

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

Tuesday, November 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.

VI. CONSENT ITEMS (10 minutes)

- A. Approval of Minutes
- B. Payment of Claims
- C. Journal Entry Approval
- D. Administrative and Financial Report

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

- A. Report on operations for the current month

VIII. 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

IX. ADJOURN TO CLOSED SESSION

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

XI. ACTION ITEMS

- A. DIRECT CHARGE BILLING: Parcel 075-290-027, 5555 Sylvania Heights (Staff, 10 minutes)  
DESCRIPTION: Steve Harris, owner of 5555 Sylvania Heights since 2011 has requested that the Board review the billing for his parcel 075-290-027. The parcel has been billed for two water connections since the establishment of the water system and Mr. Harris reports that there is one connection only on his property.  
PROPOSED ACTION: The District may/may not take further action in this regard.
- B. CAMP MEEKER VOLUNTEER FIRE DEPARTMENT: UPDATE LEASE SIGNING /UTILITIES (Cathie Anderson/Gary Helfrich 10 minutes)  
DESCRIPTION: The Board will review progress of the lease signing with the CMVFD relative to funding of Fire Department and utilities.  
PROPOSED ACTION: The Board may/may not take further action with respect to the CMVFD lease.
- C. UPDATE: BOARD MEMBER REPLACEMENT (Cathie Anderson/Staff, 5 minutes)  
DESCRIPTION: Jeff Rusch has resigned effective October 21, 2014 due to ill health. The Board will discuss the progress for Board member replacement.  
PROPOSED ACTION: The Board may take further action regarding the process for replacement.
- D. UPDATE: PROPOSED ORDINANCE: DISTRICT PROPERTY PARKING USAGE (Anthony Tominia/Staff, 10 minutes)  
DESCRIPTION: In accordance with the Board's discussion at the August Board meeting, the Board will review a proposed ordinance with respect to parking on District property, emergency services usage and overnight parking.  
PROPOSED ACTION: The Board may/may not proceed to initiate the process of addressing the problems by the eventual adoption of a parking ordinance.
- E. FINAL REPORT: SONOMA COUNTY FIRE & EMERGENCY SERVICES "CHIPPER" PROGRAM (Anthony Tominia, 10 minutes)  
DESCRIPTION: The District has moved forward with participation in the "Chipper Program" and the Board will be provided with a progress report.  
PROPOSED ACTION: The Board may/may not take further action regarding this program.
- F. PROPOSED RENTAL POLICIES AND PROCEDURES (Staff, 10 minutes)  
DESCRIPTION: The Board will review proposed policies and procedures relative to the renting of District properties (Anderson Hall) to include responsibility for and handling of monies related thereto.  
PROPOSED ACTION: The Board may/may not adopt the proposed rental policies and procedures relative to the renting of District properties to include responsibility for and handling of monies related thereto.

G. DISTRICT POLICY—TIMELY VENDOR PAYMENTS AND CHECK WRITING

(Cathie Anderson/Staff, 5 minutes)

DESCRIPTION: The District has historically approved payment of its vendor obligations at its monthly Board meeting. This one time per month schedule was established in accordance with the warrant payment process at the County of Sonoma and resulted in the application of late charges because of Board meeting scheduling. With the initiation of the District's in-house accounting function, payments can be processed to avoid the application of late charges. The Board will discuss changes to the check writing process to insure timely vendor payments and avoid of late charges.

PROPOSED ACTION: The Board may/may not authorize the District Finance Officer to approve payment of vendor bills on a more flexible schedule and presentation of the related information after the checks are issued and signed by two Board members.

H. APPROVAL OF AUDITED FINANCIAL STATEMENTS AND DISPOSITION OF AMOUNTS DUE BETWEEN DISTRICT FUNDS (Cathie Anderson/Staff, 10 minutes)

DESCRIPTION: The Board will discuss the audited Financial Statements for 6/30/2014 and decide on the disposition of amounts due between various District Funds.

PROPOSED ACTION: The Board may/may not approve the Audited Financial Statements for 6/30/2014 and decide on the disposition of amounts due between various funds.

XII. DIRECTORS' REPORTS

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

PROPOSED ACTION: No action or discussion to take place.

XIII. ADJOURNMENT

HOW TO GET AN ITEM ON THE AGENDA

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

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

Submit your agenda items in writing to: Camp Meeker Recreation and Park District, Post Office Box 461, Camp Meeker, CA 95419. Be sure to include your name, address and phone number. Anonymous submissions will not be considered for discussion.

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

[http://www.campmeeker.org/wordpress/?page\\_id=224](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, October 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 7:09 p.m.

II. ROLL CALL

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

III. APPROVAL OF AGENDA

After review, a motion was made by Cathie Anderson, and seconded by Anthony Tominia to approve the October 21, 2014 agenda as written.

Directors Anderson, Tominia, and Watson voted yes. Directors Helfrich and Rusch were absent.

The motion was approved.      Ayes: 3      Noes: 0      Abstain: 0      Absent: 2

IV. STATEMENTS OF ABSTENTION

There were no statements of abstention.

V. PUBLIC COMMENT

There was no public comment.

VI. CONSENT ITEMS

A. Approval of Minutes

Director Tominia requested that the minutes be corrected to reflect that Cathie Anderson was to arrange for disposal of the picnic table remains described in the Directors Reports portion of the September 23, 2014 meeting.

A motion was made by Anthony Tominia, and seconded by Cathie Anderson to approve the September 23, 2014 minutes as corrected.

Directors Anderson, Tominia, and Watson voted yes. Directors Helfrich and Rusch were absent.

The motion was approved.      Ayes: 3      Noes: 0      Abstain: 0      Absent: 2

B. Payment of Claims

The following claims were presented for October 2014:

G2014-2015-004: Recreation and Park (October 2014)      \$ 7,087.29

W2014-2015-004: Water (October 2014)      \$ 9,351.00

A motion was made by Anthony Tominia, and seconded by Cathie Anderson to approve the October 21, 2014 claims and payments as submitted.

Directors Anderson, Tominia, and Watson voted yes. Directors Helfrich and Rusch were absent.

The motion was approved.      Ayes: 3      Noes: 0      Abstain: 0      Absent: 2

C. Journal Entry Approval

Per Board policy, there were no journal entries for the Board to consider at this meeting. All recurring monthly entries were approved by the District Fiscal officer prior to posting and are included in the financial reports.

D. Administrative and Financial Report

Ms. Doran-Girard reported that SCWA has approved an extension of the water agreement until June 30, 2015 to allow for negotiations to continue, that the DWR loan payment was paid by the County of Sonoma and that confirmation of receipt of the State Controller documents has been received. Additionally, she advised that the draft audit report is complete and the District's records are correct and complete for the fiscal year 6/30/2014; and, that the CMVFD signed lease has not been received.

VII. REPORT OF THE WATER SYSTEM OPERATOR

- A. Jamie Dunton of Russian River Utility reported that operations are going well and a pipe repair at the Alliance treatment plant has been completed. He went on to relate that while George Wenzlaff's account issues are now resolved, the Board should consider review and restatement of some customer policies. President Watson requested information regarding levels of chromium 6 in the water system. Mr. Dunton responded that nothing could leech into the tank interior from a closed system and annual testing has detected nothing chemical that would be cause for risk.
- B. Mr. Dunton relayed that in order for the billing system to appropriately process late charges the late charge will be billed on the 3<sup>rd</sup> of the month.

