



AGENDA

Regular Board of Directors Meetings are held
Third Wednesday of the Month

REGULAR BOARD MEETING
Wednesday, June 16, 2021
6:30 p.m.

TELECONFERENCE ZOOM MEETING
<https://us02web.zoom.us/j/89456897729>

Meeting ID: 894 5689 7729

(Teleconference/Electronic Meeting Protocols are attached)

Board Members

Eric Aiston	President
Felicity Carlson	Vice President
Sidney Bazett	Board Member
Monique Scobey	Board Member
Ellie Wooten	Board Member

CALL TO ORDER

1. Roll Call
 2. Pledge of Allegiance
-

Public testimony will be received on each agenda item as it is called. Principal party on each side of an issue is allocated 10 minutes to speak, individual comments are limited to 3 minutes except with the consent of the Board; individuals shall be allowed to speak on an item only once. Members of the audience are asked to volunteer their name before addressing the Board. The Board reserves the right to waive said rules by a majority vote.

ADOPTION OF THE AGENDA

The Board will make any necessary additions, deletions, or corrections to the Agenda and motion to adopt the Agenda.

3. Adopt the Agenda
-

RECOGNITIONS AND PRESENTATIONS

Board of Directors expresses appreciation to members of the community, District staff, or the Board for extra efforts as volunteers, committee members or community-minded citizens.

OPEN FORUM FOR NON-AGENDA ITEMS

Members of the public may speak on any item not on the agenda that falls within the jurisdiction of the Board of Directors.

APPROVAL OF CONSENT AGENDA

The following Consent Agenda items are considered routine and will be acted upon by the Board without discussion with one vote. Any item may be removed from the Consent Agenda by a Board member or a member of the audience and placed under General Business #9 to be discussed and acted upon individually.

4. Conformed Agenda – Board of Directors Meeting May 19, 2021
 5. **RECEIVE AND FILE** General Manager's Report
 6. **RECEIVE AND FILE** Cal OES Correspondence Approving the Cameron Park Lake Dam Emergency Action Plan
 7. **APPROVE** Resolution 2021-15 to Approve the First Amendment to the Agreement between Cameron Park Community Services District and Callander Associates
 8. **APPROVE** Policy 2055 Administrative Leave Revision
 9. **APPROVE** Resolution 2021-16 to Approve Budget Adjustments for Fiscal Year 2020-2021 Capital Projects
-

10. **APPROVE** Resolution 2021-17 Approving California Environmental Quality Act (CEQA) - Categorical Exemption for Rasmussen Park Improvements
-

GENERAL BUSINESS

For purposes of the Brown Act §54954.2 (a), items below provide a brief description of each item of business to be transacted or discussed. Recommendations of the staff, as shown, do not prevent the Board from taking other action.

11. Items removed from the Consent Agenda for discussion
 12. **APPROVE** Fiscal Year 2019-2020 Audit
 13. **PUBLIC HEARING – APPROVE** Resolution 2021-18 Establishing Appropriations Limitation for Fiscal Year 2021-2022 for the Cameron Park Community Services District.
 14. **PUBLIC HEARING – APPROVE** Fiscal Year 2021-2022 Preliminary Budget
 15. **APPROVE** Resolution 2021-19 Declaring the Intention to Continue Assessments for the Fiscal Year 2021-2022, Preliminarily Approving Engineer’s Report, and Providing for Notice of Public Hearing for the Landscaping and Lighting Districts
 16. **ELECT** Member to California Special District Association Board of Directors, Sierra Network
-

BOARD INFORMATION ITEMS

At this time, the Board and staff are provided the opportunity to speak on various issues. Direction by the President may be given; however, no action may be taken unless the Board agrees to include the matter on a subsequent agenda.

17. Committee Chair Report-Outs
 - a. Budget & Administration
 - b. Covenants, Conditions & Restrictions (CC&R)
 - c. Fire & Emergency Services
 - d. Parks & Recreation
 - e. General Manager Recruitment Ad Hoc
 18. General Matters to/from Board Members and Staff
 - Upcoming Trainings & Community Meetings
 - Solar Project Update (oral, J. Ritzman)
-

ADJOURNMENT

AGENDA

Please contact the District office at (530) 677-2231 or admin@cameronpark.org if you require public documents in alternate formats or accommodation during public meetings. For the public's information, we are taking email requests at admin@cameronpark.org for future notification of Cameron Park Community Services District meetings.



Teleconference/Electronic Meeting Protocols

Cameron Park Community Services District

(Effective April 2, 2020)

WHEREAS, on March 4, 2020, Governor Newsome proclaimed a State of Emergency to exist in California as a result of the threat of COVID-19; and

WHEREAS, March 17, 2020, Governor Newsome issued Executive Order N-29-20 suspending parts of the Brown Act that required in-person attendance of Board members and citizens at public meetings; and

WHEREAS, on March 19, 2020, Governor Newsome issued Executive Order N-33-20 directing most individuals to shelter at home or at their place of residence.

NOW, THEREFORE, the Cameron Park Community Services District will implement the following protocols for its Board and committee meetings.

The guidance below provides useful information for accessing Cameron Park Community Services District (“District”) meetings remotely and establishing protocols for productive meetings.

BOARD AND COMMITTEE MEMBERS:

- **Attendance.** Board and Committee Members should attend District meetings remotely from their homes, offices, or an alternative off-site location. As per the Governor’s updated Executive Order N-29-20, there is no longer a requirement to post agendas at or identify the address of these locations.
- **Agendas.** Agenda packages will be made available on the District’s website. They will also be sent by email to all Board and Committee Members. Note that under the circumstances, District staff may not be able to send paper packets.
- **Board and Committee Member Participation.** Meeting Chair(s) will recognize individual Board and Committee Members and unmute their device so that comments may be heard or will read comments if they are provided in writing only.

PUBLIC PARTICIPATION:

- **Attendance.** The District’s office will remain closed to the public until further notice. Members of the public will be able to hear and/or see public meetings via phone, computer, or smart device. Information about how to observe the meeting is listed on the agenda of each meeting.
- **Agendas.** Agendas will be made available on the District’s website and to any members of the public who have a standing request, as provided for in the Brown Act.
- **Public Participation.** The public can observe and participate in a meeting as follows:
 - **How to Observe the Meeting:**
 - **Telephone:** Listen to the meeting live by calling Zoom at (669) 900-6833 or (346) 248 7799. Enter the Meeting ID# listed at the top of the applicable Board or Committee agenda followed by the pound (#) key. More phone numbers can be found on Zoom’s website at <https://us04web.zoom.us/j/91011220960> if the line is busy.
 - **Computer:** Watch the live streaming of the meeting from a computer by navigating to the link listed at the top of the applicable Board or Committee agenda using a computer with internet access that meets Zoom’s system requirements (<https://support.zoom.us/hc/en-us/articles/201362023-System-Requirements-for-PC-Mac-and-Linux>)
 - **Mobile:** Log in through the Zoom mobile app on a smartphone and enter the Meeting ID# listed at the top of the applicable Board or Committee agenda.
 - **How to Submit Public Comments:**
 - **Before the Meeting:** Please email your comments to admin@cameronpark.org, with “Public Comment” in the subject line. In the body of the email, include the agenda item number and title, as well as your comments. If you would like your comment to be read aloud at the meeting (not to exceed 3 minutes at staff’s cadence), prominently write “Read Aloud at Meeting” at the top of the email. Emails running longer than the time limit will not be finished. All comments received at least 2 hours prior to the meeting on the day the meeting will be held, will be included as an agenda supplement on the District’s website

under the relevant meeting date, and provided to the Directors/Committee Members at the meeting. Comments received after that time will be treated as contemporaneous comments.

- **Contemporaneous Comments:** During the meeting, the Board President/Committee Chair or designee will announce the opportunity to make public comments. If you would like to make a comment during this time, you may do so by clicking the “raise hand” button. You will be addressed and un-muted when it is your turn to speak (not to exceed the 3 minute public comment time limit).

FOR ALL PARTICIPANTS:

- **Get Connected:** Please download Zoom application for your device and familiarize yourself with how to utilize this tool. There is no cost for using the application.
- **Ensure Quiet.** All audience members will be muted during the meeting until they are addressed by the Board/Committee as their time to speak. Please make every effort to find a location with limited ambient noise. Please turn off the ringer on your phone and other notification sounds on your devices to reduce interruptions.

We anticipate that this process of moving to remote meetings will likely include some challenges. Please bear with us as we navigate this process.



CONFORMED AGENDA

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Third Wednesday of the Month

REGULAR BOARD MEETING
Wednesday, May 19, 2021
6:30 p.m.

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<https://us02web.zoom.us/j/89297521190>

Meeting ID: 892 9752 1190

(Teleconference/Electronic Meeting Protocols are attached)

Board Members

Eric Aiston	President
Felicity Carlson	Vice President
Sidney Bazett	Board Member
Monique Scobey	Board Member
Ellie Wooten	Board Member

CONFORMED AGENDA

CALL TO ORDER 6:31PM

1. Roll Call - EA/FC/SB/MS/EW
 2. Pledge of Allegiance
-

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ADOPTION OF THE AGENDA

The Board will make any necessary additions, deletions, or corrections to the Agenda and motion to adopt the Agenda.

3. Adopt the Agenda

Motion to adopt the Agenda.

*MS/SB – Motion Passed
Ayes –EA, FC, SB, MS, EW
Noes – None
Absent – None
Abstain – None*

RECOGNITIONS AND PRESENTATIONS

Board of Directors expresses appreciation to members of the community, District staff, or the Board for extra efforts as volunteers, committee members or community-minded citizens.

OPEN FORUM FOR NON-AGENDA ITEMS

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APPROVAL OF CONSENT AGENDA

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4. Conformed Agenda – Board of Directors Meeting April 21, 2021
 5. **RECEIVE AND FILE** General Manager's Report
-

CONFORMED AGENDA

6. **APPROVE** Resolution 2021-11 to Approve the First Amendment to the Attorney Services Agreement Between the Cameron Park Community Services District and Epperson Law Group
7. **APPROVE** Resolution 2021-12 to Acknowledge the Value of Collaboration with Bureau of Land Management to Enhance Cameron Park's Resiliency To Wildfire
8. **APPROVE** Resolution 2021-14 to Approve the Agreement Between the Cameron Park Community Services District and Municipal Resource Group LLP (MRG) for Executive Search Services

Motion to adopt the Consent Agenda with a correction to the Conformed Agenda, Item #11, 3rd Motion, FC Abstained (was not Absent); and pulling Item 8 for discussion.

*MS/EW – Motion Passed
Ayes –EA, FC, SB, MS, EW
Noes – None
Absent – None
Abstain – None*

GENERAL BUSINESS

For purposes of the Brown Act §54954.2 (a), items below provide a brief description of each item of business to be transacted or discussed. Recommendations of the staff, as shown, do not prevent the Board from taking other action.

9. Items removed from the Consent Agenda for discussion

Item #8. Motion to adopt the Resolution 2021-14 Approve the Agreement Between the Cameron Park Community Services District and Municipal Resource Group.

*FC/SB – Motion Passed
Ayes –EA, FC, SB, MS, EW
Noes – None
Absent – None
Abstain – None*

CONFORMED AGENDA

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10. **PUBLIC HEARING – APPROVE** Resolution 2021-13 Establishing Rates for the Collection of Solid Waste Within the Cameron Park Community Services District

Motion to approve Resolution 2021-13 Establishing Rates for the Collection of Solid Waste within Cameron Park CSD.

*FC/EW – Motion Passed
Ayes –EA, FC, SB, MS, EW
Noes – None
Absent – None
Abstain – None*

11. **REVIEW, DISCUSS AND APPROVE** 2021-2026 Strategic Plan for Cameron Park Community Services District

Motion to approve the Strategic Plan with edits to Section D - Vision, Sense of Community and Govern Effectively; Section E.3 - Create Community items f and g; and Section E.4 – Good Governance. GM to work with EA and FC regarding language.

*MS/SB – Motion Passed
Ayes –EA, FC, SB, MS, EW
Noes – None
Absent – None
Abstain – None*

BOARD INFORMATION ITEMS

At this time, the Board and staff are provided the opportunity to speak on various issues. Direction by the President may be given; however, no action may be taken unless the Board agrees to include the matter on a subsequent agenda.

