36	1/7/14	96.49
269	42.64	45.03	2.23		44.61	1/3/14	89.90
270	57.28	59.99			211.77	12/17/13	117.27
271	40.58	43.58			50.75	12/18/13	84.16
273	44.24	48.32	2.51		50.22	1/3/14	95.07

ACCT #	CURRENT	1 - 30.	31 - 60	60+	LAST PAYMENT		TOTAL
279	53.75	5.40			49.22	1/24/14	59.15
281	40.04	0.59			45.00	2/4/14	40.63
282	40.90	2.05			41.08	1/24/14	42.95
283	42.34	2.17			43.46	1/24/14	44.51
286	48.70	52.37	2.46		49.28	1/10/14	103.53
287	45.98	2.59			51.89	1/24/14	48.57
289	60.00	3.02			60.48	1/24/14	63.02
292	45.34	120.82			45.30	1/22/14	166.16
295	40.00	61.32	58.40	328.05	86.10	6/4/13	487.77
296	43.92	4.67			93.32	2/4/14	48.59
297	43.52	2.17			43.46	1/24/14	45.69
304	46.44	4.82			96.42	1/24/14	51.26
305	44.22	46.05			41.30	12/26/13	90.27
306	43.98	1.75			45.00	2/4/14	45.73
307	44.02	4.46			47.27	1/29/14	48.48
310	43.30	3.12			45.00	2/7/14	46.42
315	43.72	2.31			46.15	1/24/14	46.03
317	47.98	5.00			46.52	2/4/14	52.98
318	85.23	11.32			69.50	1/2/14	96.55
319	43.78	2.21			44.26	1/29/14	45.99
324	42.98	2.20			44.00	1/24/14	45.18
328	40.00	2.30			46.08	1/29/14	42.30
330	42.22	47.60	7.06		141.24	1/15/14	96.88
338	41.72	0.18			152.00	1/15/14	41.90
344	174.25	6.08			121.55	1/29/14	180.33
347	43.24	2.03			40.50	2/4/14	45.27
349	44.32	7.73			154.58	1/24/14	52.05
355	48.30	2.83			56.51	1/24/14	51.13
358	51.13	50.34			122.00	1/10/14	101.47
359	45.60	2.13			42.60	1/29/14	47.73
362	47.40	2.59			51.89	2/4/14	49.99
365	65.90	3.42			68.63	1/24/14	69.32
366	46.92	2.26			45.37	1/24/14	49.18
	6,880.00	3,258.83	607.75	3,405.28			14,151.68

BILLING REGISTER INFORMATION 12/27/13

WATER	\$2,592.16	CURRENT CHARGES	\$17,880.13
SVC CHG	\$14,535.00	PAST DUE	\$5,504.12
FIRE SVC	\$60.00	OVERPAY/PREPAY	
RECONNECT			
ADJ	-\$34.00		
LATE CHGS	\$726.97	TOTAL RECEIVABLES	\$8,820.26

TOTAL RECEIVABLES 22,275.90
ACCOUNTS LISTED 144

METER	ACCT NO.	MONTH	TOTAL AMOUNT PUMPED IN GALLONS	AMOUNT PUMPED TO OCSD	NEI AMOUNT PUMPED	AMT SOLD	% PUMPED TO CMR&PD	% LOSS	NOTES
Alliance Master Meter Union Park	363 369	JAN	1,393,600	456,600	937,000	828,140	67.24	11.61	
Alliance Master Meter Union Park	363 369	FEB							
Alliance Master Meter Union Park	363 369	MARCH							
Alliance Master Meter Union Park	363 369	APRIL							
Alliance Master Meter Union Park	363 369	MAY							
Alliance Master Meter Union Park	363 369	JUNE							
Alliance Master Meter Union Park	363 369	JULY							
Alliance Master Meter Union Park	363 369	AUG							
Alliance Master Meter Union Park	363 369	SEPT							
Alliance Master Meter Union Park	363 369	OCT							
Alliance Master Meter Union Park	363 369	NOV							
Alliance Master Meter Union Park	363 369	DEC							
	TOTAL 2014		1,393,600	456,600	937,000	828,140			
	Total 2013		20,172,800	7044100	13,128,700	11,869,400	65.08	9.60	OCSD Loss 8.29%
	Total 2012		20,424,200	6,667,800	13,756,400	12,470,220	67.35	9.35	OCSD Loss 12.37%
	Total 2011		19,307,170	5,925,900	13,381,200	11,916,240	69.77	10.95	OCSD Loss 7.78%
	Total 2010		20,013,990	6,461,400	13,552,500	12,579,240	67.77	7.18	OCSD Loss 16.07%
	Total 2009		21,003,900	6,427,000	14,576,900	13,189,380	69.40	8.26	
	Total 2008		23,183,499	9,129,300	14,054,199	13,184,640	60.62	6.19	
	Total 2007		22,786,000	6,904,600	15,845,400	14,103,260	69.54	11.17	OCSD Loss 10.30%

CONSULTING AGREEMENT

This Agreement is made effective as of February 16, 2014, by and between Camp Meeker Recreation and Park District, of PO 461, Camp Meeker, California 95419, and Juelle-Ann Boyer Consulting, of 1028 Island Drive, Alameda, California 94502.

In this Agreement, the party who is contracting to receive services shall be referred to as "CMRPD", and the party who will be providing the services shall be referred to as "Consultant".

Consultant has a background in governmental finance and strategic planning and is willing to provide services to CMRPD based on this background.

CMRPD desires to have services provided by Consultant.

Therefore, the parties agree as follows:

1. DESCRIPTION OF SERVICES. Beginning on February 16, 2014, Consultant will provide the following services (collectively, the "Services"): Provide advice to staff and Board regarding strategies related to the change in accounting systems by Sonoma County. If requested, research and provide analysis of various options available to the Board. All work to be directed by the Board through staff, Ms. Doran-Girard.