VIII. ACTION ITEMS

A. DIRECT CHARGE BILLING: Parcel 075-290-027, 5555 Sylvania Heights

DESCRIPTION: Steve Harris, owner of 5555 Sylvania Heights since 2011 has requested that the Board review the billing for his parcel 075-290-007. The parcel has been billed for two water connections since the establishment of the water system and Mr. Harris reports that there is one connection only on his property. The Board reviewed the ordinance describing the criteria for residential connections.

ACTION: After discussion, a motion was made by Anthony Tominia, and seconded by Cathie Anderson directing that staff follow-up with forwarding the ordinance to Mr. Harris and advise that Russian River Utility is available for further discussion if needed.

Directors Anderson, Tominia, and Watson voted yes. Directors Helfrich and Rusch were absent. The motion was approved. Ayes: 3 Noes: 0 Abstain: 0 Absent: 2

B. CAMP MEEKER VOLUNTEER FIRE DEPARTMENT: UPDATE LEASE SIGNING /UTILITIES

DESCRIPTION: The Board was advised that the signed lease that was forwarded by certified mail has not been returned. Director Tominia advised that this item may well be on the CMVFD Board agenda for its meeting on the first Wednesday of the month.

ACTION: No action was taken.

C. BOARD MEMBER REPLACEMENT

DESCRIPTION: Jeff Rusch has resigned effective October 21, 2014 due to ill health. The Board discussed the process for Board member replacement.

ACTION: A motion was made by Anthony Tominia, and seconded by Cathie Anderson that the Board accept Director Rusch's resignation; and, that the District website include the process for application as well as a mailing forwarded to all registered voters in Camp Meeker.

Directors Anderson, Tominia, and Watson voted yes. Directors Helfrich and Rusch were absent.

The motion was approved. Ayes: 3 Noes: 0 Abstain: 0 Absent: 2

D. PROPOSED ORDINANCE: DISTRICT PROPERTY PARKING USAGE

DESCRIPTION: In accordance with the Board's discussion at the August Board meeting, the Board will review a proposed ordinance with respect to parking on District property, emergency services usage and overnight parking.

ACTION: The Board tabled this item until reviewed in depth by legal counsel.

E. UPDATE: FINAL REPORT GRAN FONDO EVENT

DESCRIPTION: Director Tominia presented a final report of attendance and related costs for the event were discussed as well as scheduling the event again in 2015.

ACTION: The Board did not take further action on this item.

F. UPDATE: SONOMA COUNTY FIRE & EMERGENCY SERVICES "CHIPPER" PROGRAM

DESCRIPTION: The Board has moved forward with participation in the "Chipper Program" and the Board was advised that the brush materials will be on the basketball court. The mailing to the community has been completed. Discussion was initiated regarding disposal of the chips to individuals in the community. Director Anderson expressed concern about using the chips in the playground area as the District doesn't know what chemicals the brush may have been treated with. It was agreed that the District will not use the chips in the playground or areas where children might be exposed to unknown contaminants.

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

G. SUNDAY BREAKFAST CLUB

DESCRIPTION: The Board discussed the pilot program as there seemed to be some confusion about the number of events to be held. Seth Murchison introduced Tripp Fuchs to the Board. Mr. Fuchs would be the chef handling the events. He advised the Board that he has appropriate insurances and applicable licenses. It was agreed that the upcoming holiday season would not be appropriate for starting the pilot program; and, further that Mr. Murchison would stay in touch with the Board regarding booking events.

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

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.

Director Tominia advised the Board regarding upcoming Fire Department meetings and trash can removal.

Director Anderson informed the Board that she has a number of individuals available to perform community service hours for the District.

X. ADJOURNMENT

As there was no further business to be brought before the Board at this time, a motion was made by Cathie Anderson, and seconded by Anthony Tominia that the October 2014 meeting of the Camp Meeker Board of Directors be adjourned.

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

The motion was approved.

Ayes: 3      Noes: 0      Abstain: 0      Absent: 1

The meeting adjourned at 8:22 p.m.

Respectfully submitted,

CHERYL DORAN-GIRARD

2014-10-21draftmins-cdg1

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**CHERYL DORAN GIRARD  
CLIENT MEMORANDUM**

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

Financial Statements and Warrant Detail are in the board packet following this memorandum. Financial data is based on the District's revenues & expenses received to date.

G2014/2015-005	R&P (November 2014)	6,175.09
W2014/2015-005	Water (November 2014)	16,451.22

Cash balances are updated from all bank October 31 bank statements from Wells Fargo, Bank of the West and US Bank, plus funds received to date. All bank accounts and Paypal are reconciled through the October 31.

Financial statements contain data available through November 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, check registers, water funds allocation, County memorandums of funds transfers and finally the financial statements are placed behind the individual warrant details.

A deposit of \$12,918.92 will be made to the Wells Fargo checking account and \$6,700.00 will be deposited in the Wells Fargo Investment account for amounts allocated for capital replacement and USDA debt fund repayment.

The process of report development and budget reporting from the accounting software is ongoing. The final audit report for 2013-2014 is included in your Board package. Larry has recommended that the District put its internal control and accounting policies/procedures in writing prior to the conclusion of the 2014-2015 fiscal year and that process is in progress.

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



Vendor	G/L Acct	Amount	Explanation
Anderson, Cathie	5010	30.00	Dir Stipend-September
AT&T	5101	71.02	Anderson Hall
Doran-Girard, Cheryl	5520	1,167.75	Consulting-Oct/Nov
Doran-Girard, Cheryl	5555	326.25	Consulting-Oct/Nov
Doran-Girard, Cheryl	5556	781.65	Consulting-Oct/Nov
Doran-Girard, Cheryl	5425	10.63	Postage
Doran-Girard, Cheryl	5410	150.78	Office Supplies
Fedex Office	5426	272.42	Printing
Larry Johnson	5555	1,545.00	Final Audit Payment
Larry Johnson	5560	196.50	New System Review
Jessica Lopez	5185	60.00	Anderson Hall Clean
McPhail's	5590	338.08	Anderson Hall Propane
McPhail's	5590	116.12	Dist Office Tank/Propane
PGE	5594	91.09	Electric Service
Perry Johnson	5550	232.50	Legal Fees
Sonoma County Tax Collect	5405	350.00	Direct Chgs-A. Hall & Trailer Site
US Bank-Visa	5416	149.00	Abila Lease
US Bank-Visa	5101	50.00	Anderson Hall Phone
US Bank-Visa	5425	181.30	Chipper-Postage
Wavemaker	5501	25.00	Website-Spam Issue
Lynn Watson	5010	30.00	Dir Stipend-September
Total		6,175.09	

DIRECTOR APPROVAL:

DATE:

11/18/14

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**Camp Meeker Recreation & Park District**

Warrant #

[W2014/2015-004](#)**Camp Meeker Recreation & Park District**

Warrant #

[W2014/2015-005](#)