12. Committee Chair Report-Outs
- Budget & Administration
 - Covenants, Conditions & Restrictions (CC&R)
 - Fire & Emergency Services
 - Parks & Recreation
13. Appointment of Ad Hoc Committee for General Manager Recruitment (President Aiston)
President EW appointed EW and FC to a General Manager Recruitment Ad Hoc Committee, who will provide routine report-outs at Board meetings.
14. General Matters to/from Board Members and Staff
- Upcoming Trainings & Community Meetings
 - Solar Project Update (oral, J. Ritzman)

CONFORMED AGENDA

JR – day camp is full with waiting list, EDC Board of Supervisors joined CSDA’s Coalition to have the State allocation COVID relief funds directly to special districts, staff is attending Crisis Communication workshop, Chamber is having two upcoming mixers; Districts eligible for County grant funds for EV charging stations associated with Solar project.

SM – Architecture is working on plans for Station 88; Training Tower framework is being constructed; Chief Gaines transferring out of Cameron Park Fire Dept.

MS – attended EDSWAC meeting at the MRF, viewed plans for improvement project, updating Solid Waste Management Plan, Greg Stanton is retiring; attended an HOA Fire meeting in Santa Rosa who is a Firewise Community.

FC – Complimentary to Ashton’s help with day camp registration;

SB – meeting on Friday with FC and M. Grassle to discuss tennis and pickleball; working with his real estate group and M. Grassle on a volunteer project at Paul J. Ryan Park in June.

EA – How did senior drive through go? JR reported about 40 cars and 6 organizations, event was well received; enjoyed fire engine dedication and talking with staff about engine’s amenities.

PUBLIC COMMENT

At this time, members of the public may speak on any closed session agenda item. Closed sessions may be called as necessary for personnel, litigation, and labor relations or to meet the negotiator prior to the purchase, sale, exchange, or lease of real property. Members of the public may address the Board prior to closing the meeting.

CONVENE TO CLOSED SESSION

The Board will recess to closed session to discuss the following item(s):

- Conference with Legal Counsel - Existing Litigation pursuant to Government Code section 54956.9
Cameron Park CSD v. Prowest PCM, Inc., El Dorado Superior Court Case No. PC20180258

Board conferenced with legal counsel pursuant to Government Code section 54956.9, Cameron Park CSD v. Prowest PCM, Inc., El Dorado Superior Court Case No. PC20180258 and provided direction to staff.

RECONVENE TO OPEN SESSION AND REPORT OUT OF CLOSED SESSION

Pursuant to Government Code §54957.1, the legislative body of any local agency shall publicly report any action taken in closed session and the vote or abstention of every member present thereon.

CONFORMED AGENDA

ADJOURNMENT 9:26PM

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Conformed Agenda Prepared by:

Conformed Agenda Approved by:

Jill Ritzman
Board Secretary

Director Eric Aiston, President
Board of Directors



Agenda Transmittal

DATE: June 16, 2021

FROM: Jill Ritzman, General Manager

AGENDA ITEM #5: **GENERAL MANAGER'S REPORT**

RECOMMENDED ACTION: RECEIVE AND FILE

Staff is feeling the effects of launching summer operations in the park system, opening the pool, and providing summer day camp programs with limited staffing resources. Many of the key staff positions are new to the District in the past 6 months or less. In addition, hiring part-time staff in part-time and seasonal positions has been challenging. All of the full-time positions are covering for vacancies and training a new slate of employees.

On May 18, the Board of Supervisors approved joining the California Special District Association's Coalition to have special districts receive a direct allocation of COVID relief funding, same as cities and counties. While a decision from the State is pending, the County has invited proposals from special districts for funds from the American Rescue Plan, due July 31, 2021.

The District will be releasing a Request for Proposal (RFP) for electric vehicle charging stations at Station 89 and the Community Center. The RFP is written so that the project can be funded by Air Quality grant funds.

For the first time since March 2020, I attended a community function. Kim Vickers, Felicity Carlson, and myself attended the Shingle Springs – Cameron Park Chamber of Commerce Breakfast. We're hopeful to sponsor a breakfast to present the District's Strategic Plan to the business community.

Eric Aiston and I were joined by Chief Jed Gaines and Mike Grassle at the Gateway Park neighborhood meeting earlier this month. Board President Aiston and staff sincerely appreciated meeting the approximately 20 neighbors in attendance, and understanding their concerns about the changes in the District's operations of Gateway Park. Staff will work with the Parks and Recreation Committee in the coming months to propose some mitigation measures to address the neighbors' concerns.

Note in the next correspondence from Cal OES, that after three and one-half years in development, since the Board first action in December 2019 to release a Request for Proposal for professional consulting, that the District's Cameron Park Lake Dam Emergency Action Plan was approved by the State.

Fire Department – Training Tower is almost completed!

CC&R Office – Initial draft of Architectural Review Committee procedures is written undergoing staff review. Presentation expected to ARC in June.

Parks & Facilities – Fuel breaks on District properties continue to be in compliance with District's Weed Abatement Ordinance, largely due to the follow-up pre-emergent spray program implemented by staff.

Recreation Programs – Staff training is occurring this week. Summer camp and recreation swim starts on June 14.

Administration – Fiscal Year 2021-2022 budget is being finalized. Closing Fiscal Year 2020-2021 has already started.

Apologies for the briefest General Manager's report to date!



May 26, 2021

Jill Ritzman
General Manager
Cameron Park Community Service District
2502 Country Club Drive
Cameron Park, California 95682

Subject: **Emergency Action Plan – Approval**
Cameron Park Dam, No. 40.000, El Dorado County

Dear Ms. Ritzman:

The California Governor's Office of Emergency Services, Dam Safety Planning Division, has reviewed the Emergency Action Plan for the subject dam listed above. Pursuant to California Water Code Section 6161, subdivision (b)(1), we have determined that the Emergency Action Plan meets the requirements of Government Code Section 8589.5 and is consistent with the Federal Emergency Management Agency's *Federal Guidelines for Dam Safety: Emergency Action Planning for Dams*. The Emergency Action Plan for Cameron Park Dam is therefore approved.

Please ensure that the approved plan, as well as a copy of this approval letter, is disseminated to the appropriate public safety and emergency management agencies as required by Water Code Section 6161, subdivision (b)(3). As the dam owner, you are required to submit an updated plan based on an approved inundation map by January 1, 2029, or sooner if there is 1) a significant modification to the dam or a critical appurtenant structure as determined by the Department of Water Resources, Division of Safety of Dams, or 2) a significant change to downstream development that involves people or property as outlined in Water Code Section 6161, subdivision (e).



Emergency Action Plan – Approval

May 26, 2021

Page 2

Please submit the finalized hard copy and digital copy of your Emergency Action Plan to:

- Dam Safety Planning Division
California Governor's Office of Emergency Services
3650 Schriever Avenue
Mather, CA 95655
- eap@caloes.ca.gov

Additionally, at least once annually, dam owners must conduct notification exercise(s) for the Emergency Action Plan. These exercises are necessary to ensure that emergency communications plans and processes are current and implemented effectively. For assistance coordinating exercise participation or any other Emergency Action Plan needs, please contact Casey Meredith, at (916) 845-8160 or casey.meredith@caloes.ca.gov, with a copy to eap@caloes.ca.gov.

Thank you for your continued efforts and commitment enhancing safety in your community and throughout California.

Sincerely,



LORI NEZHURA
Deputy Director

Enclosure (Final EAP Review Report)

cc: Sharon Tapia, Chief, Division of Safety of Dams
Department of Water Resources
John D'Agostini, Sheriff, El Dorado County Sheriff's Office
Tom Graham, Regional Administrator, Cal OES Inland Region



Agenda Transmittal

DATE: June 16, 2021

FROM: Mike Grassle, Parks & Facilities Superintendent

AGENDA ITEM #7: **FIRST AMENDMENT TO THE AGREEMENT BETWEEN CALLANDER ASSOCIATES AND CAMERON PARK COMMUNITY SERVICES DISTRICT**

RECOMMENDED ACTION: **APPROVE RESOLUTION 2021-15**

BACKGROUND

On December 16, 2020, the District Board of Directors approved an agreement between Callander Associates (CALA) for landscape architecture services related to the Cameron Park Lake Splash & Spray Playground.

PARKS AND RECREATION COMMITTEE

The Parks and Recreation Committee discussed staff's recommendation in May and approved forwarding to the Board of Directors with support.

DISCUSSION

Additional information is needed to proceed in the development of plans and specifications. Specifically, surveys for sewer and electrical lines are necessary to understand their locations (Attachment 7B). The District does not have historical information which indicate the location of these lines. The cost for the amendment is \$7,800, to be paid for by the Park Development Impact Fees.

Attachments:

7A – Resolution 2021-15

7B - CALA Additional Services Authorization #1

RESOLUTION NO. 2021-15
of the Board of Directors
of the Cameron Park Community Services District
June 16, 2021

RESOLUTION TO APPROVE THE FIRST AMENDMENT TO THE AGREEMENT
BETWEEN THE CAMERON PARK COMMUNITY SERVICES DISTRICT AND
CALLANDER ASSOCIATES

WHEREAS, On December 16, 2020, the Cameron Park Community Services District (District) Board of Directors approved an Agreement with Callander Associates (CALA) for landscape architecture services related to the Cameron Park Lake Splash & Spray Playground; and

WHEREAS, Additional information for sewer and electrical lines is necessary to understand their locations.

NOW, THEREFORE, BE IT RESOLVED, the Board of Directors of the Cameron Park Community Services District approves an Amendment to the Agreement with CALA for a survey of sewer and electrical lines, and authorize the General Manager to execute the Amendment to the Agreement.

PASSED AND ADOPTED by the Board of Directors of the Cameron Park Community Services District, at a regular scheduled meeting, held on the 16th day of June 2021, by the following vote of said Board:

AYES:

NOES:

ABSENT:

ABSTAIN:

ATTEST:

Eric Aiston, President
Board of Directors

Jill Ritzman, General Manager
Secretary to the Board



Via Email

April 22, 2021

ADDITIONAL SERVICES AUTHORIZATION #1

TO: Jill Ritzman
Cameron Park CSD
2502 Country Club Drive
Cameron Park, CA 95682

Phone: 530-350-4651
Email: jritzman@cameronpark.org

RE: CAMERON PARK LAKE SPLASH PAD/ additional landscape architecture services

Dear Jill,

The following additional services will be provided on this project in accordance with our agreement dated December 03, 2020 and are considered an amendment thereto:

Scope

Coordination and preparation of additional utility information required for the connections to the splash pad.

1. Additional Coordination: Coordination with District and consultants on sewer and electrical line locations. Include one site visit. Incorporate information into CAD.
2. Sewer Line Survey: Conduct survey work to capture and trace sewer line location. Generate exhibit outlining sewer locations and a CAD file.
3. Electrical Line Study: Investigate park electrical power system and panels to determine which equipment can remain in use and which equipment to demolish. Determine power source for pond aeration system. Include one site visit.

Compensation

Callander Associates	\$750
TSD Engineering	\$2,250
Zeiger Engineering	\$4,800
Total Estimated Compensation	\$7,800

Schedule

Callander Associates will proceed to commence the above services upon receipt of a signed copy of this authorization.



Standard Schedule of Compensation 2021 Gold River

General

The following list of fees and reimbursable expense items shall be used in the provision of services described in the agreement. These amounts shall be adjusted in January, upon issuance of an updated Standard Schedule of Compensation:

Hourly Rates

Principal	\$190 /hour
Senior Associate	\$178 /hour
Associate	\$166 /hour
Construction Manager	\$166 /hour
Senior Project Manager	\$153 /hour
Project Manager 1	\$147 /hour
Project Manager 2	\$140 /hour
Job Captain	\$123 /hour
Designer 1	\$114 /hour
Designer 2	\$106 /hour
Assistance Designer	\$94 /hour
Accounting	\$165 /hour
Senior Project Administrator	\$123 /hour
Project Administrator	\$110 /hour

Reimbursable Expenses Rates

Expenses	cost + 15%
<i>printing and reproductions, postage and delivery, mileage, travel expenses (hotel / food), testing and outside services, and other project related expenses</i>	
Subsultant Administration	cost + 10%
Communications and Insurance Surcharge	2.5% of total fees

Payments

Payments are due within ten days after monthly billing. Callander Associates reserves the right to suspend services for non-payment if payment is not received within a period of 60 days after invoice date. Additionally invoices 60 days past due are subject to a 1.5% per month interest charge. Retainer amounts, if indicated, are due upon signing the agreement and shall be applied to the final invoice for the project.



