

# Sierra Recreation Association

October 1997

## From the Prez

The audit has been completed by our CPA. I encourage all property owners to stop by the office and review the findings. From my perspective, the "number crunching" performed withing accounting standards, etc. was to be expected. Our focus will continue to be managing our financial and natural resources and work with our CPA to manage our tax commitments.

You will note a number of new expense categories, income streams, etc. We have chosen not to revise the original budget to reflect these changes. We are in a period of change. There will no doubt be more changes and we believe we can effectively manage without unnecessarily spending more energy on an evolving financial reporting process than what is required.

The display of the budget, expenses, reserve funds, etc. included in this month's minutes provides a good overview of our fiscal health. Our six-month financial reports will provide even more footnotes and have a more formal format.

The review of our timber reserve fund will be complete by month's end. We plan to give you a complete report in December. This is the Board's intention to give you, or have available for your review, more information than you ever wanted to have.

The major road work is complete for the year. We are now concentrating on getting the new well on line and the lots in the five acre split ready for sale.

Preliminary planning for fiscal year 1998-99 will begin in December. If you have any questions regarding the Park plans for the future, etc., be sure and ask. It is your park and we encourage your interest.

## Park History - Continued

By Clare Smith

This summer I received the following history from Everett S. Akers and will quote from it:

"After reading your section in our last newsletter, I dug out a Deed for Lot #75, Block 12, in this subdivision, dated June 26, 1950. I am enclosing a copy for your records. This was the result of a visit at that time by myself and wife, Gertrude, my Mother and Father, Ruth and Roy Akers, and my sister Erma Rose. We were so taken with the area that we decided to buy and were told that we were the first buyers. The other owners were the ones involved in buying the entire acreage for sale to others.

"The road around the park being nothing but dirt, was very dusty. We started right away to prepare our lot for our use. We cleared it and set out areas for kitchen use and three bedrooms. There was no water so we brought this into the area in two five-gallon milk cans. There had been a huge sawmill in the meadow, which was no longer there. However, it created a gigantic pile of sawdust. Using my pick-up, we hauled loads of it to put down in the area we had laid out for living and the road surrounding us. This really helped to hold the dust down.

"There wasn't any lake then, just a beautiful creek flowing through the meadow. We used it for bathing. Cold, but refreshing! We

all enjoyed fishing in it and were most often successful. Our children loved to roam the meadow and play in the sawdust looking for hand-made nails. There was nothing to harm them and a shrill whistle from me brought them running back home.

"We came into the park in winter also. We parked at the top and walked in with a six-foot sled to carry our water and food and supplies. We had a great time.

"As I recall, the park first ran water lines to the lots, then came the roads. I remember building a shower by tacking canvas to four trees. We would fill the hose with water and leave it in the sun to get warm. (For the first person, at least!) We thoroughly enjoyed the park and the few people that were around.

"We did not build the first part of our house until the third year and it was the bathroom! The coyotes were all around us and they did put up a howl at night. People put their cattle to graze in the mountains in summer. They would find their way down to the meadow, bringing the flies with them. This went on for many years.

"We learned that the stagecoach used to use the road on West Jordan Way into Long Barn. There was a big long barn there where they changed horses. This is how Long Barn got its name. No highway at this time.

"I have helped on every major project in the park. I worked on the roads, water system, the lake, and Al Dean and I built the bridge over East Jordan Way. I served on our board for several years.

"In 1977, we sold the first house and built one at 25200 Esther. As my wife and I both retired in that year, we lived there permanently for twelve years until she passed away in 1989. We now use it as a vacation home. We believe in the park and hope it goes on forever.

"Hope you find some of the facts of interest to you."

Anyone who has history to share, please send to Clare Smith in care of the park.

## Sierra Park Lodge #376

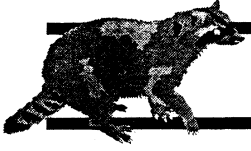
Odd Fellows meeting are held the second and fourth Saturday of each month at 7:00 p.m. in the recreation hall. The meeting the night of the potluck will be held at 6:00 p.m. All members are welcome to attend.

