

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

Tuesday, February 21, 2017 7:00 pm
DISTRICT OFFICE (Next to the Fire Station)
CAMP MEEKER, CALIFORNIA

I. CALL TO ORDER

II. ROLL CALL

III. APPROVAL OF AGENDA

IV. STATEMENTS OF ABSTENTION

V. PUBLIC COMMENT

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

VI. CONSENT ITEMS (10 minutes)

- A. Approval of Minutes
 - 1. January 17, 2017
- 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 of operations for the current month.

VIII. ACTION ITEMS

A. LEGAL DISCUSSION: WATER CONNECTIONS/METER REMOVAL & RISK EVALUATION
(District Counsel Manwell, 15 minutes)

DESCRIPTION: The Board will discuss with District Counsel issues related to parcel merger and applicable Board authority, case law and evaluation of risk of litigation to assist in the Board decision process. The discussion may also address director ethical standards in community relationships and individual risk of litigation.

PROPOSED ACTION: The Board may/may not take action regarding this issue.

B. WATER CUSTOMER 140 (SHELLEY MUELLER) 88 MARKET
(Russian River Utility Staff, 10 minutes)

DESCRIPTION: Ms. Mueller's water account was locked off on January 31, 2017 as no payment had been received since October 2016. The Russian River staff reading the meters found that between January 31 and February 8, 2017 the lock placed by the District's operator was removed by Ms. Mueller and allowed access to the water connection. Ms. Mueller has placed her car over the meter and the obstruction has resulted in an inability to access and read the meter. The last instance of obstruction resulted in an inability of Russian River staff to read the meter for a period of six months.

PROPOSED ACTION: The Board may/may not take action regarding the water connection at 88 Market, Account 140.

C. WATER CUSTOMER 252 (MARK & CHERYL ALLEN) 20 Mission Street
(Customer email, 5 minutes)

DESCRIPTION: At the January meeting, the Board reviewed Mr. Allen's request for an adjustment to the water bill for 20 Market as arrived home from a vacation and discovered a leak in a broken pipe. The Board requests Mr. Allen's attendance at the February meeting and that he provide documentation of the leak repair either in the form of paid invoices or pictures.

PROPOSED ACTION: The Board may/may not approve a leak adjustment for this customer.

D. POST OFFICE REPAIRS AND CLOSURE (Lynn Watson, 5 minutes)

DESCRIPTION: The Camp Meeker Post Office has been closed for repairs with no re-opening date. The Board will discuss and decide upon further action.

PROPOSED ACTION: The Board may/may not take further action with respect to the Post Office closure.

E. UPDATE: ANNUAL PLANNING SESSION DATE (Staff & Anthony Tominia, 5 minutes)

DESCRIPTION: The Board agreed to hold a planning session on April 8 per the District's CPA, Sue Goranson, recommendation during the audit process that the Board consider holding an annual planning session to establish anticipated projects and develop budgetary estimates. Director Tominia is requesting that the Board consider rescheduling the planning session, as he must travel due to family illness considerations.

PROPOSED ACTION: The Board may/may not choose to reschedule the date of the annual planning session.

F. CPA ENGAGEMENT FOR FINANCIAL AUDIT 6/30/2017, GORANSON & ASSOCIATES
(Staff, 5 minutes)

DESCRIPTION: As USDA has declined to consider any revision in the debt contract allowing the District to move to a two-year audit process, it will be necessary for the District to arrange to engage Goranson and Associates to complete an audit for the 6/30/2017 fiscal year. The estimated cost is \$10,000.00.

PROPOSED ACTION: The Board may/may not engage Goranson and Associates, Inc. to conduct the 6/30/2017 financial audit at a cost of \$10,000.

G. JUNK REMOVAL BASKETBALL COURT (Cathie Anderson, 5 minutes)

DESCRIPTION: A large trailer-like object was placed on the District's basketball court sometime in December 2016. Subsequently, the wheels were removed resulting in difficulty arranging tow away. The District has not been able to determine ownership of the object and will discuss how to proceed.

PROPOSED ACTION: The Board may/may not take further action with respect to removal.

IX. DIRECTORS' REPORTS

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

PROPOSED ACTION: No action or discussion to take place

X. ADJOURNMENT

HOW TO GET AN ITEM ON THE AGENDA

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

Regular meetings are held the 3rd Tuesday of each month. The District must receive submissions no later than 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 17, 2017 7:00 pm
DISTRICT OFFICE (Next to the Fire Station)
CAMP MEEKER, CALIFORNIA

I. CALL TO ORDER

The meeting was called to order at 7:12 p.m.

II. ROLL CALL

Directors Anderson, Helfrich, Larson, Tominia and Watson were present.