Agenda Transmittal

DATE: June 16, 2021

FROM: Jill Ritzman, General Manager

AGENDA ITEM #8: **POLICY 2055 ADMINISTRATIVE LEAVE - UPDATE**

RECOMMENDED ACTION: **APPROVE**

BACKGROUND

Policy 2055 Administrative Leave applies to the Finance/Human Resources Officer and the Parks & Facilities Superintendent; both are exempt, salaried employees. The policy provides for flexibility and allowances for the workload fluctuations of these management positions. This policy was last reviewed in 2013.

BUDGET AND ADMINISTRATION COMMITTEE

The Budget and Administration Committee reviewed staff's recommendation and asked for staff to research Administrative/Management Leave policies in surrounding jurisdictions. The Committee supported advancing to the Board of Directors, if the proposed number of hours was consistent with surrounding agencies.

DISCUSSION

Staff is recommending:

- Policy 2055 be re-named Management Leave to clearly assign to the District's management level staff;
- Increase the leave to 80 hours;
- Strike Section 2055.60.

Due to time dedicated to meet audit and budget deadlines, and to meet demands of summer operations or construction projects, an annual allocation of 80 hours of allows these management positions greater flexibility with their work schedules. Eighty hours is within the range of hours allocated in other agencies. City of Folsom offers 80 hours

for mid-management positions, and El Dorado County offers 80 hours for administrative management employees (96 for department heads).

By striking Section 2055.60, a future financial liability for the District is eliminated. Management time is allocated annually, and staff cannot accrue the leave. Management positions are held to the same expectation of represented employees, to not accrue more than 240 hours of vacation, which is the limit for represented employees in the labor agreement.

Attachment:

8A – Policy 2055 in Track Changes

CAMERON PARK COMMUNITY SERVICES DISTRICT
Policy Handbook

POLICY TITLE: **Administrative-Management**
Leave
POLICY NUMBER: **2055**

2055.10 This policy shall apply to regular and probationary employees in exempt classifications.

2055.10a Exempt employees' primary duty must be the performance of office or non-manual work directly related to the management or general business operations of the employer and the employee's primary duty includes the exercise of discretion and independent judgment with a respect to matters of significance.

2055.20 Administrative leave of **5-10** days (~~40~~ 80 hours) per year from the start of employment, effective immediately, may be used at the option of the exempt employee to compensate for the additional hours outside of normal business hours to fulfill employment duties.

2055.30 The exempt position is exempt from federal and state overtime and wage laws.

2055.40 The exempt position is not entitled to compensation in the form of overtime pay or compensatory time off for any hours worked in excess of forty (40) hours in one week, or in excess of eight (8) hours in one day.

2055.50 Administrative-Management Leave may not be accumulated.

2055.60 ~~At termination of employment for any reason, the District shall compensate the employee for his/her remaining unused (within the calendar year) administrative leave at his/her straight time rate of pay at the time of termination.~~

2055.70 The General Manager's Administrative Leave is negotiated.



Agenda Transmittal

DATE: June 16, 2021

FROM: Jill Ritzman, General Manager

AGENDA ITEM #9: CAPITAL PROJECT FISCAL YEAR 2020-2021 BUDGET
ADJUSTMENTS

RECOMMENDED ACTION: APPROVE RESOLUTION 2021-16

INTRODUCTION

Over the past year, the District initiated several capital improvement projects in the park system and at the fire stations, supported by grants or development impact fees. While these projects were initiated, protocols for financial tracking had not been determined. Staff is taking the first steps to establish these protocols by creating Fiscal Year 2020-2021 (FY20-21) Budget Allocations that will:

- ✓ Capture all project revenues and expenditures;
- ✓ Capitalize the asset when the project concludes;
- ✓ Close the District's financial books for current fiscal year.

BUDGET AND ADMINISTRATION COMMITTEE

The Budget and Administration Committee reviewed staff's recommendation for capital project budget adjustments and supported forwarding the recommendation to the Board of Directors. There was a question regarding the amount of Fire Apparatus Rental Revenues, and staff worked together to confirm the amount was correct.

DISCUSSION

The following projects were recommended by staff, approved by the Board of Directors, and initiated by staff in the current fiscal year, FY20-21. Please note that all expenses for a project are allocated to Account 5625 – *Capital Equipment Expenses* to enable all costs to be capitalized as a District asset; and a new Account 4610 – *Grants* was created to track all grants received by the District.

Christa McAuliffe Park Sports Field Renovation Project

The Board of Directors approved the following actions related to the renovation project:

- September 2020, the Park Improvement Plan, which included the Christa McAuliffe Park project as a high priority;
- November 2020, Delta Blue Grass as a vendor for the project;
- December 2020, Proposition 68 Per Capita Grant application;
- February 2021, Categorical Exemption.

This project is completed and the invoices are being finalized, which will be submitted to the State for reimbursement. The following budget adjustment will capture expenditures and revenues associated with the project:

Fund	Account	Amount
Fund 80 Facilities & Parks Reserves	5625 Capital Equipment Expense	\$62,225
	4610 Grants	-\$53,078
	4250 Donations	-\$9,147
	<i>Total Cost to the District</i>	<i>\$0.00</i>

Rasmussen Park – Park Improvements

Board of Directors approved the following actions related to the park project:

- September 2020, the Park Improvement Plan, which included Rasmussen Park as the 3rd priority;
- December 2020, Proposition 68 Per Capita Grant application;

A CEQA document for all of the park improvements will be presented to the Parks and Recreation Committee in June, and forwarded to the Board of Directors for consideration. The Proposition 68 application has not been submitted because staff continues to discuss the 20% match with Ponderosa Little League. The CEQA document will allow the District to move ahead with any of the projects outlined in the Park Improvement Plan. CEQA costs can be offset by Proposition 68 Per Capita grant. For FY20-21, staff is recommending that only the CEQA document be budgeted because only CEQA costs have been incurred to date.

Fund	Account	Amount
Fund 80 Facilities & Parks Reserves	5625 Capital Equipment Expense	\$5,500
	4610 Grants	-\$5,500
	<i>Total Cost to the District</i>	<i>\$0.00</i>

Cameron Park Lake Splash-Spray Playground

Board of Directors approved the following actions related to the renovation project:

- September 2020, the Park Improvement Plan, which included the Splash-Spray Playground as a high priority;
- November 2020, Park Development Impact Fees as a funding source for the project;
- December 2020, Agreement with CALA executed for landscape architecture services;
- February 2021, Proposition 68 State Wide Park Program (competitive) application.

Plans and specifications are under development. Staff recently received 35% completed plans for review. Since a project scope and cost is not finalized, staff recommends for the current FY20-21, only landscape architecture service costs be budgeted.

Fund	Account	Amount
Fund 80 Facilities & Parks Reserves	5625 Capital Equipment Expense	\$35,000
	4115 Park Impact Fees	-\$35,000
	<i>Total Cost to the District</i>	<i>\$0.00</i>

Brighton LED Upgrades at Community Center and Fire Station 89

In May 2020, the Board approved an agreement with Brighton Energy for an LED project at Fire Station 89 and Community Center. Most, but not all, of the expenditures were funded by an On Bill Financing (OBF) program through PG&E. The below costs were necessary to complete the project and will save the District money in the future on PGE bills, but were not eligible for OBF.

Fund	Account	Amount
Fund 80 Facilities & Parks Reserves	5625 Capital Equipment Expense	\$8,999
Fund 07 Fire & Emergency Srvc Reserves	5625 Capital Equipment Expense	\$13,773
	<i>Total Cost to the District</i>	\$22,772

Radios for Fire Department

The Board of Directors approved the following actions related to the project:

- September 2020, Volunteer Fire Assistance grant application;
- November 2020, Vendor to provide radios.

The District applied for Volunteer Fire Assistance federal grant funds to fund up to 50% of the cost of new radios. Total project costs included 14 radios and ancillary equipment. This project is completed.

Fund	Account	Amount
Fund 07 Fire & Emergency Srvcs Reserves	5625 Capital Equipment Expense	\$46,149.37
	4610 Grants	-\$18,989.48
	<i>Total Cost to the District</i>	\$27,159.89

Training Tower at Fire Station 89

Board of Directors approved the following actions related to the project:

- March 2020, Training Tower Project approved;
- June 2020, project budget approved for \$550,000 for FY20-21;
- September 2020, Vendors for grading, paving and tower approved.

Staff requested a greater amount from the County in Fire Development Impact Fees than was initially budgeted. This budget adjustment is for the net amount which is expected from the County to cover costs, but not yet budgeted. The project should be completed in June 2021. A reconciliation of actual expenditures and revenues will take place upon project completion.

Fund	Account	Amount
Fund 07	5625 Capital Equipment Expense	\$28,000
Fire & Emergency Srvcs Reserves	4125 Fire Impact Fee	-\$28,000
	<i>Total Cost to the District</i>	<i>\$0.00</i>

Fire Apparatus Rental Revenues

The District budgeted \$90,000 in Account 4262, but received a total of \$322,691. This budget adjustment will add \$232,691 in revenues and an expenditure to pay off the two utility vehicles and associated equipment. Staff will work with the bank on a final pay-off amount.

Fund	Account	Amount
Fund 07	4262 Fire Apparatus Rental	\$232,691
Fire & Emergency Srvcs Reserves	5625 Capital Equipment Expense	-\$67,000
	<i>Net Revenues to the District</i>	<i>\$165,691</i>

Conclusion

Staff is taking initial steps to budget, reconcile, and plan for future capital asset acquisitions and improvements, which utilize a variety of funding sources and requires distinct tracking methods. Approval of these budget adjustments will aid in closing FY20-21 and plan for future project and reserve budget allocations.

Attachment:

9A – Resolution 2021-16

RESOLUTION NO. 2021-16
of the Board of Directors
of the Cameron Park Community Services District
June 16, 2021

**RESOLUTION TO APPROVE BUDGET ADJUSTMENTS FOR
 FISCAL YEAR 2020-21 CAPITAL PROJECTS**

WHEREAS, the Cameron Park Community Services District (District) Board of Directors is taking steps to improve the District’s assets; and

WHEREAS, the District Board of Directors took action to approve and initiate several capital projects in Fiscal Year 2020-2021; and

WHEREAS, a budget appropriation is needed for each project to track expenditures and revenues.