2. PERFORMANCE OF SERVICES. The manner in which the Services are to be performed and the specific hours to be worked by Consultant shall be determined by Consultant. CMRPD will rely on Consultant to work as many hours as may be reasonably necessary to fulfill Consultant's obligations under this Agreement.

3. PAYMENT. CMRPD will pay a fee to Consultant for the Services based on \$75.00 per hour. This fee shall be payable monthly, no later than twenty-fifth (25th) day of the month following the period during which the Services were performed.

4. EXPENSE REIMBURSEMENT. CMRPD shall pay all "out-of-pocket" expenses, and Consultant shall be entitled to reimbursement from CMRPD.

5. NEW PROJECT APPROVAL. Consultant and CMRPD recognize that Consultant's Services may include working on various projects for CMRPD. Consultant shall obtain the approval of CMRPD prior to the commencement of a new project.

6. TERM/TERMINATION. This Agreement may be terminated by either party upon 30 days written notice to the other party.

7. RELATIONSHIP OF PARTIES. It is understood by the parties that Consultant is an independent contractor with respect to CMRPD, and not an employee of CMRPD. CMRPD will not provide fringe benefits, including health insurance benefits, paid vacation, or any other employee benefit, for the benefit of Consultant.

8. ASSIGNMENT. Consultant's obligations under this Agreement may not be assigned or transferred to any other person, firm, or corporation without the prior written consent of CMRPD.

9. RETURN OF RECORDS. Upon termination of this Agreement, Consultant shall deliver all records, notes, data, memoranda, models, and equipment of any nature that are in Consultant's possession or under Consultant's control and that are CMRPD's property or relate to CMRPD's business.

10. NOTICES. All notices required or permitted under this Agreement shall be in writing and shall be deemed delivered when delivered in person or deposited in the United States mail, postage prepaid, addressed as follows:

IF for CMRPD:

Camp Meeker Recreation and Park District
Cheryl Doran-Girard
PO 461
Camp Meeker, California 95419

IF for Consultant:

Juelle-Ann Boyer Consulting
Juelle-Ann Boyer
Owner
1028 Island Drive
Alameda, California 94502

Such address may be changed from time to time by either party by providing written notice to the other in the manner set forth above.

11. ENTIRE AGREEMENT. This Agreement contains the entire agreement of the parties and there are no other promises or conditions in any other agreement whether oral or written. This Agreement supersedes any prior written or oral agreements between the parties.

12. AMENDMENT. This Agreement may be modified or amended if the amendment is made in writing and is signed by both parties.

13. SEVERABILITY. If any provision of this Agreement shall be held to be invalid or unenforceable for any reason, the remaining provisions shall continue to be valid and enforceable. If a court finds that any provision of this Agreement is invalid or unenforceable, but that by limiting such provision it would become valid and enforceable, then such provision shall be deemed to be written, construed, and enforced as so limited.

14. WAIVER OF CONTRACTUAL RIGHT. The failure of either party to enforce any provision of this Agreement shall not be construed as a waiver or limitation of that party's right to subsequently enforce and compel strict compliance with every provision of this Agreement.

15. APPLICABLE LAW. This Agreement shall be governed by the laws of the State of California.

16. INTERRUPTION OF SERVICE. Either party shall be excused from any delay or failure in performance required hereunder if caused by reason of any occurrence or contingency beyond its reasonable control, including, but not limited to, acts of God, acts of war, fire, insurrection, laws proclamations, edits, ordinances or regulations, strikes, lock-outs or other serious labor disputes, riots, earthquakes, floods, explosions or other acts of nature. The obligations and rights of the party so excused shall be extended on a day-to-day basis for the time period equal to the period of such excusable interruption. When such events have abated, the parties' respective obligations hereunder shall resume. In the event the interruption of the excused party's obligations continues for a period in excess of thirty (30) days, either party shall have the right to terminate this Agreement upon ten (10) days' prior written notice to the other party.

17. ASSIGNMENT. Consultant agrees that it will not assign, sell, transfer, delegate or otherwise dispose of any rights or obligations under this Agreement. Any purported assignment, transfer, or delegation shall be null and void. Nothing in this Agreement shall prevent the consolidation of CMRPD with, or its merger into, any other corporation, or the sale by CMRPD of all or substantially all of its properties or assets, or the assignment by CMRPD of this Agreement and the performance of its obligations hereunder to any successor in interest or any Affiliated Company. Subject to the foregoing, this Agreement shall be binding upon and shall inure to the benefit of the parties and their respective heirs, legal representatives, successors, and permitted assigns, and shall not benefit any person or entity other than those enumerated above.

18. SIGNATORIES. This Agreement shall be signed on behalf of CMRPD by Lynn E. Watson, Board President and on behalf of Consultant by Juelle-Ann Boyer and effective as of the date first above written.

Party receiving services:
Camp Meeker Recreation and Park District

By: _____

Party providing services: Juelle-Ann Boyer Consulting

By: _____
Owner
Juelle-Ann Boyer

Juelle Ann Boyer



Juelle-Ann Boyer

1028 Island Drive, Alameda, CA 94502

Cell: (510) 715-6002

Email: juelleannboyer@gmail.com

Personal Information: Retired Annuitant, CalPERS. Providing consulting services to the municipal community on financial issues.

Work History:

2004-2008 – City of Alameda, Finance Department.

- Chief Financial Officer responsible for accounting systems, revenue collection, purchasing and payables for all city funds including redevelopment, base closure, assessment districts and municipal services districts.
- Coordinate investment portfolio activities with elected Treasurer and audit activities with elected auditor.
- Preparation of preliminary budget in cooperation with the City Manager.
- Preparation of the Comprehensive Annual Financial Report and presentation to the City Council.

1987 – 2004 – City of Alameda, Bureau of Electricity, Department of Public Utilities.