III. APPROVAL OF AGENDA

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

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

The motion was approved. Ayes: 5 Noes: 0 Abstain: 0 Absent: 0

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

1. December 20, 2016

Director Helfrich stated that Action Item A should be corrected to read "District Counsel informed the Board that" and, further, that a paragraph be inserted after "District Counsel research."

B. Payment of Claims

After discussion, a motion was made by Gary Helfrich, seconded by Cathy Anderson to approve the following warrant requests and the checks 1518-1530 in payment thereof (Wells Fargo Operating), and check numbers 584/585 (Bank of the West-Water).

G2016/2017-007	RP-January 2017	3,821.87
W2016/2017-007	Water-January 2017	17,158.77

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

The motion was approved. Ayes: 5 Noes: 0 Abstain: 0 Absent: 0

C. Journal Entry Approval

Ms. Doran-Girard reviewed JV2017-023 relative to the tax/direct charge transfer for December 2016.

A motion was made by Valery Larson, and, seconded by Cathie Anderson to approve JV2017-023 for the tax/direct charge transfer from the County of Sonoma.

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

The motion was approved. Ayes: 5 Noes: 0 Abstain: 0 Absent: 0

D. Administrative and Financial Report

Ms. Doran-Girard reported that the year-end 1099s and tax returns have been completed, 6/30/2016 audited Financial Statements forwarded to the appropriate agencies, and a letter sent to USDA requesting a change to the loan documents to allow a two-year audit. She inquired as to whether the Board had received their individual access information for the CSDA AB1234 Webinar.

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

- A. Robert Sherod of Russian River Utility reported regarding operations throughout last week's rains and any related flooding. The State had required pumps turned off for a period of days and those providers where testing outcomes were okay were allowed to begin pumping again.

VIII. ACTION ITEMS

A. WATER CONNECTION/METER REMOVAL: PARCEL 075-203-003 (60 MONTGOMERY) & 075-203-004 (62 MONTGOMERY) JOHN MCDANIEL

DESCRIPTION: Director Helfrich stated that he has difficulty with the focus on financial advice. He feels the legal implications of the issue were not adequately addressed by District Counsel Manwell. Risk assessment and exposure to litigation were not discussed. Mr. Helfrich is concerned about the exposure to a lawsuit.

Director Larson informed the Board that it is her feeling that when an individual purchases a piece of property they should be aware of the circumstances. She presented three options for the Board consideration with respect to parcel mergers:

1. A specific one-time District fee for property mergers;
2. Billing and annual charges continue for a specific period of time for a property; or,
3. The parcel remains in the system and billed.

Mr. McDaniel stated that his concern is the length of time that the process has taken since first addressed in September and he would like to understand and move forward.

Mr. Helfrich stated that he would like to revisit at the February meeting and wants a solid legal opinion including code citations and facts. He wants to know if the Board has the choice/authority to make the decision specifically he wants to know the legal framework based on case law.

ACTION: The Board took no action regarding water connections at 60 Montgomery and 62 Montgomery.

B. WATER CUSTOMER 118 (ST. DOROTHY'S REST) DISPUTED BILLING

DESCRIPTION: St. Dorothy's has written to dispute a billing of \$777.05 from November 2016 (At the December meeting, the Board requested clarification of adjustment history for this account. The Board was advised that St. Dorothy's has a number of water accounts and that this particular account had not had a water refund issued in the past. Discussion ensued regarding St. Dorothy's various accounts and tax assessments.

ACTION: A motion was made by Gary Helfrich, and seconded by Cathie Anderson to grant St. Dorothy's account 118 a water refund UNDER PROTEST.
Directors Anderson, Helfrich, Larson and Tominia voted yes. Director Watson voted no.

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

C. WATER CUSTOMER 252 (MARK & CHERYL ALLEN) 20 Mission Street

DESCRIPTION: Mr. Allen arrived home from a vacation and discovered a leak in a broken pipe. He does not know how long it was leaking; however, has had it repaired and there should be no further problems. The leak was 34,900 gallons and \$718 worth of water. The normal use is about 1,500 gallons.

Mr. Allen was not in attendance. The Board requests that Mr. Allen provide evidence/receipt of the repair or pictures of the pipe repair.

ACTION: A motion was made by Gary Helfrich, and seconded by Cathie Anderson to continue the request to the February meeting requesting customer attendance and evidence.

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

The motion was approved. Ayes: 5 Noes: 0 Abstain: 0 Absent: 0

D. POST OFFICE REPAIRS AND CLOSURE

DESCRIPTION: The Camp Meeker Post Office has been closed for repairs with no re-opening date. The Board will discuss and decide upon further action. Director Watson advised that she did not have a report.

