

## EASTERN PLUMAS RECREATION DISTRICT

September 21, 2016

1. The meeting was called to order at 6:30. Roll call: Linda English, present. Jennifer Condliffe, present. Don Fregulia, present. Mimi Garner present.
2. Agenda was approved, 3:1. Mimi voted no.
3. Minutes from July 21 were not available; action tabled.
4. No public comment.
5. Communications. Don received a letter from County Council. Next meeting we need to adopt a conflict of interest policy. Roberta Allen, county auditor-controller, asked for a copy of our audit. Don will send one after it is approved.
6. Financial reports.
  - A. Treasurer's report.
    1. Linda distributed a copy of the board's balance sheet as of 6/30/2016. Don moved to accept the report. Jennifer seconded, motion carried. We own assets at the ski hill but we do not own the land. Linda will ask Kathi Burton if the shed and well belong to the board.
    2. Linda presented a check register report from Plumas Bank. No change in July. We paid Feather River Publishing \$44.10 and deposit of \$778 from uncashed check from Nakoma.
    3. Invoice from Bloomberg & Griffin. Linda explained that she found several mistakes in the audit, so she recommends we pay the fee of \$2500 when they fix the errors. Linda moved to pay the invoice upon the board's approval and receipt of both final Management Letter and Audit. Mimi seconded, motion passed.
    4. CALPERS requested information. Mimi moved to authorize Linda to fill out the form stating "No employees." Jennifer seconded, motion carried.
    5. Roberta from auditor-controller office wants to talk with Linda and Don regarding the Plumas Bank account. We keep the account as petty cash to pay bills. Mimi so moved, Jennifer seconded, motion carried.
    6. Linda moved to add Linda English, Treasurer of the Eastern Plumas Recreation District as a signatory on the district's Plumas Bank Account 800305921 and to allow her to access the Plumas Bank account online. Mimi seconded, motion carried unanimously.
    7. Request for support from the county. Linda requested a meeting with Supervisor Engle to discuss ongoing support from the board of supervisors. This board needs assistance to get all our documents and procedures in order.
  - B. Audit Report
    1. Management letter. This is a letter we send to our auditor. As of December 31, 2015, the letter is accurate. Jennifer moved to accept the letter as written, and to direct Don to sign it. Don seconded, motion carried, 3:0:1 (Linda abstained, since she was not on the board at the time covered by the audit.)
    2. Draft audit. The first page was corrected to leave out reference to cemetery district. Page 30, last line, last paragraph, "the district does not have any businesses (fiduciary funds). On page 33, the district has received funds from the county. Not all funds are held at the county. Don said he asked for funds from the county and we received \$3000. On page 10, liabilities include something due to Graeagle CSD. On page 39, deficiencies are listed. Linda moved to respond as follows: "The district recognizes these deficiencies and is in

the process of bringing the district into compliance.” Mimi seconded, motion carried. We need to schedule a public hearing for comments. We will leave copies of the corrected audit at the Mohawk Community Center and at the Portola Library.

8. Ski Hill committee report. Glen Bardet said someone from Piston Bulli will check the groomer. Glen distributed a calendar of events at the ski hill. Seven events over seventeen days are planned, depending on snowpack. They will work with local fire districts on safety for the events. Don mentioned the auditors see a difference between money donated and money earned. Donated money must be spent on the project named. Money earned from gate receipts, hot dog sales, etc, can be used for various purposes, including management and overhead, such as insurance, board expenses, groomer parts, bookkeeping, audits. The board needs to set parameters on percentages that go toward the ski hill and to the board.

9. OLD BUSINESS

A. Website.

1. Streamline will charge \$10 per month since we are members of CSDA. Mimi moved we use Streamline to set up our website at \$10 per month. Linda seconded, motion carried.
2. Prop 272 compliance deals with transparency. Streamline has a template that will take care of this.

- B. Skijohnsville.com Dan Gallagher reported that someone paid for the website to continue through December.

- C. Chilcoot property status. The property is not secure.

10. NEW BUSINESS- NONE

11. ITEMS AND DATE FOR NEXT MEETING

PUBLIC HEARING on audit, financial report, update from Mimi, website, update from Mimi, rules and regulations.

12. NEXT MEETING DATE. October 19. Mimi moved to adjourn. Linda seconded, motion carried.

Signed,

*Jennifer Condliffe,*

Secretary