NOW, THEREFORE, BE IT RESOLVED, that the Board of Directors of the Cameron Park Community Services District:

- Approves the following Budget Adjustments for Fiscal Year 2020-21 in the Capital Asset Reserves for Fire & Emergency Services (Fund 07) and Recreation Facilities & Parks (Fund 80) as outlined below:

Christa McAuliffe Park Sports Field Renovation Project

Fund	Account	Amount
Fund 80 Facilities & Parks Reserves	5625 Capital Equipment Expense	\$62,225
	4610 Grants	-\$53,078
	4250 Donations	-\$9,147
	<i>Total Cost to the District</i>	<i>\$0.00</i>

Rasmussen Park – Park Improvements

Fund	Account	Amount
Fund 80 Facilities & Parks Reserves	5625 Capital Equipment Expense	\$5,500
	4610 Grants	-\$5,500
	<i>Total Cost to the District</i>	<i>\$0.00</i>

Cameron Park Lake Splash-Spray Playground

Fund	Account	Amount
Fund 80 Facilities & Parks Reserves	5625 Capital Equipment Expense	\$35,000
	4115 Park Impact Fees	-\$35,000
	<i>Total Cost to the District</i>	<i>\$0.00</i>

Brighton LED Upgrades at Community Center and Fire Station 89

Fund	Account	Amount
Fund 80 Facilities & Parks Reserves	5625 Capital Equipment Expense	\$8,999
Fund 07 Fire & Emergency Srvc Reserves	5625 Capital Equipment Expense	\$13,773
	<i>Total Cost to the District</i>	<i>\$22,772</i>

Radios for Fire Department

Fund	Account	Amount
Fund 07 Fire & Emergency Srvcs Reserves	5625 Capital Equipment Expense	\$46,149.37
	4610 Grants	-\$18,989.48
	<i>Total Cost to the District</i>	<i>\$27,159.89</i>

Training Tower at Fire Station 89

Fund	Account	Amount
Fund 07 Fire & Emergency Srvcs Reserves	5625 Capital Equipment Expense	\$28,000
	4125 Fire Impact Fee	-\$28,000
	<i>Total Cost to the District</i>	<i>\$0.00</i>

Fire Apparatus Rental Revenues

Fund	Account	Amount
Fund 07 Fire & Emergency Srvcs Reserves	4262 Fire Apparatus Rental	\$232,691
	5625 Capital Equipment Expense	-\$67,000
	<i>Net Revenues to the District</i>	<i>\$165,691</i>

PASSED AND ADOPTED by the Board of Directors of the Cameron Park Community Services District, at a regularly scheduled meeting, held on the 16th day of June 2021, by the following vote of said Board:

AYES:

NOES:

ABSTAIN:

ABSENT:

ATTEST:

Director Eric Aiston, President
Board of Directors

Jill Ritzman, General Manager
Secretary to the Board



Agenda Transmittal

DATE: June 16, 2021

FROM: Jill Ritzman, General Manager

AGENDA ITEM #10: CALIFORNIA ENVIRONMENTAL QUALITY ACT (CEQA) -
CATEGORICAL EXEMPTION, RASMUSSEN PARK IMPROVEMENTS

RECOMMENDED ACTION: APPROVE RESOLUTION 2021-17

BACKGROUND

Board of Directors approved the following actions related to the Rasmussen park project:

- September 2020, the Park Improvement Plan, which included Rasmussen Park as the 3rd project priority;
- December 2020, Proposition 68 Per Capita Grant application for sports field renovation;

Cameron Park Community Services District (District) is considered the lead agency for approval of the environmental document, because these projects will be taking place on District properties.

PARKS AND RECREATION COMMITTEE

The Parks and Recreation Committee reviewed the Categorical Exemption at their June meeting and supported forwarding the environmental document to the Board of Directors for consideration.

DISCUSSION

The Proposition 68 application for the Rasmussen Park baseball field renovation project has not been submitted for two reasons: 1) requirement for a CEQA document; and 2) staff continues to discuss the 20% match with Ponderosa Little League. The District contracted with a local environmental consulting firm, Sierra Ecosystem Associates (SEA) to complete the review.

SEA reviewed all proposed improvements at Rasmussen Park, which will allow the District to move ahead with any of the projects outlined in the Park Improvement Plan (Attachment 10B). CEQA costs totaling \$5,500 can be offset by Proposition 68 Per Capita grant.

SEA's review is consistent with CEQA guidelines and concluded the project is exempt from CEQA; therefore, a Notice of Exemption is prepared for consideration by the Board of Directors (Attachment 10C).

SEA determined that there will be no impact to historic or cultural resources.

Attachments:

10A – Resolution 2021-17

10B - Rasmussen Park Programmatic Plan

10C - Notice of Exemption - Categorical Exemption

**RESOLUTION No. 2021-17
of the Board of Directors of the
Cameron Park Community Services District
June 16, 2021**

**RESOLUTION APPROVING CATEGORICAL EXEMPTION
FOR RASMUSSEN PARK IMPROVEMENTS**

WHEREAS, On September 16, 2020, Cameron Park Community Services District (District) Board of Directors approved a Park Improvement Plan inclusive of Rasmussen Park; and

WHEREAS, the District was awarded funds from the State of California, Parks, Environment, and Water Bond - Proposition 68 Per Capita Grant; and

WHEREAS, State of California grant guidelines requires compliance with California Environmental Quality Act (CEQA) and its guidelines for discretionary projects being performed by a public agency; and

WHEREAS, Sierra Ecosystem Associates was hired by the District to conduct the review consistent with California Environmental Quality Act (CEQA) guidelines for all improvements proposed for Rasmussen Park in the District's Park Improvement Plan; and

WHEREAS, SEA concluded that the Rasmussen Park Improvements are exempt from CEQA; therefore, a Notice of Exemption – Categorical Exemption is prepared for consideration by the Board of Directors.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Cameron Park Community Services District, El Dorado County, California, approves the Notice of Exemption - Categorical Exemption for Improvements at Rasmussen Park.

PASSED AND ADOPTED this 16th day of June 2021, by the following vote of said Board:

AYES:

NOES:

ABSENT:

ABSTAIN:

ATTEST:

Director Eric Aiston, President
Board of Directors

Jill Ritzman, General Manager
Secretary to the Board

APRIL 27, 2020

CAMERON PARK: PARK OPPORTUNITY PLANS

RASMUSSEN PARK

COMMUNITY PARK | 10.1 ACRES



PROPOSED CONCEPT DESIGN



LEGEND

- Existing pedestrian path
- Existing vehicular entrance
- Existing pedestrian entrance
- Proposed pedestrian connection
- Opportunity area
- Flood Protection



Sierra Ecosystem
Associates

May 5, 2021

Ms. Jill Ritzman, General Manager
Cameron Park Community Services District
2502 Country Club Drive
Cameron Park, CA 95682

Subject: Draft Environmental Compliance Documentation for the Cameron Park Community Services District's Rasmussen Park Improvements Project

Dear Ms. Ritzman:

Sierra Ecosystem Associates (SEA) is pleased to submit the following environmental compliance documentation for the Rasmussen Park Improvements Project for your review and, if acceptable, addition to your Board's May 19, 2021 meeting agenda for consideration:

- Proposed Notice of Exemption (NOE) and Categorical Exemption Findings
- Biological Resources Report
- Cultural Records Search Results Letter

Under the California Environmental Quality Act (CEQA), the Rasmussen Park Improvements Project (Project) meets the conditions of §15301, Existing Facilities, and is therefore categorically exempt from further review under CEQA.

Please review the enclosed documents and advise us as to any necessary changes or if you have any questions. If there are no changes to the enclosed, and if the Board adopts the CEQA Findings and approves the Project, please sign and return the NOE back to us. SEA will file the final version of the NOE with State Clearinghouse (SCH) via CEQAnet portal. Once filed, your office must retain the NOE and back-up documents as part of the CSD's administrative record for no less than 12 months.

Note that, according to Governor Newsom's Executive Order N-80-20, the NOE is temporarily not required to be filed, posted, and made publicly available at the El Dorado County Clerk's Office, despite CEQA's requirements, if an appropriate alternative noticing method is provided. One appropriate alternative is that the CSD shall post the NOE on its website for the same length of time that would be required for physical posting and must perform public noticing and outreach to all interested parties as allowed and required by CEQA and the CEQA Guidelines. For example, as required by CEQA Guidelines section 15087(a), agencies and applicants must continue to give notice to all entities who have requested notice. CSD is encouraged to use any other available and appropriate methods to provide public notice. This

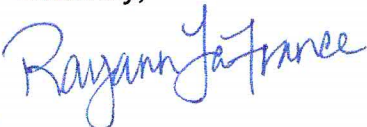
Ms. Ritzman
May 5, 2021
Page 2 of 2

may include notification by e-mail and telephone of proposed projects to community organizations, among other methods. SEA recommends the CSD send a copy of the final NOE to the Camerado Middle School and Blue Oak Elementary School principals. Supplying a copy to the local library for posting may also be appropriate.

Please also note that, while filing the NOE normally starts a 35-day statute of limitations period on legal challenges to the exemption, on April 6, 2020 the California Judicial Council adopted emergency rules for court proceedings during the Governor's COVID-19 State of Emergency. Emergency Rule 9 tolls the statute of limitations for all civil causes of action, including CEQA lawsuits, until 90 days after the Governor lifts the state of emergency related to the COVID-19 pandemic. Therefore, CEQA's statute of limitations period would start running again 90 days after the end of the period. CSD may initiate construction any time after the Project is approved (does not need to wait until the statute of limitations is exhausted); however, under this Emergency Rule the CSD could be subject to future litigation that could overturn the NOE up to 90 days after the COVID-19 state of emergency is lifted. Though litigation on this NOE seems very unlikely, and the Project may actually be completed before the statute of limitations period is over, we nevertheless felt it important to describe this unusual circumstance. However, to help further defend CSD in an unlikely future CEQA challenge, we recommend CSD post the NOE on its website and also consider noticing the Project in any near-term CSD publications that may describe the CSD's current activities. Having the CSD wait a minimum of 35 days after posting the NOE to start the Project, given the limited scope of the Project, and given the CSD's diligence in addressing potential environmental concerns regarding the Project, we believe there is a negligible risk of future challenge to this Project.

Thank you for this opportunity to assist you and the CSD with this Project. Please feel free to contact Jeremy Waites, Senior Ecologist, Rayann La France, Administrative Services Manager, or me at (530) 622-8740 if you have any questions on the above or enclosed.

Sincerely,


for Rick A. Lind
President

Enclosures:

- Draft Notice of Exemption and Categorical Exemption Finding
- Draft Biological Resource Report
- Cultural Records Search Results Letter prepared by Sharon A. Waechter, MA/RPA

Notice of Exemption

Appendix E

To: Office of Planning and Research
P.O. Box 3044, Room 113
Sacramento, CA 95812-3044

County Clerk

County of: _____

From: (Public Agency): _____

(Address)

Project Title: _____

Project Applicant: _____

Project Location - Specific:

Project Location - City: _____ Project Location - County: _____

Description of Nature, Purpose and Beneficiaries of Project:

Name of Public Agency Approving Project: _____

Name of Person or Agency Carrying Out Project: _____

Exempt Status: **(check one):**

- Ministerial (Sec. 21080(b)(1); 15268);
- Declared Emergency (Sec. 21080(b)(3); 15269(a));
- Emergency Project (Sec. 21080(b)(4); 15269(b)(c));
- Categorical Exemption. State type and section number: _____
- Statutory Exemptions. State code number: _____

Reasons why project is exempt:

Lead Agency

Contact Person: _____ Area Code/Telephone/Extension: _____

If filed by applicant:

1. Attach certified document of exemption finding.
2. Has a Notice of Exemption been filed by the public agency approving the project? Yes No

Signature: _____ Date: _____ Title: _____

Signed by Lead Agency Signed by Applicant

Authority cited: Sections 21083 and 21110, Public Resources Code.
Reference: Sections 21108, 21152, and 21152.1, Public Resources Code.

Date Received for filing at OPR: _____

GENERAL INFORMATION

Name of Project:

Rasmussen Park Improvements Project

Lead Agency Name and Address:

Cameron Park Community Services District, 2502 Country Club Dr, Cameron Park, CA 95682

Contact Person and Phone number:

Jill Ritzman, General Manager, (530) 350-4651

Project Location:

The Project is located at the end of Monukka Drive and adjacent to Mira Loma Drive within the boundary of Cameron Park Community Services District, in El Dorado County. Coordinates are 38°41'18.341"N, 120°58'46.689"W

General Plan Designation:

Rasmussen Park is designated as “Public Facility” in the El Dorado County General Plan Land Use Element (December 2019).

Zoning:

Rasmussen Park is zoned as “Recreational Facilities (RF)” by the El Dorado County General Plan (December 2019).

Project Description:

The Rasmussen Park Improvements Project (Project) would improve turf quality and durability and field drainage conditions within the limits of the existing two sportsfields. The two baseball fields are a turfgrass area that is approximately 24,500 square feet. The Project would involve removing the existing turfgrass, grading the soil, leveling the surface, hauling excess turfgrass offsite, importing clean fill plus 3 tons of soil conditioners to improve turf health and durability, and then seeding and fertilizing the new turfgrass.