ACTION: The Board took no action with respect to the Post Office closure.

E. ANNUAL PLANNING SESSION DATE

DESCRIPTION: The District's CPA, Sue Goranson, recommended during the audit process that the Board consider holding an annual planning session to establish anticipated projects and develop budgetary estimates. After discussion, it was agreed that the Study Session would be held on April 8 at 9:00 a.m. at Anderson Hall.

ACTION: After discussion, it was agreed that the Study Session would be held on April 8 at 9:00 a.m. at Anderson Hall.

F. WATER OPERATIONS FUNDING

DESCRIPTION: Cathie Anderson, District Finance officer, reviewed the status of water operations funding and anticipated repairs and maintenance costs.

ACTION: After discussion, a motion was made by Gary Helfrich, and seconded by Valery Larson to approve a transfer of \$25,000.00 from the water capital fund held in the Wells Fargo Investment account to the water operations fund (Wells Fargo checking account).

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

The motion was approved. Ayes: 5 Noes: 0 Abstain: 0 Absent: 0

IX. DIRECTORS' REPORTS

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PROPOSED ACTION: No action or discussion to take place

Director Anderson informed the Board that the parking signs have been installed and that the heater in the District meeting room is not working.

Director Tominia advised that he has made the required changes to the Habitat Grant documents. Valery Larson will call regarding removal of the materials on the basketball court.

X. ADJOURNMENT

As there was no further business to be brought before the Board at this time, a motion was made by Gary Helfrich, and seconded by Cathie Anderson that the January 2017 meeting of the Camp Meeker Board of Directors is adjourned.

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

The motion was approved. Ayes: 5 Noes: 0 Abstain: 0 Absent: 1

The meeting adjourned at 9:15 p.m.

Respectfully submitted,

CHERYL DORAN-GIRARD

2017-01-17finalminscdg1.doc

**CHERYL DORAN GIRARD
CLIENT MEMORANDUM**

TO: CAMP MEEKER RECREATION & PARK DISTRICT BOARD MEMBERS
FROM: CHERYL DORAN GIRARD
SUBJECT: FEBRUARY 21, 2017 WARRANTS AND FINANCIAL INFORMATION
DATE: FEBRUARY 17, 2017

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.

2016/2017-008	RP-February 2017	3,288.09
\$14,073.77*	Water- February 2017	10,785.68

*See Warrant List For Detail

Cash balances are updated from January 31 bank statements from Wells Fargo, Bank of the West and US Bank, plus funds received and checks written to date. All bank accounts are reconciled through January 31 statements. The reconciliations will be reviewed, and approved by the District's Fiscal Officer, Catherine Anderson prior to the Board meeting.

Financial statements contain data available through February 16, 2017 and reflect receipt of all moneys received to that date. The detail of the warrant requests directly is following this memo so you will be able to review individual items for each warrant request. The transfer checks are listed as the last item on the warrant request. Cash on-hand, check registers, water funds allocation, and the financial statements are placed behind the individual warrant details.

Deposits will be made to the Wells Fargo checking account, and the Wells Fargo Investment account for continuing amounts allocated for capital replacement and USDA debt fund repayment as well as to the County of Sonoma DWR fund following the February 21 meeting.

In the event that you need to contact me, I can be reached via cell phone 707-696-2876 or my office line 545-2108.



CAMP MEEKER RECREATION AND PARK DISTRICT

WARRANT REQUEST # 2016-2017-008

VENDOR	CHECK AMOUNT	R&P FUND	WATER FUND	EXPLANATION
Anderson, Cathie	30.00	30.00		Director Stipend-February 2017
Larson, Valery	30.00	30.00		Director Stipend-February 2017
Watson, Lynn	30.00	30.00		Director Stipend-February 2017
Doran-Girard, Cheryl	4,135.89	665.91	710.90	Consulting-Jan/Feb 2017
Doran-Girard, Cheryl	-	1,278.47	1,278.47	Consulting-Jan/Feb 2017
Doran-Girard, Cheryl	-	-	105.00	Consulting-Jan/Feb 2017
Doran-Girard, Cheryl	-	48.57	48.57	Consulting-Jan/Feb 2017
Camp Meeker Water	80.64	80.64		Water Service
PGE	103.64	103.64		Electric Service
McPhail's Fuel	455.36	455.36	-	Anderson Hall
Fedex-Office	36.67	18.34	18.33	Board Materials Printing
Perry, Johnson	225.00	-	225.00	Legal Services
US Bank	727.85	150.00		PayPhone
US Bank		216.48		Parking Lot Signs
US Bank		124.50	124.50	Software Lease
US Bank		19.97	19.98	Web Maintenance Contract/ISP
US Bank		36.21	36.21	Verizon-District Phone
Russian River Utility	8,218.72	-	8,218.72	