Vendor	G/L Acct	Amount	Explanation
Doran-Girard, Cheryl	5425	10.62	Postage
Doran-Girard, Cheryl	5520	778.50	Consulting-Oct/Nov
Doran-Girard, Cheryl	5550	292.50	Consulting-Oct/Nov
Doran-Girard, Cheryl	5556	422.10	Consulting-Oct/Nov
Doran-Girard, Cheryl	5555	326.25	Consulting-Oct/Nov
Doran-Girard, Cheryl	5410	150.77	Office Supplies
State Board of Equalization	5587	154.64	Water Rights Fee
Fedex Office	5585	161.53	Printing
Larry Johnson	5555	1,545.00	Final Pmt
Larry Johnson	5560	196.50	New System Review
Perry Johnson	5550	187.50	Legal Fees
Russian River Utility	5515	10,625.80	Contract Services
Russian River Utility	5594	901.09	Electric
Russian River Utility	8516	549.42	Alliance Pipe Repair
US Bank-Visa	5416	149.00	Abila Lease

Total	16,451.22
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DIRECTOR APPROVAL:

DATE:

11/18/14

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[illegible]

**Camp Meeker Recreation & Parks District**  
Check/Voucher Register - Check Register-Current Month test  
1010 - Cash In Wells Fargo Bank-Operating  
From 11/1/2014 Through 11/30/2014

<u>Check Number</u>	<u>Check Description</u>	<u>Vendor Name</u>	<u>Effective Date</u>	<u>Check Amount</u>
1071	System Generated Check/Voucher	AT&T	11/18/2014	71.02
1072	System Generated Check/Voucher	California State Board Of Equalization	11/18/2014	154.64
1073	System Generated Check/Voucher	Cheryl Doran-Girard	11/18/2014	4,417.80
1074	System Generated Check/Voucher	Fedex Office	11/18/2014	433.95
1075	System Generated Check/Voucher	Larry Johnson, CPA	11/18/2014	3,483.00
1076	System Generated Check/Voucher	Jessica Lopez	11/18/2014	60.00
1077	System Generated Check/Voucher	McPhail Fuel Company	11/18/2014	454.20
1078	System Generated Check/Voucher	P G & E	11/18/2014	91.09
1079	System Generated Check/Voucher	Perry Johnson Anderson, Miller & Moskowitz	11/18/2014	420.00
1080	System Generated Check/Voucher	Russian River Utility	11/18/2014	12,076.31
1081	System Generated Check/Voucher	Sonoma Co Tax Collector	11/18/2014	350.00
1082	System Generated Check/Voucher	US Bank	11/18/2014	529.30
1083	System Generated Check/Voucher	Wavemaker Media Design	11/18/2014	25.00
1084	Director Stipend-- Anderson November	Cathie Anderson	11/18/2014	30.00
1085	Director Stipend--Watson November	Lynn Watson	11/18/2014	30.00

**Camp Meeker Recreation & Parks District**  
Check/Voucher Register - Check Register-Current Month test  
1030 - Cash in Bank of the West-Water  
From 11/1/2014 Through 11/30/2014

<u>Check Number</u>	<u>Check Description</u>	<u>Vendor Name</u>	<u>Effective Date</u>	<u>Check Amount</u>
532	BOW Transfer--USDA & Capital	Camp Meeker Rec & Park Dist	11/17/2014	6,700.00
533	BOW Transfer--Water Operations	Camp Meeker Rec & Park Dist	11/17/2014	11,300.00

**Camp Meeker Recreation & Parks District**  
Check/Voucher Register - Check Register-Current Month test  
1040 - Cash in US Bank-Rental Deposits/PayPal  
From 11/1/2014 Through 11/30/2014

<u>Check Number</u>	<u>Check Description</u>	<u>Vendor Name</u>	<u>Effective Date</u>	<u>Check Amount</u>
1002	Jennifer Cassells--Deposit Refund Anderson Hall	Jennifer Cassells	11/5/2014	100.00
1003	US Bank Rental Transfers	Camp Meeker Rec & Park Dist	11/6/2014	1,325.00
Report Total				42,051.31

**Camp Meeker Recreation & Parks District**  
Statement of Revenues and Expenditures - Unposted Transactions Included In Report  
10 - Recreation & Park - Operating  
From 7/1/2014 Through 11/18/2014  
(In Whole Numbers)

		YTD Budget - Original	Current Year Actual	YTD Budget Variance - Original
Revenue				
4001	Property Taxes-CY Secured	48,000	0	(48,000)
4041	Cost Reimbursement-Collect Delinquent CY Unsec	(1,000)	0	1,000
4101	Interest Pooled Cash -Sonoma County	250	0	(250)
4210	Rental Fees-Anderson Hall	7,500	3,585	(3,915)
4215	Rental Fees-Other	0	720	720
4220	State-Home Owner Property Tax Relief	500	0	(500)
4250	Donations	0	1,500	1,500
4625	Transfers-Within Fund In	17,000	0	(17,000)
	Total Revenue	72,250	5,805	(66,445)
Expenses				
5010	Director Stipend	720	300	420
5017	Worker Compensation Insurance	1,400	468	932
5101	Communications-Telephone	2,310	963	1,347
5105	Communications-ISP Website	250	117	133
5184	Janitorial Supplies	400	74	326
5185	Janitorial Services	1,700	420	1,280
5210	Insurance-Property & Liability	1,656	0	1,656
5301	Maintenance-Beach and Parks	750	0	750
5302	Maintenance-Bldgs & Improvements	500	0	500
5304	Maintenance-Equipment	0	49	(49)
5401	Memberships	125	0	125
5405	Miscellaneous	0	700	(700)
5410	Office Supplies	750	488	262
5415	Office Operations	0	215	(215)
5416	Lease-Accounting Software	1,935	298	1,637
5420	Training-Administrative	750	443	307
5425	Postage	400	256	144
5426	Printing Services	500	482	18
5427	Supplies	350	0	350
5428	Food	0	209	(209)
5501	Professional Fees-Web	750	295	455
5520	Administrative Services	19,800	4,688	15,112
5540	LAFCO Charges	150	0	150
5550	Legal Services	15,000	1,553	13,447
5555	Professional Services-Auditor	10,086	6,256	3,830
5556	Professional Services-Accounting	3,300	3,343	(43)
5560	Professional Fees-Other	0	197	(197)
5570	Service Fee-PayPal	75	55	20
5590	Gas and Oil	1,750	384	1,366
5591	Equipment Rentals	0	582	(582)
5592	Water and Sewer	750	352	398
5594	Utilities	1,000	391	609
8516	Maintenance & Repair	5,000	0	5,000
9001	Contingency	93	0	93
	Total Expenses	72,250	23,576	48,674

**Camp Meeker Recreation & Parks District**  
Statement of Revenues and Expenditures - Unposted Transactions Included In Report  
40 - Recreation & Parks - Water Operations  
From 7/1/2014 Through 11/18/2014  
(In Whole Numbers)