- Assistant General Manager of Business and Finance responsible for all finance and accounting, information systems, customer service and related customer billing and accounting systems. Investment activities and reporting. Risk Management coordination with city risk manager. Budget preparation for adoption by the Public Utilities Board. Preparation of the Comprehensive Annual Financial Report.
- Manager of Competitive Strategies and Administration; in addition to the above duties, power resource planning, and strategic long range planning.

1973-1987 – City of Petaluma, Finance Department. Accounting Supervisor, Controller and Finance Director/Treasurer.

- Accounting Supervisor – responsible for the daily operation of accounting, utility billing, ambulance billing, business certificates, assessment districts; accounts payable, and payroll.
- Controller – to the above duties were added the mailing and printing services and coordination of word processing services. Budget preparation in coordination with the City Manager. Preparation and presentation of the Comprehensive Annual Financial Report.
- Finance Director/Treasurer – to the above duties were added development of preliminary budgets, coordination of city-wide information systems and reporting to the City Council

Education:

1981, Masters in International Management, Golden Gate University, San Francisco, CA

1968, B.A. World Business, San Francisco State College, San Francisco, CA

CAMP MEEKER RECREATION AND PARK DISTRICT
Financial Statements
June 30, 2013

CAMP MEEKER RECREATION AND PARK DISTRICT
Financial Statements
For the Year Ended June 30, 2013

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INDEPENDENT AUDITOR'S REPORT

Board of Directors
Camp Meeker Recreation and Park District

I have audited the accompanying financial statements of the governmental activities and major fund of the Camp Meeker Recreation and Park District (District) as of and for the year ended June 30, 2013, which collectively comprise the District's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the District's management. My responsibility is to express opinions on these financial statements based on my audit.

I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and major fund of the Camp Meeker Recreation and Park District as of June 30, 2013, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

The District has not presented Management's Discussion and Analysis that accounting principles generally accepted in the United States of America has determined is necessary to supplement, although not required to be part of the basic financial statements.



Larry D. Johnson
Certified Public Accountant

November 21, 2013
Santa Rosa, CA

CAMP MEEKER RECREATION AND PARK DISTRICT
STATEMENT OF NET POSITION
June 30, 2013

	Governmental Activities	Business-Type Activity	Total
ASSETS:			
Current Assets			
Cash in County Treasury	\$ 38,680	\$ 12,248	\$ 50,928
Cash in Banks	-	24,081	24,081
Accounts Receivable (Net)	300	23,187	23,487
Direct Charges Receivable	-	5,624	5,624
Interest Receivable	-	1,801	1,801
Total Current Assets	<u>38,980</u>	<u>66,941</u>	<u>105,921</u>
Non-Current Assets			
Restricted Cash In Treasury	-	1,140,712	1,140,712
Notes Receivable	-	115,557	115,557
Total Non-Current Assets	<u>-</u>	<u>1,256,269</u>	<u>1,256,269</u>
Capital Assets:			
Land	238,773	82,958	321,731
Water System & Pipeline	-	5,409,737	5,409,737
Buildings & Improvements	559,384	-	559,384
Equipment	17,691	-	17,691
	<u>815,848</u>	<u>5,492,695</u>	<u>6,308,543</u>
Less: Accumulated Depreciation	<u>(184,578)</u>	<u>(1,340,443)</u>	<u>(1,525,021)</u>
Total Capital Assets, Net of Accum. Deprec.	<u>631,270</u>	<u>4,152,252</u>	<u>4,783,522</u>
Total Assets	<u><u>\$ 670,250</u></u>	<u><u>\$ 5,475,462</u></u>	<u><u>\$ 6,145,712</u></u>
LIABILITIES			
Current Liabilities			
Accounts Payable	\$ 7,244	\$ 5,311	\$ 12,555
Water Fees Paid In Advance	-	14,784	14,784
Other Liabilities	1,300	-	1,300
Interest Payable	-	30,888	30,888
Long Term Debt- Due within one year	-	103,715	103,715
Total Current Liabilities	<u>8,544</u>	<u>154,698</u>	<u>163,242</u>
Non-Current Liabilities:			
Long Term Debt- Due Beyond One Year	-	2,011,391	2,011,391
Total Liabilities	<u><u>\$ 8,544</u></u>	<u><u>\$ 2,166,089</u></u>	<u><u>\$ 2,174,633</u></u>
NET POSITION			
Invested in Capital Assets, Net of Related Debt	\$ -	\$ 2,037,146	2,037,146
Restricted for Debt Service	-	312,145	312,145
Restricted for Capital Projects	-	828,567	828,567
Unrestricted (Deficit)	661,706	131,515	793,221
Total Net Position	<u><u>\$ 661,706</u></u>	<u><u>\$ 3,309,373</u></u>	<u><u>\$ 3,971,079</u></u>

The accompanying notes are an integral part of the financial statements

CAMP MEEKER RECREATION AND PARK DISTRICT
STATEMENT OF ACTIVITIES
For The Year Ended June 30, 2013

	<u>Governmental Activities</u>	<u>Business-Type Activity</u>	<u>Total</u>
Program Expenses			
Recreation, Park & Water Operations			
Salaries & Benefits	\$ 1,390	\$ -	\$ 1,390
Services & Supplies	55,001	180,746	235,747
Depreciation	11,488	75,071	86,559
Total Program Expenses	<u>67,879</u>	<u>255,817</u>	<u>323,696</u>
Program Revenues			
Charges for Services- Water Operations	<u>-</u>	<u>205,533</u>	<u>205,533</u>
Total Program Revenues	-	205,533	205,533
 Net Program (Expense) Revenue	 (67,879)	 (50,284)	 (118,163)
General Revenues & Transfers			
Property Taxes	54,229	-	54,229
Direct Charges	-	127,390	127,390
Interest Expense	-	(90,275)	(90,275)
Intergovernmental Revenues	500	-	500
Interest Income	233	8,724	8,957
Miscellaneous Income	10,251	3,615	13,866
Total General Revenues	<u>65,213</u>	<u>49,454</u>	<u>114,667</u>
 Increase in Net Position	 (2,666)	 (830)	 (3,496)
Net Position, Beginning of Year	<u>664,372</u>	<u>3,310,203</u>	<u>3,974,575</u>
Net Position, End of Year	<u><u>\$ 661,706</u></u>	<u><u>\$ 3,309,373</u></u>	<u><u>\$ 3,971,079</u></u>