Total 14,073.77 3,288.09 10,785.68

DIRECTOR APPROVAL: _____ DATE: 2/21/17

*Transfer Not Expense

Camp Meeker Recreation & Park District Monthly Cash Balance Report 2016-2017																		
FUNDS➔	Rec & Park Operating	Restoration Development	Rec & Park Capital	Water Operations	A&B Water Debt	Capital Repmnt	County of Sonoma DWR E58236	County of Sonoma Water Debt Reserve Res E58237	Totals									
	10	15	16	40	70	50	60 (750521)*	61 (750539)*										
Cash at 1/15/2017	65,275.43	12,669.86	32,934.22	(15,158.63)	120,763.20	899,286.31	94,644.15	101,757.49	1,312,172.03									
Deposits 02/21/2017	418.92			12,400.00	6,100.00	500.00			19,418.92									
Warrants: 2/21/17	(3,288.09)			(10,785.68)					(14,073.77)									
Investment Interest																		
Board Transfer				25,000.00					27.21									
Fund Totals	62,406.26	12,669.86	32,934.22	11,455.69	126,863.20	899,813.52	94,644.15	101,757.49	1,342,544.39									
Wells Fargo Bank-Checking:																		
Balance At 1/31/2017	62,781.11			Wells Fargo Bank Investment:														
Deposit: 2/21/17	12,818.92			Balance At 1/31/2017	1,078,636.37													
R&P Warrants	(3,288.09)			Deposit: 2/21/17	6,600.00													
Water Warrants	(10,785.68)			Transfer Check	(25,000.00)													
Outstanding Checks	(207.63)																	
Transfer	25,000.00																	
Checking Account Balance	86,318.63			Investment Account Balance	1,060,236.37													
Bank of the West-Water																		
Balance At 1/31/2017	19,244.70			US Bank/Paypal/Client Deposits**														
Checks 586/587	(19,000.00)			Balance At 1/31/2017	3,365.76													
				Deposit:	450.00													
				Outstanding Checks	(525.00)													
BOW-Account Balance	244.70			US Bank/Paypal Balance	3,290.76													
Cash on Hand All Accounts	1,150,090.46																	
DWR Loan Cash-County	196,401.64			** Dollars Not Included in Fund Balances-A. Hall Deposits To Be Refunded.														
Total Cash	1,346,492.10																	
	2/16/17																	

Camp Meeker Recreation & Parks District
 Check/Voucher Register - CDG-Current Register
 1010 - Cash In Wells Fargo Bank-Operating
 From 1/18/2017 Through 2/21/2017

<u>Check Number</u>	<u>Check Description</u>	<u>Vendor Name</u>	<u>Effective Date</u>	<u>Check Amount</u>
1531	System Generated Check/Vo...	Camp Meeker Wa...	2/21/2017	80.64
1532	System Generated Check/Vo...	Cheryl Doran-Girard	2/21/2017	4,135.89
1533	System Generated Check/Vo...	Fedex Office	2/21/2017	36.67
1534	System Generated Check/Vo...	McPhail Fuel Com...	2/21/2017	455.36
1535	System Generated Check/Vo...	P G & E	2/21/2017	103.64
1536	System Generated Check/Vo...	Perry Johnson An...	2/21/2017	225.00
1537	System Generated Check/Vo...	Russian River Utility	2/21/2017	8,218.72
1538	System Generated Check/Vo...	US Bank	2/21/2017	727.85
1539	Director Stipend-February 2...	Cathie Anderson	2/21/2017	30.00
1540	Director Stipend-February	Valery Larson	2/21/2017	30.00
1541	Director Stipend-February	Lynn Watson	2/21/2017	30.00
		Total 1010 - Cash In Wells Fargo Bank-Operating		14,073.77

Camp Meeker Recreation & Parks District
 Check/Voucher Register - CDG-Current Register
 1030 - Cash in Bank of the West-Water
 From 1/18/2017 Through 2/21/2017

<u>Check Number</u>	<u>Check Description</u>	<u>Vendor Name</u>	<u>Effective Date</u>	<u>Check Amount</u>
586	BOW Transfer-USDA and Ca...	Camp Meeker Rec...	2/15/2017	6,600.00
587	BOW Transfer- Water Opera...	Camp Meeker Rec...	2/15/2017	<u>12,400.00</u>
		Total 1030 - Cash in Bank of the West-Water		<u>19,000.00</u>
Report Total				<u><u>33,073.77</u></u>