## Thanksgiving Potluck

The annual Thanksgiving Potluck will be held Saturday November 8, at 6:30 p.m. Turkey, stuffing, gravy and rolls will be provided as will coffee and fruit punch. Paper plates and plastic flatware will also be provided. Each family please bring a salad or dessert to share. If you prefer, you can bring your own table service, and also any special beverage that you prefer. We hope to see everyone there. This is always an enjoyable evening.

## Thank You

Again, we would like to thank our many volunteers. Special thanks go out to Jim Shoemaker, Ed Smith, and Cliff Opeland. Great job!!



## Board of Directors Meeting Minutes October 12, 1997

The Board of Directors meeting was called to order at 8:55 a.m. The invocation was offered by Richard Bonner. Those present were Del Wallis - President, Jim Morrison - Vice President, Richard Bonner - Treasurer, Deena Hague - Secretary, Fred Coleman, Greg Brown, Robert Snell and Ron Hawke. Those absent were Gene Reed, excused.

**MINUTES** - Motion by Morrison and second by Hawke to approve the minutes as printed. Motion carried.

**MEMBERS BEFORE THE BOARD** - Tom Keller to clarify the Board's position regarding road repairs. Jerry Theimann.

**CORRESPONDENCE** - Refund of \$179.00 from State Fund (Worker's compensation insurance). Costs of this insurance is being compared for best provider rates.

Properties in the Park are moving right now, so a letter will go out to local title companies regarding the standard procedure of notification to the board of pending sale and assessment information.

**GUESTS** - Eric Carlton, Accountant with report on the audit. Final versions will be available in the Park office for any property owner to review. No irregularities were found. Two recommendations were made for board considerations: (1) Health Insurance. (2) Flow of annual assessments. The board will address these. The audit for the timber fund is not complete yet but it is anticipated to be presented at month's end.

**PARK MANAGER'S REPORT** - Water usage for the month of September was 280,000 gallons.

Work completed in the month of September included:

Repair of water leak on Deborah, 800 feet of hole dug for six-inch water line.

Cleaned burn pile and moved ashes.

Blocked off roads and directed traffic during road paving.

Cleaned lake area, put up net, garbage cans, etc.

Installed French drain and culvert pipe, 1½ -inch rock at rec hall.

Installed motion light at recreation hall.

Replaced four-foot light at recreation hall, need ballast.

Cleaned up slash piles by campground.

Dug 150 feet hole for two-inch line for burn pile fire hydrant.

Back shoulders for new pavement on Wheeler Road and Jordan Way.

Installed power pole for Long barn Gate.

Changed oil in back hoe.

Installed snowplow blade.

Put antifreeze in all equipment.

Problems or emergencies reported to board:

Three break-ins on Rebecca Road.

Youths on bicycles cutting through property on Abraham and Beersheba.

Four teenage youth caught behind cabins broken into.

Please take large cardboard to recycle or burn pile.

The rope swing at the lake will be removed and the tree trimmed

to help prevent future problems.

### COMMITTEE REPORTS

**WATER - Morrison** - Water quality testing continues and results show excellent quality. A baseline test will be taken for MTBE which has been cropping up in water supplies throughout the state.

**ROADS** - Paving is complete for the year. There is some oiling on roads being done at no additional charge. This was a result of negotiations with the contractor for providing quick payment. There was some discussion regarding next year's paving projections.

**EQUIPMENT - Brown** - Equipment is ready for winter. CBs will be installed and some miscellaneous items purchased for winter repairs.

**BUILDINGS - Hawke** - No outstanding issues.

**TIMBER - Coleman** - Payment in full has been received for this year's harvest, \$94,091.26 total. One-half of this amount will go to the timber reserve fund for restoration. When the two acre site is being cleaned and burned, anyone who would like to observe is welcome to do so.