		YTD Budget - Original	Current Year Actual	YTD Budget Variance - Original
	Revenue			
4010	Direct Charges-Current Year	122,000	0	(122,000)
4101	Interest Pooled Cash -Sonoma County	250	0	(250)
4110	Interest Earned-Wells Fargo Bank	0	234	234
4310	Sales of Water-Residential	220,000	77,407	(142,593)
4625	Transfers-Within Fund In	30,000	0	(30,000)
	Total Revenue	372,250	77,641	(294,609)
	Expenses			
5101	Communications-Telephone	990	0	990
5105	Communications-ISP Website	250	0	250
5210	Insurance-Property & Liability	3,862	0	3,862
5401	Memberships	125	0	125
5405	Miscellaneous	0	54	(54)
5410	Office Supplies	500	453	47
5415	Office Operations	500	166	334
5416	Lease-Accounting Software	1,935	298	1,637
5420	Training-Administrative	750	443	307
5425	Postage	150	11	139
5426	Printing Services	500	383	117
5501	Professional Fees-Web	750	60	690
5515	Contract Services-Water Operations	95,000	36,174	58,826
5520	Administrative Services	14,500	5,468	9,032
5540	LAFCO Charges	545	0	545
5550	Legal Services	15,000	780	14,220
5555	Professional Services-Auditor	11,004	6,256	4,748
5556	Professional Services-Accounting	7,700	2,983	4,717
5560	Professional Fees-Other	0	197	(197)
5565	Fiscal Agent Fees	300	0	300
5575	Bank Service Fees	0	(15)	15
5585	Public/Legal Notices	500	315	185
5587	Water System Fees-State	2,500	155	2,345
5594	Utilities	3,000	2,737	263
8516	Maintenance & Repair	0	549	(549)
8565	Equipment 2	5,000	0	5,000
8625	Tfr Within Fnd-Out	205,690	0	205,690
9001	Contingency	1,199	0	1,199
	Total Expenses	372,250	57,467	314,783

**Camp Meeker Recreation & Parks District**  
Statement of Revenues and Expenditures - Unposted Transactions Included In Report  
50 - Recreation & Parks - Water Capital  
From 7/1/2014 Through 11/18/2014  
(In Whole Numbers)

		<u>YTD Budget - Original</u>	<u>Current Year Actual</u>	<u>YTD Budget Variance - Original</u>
	Revenue			
4110	Interest Earned-Wells Fargo Bank	0	690	690
4625	Transfers-Within Fund In	<u>15,000</u>	<u>0</u>	<u>(15,000)</u>
	Total Revenue	<u>15,000</u>	<u>690</u>	<u>(14,310)</u>
	Expenses			
8516	Maintenance & Repair	5,000	0	5,000
8625	Tfr Within Fnd-Out	<u>30,000</u>	<u>0</u>	<u>30,000</u>
	Total Expenses	<u>35,000</u>	<u>0</u>	<u>35,000</u>

**Camp Meeker Recreation & Parks District**  
Statement of Revenues and Expenditures - Unposted Transactions Included In Report  
60 - Recreation & Parks-DWR E58237  
From 7/1/2014 Through 11/18/2014  
(In Whole Numbers)

		<u>YTD Budget - Original</u>	<u>Current Year Actual</u>	<u>YTD Budget Variance - Original</u>
	Revenue			
4625	Transfers-Within Fund In	<u>97,077</u>	<u>0</u>	<u>(97,077)</u>
	Total Revenue	<u>97,077</u>	<u>0</u>	<u>(97,077)</u>
	Expenses			
7910	Long Term Debt-Principal	76,888	38,707	38,181
7911	Long Term Debt-Interest	<u>20,189</u>	<u>9,832</u>	<u>10,357</u>
	Total Expenses	<u>97,077</u>	<u>48,539</u>	<u>48,538</u>

**Camp Meeker Recreation & Parks District**  
Statement of Revenues and Expenditures - Unposted Transactions Included In Report  
70 - Recreation & Park - USDA Debt Fund  
From 7/1/2014 Through 11/18/2014  
(In Whole Numbers)

		<u>YTD Budget - Original</u>	<u>Current Year Actual</u>	<u>YTD Budget Variance - Original</u>
	Revenue			
4290	Miscellaneous Revenues	<u>93,613</u>	<u>0</u>	<u>(93,613)</u>
	Total Revenue	<u>93,613</u>	<u>0</u>	<u>(93,613)</u>
	Expenses			
7910	Long Term Debt-Principal	29,500	29,500	0
7911	Long Term Debt-Interest	<u>64,113</u>	<u>32,407</u>	<u>31,706</u>
	Total Expenses	<u>93,613</u>	<u>61,907</u>	<u>31,706</u>

**November 13, 2014**

**RE: CAMP MEEKER PAST DUE ACCOUNTS**

- **Accounts 2, 4, 15, 28, 36, 50, 88, 90, 94, 97, 103, 110, 129, 133, 134, 135, 138, 140, 142, 150, 152, 155, 180, 182, 183, 186, 190, 192, 194, 209, 212, 219, 220, 226, 227, 230, 246, 252, 264, 312, 315, 322, 323, 325, 337, 338 and 355:** Past due notices will be sent on December 3 and lock off will be scheduled for December 13, 2014.
- **Accounts 60, 96, 148, 203, 213, 245, 269, 286 and 304:** Payments are on their way or waiting to be deposited.
- **Accounts 6, 19, 22, 23, 24, 31, 146, 178, 198, 224, 293 and 358:** Lock off is scheduled for November 17, 2014.

			CAMP MEEKER RECREATION & PARK DISTRICT				
			PAST DUE LIST	Nov-14			
ACCT #	CURRENT	1 - 30.	31 - 60	61+	LAST PAYMENT		TOTAL
2	97.98	537.95			590.84	9/23/14	635.93
4	147.96	158.21			250.00	10/21/14	306.17
6	64.65	93.95	136.12		405.00	8/15/14	294.72
15	64.80	45.30			102.24	9/19/14	110.10
19	58.70	62.64	42.13		220.00	8/12/14	163.47
22	50.79	45.86	49.65	2.71	54.17	9/23/14	149.01
23	48.78	43.32	46.68	4.48	89.60	9/9/14	143.26
24	45.22	40.90	43.18		129.29	8/15/14	129.30
25	41.06	0.70			44.07	10/24/14	41.76
28	47.55	10.23			60.00	10/14/14	57.78
31	44.25	40.00	42.70	2.23	44.54	8/26/14	129.18
36	46.91	42.32	2.34		46.83	9/29/14	91.57
50	44.73	46.57			160.00	9/29/14	91.30
60	48.71	44.78	47.02		46.78	8/22/14	140.51
61	40.26	5.27			40.00	10/9/14	45.53
88	42.31	46.24			54.88	9/16/14	88.55
90	42.46	40.20	2.12		42.37	9/29/14	84.78
94	211.13	49.36	3.18		71.00	10/6/14	263.67
96	43.52	42.52	12.77		300.00	9/9/14	98.81
97	42.52	43.60			44.40	9/12/14	86.12
103	51.82	54.58	6.96		139.18	9/29/14	113.36
110	56.04	49.64	5.14		49.88	10/6/14	110.82
129	44.40	42.66	0.10		44.90	10/24/14	87.16
133	44.69	42.14			97.00	10/21/14	86.83
134	46.80	44.14	2.17		91.50	9/16/14	93.11
135	44.51	41.40			41.76	9/23/14	85.91
138	42.27	40.14			40.04	9/19/14	82.41
140	68.11	56.15			130.00	10/24/14	124.26
142	51.96	62.75			61.93	9/16/14	114.71
146	48.21	49.92	40.98		45.00	9/16/14	139.11
148	45.64	40.94	2.29		45.70	10/6/14	88.87
150	43.78	43.62			139.83	9/16/14	87.40
152	48.83	31.88			250.00	9/12/14	80.71
155	48.26	52.40			167.15	10/14/14	100.66
178	47.27	45.12	12.23		80.00	9/19/14	104.62
180	80.95	60.98			60.00	10/21/14	141.93
182	48.32	42.81			100.00	8/29/14	91.13
183	49.93	49.86			120.78	10/9/14	99.79
185	47.35	6.63			80.00	10/24/14	53.98
186	43.07	42.58			90.93	9/16/14	85.65
190	42.23	40.00	4.55		91.06	10/6/14	86.78
192	44.08	40.77			150.00	9/9/14	84.85
194	49.15	46.20	1.70		33.90	11/7/14	97.05
198	44.82	41.66	51.21	2.31	46.28	8/26/14	140.00
203	57.98	62.68	23.37		151.00	9/16/14	144.03
209	45.23	43.24	2.19		43.84	9/26/14	90.66
212	47.13	46.90			0.73	10/14/14	94.03
213	49.58	46.24	2.47		49.45	9/26/14	98.29
219	45.17	49.06			85.78	9/16/14	94.23
220	91.72	80.49			200.00	10/14/14	172.21