Camp Meeker Recreation & Parks District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
10 - Recreation & Park - Operating
From 7/1/2016 Through 6/30/2017
(In Whole Numbers)

	Current Period Budget - Final	Current Year Actual	Current Period Budget Variance - Final	
Revenue				
4001	Property Taxes-CY Secured	68,000	37,189	(30,811)
4020	Property Taxes-CY Supplemental	0	185	185
4040	Property Taxes-CY Unsecured	0	2,170	2,170
4041	Cost Reimbursement-Collect Delinquent CY Unsec	(100)	(40)	60
4101	Interest Pooled Cash -Sonoma County	0	2	2
4210	Rental Fees-Anderson Hall	5,000	5,155	155
4215	Rental Fees-Other	1,727	1,007	(720)
4220	State-Home Owner Property Tax Relief	500	0	(500)
4295	Grant Revenue	0	500	500
4315	Refunds-Other	0	144	144
	Total Revenue	<u>75,127</u>	<u>46,313</u>	<u>(28,814)</u>
Expenditures				
5010	Director Stipend	1,080	720	360
5017	Worker Compensation Insurance	500	683	(183)
5101	Communications-Telephone	500	715	(215)
5105	Communications-ISP Website	600	160	440
5110	Communications-Website Other	0	230	(230)
5184	Janitorial Supplies	300	120	180
5185	Janitorial Services	1,700	1,130	570
5210	Insurance-Property & Liability	2,750	0	2,750
5301	Maintenance-Beach and Parks	540	903	(363)
5302	Maintenance-Bldgs & Improvements	2,500	542	1,958
5304	Maintenance-Equipment	0	13	(13)
5401	Memberships	200	80	121
5402	Marketing	250	0	250
5405	Miscellaneous	1,350	700	650
5410	Office Supplies	1,150	593	557
5415	Office Operations	300	0	300
5416	Lease-Accounting Software	1,788	970	819
5425	Postage	150	70	80
5426	Printing Services	825	225	600
5427	Supplies	700	0	700
5428	Food	275	0	275
5501	Professional Fees-Web	1,200	475	725
5502	Professional Fees-Consultants	1,795	1,198	598
5520	Administrative Services	10,000	7,774	2,226
5540	LAFCO Charges	150	139	11
5550	Legal Services	3,250	777	2,473
5555	Professional Services-Auditor	7,500	7,587	(87)
5556	Professional Services-Accounting	12,000	7,152	4,848
5570	Service Fee-PayPal	75	82	(7)
5571	Late Fees	50	(39)	89
5575	Bank Service Fees	60	65	(5)
5576	Property Tax Administration Fee	900	0	900
5580	Elections Cost	2,500	0	2,500
5590	Gas and Oil	900	862	38
5591	Equipment Rentals	300	0	300

Camp Meeker Recreation & Parks District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
10 - Recreation & Park - Operating
From 7/1/2016 Through 6/30/2017
(In Whole Numbers)

	Current Period Budget - Final	Current Year Actual	Current Period Budget Variance - Final
5592	1,000	764	236
5594	1,500	819	681
8516	2,500	0	2,500
8565	2,500	0	2,500
8625	7,500	0	7,500
9001	1,989	0	1,989
Total Expenditures	75,127	35,508	39,619
Excess of Income Over (Under) Expense	0	10,805	10,805

Camp Meeker Recreation & Parks District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
15 - Recreation & Park-Development
From 7/1/2016 Through 6/30/2017
(In Whole Numbers)

	Current Period Budget - Final	Current Year Actual	Current Period Budget Variance - Final
8625 Expenditures			
Tfr Within Fnd-Out	<u>5,000</u>	<u>0</u>	<u>5,000</u>
Total Expenditures	<u>5,000</u>	<u>0</u>	<u>5,000</u>
Excess of Income Over (Under) Expense	<u><u>(5,000)</u></u>	<u><u>0</u></u>	<u><u>5,000</u></u>

Camp Meeker Recreation & Parks District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
40 - Recreation & Parks - Water Operations
From 7/1/2016 Through 6/30/2017
(In Whole Numbers)