The accompanying notes are an integral part of the financial statements

**CAMP MEEKER RECREATION AND PARK DISTRICT
BALANCE SHEET- GOVERNMENTAL FUND TYPES
6/30/2013**

	General Fund
ASSETS:	
Cash in County Treasury	\$ 38,680
Accounts Receivable	300
Total Assets	\$ 38,980
LIABILITIES & FUND BALANCES	
Liabilities:	
Accounts Payable	\$ 7,244
Unearned Revenue	1,300
Total Liabilities	8,544
Fund Equity:	
Unreserved: Unassigned	30,436
Total Fund Balances	30,436
TOTAL LIABILITIES & FUND BALANCES	\$ 38,980

The accompanying notes are an integral part of the financial statements

**CAMP MEEKER RECREATION AND PARK DISTRICT
RECONCILIATION OF GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
June 30, 2013**

TOTAL FUND BALANCES- GOVERNMENTAL FUND	\$	30,436
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Amounts reported for governmental activities in the Statement of Net Assets are different because:

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

Land	\$	238,773	
Water System & Pipeline		-	
Buildings & Improvements		559,384	
Equipment		17,691	
		<u>815,848</u>	
Less: Accumulated Depreciation		<u>(184,578)</u>	
Total Capital Assets, Net of Accum. Deprec.	\$	<u>631,270</u>	<u>631,270</u>

NET POSITION OF GOVERNMENTAL ACTIVITIES	\$	<u>661,706</u>
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The accompanying notes are an integral part of the financial statements

**CAMP MEEKER RECREATION AND PARK DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES- GOVERNMENTAL FUND TYPES
For The Year Ended June 30, 2013**

	General Fund
REVENUES	
Property Taxes	\$ 54,229
Interest Income	233
Intergovernmental Revenues	500
Real Estate Rental	10,132
Miscellaneous Income	119
Total Revenues	<u>65,213</u>
EXPENDITURES	
Salaries & Benefits	1,390
Operating Expenses	55,001
Capital Asset Purchases	3,390
Total Expenditures	<u>59,781</u>
Excess (Deficiency) of Revenues Over Expenditures	5,432
Fund Balance, Beginning of Year	<u>25,004</u>
Fund Balance, End of Year	<u><u>\$ 30,436</u></u>

The accompanying notes are an integral part of the financial statements

**CAMP MEEKER RECREATION AND PARK DISTRICT
RECONCILIATION OF STATEMENT OF REVENUES, EXPENDITURES, AND
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUND TYPES
TO THE STATEMENT OF ACTIVITIES
For The Year Ended June 30, 2013**

NET CHANGE IN FUND BALANCES- GOVERNMENTAL FUND TYPE	\$	5,432
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Amounts reported for governmental activities in the Statement of Activities are different because:

Governmental funds report capital outlays as expenditures. In the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as a depreciation expense. Differences are as follows:

Current Year Depreciation Expense		(11,488)
Capital Asset Purchases		3,390

CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES	\$	(2,666)
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The accompanying notes are an integral part of the financial statements

**CAMP MEEKER RECREATION AND PARK DISTRICT
STATEMENT OF NET POSITION- ENTERPRISE FUND
June 30, 2013**

	<u>Water Operations</u>
ASSETS:	
Current Assets:	
Cash in County Treasury	\$ 12,248
Cash in Banks	24,081
Accounts Receivable (Net of Allowance for Doubtful Accounts)	23,187
Direct Charges Receivable	5,624
Interest Receivable	1,801
Total Current Assets	<u>66,941</u>
Non-Current Assets	
Restricted Cash in Treasury	1,140,712
Notes Receivable	115,557
Total Non-Current Assets	<u>1,256,269</u>
Capital Assets:	
Land	82,958
Water System & Pipeline	5,409,737
	<u>5,492,695</u>
Less: Accumulated Depreciation	(1,340,443)
Total Capital Assets, Net of Accumulated Depreciation	<u>4,152,252</u>
Total Assets	<u><u>\$ 5,475,462</u></u>
LIABILITIES	
Current Liabilities	
Accounts Payable	\$ 5,311
Water Fees Paid in Advance	14,784
Interest Payable	30,888
Long Term Debt- Due Within One Year	103,715
Total Current Liabilities	<u>154,698</u>
Long Term Debt (Due Beyond One Year)	<u>2,011,391</u>
Total Liabilities	<u>\$ 2,166,089</u>
NET POSITION	
Invested in Capital Assets, Net of Related Debt	\$ 2,037,146
Restricted For Debt Service	312,145
Restricted For Capital Projects	828,567
Unrestricted	131,515
Total Net Position	<u><u>\$ 3,309,373</u></u>

The accompanying notes are an integral part of the financial statements

CAMP MEEKER RECREATION AND PARK DISTRICT
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION-
ENTERPRISE FUND
For The Year Ended June 30, 2013