224	45.37	40.90	43.04	1.50	150.00	7/11/14	130.81
226	45.11	43.36			150.00	10/16/14	88.47
227	43.79	41.46			89.45	10/9/14	85.25
230	42.29	45.08			48.77	9/19/14	87.37
245	47.34	42.32	44.45	4.41	88.11	8/29/14	138.52
246	49.89	46.22	20.00		117.90	9/26/14	116.11
252	48.26	45.28			53.97	10/14/14	93.54
264	45.26	44.70			105.41	10/16/14	89.96
267	45.14	0.25			45.00	11/7/14	45.39
269	44.53	42.92	3.74		45.00	10/6/14	91.19
278	40.00	0.11			84.10	10/21/14	40.11
286	70.13	43.82	48.20		44.68	8/19/14	162.15
293	47.96	46.14	49.62	5.00	99.94	9/5/14	148.72
304	57.08	42.94	46.10		92.71	8/22/14	146.12
312	43.50	13.12			29.08	10/28/14	56.62
315	42.45	41.00			85.71	9/23/14	83.45
317	51.84	0.06			50.00	11/7/14	51.90
322	49.10	49.12			116.77	10/9/14	98.22
323	65.09	63.54	3.51		70.12	10/9/14	132.14
325	48.42	47.24	2.38		47.66	9/29/14	98.04
335	47.94	0.60			46.08	10/16/14	48.54
337	50.94	49.70	2.67		53.48	9/29/14	103.31
338	42.90	23.52			145.00	10/16/14	66.42
341	48.90	0.20			48.34	10/14/14	49.10
355	48.07	57.73			155.00	10/16/14	105.80
358	66.51	57.13	51.11		180.00	9/12/14	174.75
	<b>4,071.40</b>	<b>3,765.96</b>	<b>898.07</b>	<b>22.64</b>			<b>8,758.07</b>
			BILLING REGISTER INFORMATION 10/31/2014				
			WATER	\$2,791.50	CURRENT CHARGES		\$17,321.62
			SVC CHG	\$14,515.00	PAST DUE		\$1,093.53
			FIRE SVC	\$60.00	OVERPAY/PREPAY		-\$14,381.59
			RECONNECT				
			ADJ	-\$45.52			
			LATE CHGS*	\$0.64	TOTAL RECEIVABLES		\$4,033.56
			Total Receivables:		\$20,352.54		
			Accounts Listed:		76		
			* Note: The Late Charge date has been changed to process late fees				
			on the 3rd of every month. You will see Late Charge totals in the				
			December 2014 Monthly Report.				

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	363	JAN	1,393,600	456,600	937,000	828,140	67.24	11.61	
Union Park	369								
Alliance Master Meter	363	FEB	1,477,300	490,600	986,700	827,660	66.79	16.11	
Union Park	369								
Alliance Master Meter	363	MARCH	1,049,000	409,900	639,100	666,550	60.92	-4.29	
Union Park	369								
Alliance Master Meter	363	APRIL	1,399,000	435,000	964,000	761,740	68.91	20.98	
Union Park	369								
Alliance Master Meter	363	MAY	1,206,200	448,200	758,000	798,830	62.84	-5.38	
Union Park	369								
Alliance Master Meter	363	JUNE	1,844,200	684,500	1,159,700	955,680	62.90	17.59	
Union Park	369								
Alliance Master Meter	363	JULY	1,861,300	704,700	1,156,600	1,125,010	62.14	2.73	
Union Park	369								
Alliance Master Meter	363	AUG	2,347,900	773,200	1,574,700	1,425,260	67.07	10.12	
Union Park	369								
Alliance Master Meter	363	SEPT	1,674,700	655,900	1,018,800	1,036,860	60.08	-0.01	
Union Park	369								
Alliance Master Meter	363	OCT	1,663,400	559,700	1,103,700	881,760	66.35	20.10	Loss @ Monte Rio
Union Park	369								Well - leak (well 01)
Alliance Master Meter	363	NOV							
Union Park	369								
Alliance Master Meter	363	DEC							
Union Park	369								
	<b>TOTAL 2014</b>		<b>15,916,600</b>	<b>5,618,300</b>	<b>10,298,300</b>	<b>9,307,490</b>	<b>65.38</b>	<b>9.38</b>	
	Total 2013		20,172,800	7044,100	13,128,700	11,884,410	65.08	9.48	
	Total 2012		20,424,200	6,667,800	13,756,400	12,470,220	67.35	9.35	
	Total 2011		19,307,170	5,925,900	13,381,200	11,916,240	69.77	10.95	OCSD Loss 8.29%
	Total 2010		20,013,990	6,461,400	13,552,500	12,579,240	67.77	7.18	OCSD Loss 12.37%
	Total 2009		21,003,900	6,427,000	14,576,900	13,189,380	69.40	8.26	OCSD Loss 7.78%
	Total 2008		23,183,499	9,129,300	14,054,199	13,184,640	60.62	6.19	OCSD Loss 16.07%
	Total 2007		22,786,000	6,904,600	15,845,400	14,103,260	69.54	11.17	OCSD Loss 10.30%

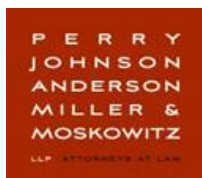
From: "Malcolm T. Manwell" <Manwell@perrylaw.net>  
Subject: CAMP MEEKER  
Date: November 12, 2014 11:44:10 AM PST  
To: "'admin@campmeeker.org' (admin@campmeeker.org)" <admin@campmeeker.org>  
Cc: "Cathy L. Werling" <Werling@perrylaw.net>, Shadia DeLaO <DeLao@perrylaw.net>

Cheryl,

In response to the question whether the District needs an ORDINANCE to control parking, my understanding is that the land in question is owned by the District and is NOT on a public street. Therefore, I believe you don't need to go to the trouble of an ORDINANCE (although that is certainly one way you might control the parking issues).

I think a more simple and direct way to deal with the issue, is simply enforcement like any property owner would on private land. There are towing regulations at the state level that we all have to observe, but within those rules a property owner has the right to control his, her it's own property to prevent misuse. I prefer the simpler approach by which the Board establishes how it wants to control its property. But if you want an ORDINANCE we can work one up.