	Current Period Budget - Final	Current Year Actual	Current Period Budget Variance - Final
Revenue			
4010	125,000	69,763	(55,237)
4061	0	2,556	2,556
4101	0	4	4
4310	213,000	111,951	(101,049)
4625	40,000	0	(40,000)
Total Revenue	<u>378,000</u>	<u>184,275</u>	<u>(193,725)</u>
Expenditures			
5017	0	683	(683)
5101	500	291	209
5105	250	160	90
5185	150	0	150
5210	2,608	0	2,608
5401	100	80	21
5405	125	54	71
5410	1,000	456	544
5416	1,788	970	819
5420	300	0	300
5425	125	22	103
5426	500	238	262
5501	350	225	125
5502	0	1,278	(1,278)
5515	101,500	65,750	35,750
5520	13,000	9,832	3,168
5540	523	523	0
5550	5,000	4,612	388
5555	11,000	7,505	3,495
5556	10,000	7,152	2,848
5560	1,795	0	1,795
5571	0	4	(4)
5575	75	46	29
5576	1,200	0	1,200
5580	2,663	0	2,663
5585	500	298	202
5587	2,500	156	2,344
5594	4,000	4,651	(651)
5595	500	0	500
8516	13,500	4,529	8,971
8625	202,400	82,460	119,940
9001	48	0	48
Total Expenditures	<u>378,000</u>	<u>191,974</u>	<u>186,026</u>
Excess of Income Over (Under) Expense	<u>0</u>	<u>(7,699)</u>	<u>(7,699)</u>

Camp Meeker Recreation & Parks District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
50 - Recreation & Parks - Water Capital
From 7/1/2016 Through 6/30/2017
(In Whole Numbers)

	Current Period Budget - Final	Current Year Actual	Current Period Budget Variance - Final
Revenue			
4110	300	189	(111)
4625	7,500	4,000	(3,500)
	<u>7,800</u>	<u>4,189</u>	<u>(3,611)</u>
Expenditures			
8625	40,000	4,000	36,000
	<u>40,000</u>	<u>4,000</u>	<u>36,000</u>
	<u>(32,200)</u>	<u>189</u>	<u>32,389</u>

Camp Meeker Recreation & Parks District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
60 - Recreation & Parks-DWR E58237
From 7/1/2016 Through 6/30/2017
(In Whole Numbers)

	Current Period Budget - Final	Current Year Actual	Current Period Budget Variance - Final
Revenue			
4101	Interest Pooled Cash -Sonoma County 300	0	(300)
4625	Transfers-Within Fund In Total Revenue 97,078	60,025	(37,053)
	97,378	60,025	(37,353)
Expenditures			
7910	Long Term Debt-Principal 16,674	0	16,674
7911	Long Term Debt-Interest 80,404	0	80,404
9001	Contingency 300	0	300
	Total Expenditures 97,378	0	97,378
	Excess of Income Over (Under) Expense 0	60,025	60,025

Camp Meeker Recreation & Parks District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
70 - Recreation & Park - USDA Debt Fund
From 7/1/2016 Through 6/30/2017
(In Whole Numbers)

	Current Period Budget - Final	Current Year Actual	Current Period Budget Variance - Final
Revenue			
4625	95,140	62,818	(32,322)
	95,140	62,818	(32,322)
Expenditures			
7910	31,000	32,500	(1,500)
7911	62,676	61,136	1,540
8625	0	48,800	(48,800)
	93,676	142,436	(48,760)
	1,464	(79,618)	(81,082)

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

February 15, 2017

RE: CAMP MEEKER PAST DUE ACCOUNTS

- **Accounts 4, 6, 15, 19, 24, 28, 31, 50, 55, 68, 69, 105, 129, 131, 133, 151, 152, 155, 158, 172, 182, 186, 192, 198, 203, 208, 212, 213, 220, 226, 227, 246, 247, 264, 269, 293, 304, 307, 310, 330, 332, 338, 339, 355 and 358:** Past due notices will be sent on February 27, 2017 and lock off is scheduled for March 9, 2017.
- **Account 5:** Customer sold property and is paying the past due amount with the current charges.
- **Account 140:** This account was locked off on January 31, 2017. Sometime between January 31 and the meter read date of February 8, the lock was cut and the customer resumed water use.
- **Account 318:** A copy of the one-time leak adjustment is included with this report.
- **Acct 252:** An email was sent to this customer from Cheryl Doran-Girard on 2/15/17 requesting they attend the meeting and provide proof of the leak repair to be considered for a leak adjustment.