The excavated turf would be removed and stockpiled at the existing paved parking lot. Excavated material would be temporarily stored in dumpsters in the parking area and hauled off-site. Approximately 110 cubic yards of new fill would be imported and blended onto the sportsfield. Excavation and truck hauling of materials into the Project site would be intermittent and limited to the hours of between 7am and 5pm on weekdays only. Existing fencing would remain around the sportsfields for the duration of heavy equipment operations and for four months following seeding of the field. The existing fencing would prevent public entry and the existing park amenities in the center of the park (playground) may also be closed intermittently. The Project heavy equipment operations would be completed in approximately 4 to 6 weeks during the months of June and July 2021.

Measures for flood protection from the adjacent intermittent stream (on the southeast border) would be added that consist of a new 6-inch drain line with catch basins to transport flood water away from the sportsfields. The drain line and catch basins would not be located within the intermittent stream zone and outside the ordinary high water mark. Best management practices will be followed that include exclusionary fencing, and fencing that prevents the transport of sediment into the stream.

Additional Project features would include adding a basketball court, bocce ball courts, and a 25'x40' open air shelter that would cover 8 picnic tables. These features would be placed on existing improved park grounds that include the turfgrass area and area that has been actively managed for vegetation control such as mowing/trimming.

Figure 1 shows the Project's location. Figure 2 provides a detailed site map of the proposed Project features.

CATEGORICAL EXEMPTION FINDING

The Cameron Park Community Services District (CSD) has determined that this Project is categorically exempt under CEQA Guidelines Article 19, Section 15301 Existing Facilities. The Class 1 exemption consists of "the operation, repair, maintenance, permitting, leasing, licensing, or minor alteration of existing public or private structures, facilities, mechanical equipment, or topographical features, involving negligible or no expansion of existing or former use."

Exceptions to Categorical Exemptions

In accordance with CEQA Guidelines, Section 15300.2, and Public Resources Code, Section 21084, Cameron Park Community Services District has considered whether circumstances exist that would create an exception to this categorical exemption and has not found that any such circumstances exist. As a categorically exempt project, the CSD has made the following findings:

- | Yes | No | |
|--------------------------|-------------------------------------|---|
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | Would the project have a substantial adverse effect, either directly or through habitat modifications, on any species identified as a candidate, sensitive or special status species? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | Would the project and successive projects of the same type in the same place result in cumulative impacts? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | Are there "unusual circumstances" creating the reasonable possibility of significant effects? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | Would the project result in damage to scenic resources, including, but not limited to, trees, rock outcroppings, or historic buildings within a state scenic highway? |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | Is the project located on a site that the Department of Toxic Substances |

Control and the Secretary of the Environmental Protection have identified, pursuant to Government Code section 65962.5, as being affected by hazardous wastes or clean-up problems?

Would the project cause a substantial adverse change in the significance of a historical resource?

Discussion

The Project site is within a 10.1-acre community park with an existing turfgrass sportsfield approximately 0.6 acre in size. The park is located within the boundaries of Cameron Park CSD. The Park is surrounded to the north and west by mixed use development that is predominately low and high density residential. Open space surrounds the park to the south and east.

A Biological Resources Analysis (Appendix A) was completed to evaluate the potential for sensitive species to occur. This analysis included database searches and a field survey. A CNDDDB database search found that most special status plants and animals prefer habitat within vernal pools or in gabbro, rescue series, and serpentine soils that exist within 5 miles of the Project in the Pine Hill area that supports protected endemic plant species. The Sensitive Species Map in Figure 3 shows that most occurrences in close proximity are on the small ridge to the south of the park. This dry ridge contains Rescue series soils with patchy chapparal that is excellent habitat for the Pine Hill endemics. The field survey found two listed species that were observed on this ridge 700 feet to the south of the park boundary: El Dorado County mule ears (*Wyethia reticulata*) and Pine Hill ceanothus (*Ceanothus roderickii*). However, within the park boundary, habitat is poor due to site characteristics found during the field survey.

There are no substantial, potentially adverse environmental impacts identified with repair and maintenance of the existing sportsfields and the additional park features, and there are no other known projects of the same type planned within the immediate area that would cause a cumulative impact. There are no known unusual circumstances that would create the reasonable possibility of any significant effects associated with the Project.

There is no State Scenic Highway in the vicinity of the Project. The Project would not remove any trees, and there are no historic buildings on or adjacent to the site that would be affected by Project activities. As shown by a search of the Department of Toxic Substances Control EnviroStor database, there are no hazardous waste sites within or proximate to the Project (DTSC 2021).

Cultural Records Search Results Letter prepared by Sharon A. Waechter, MA/RPA is provided in Appendix B. The documentation provided by the NCIC search included a cultural resources survey report prepared by a staff archaeologist at the Archeological Study Center, California State University, Sacramento. That report described the site (known at that time as the Cameron Woods Community Park) as roughly ten acres of marshy meadow land that had

been developed into two softball diamonds. The report noted that the area had been graded and the low-lying areas filled with up to three feet of earth to level the site, which was then planted in grass. The cultural survey focused on the park periphery, outside of the graded and leveled areas. The archaeologists found no evidence of archaeological materials or historic structures, and they concluded that the potential for subsurface archaeological remains was low. All indications are that the Project area no longer retains its original ground surface: the once marshy area has been graded and leveled, and a “skin” of infield material/grasses has been placed across the surface. The previous cultural survey by archaeologists from CSUS found no indications of archaeological remains or historical structures/features within the park, and those surveyors concluded that the former marshland was unlikely to contain buried cultural remains.

References

EDC 2019. El Dorado County General Plan. Adopted July 19, 2004, the El Dorado County Board of Supervisors adopted a new General Plan for the County. The last amendment for the General Plan was December 10, 2019.

DTSC, 2021. The California Dept. of Toxic Substances Control EnviroStor Database. Searched April 15, 2021. <http://www.envirostor.dtsc.ca.gov/>

Figure 1: Project Location

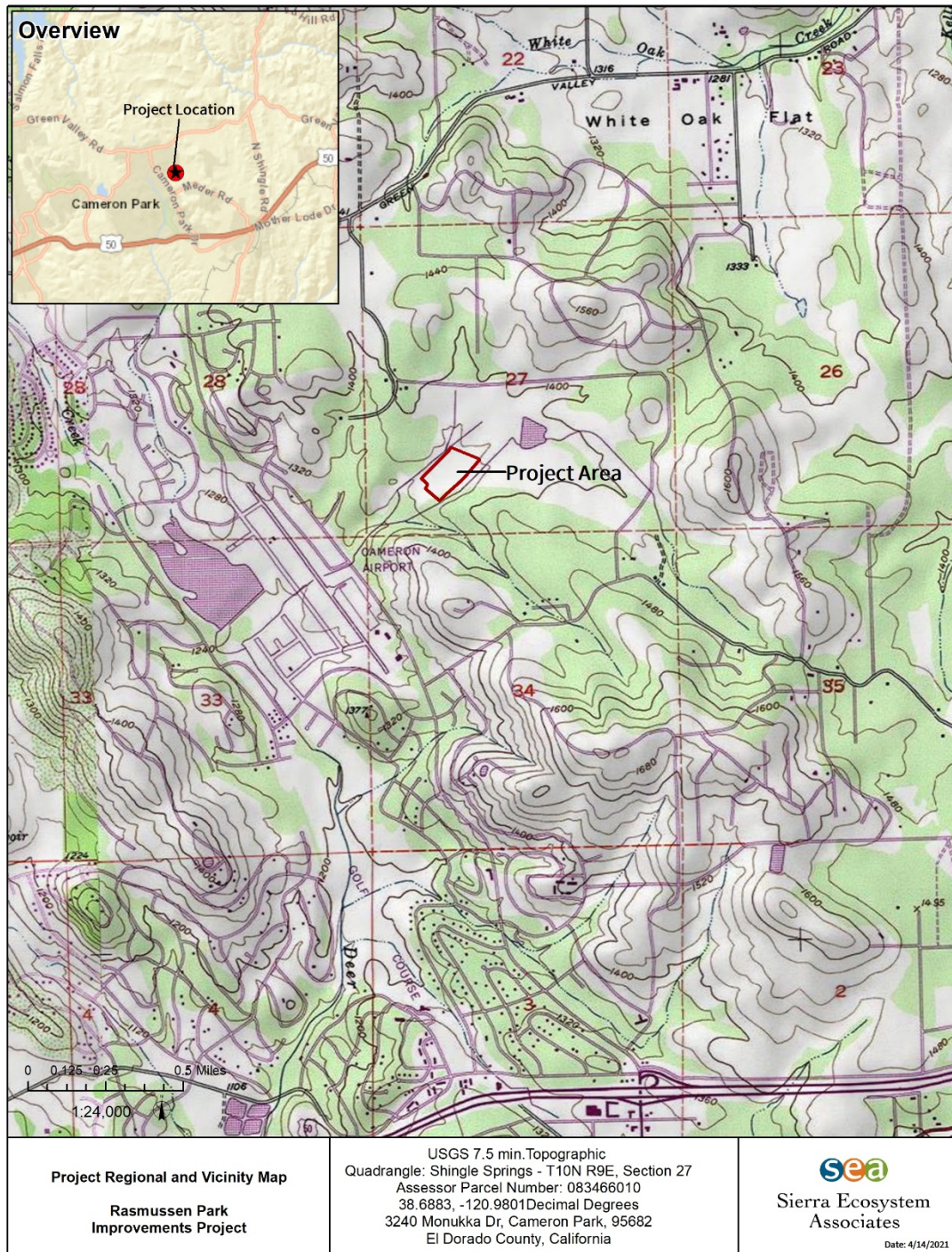
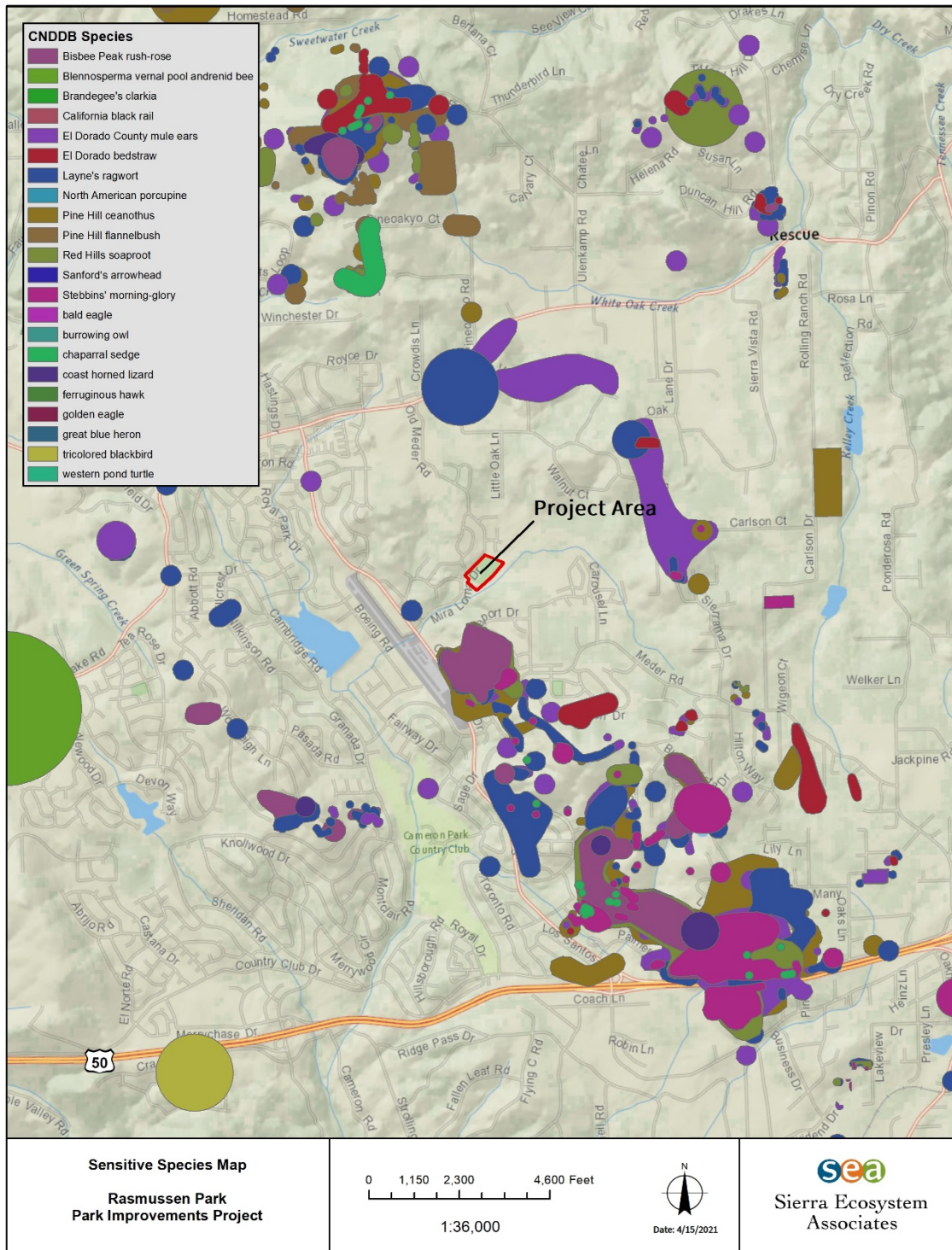


Figure 2: Project Location - Detail



Figure 3: Sensitive Species Map



Appendix A

Biological Resources Analysis

1.0 INTRODUCTION

The following report addresses the potential biological resources effects of the proposed Rasmussen Park Improvements Project (Project). The Cameron Park Community Services District (CSD) proposes to perform repairs of the 0.6 acre turfgrass sportsfields, protect the fields from seasonal flooding, and add park amenities.