Malcolm



**Malcolm T. Manwell**

PERRY, JOHNSON, ANDERSON, MILLER & MOSKOWITZ LLP

438 First Street., 4<sup>th</sup> Floor

Santa Rosa, CA 95401

Tel: (707) 525-8800 Fax: (707) 545-8242

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**CHERYL DORAN GIRARD  
CLIENT MEMORANDUM**

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**TO:** CAMP MEEKER RECREATION & PARK DISTRICT BOARD MEMBERS

**FROM:** CHERYL DORAN GIRARD

**SUBJECT:** NOVEMBER 11, 2014 ANDERSON HALL RENTAL POLICIES & PROCEDURES

**DATE:** NOVEMBER 11, 2014

This memorandum is to clarify the policy and procedures discussed by the District's Finance Officer, Cathie Anderson, and I regarding District policies and procedures applicable to District rental properties.

RENTAL POLICY

1. Reservations made via the District's website must be accompanied by a Paypal deposit or other arrangements must be made with the District's assigned rental agent within fourteen (14) days of the adding the reservation to the District calendar.
2. The District must receive a signed rental contract for the event unless the renter has an ongoing arrangement with the District. The contract (copy attached) details requirements to be met by the renter for return of the security deposit.

ADMINISTRATIVE AND ACCOUNTING PROCEDURES:

The District's US Bank account was initially established to allow movement of funds from Paypal and the District's website booking system for District use as well as to refund rental deposits in a timely manner. The refunds are subsequent to approval of the deposit refund by the District's assigned rental agent.

1. Effective November 1, 2014, **all** rental deposits received for **all** rentals will be deposited in the US Bank account.
2. Any rental fees received via Paypal will be transferred to the District's operating account at Wells Fargo Bank. Deposits will remain in the US Bank account. Approved deposit refund checks will be issued after inspection of the facility to insure that there have been no damage or cleaning issues and within 45 days of the conclusion of the rental.
3. Funds on hand at the District's Paypal account will be transferred to the US Bank account no less than once per month.
4. The District's assigned rental agent will be provided with a reconciled list of deposits on hand in the US Bank account monthly as well as a list of dates assigned to various renters by the booking system. In addition, he/she will instruct District staff to contact proposed renters by email regarding non-receipt of deposits, write refund checks for said deposits when necessary and transfer rental fees received via Paypal to the District's operating account at Wells Fargo Bank.
5. The District's Finance Officer will be responsible for reconciliation of the US Bank account monthly. This task may be assigned to staff as needed who will review the reconciliation with the District Finance Officer.
6. The Board will be provided with a list of checks written and amounts transferred from Paypal, if requested.

**CAMP MEEKER RECREATION AND PARK DISTRICT**  
**Financial Statements**  
**June 30, 2014**

**CAMP MEEKER RECREATION AND PARK DISTRICT**  
**Financial Statements**  
**For the Year Ended June 30, 2014**

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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, the business-type activities, each major fund, and the aggregate remaining fund information of Camp Meeker Recreation and Park District as of and for the year ended June 30, 2014, 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**

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. Those standards require that I 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, I 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.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinions.

**Opinions**

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the District as of June 30, 2014, 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.

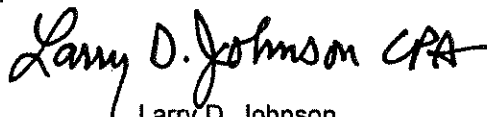
**Other Matters**

*Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the budgetary comparison information on pages two and three 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. I 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 my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I do not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance.

*Other Information*

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

October 13, 2014  
Santa Rosa, CA

**CAMP MEEKER RECREATION AND PARK DISTRICT**  
**STATEMENT OF NET POSITION**  
June 30, 2014

	<u>Governmental Activities</u>	<u>Business-Type Activity</u>	<u>Total</u>
<b>ASSETS:</b>			
<b>Current Assets</b>			
Cash in County Treasury	\$ 2,229	\$ 4,616	\$ 6,845
Cash in Banks	53,594	18,634	72,228
Accounts Receivable (Net)	-	23,624	23,624
Direct Charges Receivable	-	3,346	3,346
Interest Receivable	-	-	-
Due (To)/ From Other Funds	(23,887)	23,887	-
Total Current Assets	<u>31,936</u>	<u>74,107</u>	<u>106,043</u>
<b>Non-Current Assets</b>			
Restricted Cash In Treasury	-	162,261	162,261
Restricted Cash in Banks	-	1,099,010	1,099,010
Total Non-Current Assets	<u>-</u>	<u>1,261,271</u>	<u>1,261,271</u>
<b>Capital Assets:</b>			
Land	238,773	82,958	321,731
Water System & Pipeline	-	5,375,425	5,375,425
Buildings & Improvements	555,995	-	555,995
Equipment	21,081	34,312	55,393
	<u>815,849</u>	<u>5,492,695</u>	<u>6,308,544</u>
Less: Accumulated Depreciation	(196,120)	(1,415,514)	(1,611,634)
Total Capital Assets, Net of Accum. Deprec.	<u>619,729</u>	<u>4,077,181</u>	<u>4,696,910</u>
<b>Total Assets</b>	<u><u>\$ 651,665</u></u>	<u><u>\$ 5,412,559</u></u>	<u><u>\$ 6,064,224</u></u>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Accounts Payable	\$ 4,583	\$ 11,940	\$ 16,523
Water Fees Paid In Advance	-	14,030	14,030
Interest Payable	-	29,724	29,724
Long Term Debt- Due Within One Year	-	107,532	107,532
Total Current Liabilities	<u>4,583</u>	<u>163,226</u>	<u>167,809</u>
<b>Non-Current Liabilities:</b>			
Long Term Debt- Due Beyond One Year	-	1,903,834	1,903,834
Total Liabilities	<u><u>\$ 4,583</u></u>	<u><u>\$ 2,067,060</u></u>	<u><u>\$ 2,071,643</u></u>
<b>NET POSITION</b>			
Invested in Capital Assets, Net of Related Debt	\$ -	\$ 2,065,815	2,065,815
Restricted for Debt Service	-	325,318	325,318
Restricted for Capital Projects	-	935,953	935,953
Unrestricted (Deficit)	647,082	18,413	665,495
Total Net Position	<u><u>\$ 647,082</u></u>	<u><u>\$ 3,345,499</u></u>	<u><u>\$ 3,992,581</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, 2014**

	<u>Governmental Activities</u>	<u>Business-Type Activity</u>	<u>Total</u>
<b>Program Expenses</b>			
Recreation, Park & Water Operations			
Salaries & Benefits	\$ 1,517	\$ -	\$ 1,517
Services & Supplies	67,950	165,517	233,467
Depreciation	11,541	75,071	86,612
Total Program Expenses	<u>81,008</u>	<u>240,588</u>	<u>321,596</u>
<b>Program Revenues</b>			
Charges for Services- Water Operations	<u>-</u>	<u>225,156</u>	<u>225,156</u>
Total Program Revenues	<u>-</u>	<u>225,156</u>	<u>225,156</u>
 Net Program (Expense) Revenue	 (81,008)	 (15,432)	 (96,440)
<b>General Revenues &amp; Transfers</b>			
Property Taxes	49,991	-	49,991
Direct Charges	-	125,990	125,990
Interest Expense	-	(86,318)	(86,318)
Intergovernmental Revenues	438	-	438
Real Estate Rental	10,348	-	10,348
Interest Income	243	10,774	11,017
Donations	5,000	-	5,000
Miscellaneous Income	364	1,112	1,476
Total General Revenues	<u>66,384</u>	<u>51,558</u>	<u>117,942</u>
 Increase in Net Position	 (14,624)	 36,126	 21,502
 Net Position, Beginning of Year	 <u>661,706</u>	 <u>3,309,373</u>	 <u>3,971,079</u>
 Net Position, End of Year	 <u>\$ 647,082</u>	 <u>\$ 3,345,499</u>	 <u>\$ 3,992,581</u>