**RECREATION - Snell** - The date is set for the Thanksgiving dinner. Saturday November 8. Turkey, stuffing, gravy and rolls will be provided plus coffee and fruit punch. Paper plates and plastic flatware will be available. Please bring your own table service if desired and a salad or dessert to share. Special beverages as desired. Hope to see everyone there.

**HEALTH AND SAFETY - Hague** - Gate phone line to homes is not working. (Now repaired). Children on bikes coming down Abraham and Beersheba continue to be a safety issue as do motorists not observing speed limits. Unsupervised children playing at the lake are also a problem. Please be aware there have been cabin break-ins and be alert to unusual situations.

**FINANCE - Bonner** - Bills total 15,723.51 for the month. Motion by Hawke, second by Snell to pay bills. Motion carried. There are 12 delinquent accounts outstanding. Motion by Hawke, second by Snell that we take these accounts to small claims court. Motion carried. Del requested we file income tax statements as completed by our accountant. Motion of same by Coleman, second by Morrison. Motion carried.

**OLD BUSINESS** - No outstanding issues to be addressed.

**NEW BUSINESS** - Bonner and Wallis will look at providing health insurance through the corporation rather than through Randy directly. Also, check the need for flow of assessments through Home Owner's Association. Both of these items as per the accountant's audit findings and recommendations.

No further business to address. Meeting adjourned at 11:00 a.m.

The next meeting will be November 9, 1997 at 9:00 a.m.



Checks disbursed for September/October 1997

<u>DATE</u>	<u>NUMBER</u>	<u>DESCRIPTION</u>	<u>AMOUNT</u>
9/24	8485	Grayhill Land Survey	Long Barn Gate 1,823.25
10/8	8486*	T.C. Striping/George Reed	Road paving 36,057.92
10/8	8487*	T.C. Striping & Kent Oil	Road paving 9,959.75
10/8	8488*	T.C. Striping	Road paving 18,584.66
10/8	8489	S&K Automatic Gate	Additional Remotes 1,356.00
10/13	8490	VOID - printer misfeed	
10/13	8491	Tracy Bowman	Part for air compressor 38.60
10/13	8492	PG&E	Electricity 935.21
10/13	8493	Cal Sierra Disposal	Garbage 1,093.80
10/13	8494	AquaLab	Water testing 526.00
10/13	8495	Lawrence Hawn	Professional Services 58.00
10/13	8496	W.H. Breshears	Gas & Diesel 469.12
10/13	8497	AT&T	Long Distance telephone 5.17
10/13	8498	Pacific Bell	Local Telephone 56.07
10/13	8499	Robinson Roofing	Pump House Roof 67.16
10/13	8500	Mother Lode Portable Toilets	Health & Safety 63.73
10/13	8501	J.S. West Propane	Fuel 50.05
10/13	8502	George Reed, Inc.	Road Base 500.58
10/13	8503	Zaks	Shop supplies 51.10
10/13	8504	Village Mail & Gifts	September newsletter 53.09
10/13	8505	US Bank	Payroll Taxes 548.52
10/13	8506	Eric A. Carlson, Accountant	Audit, Payroll, etc. 3,675.00
10/13	8507	Duane St. Clair Trucking	Road base delivery 432.00
10/13	8508	General Supply Co.	Long Barn Road Gate 315.16
10/13	8509	Sugar Pine Hardware	Shop/water/road/bldgs 111.89
10/13	8510	Hales & Symons	Bldgs/road/water/timber 224.57
10/13	8511	Randall J. Tolbert	Payroll 664.66
10/13	8512	Randall J. Tolbert	Payroll 664.66
10/13	8513	Michael W. Caropreso	Payroll 280.82
10/13	8514	Michael W. Caropreso	Payroll 280.82
10/13	8515	Randall J. Tolbert	Health Insurance 250.00
10/13	8516	Richard L. Bonner	Stamps & Postage 32.78
10/13	8517	Cedar Ridge Electric	Wire & Panel/Corp. Bldg 715.70
10/13	8518	Fred Coleman	Mileage 56.50
10/13	8519	Robert Snell	Mileage 37.50
10/13	8520	Jasper Morrison	Mileage 45.00
10/13	8521	Deena Hague	Mileage 37.50
10/13	8522	Gregory D. Brown	Mileage 67.50
10/13	8523	Franchise Tax Board	Year End Taxes 133.00
<b>Total</b>			<b>15,723.51</b>

\* Checks #8486, 8487, & 8488 were taken from the Road Reserve Fund and were not included in the total for the monthly bills. These three checks totaled \$64,602.33.