1.1 Project Description

The Rasmussen Park Improvements Project (Project) would improve turf quality and durability and field drainage conditions within the limits of the existing two sportsfields. The two baseball fields are a turfgrass area that is approximately 24,500 square feet. The Project would involve removing the existing turfgrass, grading the soil, leveling the surface, hauling excess turfgrass offsite, importing clean fill plus 3 tons of soil conditioners to improve turf health and durability, and then seeding and fertilizing the new turfgrass.

The excavated turf would be removed and stockpiled at the existing paved parking lot. Excavated material would be temporarily stored in dumpsters in the parking area and hauled off-site. Approximately 110 cubic yards of new fill would be imported and blended onto the sportsfield. Excavation and truck hauling of materials into the Project site would be intermittent and limited to the hours of between 7am and 5pm on weekdays only. Existing fencing would remain around the sportsfields for the duration of heavy equipment operations and for four months following seeding of the field. The existing fencing would prevent public entry and the existing park amenities in the center of the park (playground) may also be closed intermittently. The Project heavy equipment operations would be completed in approximately 4 to 6 weeks during the months of June and July 2021.

Measures for flood protection from the adjacent intermittent stream (on the southeast border) would be added that consist of a new 6-inch drain line with catch basins to transport flood water away from the sportsfields. The drain line and catch basins would not be located within the intermittent stream zone and outside the ordinary high water mark. Best management practices will be followed that include exclusionary fencing, and fencing that prevents the transport of sediment into the stream.

Additional Project features would include adding a basketball court, bocce ball courts, and a 25'x40' open air shelter that would cover 8 picnic tables. These features would be placed on existing improved park grounds that include the turfgrass area and area that has been actively managed for vegetation control such as mowing/trimming.

Figure 1 provides a site map of the Project area.

1.2 Survey Dates and Personnel

EN2 Resources, Inc. (EN2) staff Senior Ecologist, Jeremy Waites (J. Waites), and Natural Resource Analyst, Kristen Hunter visited the Project site and completed a pedestrian field survey of the area on April 14, 2021. The field survey focused on vegetation: completing a habitat assessment for sensitive species and surveying vegetation cover types. Prior to the site visit, EN2 staff completed a desktop evaluation of published resources with information regarding the site and the surrounding area. Photos taken during the site visit are included in Appendix A.

2.0 METHODOLOGY

Development of this biological report involved 1) a desktop evaluation and 2) a field survey. The methodology for each is described below.

2.1 Desktop Evaluation

The desktop evaluation of the Project site consisted of the review of current database maintained by CDFW to identify special-status species which could occur on the Project site (CDFW 2021). In addition, J. Waites completed a search of database records in the CNDDDB for reported occurrences of special status species. The CNDDDB search included the Project site and a 5-mile buffer around the Project site. Table 1 summarizes the species identified in this focused query (CDFW 2021).

Table 1. CNDDDB Species

Scientific Name	Common Name	Federal Listing	CA Listing	Habitat	Habitat Present
<i>Agelaius tricolor</i>	tricolored blackbird	N	T	Agricultural, marshes, grasslands	Poor
<i>Andrena blennospermatis</i>	Blennosperma vernal pool andrenid bee	N	N	Vernal Pools	None
<i>Aquila chrysaetos</i>	golden eagle	N	N	Open mountains, foothills, plains	Poor
<i>Ardea herodias</i>	great blue heron	N	N	Open water shores, wetlands	None
<i>Athene cunicularia</i>	burrowing owl	N	N	Agricultural lands, deserts, grasslands, prairies	None
<i>Buteo regalis</i>	ferruginous hawk	N	N	Arid plains and intermountain regions. Open country with scattered trees	Poor
<i>Calystegia stebbinsii</i>	Stebbins' morning-glory	E	E	serpentinite, gabbroic soils	None
<i>Carex xerophila</i>	chaparral sedge	N	N	serpentinite, gabbroic soils	None
<i>Ceanothus roderickii</i>	Pine Hill ceanothus	E	R	serpentinite, gabbroic soils	None
<i>Chlorogalum grandiflorum</i>	Red Hills soaproot	N	N	serpentinite, gabbroic soils	None

<i>Clarkia biloba</i> ssp. <i>brandegeae</i>	Brandegee's clarkia	N	N	Roadcuts, chaparral, montane coniferous forest	None
<i>Crocianthemum suffrutescens</i>	Bisbee Peak rush-rose	N	N	gabbroic and lone soils	None
<i>Emys marmorata</i>	western pond turtle	N	N	Vegetated lakes, rivers	None
<i>Erethizon dorsatum</i>	North American porcupine	N	N	Coniferous and Shrubby areas	None
<i>Fremontodendron decumbens</i>	Pine Hill flannelbush	E	RR	serpentinite, gabbroic soils	None
<i>Galium californicum</i> ssp. <i>sierrae</i>	El Dorado bedstraw	E	R	serpentinite, gabbroic soils	
<i>Haliaeetus leucocephalus</i>	bald eagle	D	E	Areas near open water and mature nesting trees	None
<i>Laterallus jamaicensis coturniculus</i>	California black rail	N	T	Marshes	None
<i>Packera layneae</i>	Layne's ragwort	T	R	Chaparral in serpentine and gabbroic soils	None
<i>Phrynosoma blainvillii</i>	coast horned lizard	N	N	Open areas of sandy soil and low vegetation in valleys, foothills and semiarid mountain	None
<i>Sagittaria sanfordii</i>	Sanford's arrowhead	N	N	Shallow, freshwater marshes and swamp	None
<i>Wyethia reticulata</i>	El Dorado County mule ears	N	N	serpentinite, gabbroic soils	None

Notes: E = Endangered T = Threatened D = Delisted N = None R = Rare

2.2 Pedestrian Field Survey

The field assessment included a habitat analysis and a floristic botanical survey in which every plant species was identified, meaning that every plant taxon was identified to the taxonomic level necessary to determine if potential sensitive plant species could occur. Unknown species were identified using a taxonomic key in the Jepson Manual (Jepson 2020). The survey extent was comprehensive over the entire park and a portion of the adjacent Bureau of Land Management (BLM) land on the eastern side of the park.

3.0 RESULTS BASED ON DESKTOP EVALUATION AND FIELD SURVEY

The following section provides details on the specific habitat characteristics at the site, conditions which influence those habitats, and includes information gathered during the April 2021 site visit.

The local topography surrounding the Project site is in a relatively flat area surrounded by wetlands to the northeast and southeast, low density residential to the north and west, and upland oak woodland and chaparral to the east. The surrounding area that is not developed contains depositional soils with annual grasses in the low areas and oak woodland in the upland areas.

The CNDDDB database search found that special status plants and animals and their habitats are present in vernal pools or in gabbro, Rescue series, and serpentine soils that exist within 5 miles of

the Project in the Pine Hill area that supports protected endemic plant species. As shown in Table 1, there is potential habitat for special status species within or near the Project site. The Sensitive Species Map in Appendix A shows that most occurrences in close proximity are on the small ridge to the south of the park. This dry ridge contains Rescue series soils with patchy chaparral that is excellent habitat for the Pine Hill endemics. During the field survey, two listed species were observed on this ridge 700 feet to the south of the park boundary: El Dorado County mule ears (*Wyethia reticulata*) and Pine Hill ceanothus (*Ceanothus roderickii*). However, within the park boundary, habitat is poor or nonexistent.

3.1 Wetland Features

The park is in a low-lying area in which overland water flow is diverted around the southeast and northwest sides of the park. Both drainages were flowing during the time of the survey. These drainages contained wetland obligate and facultative plants such as willow (*Salix ssp.*), sedges (*Carex ssp.*), and cattail (*Typha ssp.*). Project activities do not include the encroachment or fill of any wetland features.

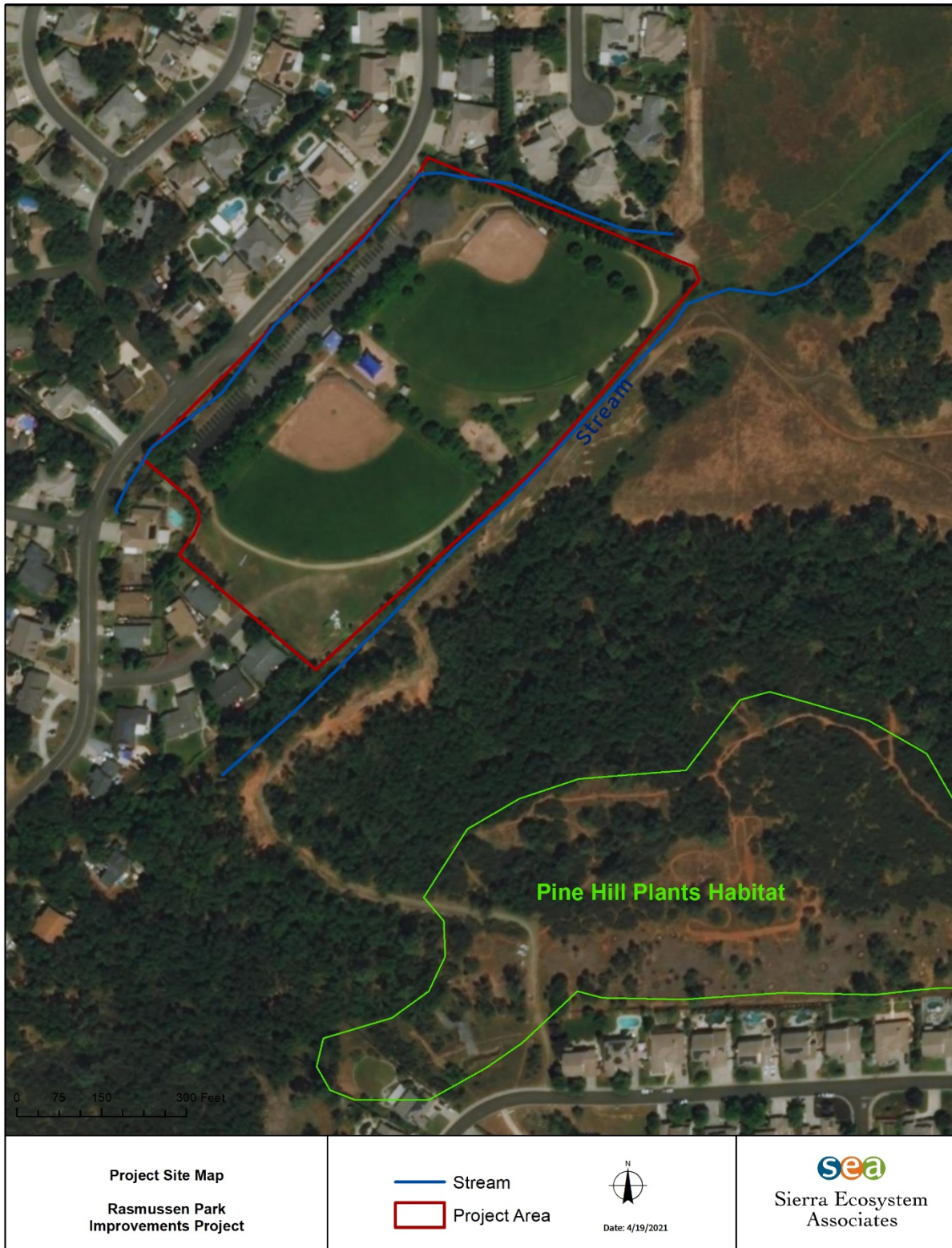
3.2 Vegetation Classification

The Project vicinity contains Mixed Oak Woodland. The park is mostly developed and planted with maple (*Acer ssp.*), willow (*salix ssp.*), London plane (*Platanus hispanica*), eucalyptus, and non-native annual grasses. To the southeast, the park is bordered by a stream flowing from Rasmussen Pond towards Cameron Park Drive. Cottonwood (*Populus fremontii*) and riparian species including (*Salix ssp.*) can be found in this area. Surrounding the Project area to the northeast and southeast, the area is oak woodland containing blue oak (*Quercus douglasii*), interior live oak (*Quercus wislizeni*) and valley oak (*Quercus lobata*).