The accompanying notes are an integral part of the financial statements

**CAMP MEEKER RECREATION AND PARK DISTRICT  
BALANCE SHEET- GOVERNMENTAL FUND TYPES  
6/30/2014**

	<u>General Fund</u>
<b>ASSETS:</b>	
Cash in County Treasury	\$ 2,229
Cash in Banks	53,594
<b>Total Assets</b>	<u>\$ 55,823</u>
 <b>LIABILITIES &amp; FUND BALANCES</b>	
<b>Liabilities:</b>	
Accounts Payable	\$ 4,583
Due to Enterprise Fund	23,887
<b>Total Liabilities</b>	<u>28,470</u>
 <b>Fund Equity:</b>	
Unreserved: Unassigned	<u>27,353</u>
<b>Total Fund Balances</b>	<u>27,353</u>
 <b>TOTAL LIABILITIES &amp; FUND BALANCES</b>	 <u><u>\$ 55,823</u></u>

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, 2014**

**TOTAL FUND BALANCES- GOVERNMENTAL FUND** **\$ 27,353**

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		555,995	
Equipment		21,081	
		<u>815,849</u>	
Less: Accumulated Depreciation		(196,120)	
Total Capital Assets, Net of Accum. Deprec.	\$	<u>619,729</u>	<u>619,729</u>

**NET POSITION OF GOVERNMENTAL ACTIVITIES** **\$ 647,082**

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, 2014**

	<b>General Fund</b>
<b>REVENUES</b>	
Property Taxes	\$ 49,991
Interest Income	243
Intergovernmental Revenues	438
Real Estate Rental	10,348
Donation	5,000
Miscellaneous Income	364
Total Revenues	<u>66,384</u>
<b>EXPENDITURES</b>	
Salaries & Benefits	1,517
Operating Expenses	67,950
Capital Asset Purchases	-
Total Expenditures	<u>69,467</u>
Excess (Deficiency) of Revenues Over Expenditures	(3,083)
<b>Fund Balance, Beginning of Year</b>	<u>30,436</u>
<b>Fund Balance, End of Year</b>	<u><u>\$ 27,353</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, 2014**

<b>NET CHANGE IN FUND BALANCES- GOVERNMENTAL FUND TYPE</b>	<b>\$</b>	<b>(3,083)</b>
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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		(11,541)
Capital Asset Purchases		-

<b>CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES</b>	<b>\$</b>	<b><u>(14,624)</u></b>
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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, 2014**

	<u>Water Operations</u>
<b>ASSETS:</b>	
<b>Current Assets:</b>	
Cash in County Treasury	\$ 4,616
Cash in Banks	18,634
Accounts Receivable (Net of Allowance for Doubtful Accounts)	23,624
Direct Charges Receivable	3,346
Due From General Fund	23,887
Total Current Assets	<u>74,107</u>
<b>Non-Current Assets</b>	
Restricted Cash in Banks	1,099,010
Restricted Cash in Treasury	162,261
Total Non-Current Assets	<u>1,261,271</u>
<b>Capital Assets:</b>	
Land	82,958
Water System & Pipeline	5,409,737
	<u>5,492,695</u>
Less: Accumulated Depreciation	<u>(1,415,514)</u>
Total Capital Assets, Net of Accumulated Depreciation	<u>4,077,181</u>
<b>Total Assets</b>	<u><u>\$ 5,412,559</u></u>
<b>LIABILITIES</b>	
<b>Current Liabilities</b>	
Accounts Payable	\$ 11,940
Water Fees Paid in Advance	14,030
Interest Payable	29,724
Long Term Debt- Due Within One Year	107,532
Total Current Liabilities	<u>163,226</u>
<b>Long Term Debt (Due Beyond One Year)</b>	<u>1,903,834</u>
<b>Total Liabilities</b>	<u>\$ 2,067,060</u>
<b>NET POSITION</b>	
Invested in Capital Assets, Net of Related Debt	\$ 2,065,815
Restricted For Debt Service	325,318
Restricted For Capital Projects	935,953
Unrestricted	18,413
<b>Total Net Position</b>	<u><u>\$ 3,345,499</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, 2014**

	<u>Water Operations</u>
<b>Operating Revenue</b>	
Charges For Services -Water Operations	\$ 225,156
<b>Total Operating Revenues</b>	<u>225,156</u>
<b>Operating Expenses</b>	
Services and Supplies	165,517
Depreciation	<u>75,071</u>
<b>Total Operating Expenses</b>	<u>240,588</u>
 Operating Income	 (15,432)
<b>Non Operating Revenue (Expense)</b>	
Direct Charges	125,990
Interest Expense	(86,318)
Interest Income	10,774
Miscellaneous Income	<u>1,112</u>
<b>Total Other Sources</b>	<u>51,558</u>
 Change in Net Position	 36,126
 <b>Net Position, Beginning of Year</b>	 <u>3,309,373</u>
 <b>Net Position, End of Year</b>	 <u><u>\$ 3,345,499</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, 2014**

	<b>Water Operations</b>
<b>Cash Flows From Operating Activities</b>	
Receipt of Utility Fees	\$ 223,965
Payments to Suppliers for Goods & Services	(158,888)
<b>Net Cash Flows Used by Operating Activities</b>	<u>65,077</u>
<b>Cash Flows From Non-Capital and Related Financing Activities</b>	
Direct Charges Received	128,268
Miscellaneous Income	1,112
Increase in Restricted Cash	(120,559)
<b>Net Cash Flows Provided By Non-Capital and Related Financing Activities</b>	<u>8,821</u>
<b>Cash Flows From Capital and Related Financing Activities</b>	
Fixed Asset Acquisitions	-
Interest Expense	(87,482)
Principal Payments on Long Term Debt	(103,740)
<b>Net Cash Flows Provided By Capital and Related Financing Activities</b>	<u>(191,222)</u>
<b>Cash Flows From Investing Activities</b>	
Interest Income	12,575
Interfund Receivable	(23,887)
Payment of Note Receivable Principal	115,557
<b>Net Cash Flows From Investing Activities</b>	<u>104,245</u>
<b>Net Change in Cash and Cash Equivalents</b>	<u>(13,079)</u>
<b>Cash and Cash Equivalents, Beginning of Year</b>	<u>36,329</u>
<b>Cash and Cash Equivalents, End of Year</b>	<u><u>\$ 23,250</u></u>
<b>Reconciliation of Cash to Balance Sheet:</b>	
Cash in County Treasury	\$ 4,616
Cash in Banks and On Hand	18,634
	<u><u>\$ 23,250</u></u>
<b>Reconciliation of Operating Income (Loss) To Net Cash Provided ( Used) By Operating Activities:</b>	
Operating Income (Loss)	\$ (15,432)
<b>Adjustments To Reconcile Operating Loss To Net Cash Used By Operating Activities:</b>	
Depreciation Expense	75,071
<b>Change in Assets &amp; Liabilities:</b>	
(Increase) Decrease in Accounts Receivable	(437)
Increase (Decrease) in Water Fees Paid in Advance	(754)
Increase (Decrease) in Accounts Payable	6,629
<b>Net Cash (Used) Provided By Operating Activities</b>	<u><u>\$ 65,077</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, 2014**

**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 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.

**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, 2014**

**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, 2014**

**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, 2014**

**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, 2014**

**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, 2014, 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, 2014**

**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, 2014, approximately 32 percent of the securities in the Treasury Pool had maturities of one year or less. Of the remainder, only 4 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, 2014**

**NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

investment pools) that represent 5% or more of total County investments, refer to the 6/30/13 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>\$ 1,171,238</u>
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These accounts are subject to FDIC insurance for amounts up to \$250,000. Checking accounts in Wells Fargo exceed \$250,000 by \$902,206.