Odd Fellows Sierra Recreation Association  
P.O. Box 116  
Long Barn, CA 95335

**ADDRESS CORRECTION REQUESTED**

U.S. Postage Paid  
Bulk Mail  
Permit #2  
Long Barn, CA 95335

## TREASURER'S REPORT

At the Annual Meeting in May of this year it was voted that \$70,000 be taken from Timber Funds to help pay for major road repairs that will need to be done this and next year. It was also voted that 1/2 of the Timber sales would go to the Road fund for major repairs.

The following is an explanation of some of the activity that has resulted from this decision and an explanation of some of the NEW things that you will notice on the Quarterly Financial Report enclosed in this newsletter:

6/19/97 One of our Timber CDs for \$28,137.05 matured and was transferred to account #120 Water/Road Fund as the first part of the \$70,000 to go to major road repairs. This left a balance of \$41,862.95 still to come from Timber funds for the road repairs.

8/1/97 Three separate reserve funds were created so that we would be in compliance with recommended practices by the State for organizations such as ours. These funds were created from the Water/Road Fund-#120 which had a balance of \$82,746.18. The accounts were set up as follows:

WATER RESERVE FUND-#120	\$20,000.00
ROAD RESERVE FUND-#124	\$52,746.18
EQUIPMENT RESERVE FUND-#125	\$10,000.00

8/19/97 Check from the Forest Service in the amount of \$15,435.25 for damages to our roads and parking lot during the Rogge fire camp was deposited in the Road Reserve Fund-#124.

9/22/97 Received from Timber sales - \$93,832.58, deposited in Road Reserve Fund-#124 to be dispersed as proscribed. Half of sales to go to Road Reserve Fund-#124 -- \$46,916.29. The other half-- \$46,916.29 less the balance of the \$70,000.00 allotted from Timber funds for major road work - \$41,862.95 leaving a balance of \$5,053.34 to be transferred to Timber Fund when CD matures in October.

10/8/97 Transferred to Timber Fund-#121 from Road Reserve Fund-#124 \$5,053.34. Balance now in account #121 is \$79,075.71. Timber Fund-#119 has a balance of \$40,067.28.

10/8/97 Transferred from Road Reserve Fund-#124 to Checking-#110 - \$64,602.33 to pay the balance of the road work contracts (checks #8486,8487,8489.)

10/8/97 Balance in reserve funds after posting of quarterly interest.

Water Reserve Fund-#120	\$20,488.72
Road Reserve Fund-#124	\$65,263.86
Equipment Reserve Fund-#125	\$10,081.00

10/9/97 Check for balance of Timber sales held in Timber tax fund- \$258.68 to be split between Timber and Road funds.