4.0 DISCUSSION

Based on the existing conditions of the Project area, no vernal pools exist within the Project boundary. The soil within the Project area is listed as Rescue sandy loam and Rescue clay, 2 to 9 percent slopes. The soils in Project area have been modified to support turfgrass and compacted to support pedestrian and machinery traffic. In the undeveloped area in the immediate vicinity, soils have been altered by erosion and alluvial sedimentation. The soil characteristics, increased competition, and habitat conditions are unlikely to support the Pine Hill endemic plants. Project activities would be contained within the existing turfgrass area and would be unlikely to affect sensitive plant species. No sensitive plants were found within park boundaries during the survey on April 14, 2021.

Figure 1. Sensitive Species Map



Photograph Log

Photograph 1. Proposed bocce ball court placement



Photograph 2. Existing flood protection by adjacent stream along the southeastern boundary



Photograph 3. Proposed basketball court placement



Photograph 4. Drainage on the northwestern side of the park between the parking area and Mira Loma Drive



Photograph 5. Proposed area for a shade structure



Photograph 6. Existing turfgrass area on sportsfield



Appendix B

Cultural Records Search Results Letter prepared by Sharon A. Waechter, MA/RPA

April 29, 2021

Mr. Jeremy Waites
Project Manager/Ecologist
Sierra Ecosystems Associates
1024 Simon Drive – Suite G
Placerville CA 95667

Re: Rasmussen Park Infield Skin Renovation and Drainage Project, Cameron Park

Dear Jeremy,

As requested, I have completed a cultural resources records search and literature review for the Rasmussen Park project (Figure 1). These tasks included a request for records search information from the North Central Information Center (NCIC) of the California Historical Resources Information System and a review of the records search results, and an examination of on-line historical maps for Township 10 North/Range 9 East, Section 27. Because the area was surveyed previously and is now an active park, and because disturbance will be limited to already disturbed areas, I recommend that no new cultural survey is needed.

Project Description

It is my understanding that the proposed project will include the following elements:

- Removal of the top few inches of existing material (“infield mix”);
- Addition of new infield mix and “infield conditioners”;
- Removal and regrading of portions of the “infield skin” to remove build-up;
- Laser leveling of the infield skin; and
- Installation of a new six-inch drain line and catch basins.

Based on our email correspondence, I also understand that there will be no ground disturbance outside of the existing disturbed area, and no subsurface disturbance of more than six inches below the present ground surface.

Records Search Review

The documentation provided by the NCIC included a cultural resources survey report prepared by a staff archaeologist at the Archeological Study Center, California State University, Sacramento (CSUS; Dougherty 1988). That report described the site (known at that time as the Cameron Woods Community Park) as roughly ten acres of marshy meadow land that had been developed into two softball diamonds. The report noted that the area had been graded and the low-lying areas filled with up to three feet of earth to level the site, which was then planted in grass. The cultural survey focused on the park periphery, outside of the graded and leveled areas. The archaeologists found no evidence of archaeological materials or historic structures, and they concluded that the potential for subsurface archaeological remains was low.

Other surveys conducted in the surrounding area (Farber 1995; Peak & Associates 1997; Supernowicz 1992, 1998) have recorded both prehistoric/Native American sites and historical features (earthen ditches). No resources have been recorded within the current project area.


Historical Map Review

I examined available historical General Land Office (GLO) plats and USGS topographic maps for the project area. The 1866 GLO plat showed a house, two ditches, and several “board fences” in the southwest quarter of Section 27, in the vicinity of the project area. These features were absent from the subsequent USGS topographic maps (1891-1893 1:250,000 Placerville Quad; 1949 and later 1:24,000 Shingle Springs Quad), indicating that they had been abandoned and/or removed by that time. Any traces of these features that might have existed within the project area almost certainly would have been destroyed when the park was graded and leveled. If any such traces had survived, they would have been noted during the CSUS survey.

Summary and Recommendations

All indications are that the project area no longer retains its original ground surface: the once marshy area has been graded and leveled, and a “skin” of infield material/grasses has been placed across the surface. The previous cultural survey by archaeologists from CSUS found no indications of archaeological remains or historical structures/features within the park, and those surveyors concluded that the former marshland was unlikely to contain buried cultural remains. I concur with that assessment and recommend no additional cultural resources study for the proposed project as it is currently defined.

However, previous cultural surveys in the vicinity of the project have identified both prehistoric and historic-period resources, indicating that the larger area does have archaeological sensitivity. Should the project plans change to add areas of previously undisturbed ground, or to include subsurface disturbance more than six inches below the present ground surface, additional cultural study may be necessary.



Sharon A Waechter, MA/RPA
Consulting Archaeologist

References Cited:

Dougherty, John

1988 *Archaeological Survey of the Cameron Woods Community Park*. Archeological Study Center, California State University, Sacramento. NCIC report No. 004545.

Peak & Associates, Inc.

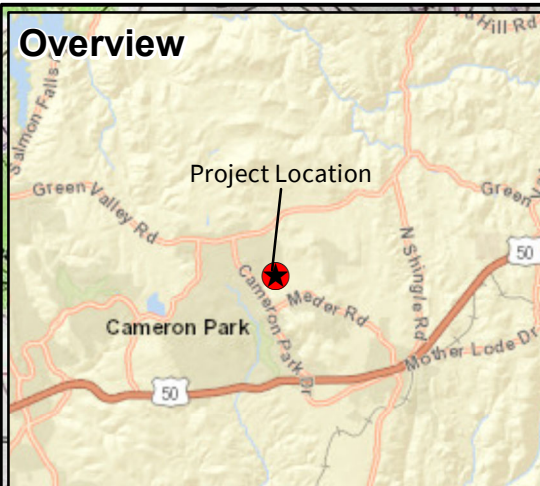
1997 *Cultural Resource Assessment and Site Boundary Definition of Three Cultural Resources Located within the Proposed Cameron Meadows Subdivision, El Dorado County, California*. NCIC report No. 004586.

Supernowicz, Dana E.

1992 *Archaeological Survey Report of APN 83:466:06, 83:456:22 and 83:456:23, Cameron Woods, Unit 1, El Dorado County, California*. NCIC report No. 001434.

1998 *Archaeological Survey Report for Assessor's Parcel Number 083-020-19 (Parcel 1 PM 46-75) Sunset Heights Subdivision, Cameron Park, El Dorado County, California*. NCIC report No. 004563.

Overview



Project Regional and Vicinity Map

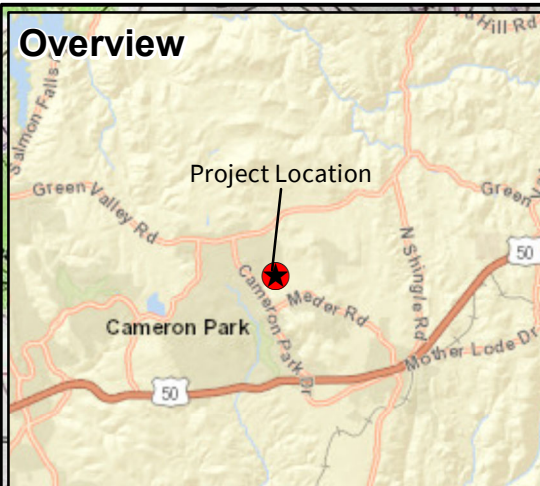
Rasmussen Park Improvements Project

USGS 7.5 min. Topographic
 Quadrangle: Shingle Springs - T10N R9E, Section 27
 Assessor Parcel Number: 083466010
 38.6883, -120.9801 Decimal Degrees
 3240 Monukka Dr, Cameron Park, 95682
 El Dorado County, California



Sierra Ecosystem Associates

Overview



Project Regional and Vicinity Map

Rasmussen Park
Improvements Project

USGS 7.5 min. Topographic
 Quadrangle: Shingle Springs - T10N R9E, Section 27
 Assessor Parcel Number: 083466010
 38.6883, -120.9801 Decimal Degrees
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 El Dorado County, California



Sierra Ecosystem
Associates



Agenda Transmittal

DATE: June 16, 2021

FROM: Christina Greek, Finance Officer

AGENDA ITEM #12: FISCAL YEAR 2019-2020 AUDIT

RECOMMENDED ACTION: REVIEW AND APPROVE

BUDGET AND ADMINISTRATION COMMITTEE

The Budget and Administration Committee reviewed the Fiscal Year 2019-2020 Audit and asked that the auditor make changes to page 7 to show the District's restricted funds broken out in the Net Position.

DISCUSSION

This Audit reflects what occurred financially at the District during the early months of the pandemic, March through June 2020. On Page 5, Table 2 – *Changes in Net Position* depicts the significant change from 2019 to 2020.

Fiscal Year 2019-2020 Budget planned for a \$211,573 deficit due to investments in capital and a solar system project. The actual deficit grew by almost \$108,000 to \$319,565. On Page 29, *Schedule of Revenues, Expenditures and Changes in Fund Balances* captures the revenue losses due to COVID and expenditure reductions made by staff. Revenue losses in service charges totals \$800,613. Expenditures were reduced overall by \$701,804. The District's Fund Balance is now \$3,229,964.

CONCLUSION

In January 2021, the Board approved corrective measures to the Fiscal Year 2020-2021 Budget in response to the pandemic, lowering revenue and expenditures. Overall, the District appears to be staying on track with those changes. In addition, the Fiscal Year 2021-2022 Budget is being created considering the long term affects from COVID on the District's services, especially in Recreation and at the Community Center. Staff are

already beginning to close Fiscal Year 2020-2021 for the Audit to be completed in the fall or early winter.

Attachments:

12A – Management Report, June 30, 2020

12B – Basic Financial Statements, June 30, 2020

**CAMERON PARK COMMUNITY SERVICES DISTRICT
BOARD OF DIRECTORS & MANAGEMENT REPORT**

**For the Year Ended
JUNE 30, 2020**

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R. J. RICCIARDI, INC.
CERTIFIED PUBLIC ACCOUNTANTS

Board of Directors
Cameron Park Community Services District
Cameron Park, California

In planning and performing our audit of the basic financial statements of Cameron Park Community Services District for the fiscal year ended June 30, 2020, in accordance with auditing standards generally accepted in the United States of America, we considered its internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the basic financial statements but not for the purpose of expressing an opinion on the effectiveness of its internal control. Accordingly, we do not express an opinion on the effectiveness of Cameron Park Community Services District's internal control.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or a combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or a combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

Our consideration of internal control was for the limited purpose described in the first paragraph and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses, as defined above. We did not identify any deficiencies in internal control that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of management of Cameron Park Community Services District and others within the organization, and is not intended to be, and should not be, used by anyone other than these specified parties.