CAMP MEEKER RECREATION AND PARK DISTRICT							
PAST DUE REPORT							
ACCT #	CURRENT	1 - 30.	31 - 60	60+	Feb-17 LAST PAYMENT	TOTAL	
4	101.03	92.50			303.04	1/4/17	193.53
5	41.66	40.00			53.62	12/28/16	81.66
6	51.66	46.34	41.64		200.00	11/18/16	139.64
15	52.07	49.66	52.06		102.42	12/15/16	153.79
16	40.02	0.02			40.00	1/26/17	40.04
19	46.23	43.24	41.26		96.00	11/18/16	130.73
24	41.72	14.36			120.00	1/20/17	56.08
28	49.32	69.12			50.00	1/20/17	118.44
31	42.00	40.00			128.31	12/27/16	82.00
44	40.62	0.16			40.00	1/20/17	40.78
50	59.88	35.52			200.00	1/4/17	95.40
55	48.39	44.96	48.78		48.02	12/15/16	142.13
59	46.06	45.34	44.17		41.08	1/9/17	135.57
68	50.57	49.49	49.81		70.75	12/20/16	149.87
69	49.93	47.34			40.87	1/4/17	97.27
96	40.46	4.08			40.02	1/20/17	44.54
105	43.82	41.54			41.02	1/4/17	85.36
118	-359.95	550.15	111.90	0.85	108.22	1/20/17	302.95
129	42.50	32.31			94.00	1/26/17	74.81
131	49.52	47.92			42.40	1/9/17	97.44
133	48.96	45.22	48.75		37.40	12/20/16	142.93
134	47.78	1.92			50.00	2/14/17	49.70
151	84.52	66.36	85.51		240.00	12/20/16	236.39
152	47.46	44.55	42.62		145.32	12/9/16	134.63
155	49.26	37.65			170.00	1/5/17	86.91
158	41.77	35.49			220.00	12/20/16	77.26
172	51.28	44.36			40.00	1/20/17	95.64
182	47.34	42.37			100.00	1/20/17	89.71
186	51.18	47.16			93.04	12/20/16	98.34
192	106.53	32.63			200.00	11/18/16	139.16
198	42.00	40.00			132.94	12/27/16	82.00
203	57.28	56.00	35.57		100.00	1/9/17	148.85
208	46.11	36.58			100.00	1/20/17	82.69
212	48.20	10.36			86.11	12/28/16	58.56
213	49.24	48.32			54.27	1/4/17	97.56
220	78.84	76.15			343.30	1/4/17	154.99
226	48.50	45.24	15.18		100.00	12/15/16	108.92
227	46.07	43.55	47.89		90.51	12/15/16	137.51
246	45.67	32.91			100.00	1/13/17	78.58
247	44.41	43.17	41.35	2.50	42.13	11/23/16	131.43
252	62.38	408.00			350.00	1/26/17	470.38
264	45.88	43.98			48.04	12/20/16	89.86
269	47.17	50.01	18.54		120.00	1/4/17	115.72
287	42.97	1.04			44.59	12/28/16	44.01
293	44.80	42.04			95.80	12/15/16	86.84
295	75.03	71.46	68.06	561.17	150.00	4/8/16	775.72
304	45.42	31.97			164.54	11/8/16	77.39
307	43.99	42.58			99.13	1/20/17	86.57
310	49.67	49.00			90.00	12/20/16	98.67
330	45.77	48.26			95.59	1/20/17	94.03
332	46.08	43.58			47.54	12/20/16	89.66
338	43.63	30.91			100.00	1/20/17	74.54
339	42.48	40.46	9.17		200.00	9/6/16	92.11
342	73.08	76.11	86.59		100.02	1/20/17	235.78
355	53.64	51.22	51.93	74.40	25.00	12/28/16	231.19
358	51.63	50.26	53.15		103.05	12/15/16	155.04
	2,473.53	3,204.92	993.93	638.92	6,138.09		7,311.30

			BILLING REGISTER INFORMATION 01/31/17					
			WATER	\$ 2,229.01	CURRENT CHARGES		\$ 17,194.24	
			SVC CHG	\$ 14,515.00	PAST DUE		\$ 2,589.79	
			FIRE SVC	\$ 60.00	OVERPAY/PREPAY		\$ (15,643.30)	
			RECONN					
			ADJ	\$ (151.48)				
			LATE CHGS	\$ 461.71	TOTAL RECEIVABLES		\$ 4,140.73	
			TOTAL RECEIVABLES		\$ 17,584.21			
			ACCOUNTS LISTED		56			