	Water Operations
Operating Revenue	
Charges For Services -Water Operations	\$ 205,533
Total Operating Revenues	<u>205,533</u>
Operating Expenses	
Services and Supplies	180,746
Depreciation	75,071
Total Operating Expenses	<u>255,817</u>
 Operating Income	 (50,284)
Non Operating Revenue (Expense)	
Direct Charges	127,390
Interest Expense	(90,275)
Interest Income	8,724
Miscellaneous Income	3,615
Total Other Sources	<u>49,454</u>
 Change in Net Position	 (830)
 Net Position, Beginning of Year	 <u>3,310,203</u>
 Net Position, End of Year	 <u><u>\$ 3,309,373</u></u>

The accompanying notes are an integral part of the financial statements

**CAMP MEEKER RECREATION AND PARK DISTRICT
STATEMENT OF CASH FLOWS- ENTERPRISE FUND
For the Year Ended June 30, 2013**

	<u>Water Operations</u>
Cash Flows From Operating Activities	
Receipt of Utility Fees	\$ 233,114
Payments to Suppliers for Goods & Services	(183,491)
Net Cash Flows Used by Operating Activities	<u>49,623</u>
Cash Flows From Non-Capital and Related Financing Activities	
Direct Charges Received	130,814
Miscellaneous Income	3,615
Increase in Restricted Cash	(826,064)
Net Cash Flows Provided by Non-Capital and Related Financing Activities	<u>(691,635)</u>
Cash Flows From Capital and Related Financing Activities	
Fixed Asset Acquisitions	-
Interest Expense	(90,329)
Principal Payments on Long Term Debt	(100,542)
Net Cash Flows Provided by Capital and Related Financing Activities	<u>(190,871)</u>
Cash Flows From Investing Activities	
Interest Income	10,336
Receipt of Note Receivable Principal	1,445
Net Cash Flows From Investing Activities	<u>11,781</u>
Net Change in Cash and Cash Equivalents	<u>(821,102)</u>
Cash and Cash Equivalents, Beginning of Year	<u>852,431</u>
Cash and Cash Equivalents, End of Year	<u><u>\$ 31,329</u></u>
Reconciliation of Cash to Balance Sheet:	
Cash in County Treasury	\$ 12,248
Cash in Banks and On Hand	24,081
	<u><u>\$ 36,329</u></u>
Reconciliation of Operating Income (Loss) To Net Cash Provided (Used) By Operating Activities:	
Operating Income (Loss)	\$ (50,284)
Adjustments To Reconcile Operating Loss To Net Cash Used By Operating Activities:	
Depreciation Expense	75,071
Change in Assets & Liabilities:	
(Increase) Decrease in Accounts Receivable	24,871
Increase (Decrease) in Water Fees Paid in Advance	2,710
Increase (Decrease) in Accounts Payable	(2,745)
Net Cash (Used) Provided By Operating Activities	<u><u>\$ 49,623</u></u>

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

CAMP MEEKER RECREATION AND PARK DISTRICT
Notes to Financial Statements
June 30, 2013

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Organization

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

B. Significant Accounting Policies

The basic financial statements of the Camp Meeker Recreation and Park District have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental agencies. The Governmental Accounting Standards Boards (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the District's accounting policies are described below.

1. Government-wide Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for support.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the grantor have been met.

Private-sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both the government-wide and proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental Accounting Standards Board.

CAMP MEEKER RECREATION AND PARK DISTRICT
Notes to Financial Statements
June 30, 2013

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Amounts reports as *program revenues* include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as *general revenues* rather than as program revenues. Likewise, *general revenues* include all taxes.

When both restricted and unrestricted resources are available for use, it is the government's policy to use unrestricted resources first, then restricted resources as they are needed.

2. Governmental Fund Financial Statements

Governmental Fund Financial Statements include a Balance Sheet and a Statement of Revenues, Expenditures and Changes in Fund Balances for its governmental funds. An accompanying schedule is presented to reconcile and explain the differences in net assets as presented in these statements to the net assets presented in the Government-wide financial statements. The District's General Fund is its only major governmental fund.

The new model as defined in GASB Statement No. 34 establishes criteria (percentage of the assets, liabilities, revenues or expenditures/expenses of either fund category or the governmental and enterprise combined) for the determination of major funds.

The District reports the following major governmental funds:

General Fund – The general fund is the primary operating fund of the District. It is used to account for all financial resources of the general government, except those required to be accounted for in another fund.

Governmental funds are accounted for on a spending or "*current financial resources*" measurement focus and the modified accrual basis of accounting. Accordingly, only current assets and current liabilities are included on the Balance Sheet. The Statement of Revenues, Expenditures and Changes in Fund Balances presents increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the current period. Accordingly, revenues are recorded when received in cash, except that revenues subject to accrual (generally 60 days after year-end) are recognized when due. The primary revenue sources, which have been treated as susceptible to accrual by the District, are property taxes. Expenditures are recorded in the accounting period in which the related fund liability is incurred.

Reconciliation of the Fund Financial Statements to the Government-wide Financial Statements is provided to explain the differences created by the integrated approach.

Proprietary Fund Financial Statements include a Statement of Net Position, a Statement of Revenues, Expenses and Changes in Fund Net Position, and a Statement of Cash Flows for its only proprietary fund.

Proprietary funds are accounted for using the "*economic resources*" measurement focus and the accrual basis of accounting. Accordingly, all assets and liabilities (whether current or non-

CAMP MEEKER RECREATION AND PARK DISTRICT
Notes to Financial Statements
June 30, 2013

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

current) are included on the Statement of Net Assets. The Statement of Revenues, Expenses and Changes in Net Position presents increases (revenues) and decreases (expenses) in total net assets. Under the accrual basis of accounting, revenues are recognized in the period in which they are earned while expenses are recognized in the period in which the liability is incurred. In these funds, receivables have been recorded as revenue and provisions have been made for uncollectible amounts. In accordance with GASB Statement No. 20, *Accounting and Financial Reporting for Proprietary Funds and Other Government Entities that Use Proprietary Fund Accounting*, the District applies all GASB pronouncements currently in effect as well as Financial Accounting Standard Board Statements and Interpretations, Accounting Principles Board Opinions and Accounting Research Bulletins of the Committee on Accounting Procedure issued on or before November 30, 1989.