**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

**CAMP MEEKER RECREATION AND PARK DISTRICT**  
**Notes to Financial Statements**  
**June 30, 2014**

**NOTE 2— PROPERTY TAXES (Continued)**

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.

**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>7/1/2013</u> <u>Balance</u>	<u>Additions</u>	<u>Retirements</u>	<u>6/30/2014</u> <u>Balance</u>	<u>Current</u> <u>Portion</u>
USDA Loan	\$ 1,392,500	\$ -	\$ 28,000	\$ 1,364,500	\$ 29,500
DWR Loan	722,606	-	75,739	646,867	78,032
	<u>\$ 2,115,106</u>	<u>\$ -</u>	<u>\$ 103,739</u>	<u>\$ 2,011,367</u>	<u>\$ 107,532</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 \$646,867.

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, 2014**

**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 \$1,364,500.

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>
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	97,077	93,439	190,516
2020-2024	242,695	415,535	658,230
2025-2029	-	466,612	466,612
2030-2034	-	464,381	464,381
2035-2039	-	484,111	484,111
Subtotal	728,080	2,298,624	3,026,704
Less: Amount Representing Interest	(81,213)	(934,124)	(1,015,337)
Total Liability at 6/30/14	<u>\$ 646,867</u>	<u>\$ 1,364,500</u>	<u>\$ 2,011,367</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>
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	88,024	9,054	35,500	57,939
2020-2024	232,104	10,589	182,500	233,035
2025-2029	-	-	259,500	207,112
2030-2034	-	-	326,500	137,881
2035-2039	-	-	433,500	50,611
	<u>\$ 646,867</u>	<u>\$ 81,213</u>	<u>\$ 1,364,500</u>	<u>\$ 934,124</u>

**CAMP MEEKER RECREATION AND PARK DISTRICT**  
**Notes to Financial Statements**  
June 30, 2014

**NOTE 5—CAPITAL ASSET ACTIVITY**

<b>Business Type Activities:</b>	<b>Balance 7/1/2013</b>	<b>Additions</b>	<b>Transfers/ Retirements</b>	<b>Balance 6/30/2014</b>
<b>Capital Assets, Not Being Depreciated:</b>				
Land	\$ 82,958	\$ -	\$ -	\$ 82,958
	82,958	-	-	82,958
<b>Total Capital Assets, Not Being Depreciated</b>	82,958	-	-	82,958
<b>Capital Assets, Being Depreciated:</b>				
Water System	5,375,425	-	-	5,375,425
Equipment	34,312	-	-	34,312
<b>Total Capital Assets, Being Depreciated</b>	5,409,737	-	-	5,409,737
Less: Accumulated Depreciation	(1,340,443)	-	75,071	(1,415,514)
<b>Total Capital Assets, Being Depreciated, Net</b>	4,069,294	-	75,071	3,994,223
<b>Governmental Activities, Capital Assets, Net</b>	<u>\$ 4,152,252</u>	<u>\$ -</u>	<u>\$ 75,071</u>	<u>\$ 4,077,181</u>

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

<b>Governmental Activities:</b>	
Water Operations	\$ 75,071
<b>Total Depreciation Expense – Governmental Activities</b>	<u>\$ 75,071</u>

<b>Governmental Activities:</b>	<b>Balance 7/1/2013</b>	<b>Additions</b>	<b>Transfers/ Retirements</b>	<b>Balance 6/30/2014</b>
<b>Capital Assets, Not Being Depreciated:</b>				
Land	\$ 238,773	\$ -	\$ -	\$ 238,773
	238,773	-	-	238,773
<b>Total Capital Assets, Not Being Depreciated</b>	238,773	-	-	238,773
<b>Capital Assets, Being Depreciated:</b>				
Buildings & Improvements	555,995	-	-	555,995
Equipment	21,081	-	-	21,081
<b>Total Capital Assets, Being Depreciated</b>	577,076	-	-	577,076
Less: Accumulated Depreciation	(184,579)	-	11,541	(196,120)
<b>Total Capital Assets, Being Depreciated, Net</b>	392,497	-	11,541	380,956
<b>Governmental Activities, Capital Assets, Net</b>	<u>\$ 631,270</u>	<u>\$ -</u>	<u>\$ 11,541</u>	<u>\$ 619,729</u>

**CAMP MEEKER RECREATION AND PARK DISTRICT**  
**Notes to Financial Statements**  
**June 30, 2014**

**NOTE 5—CAPITAL ASSET ACTIVITY (Continued)**

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

**Governmental Activities:**

Recreation & Park	\$ 11,541
Total Depreciation Expense – Governmental Activities	<u>\$ 11,541</u>

**NOTE 6—RECEIVABLES**

**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, 2014; 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 6/30/14	<u>\$ 3,346</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 6/30/14	\$ 23,624
Less: Allowance for Doubtful Accounts	<u>0</u>
	<u>\$ 23,624</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 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 as a scheduled payment but also received a final pay-off in the amount of \$114,717 (which included accrued interest).

**CAMP MEEKER RECREATION AND PARK DISTRICT**  
**Notes to Financial Statements**  
**June 30, 2014**

**NOTE 7—LITIGATION**

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

**NOTE 8—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, 2014**

	<b>Budgeted Amounts</b>		<b>Actual</b>	<b>Variance with</b>
	<b>Original</b>	<b>Final</b>	<b>Amounts</b>	<b>Final Budget</b>
				<b>Positive</b>
				<b>(Negative)</b>
<b>REVENUES</b>				
Property Taxes	\$ 49,000	\$ 55,428	\$ 49,991	\$ (5,437)
Interest Income	150	150	243	93
Intergovernmental Revenues	500	500	438	(62)
Real Estate Rental	7,000	8,000	10,348	2,348
Miscellaneous Income	15,050	50	5,364	5,314
Transfers In	22,500	20,000	-	(20,000)
Total Revenues	94,200	84,128	66,384	(17,744)
<b>EXPENDITURES</b>				
Salaries & Benefits	1,098	1,170	1,517	(347)
Operating Expenses	57,179	60,904	67,950	(7,046)
Capital Asset Purchases	35,000	20,000	-	20,000
Contingencies	923	2,000	-	2,000
Total Expenditures	94,200	84,074	69,467	14,607
Excess (Deficiency) of Revenues Over Expenditures	<u>\$ -</u>	<u>\$ 54</u>	\$ (3,083)	<u>\$ (3,137)</u>
Fund Balance, Beginning of Year			30,436	
Fund Balance, End of Year			<u>\$ 27,353</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, 2014**

**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.