CAMP MEEKER RECREATION AND PARK DISTRICT

WATER SALES 2016

METER	ACCT NO.	MONTH	TOTAL AMOUNT PUMPED GALLONS	AMOUNT PUMPED TO OCSD	NET AMOUNT PUMPED	AMT SOLD	% PUMPED TO CMR&PD	% LOSS	NOTES
Alliance Maste	363	JAN	1,603,500	484,800	1,118,700	646,560	69.76	42.20	
Union Park	369								
Alliance Maste	363	FEB							
Union Park	369								
Alliance Maste	363	MARCH							
Union Park	369								
Alliance Maste	363	APRIL							
Union Park	369								
Alliance Maste	363	MAY							
Union Park	369								
Alliance Maste	363	JUNE							
Union Park	369								
Alliance Maste	363	JULY							
Union Park	369								
Alliance Maste	363	AUG							
Union Park	369								
Alliance Maste	363	SEPT							
Union Park	369								
Alliance Maste	363	OCT							
Union Park	369								
Alliance Maste	363	NOV							
Union Park	369								
Alliance Maste	363	DEC							
Union Park	369								
TOTAL 2017									
Total 2016			21,974,600	6,771,900	11,821,200	10,153,380	53.79	13.16	
Total 2015			22,774,200	6,842,400	15,518,310	10,118,260	68.13	67.xx	
Total 2014			19,271,400	7,141,400	12,130,000	10,964,120	65.38	9.38	
Total 2013			20,172,800	7,044,100	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: Mark Allen <mark5954@att.net>
Subject: Re: CMRPD: Water Issue 20 Market
Date: February 16, 2017 at 9:02:11 AM PST
To: Camp Meeker Rec & Park District <admin@campmeeker.org>
Reply-To: Mark Allen <mark5954@att.net>

Due to my bussiness in Bakersfield i will not be able to make it and please forget i asked for help

On Wednesday, February 15, 2017 12:32 PM, Doran-Girard Cheryl <cdgirard1945@yahoo.com> wrote:

Dear Mr. Allen,Äî

With respect to your request for a adjustment to the water billing for 20 Market that you requested in your January email, the Camp Meeker Board asks that you attend the February 21 Board meeting and provide the Board with documentation of the leak repair either in the form of paid invoices or pictures of the repair. Please confirm your attendance at the Board meeting by return email. -+Thank you.

Cheryl Doran-Girard
Camp Meeker Recreation & Park District
Post Office Box 461
Camp Meeker, CA 95419
Telephone: 707-696-2876
Email: admin@campmeeker.org

February 7, 2017

Ms. Cheryl Doran-Girard
Camp Meeker Recreation and Park District
Post Office Box 461
Camp Meeker, CA 95419-0461

To the Board of Directors:

We are pleased to confirm our understanding of the services we are to provide Camp Meeker Recreation and Park District for the year ended June 30, 2017. We will audit the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information, including the related notes to the financial statements, which collectively comprise the basic financial statements of Camp Meeker Recreation and Park District as of and for the year ended June 30, 2017. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement Camp Meeker Recreation and Park District's basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. As part of our engagement, we will apply certain limited procedures to Camp Meeker Recreation and Park District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We will not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

1. Management's Discussion and Analysis.

Audit Objective

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

We will issue a written report upon completion of our audit of Camp Meeker Recreation and Park District's financial statements. Our report will be addressed to the Board of Directors of Camp Meeker Recreation and Park District. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or may withdraw from this engagement.

Audit Procedures—General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards. In addition, an audit is not designed to detect immaterial misstatements, or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

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

Audit Procedures—Internal Control

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

Audit Procedures—Compliance

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

Other Services

We will also assist in preparing the financial statements of Camp Meeker Recreation and Park District in conformity with U.S. generally accepted accounting principles based on information provided by you. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Management Responsibilities

Management is responsible for establishing and maintaining effective internal controls, including monitoring ongoing activities; for the selection and application of accounting principles; and for the preparation and fair presentation of the financial statements in conformity with U.S. generally accepted accounting principles.

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

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

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

You are responsible for the preparation of the supplementary information in conformity with U.S. generally accepted accounting principles. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the representation letter that (1) you are responsible for presentation of the supplementary information in accordance with GAAP; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with GAAP; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

You agree to assume all management responsibilities for financial statement preparation services and any other nonattest services we provide; oversee the services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of the services; and accept responsibility for them.

Engagement Administration, Fees, and Other

We understand that your employees will prepare all cash, accounts receivable, or other confirmations we request and will locate any documents selected by us for testing.

The audit documentation for this engagement is the property of Goranson and Associates, Inc. and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to County of Sonoma or its designee. We will notify you of any such request.

If requested, access to such audit documentation will be provided under the supervision of Goranson and Associates, Inc. personnel. Furthermore, upon request, we may provide copies of selected audit documentation to County of Sonoma or its designee. The County of Sonoma or its designee may intend or decide to distribute the copies or information contained therein to others, including other governmental agencies.

Please contact us to schedule your audit in order to issue our reports no later than October 31, 2017. Susan Goranson is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

Our fee for these services will range from \$10,000. Our invoices for these fees will be rendered as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 45 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

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

Sincerely,

Goranson and Associates, Inc.

Goranson and Associates, Inc.

RESPONSE:

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

Management Signature: _____

Title: _____

Date: _____