Operating revenues in the proprietary funds are those revenues that are generated from the primary operations of the fund. All other revenues are reported as non-operating revenues. Operating expenses are those expenses that are essential to the primary operations of the fund. All other expenses are reported as non-operating expenses.

3. Capital Assets

Capital assets, which include land, buildings and improvements, and equipment, are reported in the applicable governmental activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$2,000, and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

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

Buildings and improvements and equipment of the primary government, is depreciated using the straight-line method over the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Buildings and Improvements	50
Water System & Pipeline	75
Equipment	5 to 15

4. Net Position

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

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

CAMP MEEKER RECREATION AND PARK DISTRICT
Notes to Financial Statements
June 30, 2013

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

5. Fund Balance

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

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

6. Deposits and Investments

As authorized by Health and Safety Code Section 13854(a), the District maintains its operating cash in accounts with the Sonoma County Treasurer, who acts as a disbursing agent. Consequently, the District benefits from the Treasurer's practice of pooling cash and investments of certain funds. Interest earned on these pooled investments is allocated and apportioned quarterly to the District, based on the average daily balance for each quarter.

7. Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

CAMP MEEKER RECREATION AND PARK DISTRICT
Notes to Financial Statements
June 30, 2013

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

8. Net Assets

In the government-wide financial statements, net assets are classified into two components – invested in capital assets and unrestricted. These classifications are defined as follows:

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

9. Cash and Investments

Investment in the Sonoma County Treasurer's Investment Pool

The District's cash is pooled with the Sonoma County Treasurer, who acts as a disbursing agent for the District. If material, the fair value of the District's investment in this pool is reported in the financial statements at amounts based upon the District's pro-rata share of the fair value provided by the Treasury Pool for the entire Treasury Pool portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on accounting records maintained by the Treasury Pool, which are recorded on an amortized cost basis. Interest earned on investments pooled with the County is allocated quarterly to the appropriate fund based on its respective average daily balance for that quarter. The Treasury Oversight Committee has regulatory oversight for all monies deposited into the Treasury Pool.

As of June 30, 2013, the District's share of the decrease in fair value of investments was not material.

Investment Guidelines

The District's pooled cash and investments are invested pursuant to investment policy guidelines established by the County Treasurer and approved by the Board of Supervisors. The objectives of the policy are, in order of priority: safety of capital, liquidity and maximum rate of return. The policy addresses the soundness of financial institutions in which the County will deposit funds, types of investment instruments as permitted by the California Government Code 53601, and the percentage of the portfolio that may be invested in certain instruments with longer terms to maturity.

A copy of the Treasury Pool investment policy is available upon request from the Sonoma County Treasurer at 585 Fiscal Drive, Room 100-F, Santa Rosa, California, 95403-2871.

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity

CAMP MEEKER RECREATION AND PARK DISTRICT
Notes to Financial Statements
June 30, 2013

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

of its fair value is to changes in market interest rates. As a means of limiting its exposure to fair value losses arising from rising interest rates, one of the ways that the Treasury Pool manages its exposure to interest rate risk is by purchasing a combination of shorter term and longer term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturing evenly over time as necessary to provide the cash flow and liquidity needed for operations.

As of June 30, 2013, approximately 19.4 percent of the securities in the Treasury Pool had maturities of one year or less. Of the remainder, only 3.3 percent had a maturity of more than five years.

Disclosures Relating to Credit Risk

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The Treasury Pool does not have a rating provided by a nationally recognized statistical rating organization.

Custodial Credit Risk

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

- ⇒ The California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by depository regulated under stated law. The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies.
- ⇒ The California Government Code limits the total of all securities lending transactions to 20% of the fair value of the investment portfolio.

With respect to investments, custodial credit risk generally applies only to direct investments in marketable securities. Custodial credit risk does not apply to a local government's indirect investment in securities through the use of mutual funds or government investment pools (such as the Treasury Pool).

Concentration of Credit Risk

The investment policy of the County contains no limitations on the amount that can be invested in any one issuer beyond that stipulated by the California Government Code. For a listing of investments in any one issuer (other than U.S. Treasury securities, mutual funds, or external

CAMP MEEKER RECREATION AND PARK DISTRICT
Notes to Financial Statements
June 30, 2013

NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

investment pools) that represent 5% or more of total County investments, refer to the 6/30/12 Sonoma County CAFR (last available report).

10. Cash on Hand and in Banks

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

Checking Accounts	<u>\$ 24,081</u>
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These accounts are subject to FDIC insurance for amounts up to \$250,000.

11. Cash and Equivalents

For the purpose of financing reporting, "cash and cash equivalents" includes all demand and savings accounts and certificates of deposits or short-term investments with an original maturity of three months or less. For the statement of cash flows the District considers all cash and cash balances and investments to be "cash and cash equivalents".

12. Risk Management

The District is exposed to various risks or loss related to torts, theft to, damage to, and destruction of assets; errors and omissions, injuries to employees, and natural disasters. The District carries commercial insurance for all risks except personal property. Settled claims resulting from these risks have not exceeded commercial insurance coverage in the past three years.

NOTE 2— PROPERTY TAXES

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

Since the passage of California's Proposition 13, beginning with fiscal year 1978/1979, general property taxes are based either on a flat 1% rate applied to the 1975/1976 full value or on 1% of the sales price of the property on sales transactions and construction after the 1975/1976 valuation. Taxable values on properties (exclusive of increases related to sales and construction) can rise at a maximum of 2% per year.

On June 29, 1993, the Board of Supervisors adopted the "Teeter" Alternate Method of Property Tax Allocation. This method allocates property taxes based on the total property tax billed. At year-end the County advances cash to each taxing jurisdiction equal to its current year delinquent property taxes. In exchange, the County receives the penalties and interest on delinquent taxes when collected. The penalties and interest are used to pay the interest cost of borrowing the cash used for the advances.