ODD FELLOWS SIERRA RECREATION  
ASSOCIATION, INC  
BUDGET REPORT  
PERIOD ENDED SEPTEMBER 30, 1997

	1997-98 <u>BUDGET</u>	FOUR MONTHS ENDED <u>AUGUST 31, 1997</u>	VARIANCE	% OF BUDGET EXPENDED*
<u>INCOME</u>				
ASSESSMENTS	\$ 147,741	\$ 146,718	\$ 1,023.00	99.31%
RECREATION INCOME		578	(578)	
PROPERTY RENTAL	-	200	(200)	
TIMBER INCOME		103,167	(103,167)	
FISH DONATIONS		332	(332)	
GATE RENTAL INCOME		120	(120)	
GATE INCOME	7,260	440	6,820	6.06%
INTEREST INCOME		2,468	(2,468)	
TIMBER INTEREST		2,546	(2,546)	
MISCELLANEOUS INCOME		15,739	(15,739)	
REFUNDS		(25)	25	
<u>TOTAL INCOME</u>	<u>155,001</u>	<u>272,283</u>	<u>(117,282)</u>	<u>175.67%</u>
<u>OPERATION EXPENSES</u>				
ACCOUNTING SERVICE	6,100	1,317	4,783	21.59%
AUDIT	3,000	-	3,000	0.00%
AUTO MILEAGE EXPENSE	4,000	723	3,277	18.08%
DEPRECIATION	-	10,865	(10,865)	
DONATIONS	-	-		
EMPLOYEE BENEFITS	-	44	(44)	
FUEL	3,500	542	2,958	15.49%
GARBAGE	10,000	3,716	6,284	37.16%
HEALTH & SAFETY	1,500	769	731	51.27%
INSURANCE - GENERAL	20,000	3,700	16,300	18.50%
MAINTAIN BUILDING	4,500	1,505	2,995	33.44%
MAINTAIN EQUIPMENT	5,000	2,059	2,941	41.18%
MAINTAIN ROADS	20,000	1,151	18,849	5.76%
MAINTAIN WATER	6,000	5,398	602	89.97%
MEMBER COMMUNICATION	2,500	1,241	1,259	49.64%
PAYROLL - LABOR	30,000	9,180	20,820	30.60%
PERMITS & FEES	-	10	(10)	
PROFESSIONAL SERVICE	5,000	260	4,740	5.20%
FISHING EXPENSES	-	951	(951)	
RECREATION EXPENSES	1,500	1,000	500	66.67%
SUPPLIES REC HALL	600	-	600	0.00%
SUPPLIES SHOP	500	598	(98)	119.60%
TAXES - PAYROLL	5,000	725	4,275	14.50%
TAXES - PROPERTY	3,000	-	3,000	0.00%
TAXES AND LICENSE	-	5	(5)	
TELEPHONE	1,000	270	730	27.00%
UTILITIES	10,500	3,961	6,539	37.72%
WATER TESTING	4,500	888	3,612	19.73%
BANK CHARGES	-	10	(10)	
OFFICE SUPPLIES	-	35	(35)	
TIMBER EXPENSE	-	4,658	(4,658)	
LANDSALES EXPENSE	-	1,826	(1,826)	
<u>TOTAL EXPENSES</u>	<u>147,700</u>	<u>57,407</u>	<u>90,293</u>	
NET	<u>7,301</u>	<u>214,876</u>	<u>\$ (207,575)</u>	
NOTES: GATE & WATER	<u>7,260</u>	<u>7,260</u>	=====	
<u>NET AFTER NOTES</u>	<u>\$ 41</u>	<u>\$ 207,616</u>	=====	