CAMP MEEKER RECREATION AND PARK DISTRICT
Notes to Financial Statements
June 30, 2013

NOTE 3—DIRECT CHARGES

Beginning the fiscal year ending 6/30/1999, the District adopted Ordinance #8 and Resolution 97-3 for a direct charge of \$350 per year for each living unit. The purpose of the direct charge is to fund repayment of the 1995 DWR loan and 1998 USDA loan. The rate set is \$350/year.

NOTE 4—LONG TERM DEBT

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

	<u>7/1/2012</u> <u>Balance</u>	<u>Additions</u>	<u>Retirements</u>	<u>6/30/2013</u> <u>Balance</u>	<u>Current</u> <u>Portion</u>
USDA Loan	\$ 1,419,500	\$ -	\$ 27,000	\$ 1,392,500	\$ 28,000
DWR Loan	796,148	-	73,542	722,606	75,715
	<u>\$ 2,215,648</u>	<u>\$ -</u>	<u>\$ 100,542</u>	<u>\$ 2,115,106</u>	<u>\$ 103,715</u>

State Funding (DWR Loan)

Through a special Act (Statute 1994, Chapter 39) of the California Legislature, Camp Meeker Recreation and Park District was empowered in 1994 to take over the ownership and operation of the community's Water Distribution System after it was abandoned by the previous private owners and operators and placed into receivership. In order to meet the California Department of Health Services' standards for safe drinking water as defined in Chapter 7, Section 4010, Part 1 of Division 5 of the Health and Safety Code, the District initiated the Water Distribution System Improvement Project with the objective to renovate, improve, and replace portions of the existing inadequate distribution system.

To partially finance the construction for this capital project, the District was awarded by the California Department of Water Resources, under the Safe Drinking Water Bond Law of 1988, a grant for \$400,000 and a \$1,600,000 loan, for a total of \$2,000,000 in State funding. The District is not required to repay the grant award. However, the District is required to expend the loan portion of the funding prior to requesting grant funds.

The term of the loan is twenty-five (25) years from the date of the final disbursement of funds to the District, at a per annum interest rate of 3.0315 percent on the unpaid balance and includes an additional 5 percent loan administration fee (\$80,000), for an original total of \$1,680,000 to be repaid by the District. Repayment of the loan is made on a semiannual basis. The current balance is \$722,606.

To ensure that the semiannual payments are made when due, the District is required to maintain a reserve in the amount of two payments for the period of the first ten years of the loan. The reserve is to be maintained and administered by the designated fiscal agent, the Sonoma County Auditor-Controller's Office.

CAMP MEEKER RECREATION AND PARK DISTRICT
Notes to Financial Statements
June 30, 2013

NOTE 4—LONG TERM DEBT (Continued)

Federal Funding (USDA Loan)

The federal government also provided grants and loans for the "New Water Distribution and Storage Facility." Funding by the U.S. Department of Agriculture (U.S.D.A) was provided, initially, in the form of a \$1,360,000 loan and an RUS grant of \$1,540,000. Due to cost overruns, an additional loan of \$300,500 and a grant of \$199,500 was awarded. The Repayment is over a 40-year term at 4.875%. The current balance is \$1,392,500.

An estimated Repayment Schedule is as follows:

<u>Year Ended June 30,</u>	<u>State Loan DWR Repayment</u>	<u>Federal Loan USDA Repayment</u>	<u>Total</u>
2014	\$ 97,077	\$ 93,479	\$ 190,556
2015	97,077	93,613	190,690
2016	97,077	93,676	190,753
2017	97,077	93,668	190,745
2018	97,077	93,589	190,666
2019-2023	339,882	415,548	755,430
2024-2028	-	467,165	467,165
2029-2033	-	464,533	464,533
2034-2038	-	462,194	462,194
2039	-	114,637	114,637
Subtotal	825,267	2,392,102	3,217,369
Less: Amount Representing Interest	(102,661)	(999,602)	(1,102,263)
Total Liability at 6/30/13	<u>\$ 722,606</u>	<u>\$ 1,392,500</u>	<u>\$ 2,115,106</u>

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

<u>Year Ended June 30,</u>	<u>State Loan – DWR</u>		<u>Federal Loan – USDA</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2014	\$ 75,715	\$ 21,361	\$ 28,000	\$ 65,479
2015	78,032	19,045	29,500	64,113
2016	80,418	16,659	31,000	62,676
2017	82,877	14,200	32,500	61,168
2018	85,412	11,666	34,000	59,589
2019-2023	320,152	19,730	173,000	242,548
2024-2028	-	-	248,000	219,165
2029-2033	-	-	311,500	153,033
2034-2038	-	-	392,500	69,694
2039	-	-	112,500	2,137
	<u>\$ 722,606</u>	<u>\$ 102,661</u>	<u>\$ 1,392,500</u>	<u>\$ 999,602</u>

CAMP MEEKER RECREATION AND PARK DISTRICT
Notes to Financial Statements
June 30, 2013

NOTE 5—CAPITAL ASSET ACTIVITY

Business Type Activities:	Balance 7/1/2012	Additions	Transfers/ Retirements	Balance 6/30/2013
Capital Assets, Not Being Depreciated:				
Land	\$ 82,958	\$ -	\$ -	\$ 82,958
	82,958	-	-	82,958
Total Capital Assets, Not Being Depreciated	82,958	-	-	82,958
Capital Assets, Being Depreciated:				
Water System	5,375,425	-	-	5,375,425
Equipment	34,312	-	-	34,312
Total Capital Assets, Being Depreciated	5,409,737	-	-	5,409,737
Less: Accumulated Depreciation	(1,265,372)	(75,071)	-	(1,340,443)
Total Capital Assets, Being Depreciated, Net	4,144,365	(75,071)	-	4,069,294
Governmental Activities, Capital Assets, Net	\$ 4,227,323	\$ (75,071)	\$ -	\$ 4,152,252