RESERVE FUND BALANCES

ASSESSMENT:	\$407X363=	147,741
GATE ASSESSMENT:	\$ 20X363=	7,260
WATER ASSESSMENT:	<u>\$427</u>	<u>\$ 155,001</u>

WATER/RD RESERVE	\$20,489
TIMBER RESERVE	114,021
ROAD RESERVE	134,920
EQUIPMENT RESERVE	10,082

\*% OF YEAR EXPIRED = 33%

CASH IN BANK

GENERAL ACCT	\$ 14,152
MONEY MARKET	84,747

ODD FELLOWS SIERRA RECREATION  
SCHEDULE OF REVENUE AND EXPENSES

SEPTEMBER 30, 1997

MONTHLY SPREAD SHEET	JUN 30 1997	JLY 31 1997	AUG 31 1997	SEP 30 1997	OCT 31 1997	NOV 30 1997	Y-T-D TOTALS
<b>REVENUE</b>							
ASSESSMENTS	78,795	53,436	12,282	2,205			146,718
RECREATION				578			578
PROPERTY RENTAL		50	150				200
FISH DONATIONS	220		25	87			332
GATE RENTAL INCOME	170	30		80-			120
GATE INCOME			440				440
REFUNDS				25-			25-
<b>TOTAL REVENUE</b>	<b>79,185</b>	<b>53,516</b>	<b>12,897</b>	<b>2,765</b>			<b>148,363</b>
<b>EXPENSES</b>							
AUTO MILEAGE EXPENSE	191	128	160	244			723
DEPRECIATION	5,469	5,469	5,469	5,542-	(1)		10,865
EMPLOYEE BENEFITS			44				44
FISH DERBY	631			320			951
FUEL EXPENSE	22	493	14	13			542
HEALTH & SAFETY	709	60					769
INSURANCE		718	1,410	572			2,700
INTEREST/BANK CHARGES		3		7			10
HEALTH INSURANCE REIMBURS.	250	250	250	250			1,000
GARBAGE EXPENSE	764	764	1,094	1,094			3,716
PROFESSIONAL EXPENSE		90	30	140			260
ACCOUNTING EXPENSE		752	90	475			1,317
MEMBER COMMUNICATIONS	850	78	260	53			1,241
OFFICE SUPPLIES		35					35
PERMITS & FEES			10				10
RECREATION EXPENSE	246	238	24	491			1,000
MAINTENANCE BUILDING	23		620	862			1,505
MAINTENANCE EQUIPMENT	702	508	577	273			2,059
MAINTENANCE ROADS	455		274	422			1,151
MAINTENANCE WATER SYSTEMS	1,118	949	2,648	683			5,398
MAINT. ROAD- CAPITAL EXP			27,665	27,665-	(2)		
SUPPLIES - SHOP	288	123	76	111			598
TAXES - PAYROLL	211	225	144	144			725
TAXES AND LICENSES				5			5
TELEPHONE EXPENSE	65	63	74	67			270
UTILITIES	861	797	1,175	1,128			3,961
PAYROLL	2,295	2,295	2,295	2,295			9,180
WATER TESTING & FEES	487	125	75	201			888
<b>TOTAL EXPENSES</b>	<b>15,640</b>	<b>14,161</b>	<b>44,478</b>	<b>23,356-</b>			<b>50,923</b>
<b>OTHER REVENUE</b>							
INTEREST	324			2,144			2,468
TIMBER INTEREST	1,018		484	1,044			2,546
OTHER REVENUE	20	40	15,495	184			15,739
<b>TOTAL OTHER REVENUE</b>	<b>1,362</b>	<b>40</b>	<b>15,979</b>	<b>3,371</b>			<b>20,753</b>
<b>EXCESS REVENUE OVER EXPENSES</b>	<b>64,906</b>	<b>39,395</b>	<b>15,601-</b>	<b>29,493</b>			<b>118,193</b>

ODD FELLOWS SIERRA RECREATION  
SCHEDULE OF REVENUE AND EXPENSES

SEPTEMBER 30, 1997

MONTHLY SPREAD SHEET	JUN 30 1997	JLY 31 1997	AUG 31 1997	SEP 30 1997	OCT 31 1997	NOV 30 1997	Y-T-D TOTALS
-----							
TIMBER							
TIMBER REVENUE		9,335		93,833			103,167
TOTAL TIMBER REVENUE		9,335		93,833			103,167
-----							
TIMBER EXPENSE		4,235	354	69			4,658
TOTAL TIMBER EXPENSE		4,235	354	69			4,658
-----							
EXCESS TIMBER REVENUE OVER EXPENSE		5,100	354-	93,764			98,509
LANDSALES EXPENSE				1,826			1,826
TOTAL LANDSALES EXPENSE				1,826			1,826
-----							
EXCESS LANDSALES REVENUE OVER EXPE				1,826-			1,826-
-----							
TOTAL EXCESS REVENUE OVER EXP.	64,906	44,495	15,955-	121,430			214,876

- (1) Amount has been adjusted to reflect properly the year-to-date balance based on detailed depreciation records. Prior monthly amounts were based on estimated depreciation.
- (2) Amount has been reclassified to a capital asset and will be depreciated over the next seven years.