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

Governmental Activities:	
Water Operations	\$ 75,071
Total Depreciation Expense – Governmental Activities	\$ 75,071

Governmental Activities:	Balance 7/1/2012	Additions	Transfers/ Retirements	Balance 6/30/2013
Capital Assets, Not Being Depreciated:				
Land	\$ 238,773	\$ -	\$ -	\$ 238,773
	238,773	-	-	238,773
Total Capital Assets, Not Being Depreciated	238,773	-	-	238,773
Capital Assets, Being Depreciated:				
Buildings & Improvements	555,995	-	-	555,995
Equipment	17,691	3,390	-	21,081
Total Capital Assets, Being Depreciated	573,686	3,390	-	577,076
Less: Accumulated Depreciation	(173,091)	(11,488)	-	(184,579)
Total Capital Assets, Being Depreciated, Net	400,595	(8,098)	-	392,497
Governmental Activities, Capital Assets, Net	\$ 639,368	\$ (8,098)	\$ -	\$ 631,270

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CAMP MEEKER RECREATION AND PARK DISTRICT
Notes to Financial Statements
June 30, 2013

NOTE 5—CAPITAL ASSET ACTIVITY (Continued)

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

Governmental Activities:

Recreation & Park	\$ 11,488
Total Depreciation Expense – Governmental Activities	<u>\$ 11,488</u>

A. Direct Charge Receivable

Direct charges collected are apportioned to the District to supplement the Water Fund alone for operating costs. Not all of the assessments are collected as of June 30, 2013; therefore, the remainder of the uncollected assessments are considered direct charges receivable. All assessments are deemed collectible and no allowance for doubtful accounts has been recorded.

Direct Charge Receivable at 6/30/13	<u>\$ 5,624</u>
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B. Receivables – Water Fund

The District also reports receivables in its Enterprise Fund for uncollected water charges. The District has the ability to shut off service for non-payers, however, some homes have little or no equity upon foreclosure, short sale, etc. and bad debts may occur. Therefore, an allowance for doubtful accounts has been established.

Receivable – Water at 6/30/13	\$ 23,187
Less: Allowance for Doubtful Accounts	<u>0</u>
	<u>\$ 23,187</u>

C. Non Current Note Receivable (Statement of Net Assets)

On April 26, 2005 the Boards of Occidental Community Services District and Camp Meeker Recreation and Park District agreed to share water, develop additional water sources, and maintain a common main line transmission pipe. Conditions precedent to the agreement was for Occidental Community Services District to receive a \$1,600,000 federal grant and pay Camp Meeker \$640,000 for a 32% capacity. To date, \$515,000 has been received. The system is now operational.

Terms of the \$125,000 Note Receivable include annual payments of \$6,672.50 per year (i.e. an amortized payment schedule based on a forty (40) year amortization period, bearing simple interest on the unpaid balance at an annual rate of 4.375%, from the date of completion of the project), with the entire balance of unpaid principal and accrued interest all due and payable five (5) years from the date of the completion of the project.

The District received \$6,672 during the year which was allocated to \$5,227 interest income and \$1,445 to principal.

CAMP MEEKER RECREATION AND PARK DISTRICT
Notes to Financial Statements

June 30, 2013

NOTE 6—LITIGATION

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

NOTE 7—SUBSEQUENT EVENTS

Subsequent events are those events or transactions that occur subsequent to the effective date of the financial statements, but prior to the issuance of the final reports, which may have a material effect on the financial statements or disclosures therein.

There are no subsequent events that have occurred that meet the above definition.

**CAMP MEEKER RECREATION AND PARK DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCES
Budget and Actual - General Fund
For The Year Ended June 30, 2013**

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget Positive (Negative)
REVENUES				
Property Taxes	\$ 50,500	\$ 53,000	\$ 54,229	\$ 1,229
Interest Income	100	300	233	(67)
Intergovernmental Revenues	500	500	500	-
Real Estate Rental	10,125	10,850	10,132	(718)
Miscellaneous Income	100	100	119	19
Total Revenues	61,325	64,750	65,213	463
EXPENDITURES				
Salaries & Benefits	1,840	1,840	1,390	450
Operating Expenses	59,471	62,821	55,001	7,820
Capital Asset Purchases	-	-	3,390	(3,390)
Contingencies	-	89	-	89
Total Expenditures	61,311	64,750	59,781	4,969
 Excess (Deficiency) of Revenues Over Expenditures	 <u>\$ 14</u>	 <u>\$ -</u>	 <u>\$ 5,432</u>	 <u>\$ 5,432</u>
 Fund Balance, Beginning of Year			25,004	
 Fund Balance, End of Year			<u>\$ 30,436</u>	

The accompanying notes are an integral part of the financial statements

CAMP MEEKER RECREATION AND PARK DISTRICT
Notes to Required Supplementary Information
June 30, 2013

NOTE 1—BUDGETARY INFORMATION

Annual budgets are adopted on a non-GAAP basis for all governmental funds. All annual appropriations lapse at fiscal year-end.

The Board reviews proposed preliminary and final budgets at public meetings and the final budget must be adopted no later than December 31.

The appropriated budget is prepared by character and subobject. Transfers of appropriations between characters require the approval of the board. The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is the character level. The board made several supplemental budgetary appropriations throughout the year.

Encumbrance accounting is employed in governmental funds. Encumbrances (e.g., purchase orders, contracts) outstanding at year-end are reported as reservations of fund balances and do not constitute expenditures or liabilities because the commitments will be reappropriated and honored during the subsequent year. The District had no encumbrances outstanding at June 30.