We thank Cameron Park Community Services District's staff for its cooperation during our audit.

R. J. Ricciardi, Inc.

R.J. Ricciardi, Inc.
Certified Public Accountants

San Rafael, California
May 17, 2021

R. J. RICCIARDI, INC.
CERTIFIED PUBLIC ACCOUNTANTS

Board of Directors
Cameron Park Community Services District
Cameron Park, California

We have audited the basic financial statements of Cameron Park Community Services District (the District) for the year ended June 30, 2020. Professional standards require that we provide you with the following information related to our audit.

Our Responsibility under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter dated May 6, 2020, our responsibility, as described by professional standards, is to plan and perform our audit to obtain reasonable, but not absolute, assurance that the financial statements are free of material misstatement and are fairly presented in accordance with U.S. generally accepted accounting principles. Because an audit is designed to provide reasonable, but not absolute assurance and because we did not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us.

As part of our audit, we considered the internal control of the District. Such considerations were solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by the District are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. There are no significant transactions that have been recognized in the financial statements in a different period than when the transaction occurred.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. We evaluated the key factors and assumptions used to develop the accounting estimates in determining that it is reasonable in relation to the financial statements taken as a whole. The most sensitive estimate(s) affecting the financial statements were:

- Accrual and disclosure of compensated absences
- Capital asset lives and depreciation expense
- Pension plan and post-employment benefit actuarial assumptions
- Fair value of investments and financial instruments.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Audit Adjustments

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. For purposes of this letter, professional standards define an audit adjustment as a proposed correction of the financial statements that, in our judgment, may not have been detected except through our auditing procedures. An audit adjustment may or may not indicate matters that could have a significant effect on the District's financial reporting process (that is, cause future financial statements to be materially misstated).

Board of Directors
Cameron Park Community Services District – Page 2

There were no audit adjustments proposed for June 30, 2020.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated May 17, 2021.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the District's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the Management's Discussion and Analysis which is required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

This report is intended solely for the information and use of management and the Board of Directors of the District and others within the organization, and is not intended to be, and should not be, used by anyone other than these specified parties.

Cameron Park Community Services District
MANAGEMENT REPORT
For the Year Ended June 30, 2020

Current Year Observation

There were no current year observations.

Prior Year Observations

There were no prior year observations.

**CAMERON PARK COMMUNITY
SERVICES DISTRICT**

CAMERON PARK, CALIFORNIA

BASIC FINANCIAL STATEMENTS

JUNE 30, 2020

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INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Cameron Park Community Services District
Cameron Park, California

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Cameron Park Community Services District, as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise Cameron Park Community Services 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

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the State Controller's Minimum Audit Requirements for California Special Districts. Those standards require that we 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 our 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, we consider internal control relevant to Cameron Park Community Services District'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 Cameron Park Community Services District's internal control. Accordingly, we 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.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Cameron Park Community Services District, as of June 30, 2020, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

To the Board of Directors
Cameron Park Community Services District – Page 2

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis (pages 3-6) and the required supplementary information (page 29-32), as listed in the table of contents, 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. We 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 our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do 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.

Other Information

Our audit was conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The supplementary data (pages 33-34) is presented for the purpose of additional analysis and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly presented in all material respects in relation to the financial statements taken as a whole.

R. J. Ricciardi, Inc.

R. J. Ricciardi, Inc.
Certified Public Accountants

San Rafael, California
May 17, 2021

Cameron Park Community Services District
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
For the Year Ended June 30, 2020

Cameron Park Community Services District's (the "District") Management's Discussion and Analysis (MD&A) is designed to (a) assist the reader in focusing on significant financial issues, (b) provide an overview of the District's financial activity, (c) identify changes in the District's financial position (its ability to address the next and subsequent year challenges), and (d) identify individual fund issues or concerns.

Since the MD&A is designed to focus on the current year's activities, resulting changes and currently known facts, please read it in conjunction with the District's basic financial statements.

OVERVIEW OF FINANCIAL STATEMENTS

This annual report consists of three parts: management's discussion and analysis (this section), the basic financial statements and required supplementary information. The basic financial statements include two kinds of statements that present different views of the District.

The first two statements are government-wide financial statements that provide both short-term and long-term information about the District's overall financial status.

The remaining statements are fund financial statements that focus on individual parts of the District, reporting the District's operation in more detail than the government-wide statements.

The fund financial statements are composed of:

- Governmental fund statements which tell how basic services were financed in the short term, as well as what remains for future spending.

The Statement of Net Position and the Statement of Activities

The Statement of Net Position and Statement of Activities report information about the District as a whole and about its activities. These statements include all assets and liabilities of the District using the accrual basis of accounting, which is similar to the accounting used by private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the District's net position as well as changes to that net position. Net position is the difference between assets and liabilities, which is one way to measure the District's financial health, or financial position. Over time, increases or decreases in the District's net position are one indicator of whether its financial health is improving or deteriorating. To assess the overall health of the District, you need to consider additional non-financial factors including the condition of the District's buildings and other facilities.

REPORTING THE DISTRICT'S MOST SIGNIFICANT FUNDS

Fund Financial Statement

The fund financial statements provide more detailed information about the District's most significant funds, not the District as a whole. Funds are accounting devices for District use to keep track of specific sources of funding and spending on particular programs:

- Some funds are required by law and covenants.
- The District establishes other funds to control and manage money for particular purposes or to show that certain revenues have been properly used.

Cameron Park Community Services District
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
 For the Year Ended June 30, 2020

Governmental Funds

The District's basic services are reported in governmental funds, which generally focus on how money flows into and out of those funds and the balances left at year end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash, and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of fund information, which helps determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs. Because this information does not encompass the additional long-term focus of the government-wide statements, we provide additional information at the bottom of the governmental fund statements that explains the relationship (or differences) between them.

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

The following table summarizes the District's net position as of June 30, 2020:

Table 1
Governmental Activities Net Position

	Governmental Activities	
	2020	2019
Current and other assets	\$ 8,561,014	\$ 8,864,447
Capital assets, net of accumulated depreciation	<u>18,542,865</u>	<u>18,765,626</u>
Total assets	<u>27,103,879</u>	<u>27,630,073</u>
Deferred outflows of resources	<u>704,254</u>	<u>759,157</u>
Current liabilities	1,060,293	991,485
Long-term debt outstanding	<u>10,690,849</u>	<u>11,298,793</u>
Total liabilities	<u>11,751,142</u>	<u>12,290,278</u>
Deferred inflows of resources	<u>534,247</u>	<u>551,486</u>
Net position:		
Invested in capital assets, net of related debt	11,738,816	11,591,437
Restricted	2,410,217	-
Unrestricted	<u>1,373,711</u>	<u>3,956,029</u>
Total net position	<u>\$ 15,522,744</u>	<u>\$ 15,547,466</u>

The District's net position was \$15,522,744 for the fiscal year ended June 30, 2020.

The following table summarizes the District's change in net position for the year ended June 30, 2020:

Cameron Park Community Services District
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
 For the Year Ended June 30, 2020

Table 2
Changes in Net Position

	Governmental Activities	
	2020	2019
Revenues		
Program revenues:		
Charges for services	\$ 614,985	\$ 1,104,358
Operating contributions and grants	1,122,400	1,180,534
Subtotal program revenues	<u>1,737,385</u>	<u>2,284,892</u>
General revenues:		
Property taxes	5,153,422	4,979,554
Franchise fees	188,602	174,571
Interest income	131,106	96,627
Total revenues	<u>7,210,515</u>	<u>7,535,644</u>
Program Expenses		
General government	1,351,685	867,537
Recreation	400,416	514,529
Public safety - fire protection	4,323,935	4,275,227
Parks	361,673	189,161
Maintenance	590,867	917,255
Interest and fees	206,661	227,347
Total expenses	<u>7,235,237</u>	<u>6,991,056</u>
Change in Net Position	<u>\$ (24,722)</u>	<u>\$ 544,588</u>

Government Activities

For the 2020 fiscal year, the total District revenues were \$7,210,515 and the total District expenses were \$7,235,237. The difference of \$(24,722) is the change in net position bringing the total net position to \$15,522,740 on June 30, 2020. The main sources of revenue for the District are charges for services, operating grants and property taxes. District taxpayers ultimately financed \$5,153,422 for these activities through local taxes and assessments.

Capital Assets

At June 30, 2020, the District had \$18,542,865 in a broad range of capital assets, including land, buildings and furniture and equipment.

Table 3
Capital Assets at Year End

	2020	2019
Land	\$ 8,093,000	\$ 8,093,000
Construction in progress	130,257	-
Land and park improvements	644,821	574,380
Buildings and structures	15,890,072	15,874,566
Furniture and equipment	4,198,949	4,182,236
Accumulated depreciation	<u>(10,414,234)</u>	<u>(9,958,556)</u>
Net capital assets	<u>\$ 18,542,865</u>	<u>\$ 18,765,626</u>

Cameron Park Community Services District
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
 For the Year Ended June 30, 2020

Debt Administration

The District made all scheduled repayments of existing debt. Each of the District's debt issues is discussed in detail in Note 4 to the basic financial statements. As of June 30, 2020, the District's debt comprised:

Net pension liability	\$ 2,069,817
Refunding bond	6,575,000
Fire Truck lease	153,963
F-250 Fire Truck utility lease	75,086
Compensated absences	30,394
Other post-employment benefits	<u>1,786,589</u>
Total	<u>\$ 10,690,849</u>

Economic Outlook and Major Initiatives

Financial planning is based on specific assumptions from recent trends, State of California economic forecasts and historical growth patterns in the various communities served by the District.

The economic condition of the District as it appears on the balance sheet reflects financial stability and the potential for organizational growth. The District will continue to maintain a watchful eye over expenditures and remain committed to sound fiscal management practices to deliver the highest quality service to the citizens of the area.

Contacting the District Financial Management

This financial report is designed to provide citizens, taxpayers, investors and creditors with a general overview of the District's finances and to show the District's accountability for the money it receives. If you have any questions regarding this report or need additional financial information, contact the General Manager, Cameron Park Community Services District, 2502 Country Club Drive, Cameron Park, California, 95682.

Cameron Park Community Services District

STATEMENT OF NET POSITION

June 30, 2020

ASSETS

Cash and investments	\$ 8,498,365
Accounts receivable	62,120
Prepaid items	529
Non-depreciable capital assets	8,223,257
Depreciable capital assets, net	<u>10,319,608</u>
Total assets	<u>27,103,879</u>

DEFERRED OUTFLOWS OF RESOURCES

Deferred outflows of resources - pension	<u>704,254</u>
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LIABILITIES

Accounts payable	1,045,189
Accrued expenses	15,104
Long-term liabilities:	
Due within one year:	
Refunding bonds	404,000
Fire Truck lease	76,048
F-250 Fire Truck utility lease	9,334
Due after one year:	
Refunding bonds	6,171,000
Fire Truck lease	77,915
F-250 Fire Truck utility lease	65,752
Compensated absences	30,394
Other post-employment benefits	1,786,589
Net pension liability	<u>2,069,817</u>
Total due after one year	<u>10,201,467</u>
Total liabilities	<u>11,751,142</u>

DEFERRED INFLOWS OF RESOURCES

Deferred inflows of resources - pension	<u>534,247</u>
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NET POSITION

Invested in capital assets, net of related debt	11,738,816
Restricted	2,410,217
Unrestricted	<u>1,373,711</u>
Total net position	<u>\$ 15,522,744</u>

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

Cameron Park Community Services District

STATEMENT OF ACTIVITIES

For the year ended June 30, 2020

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Capital Grants and Contributions</u>	Net (Expense)
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>		Revenue and Changes in Net Position
					<u>Total Governmental Activities</u>
Governmental activities:					
General government	\$ 1,351,685	\$ -	\$ 1,122,400	\$ -	\$ (229,285)
Recreation	400,416	396,654	-	-	(3,762)
Public safety	4,323,935	218,066	-	-	(4,105,869)
Parks	361,673	-	-	-	(361,673)
Facility	590,867	-	-	-	(590,867)
Interest and fees	206,661	-	-	-	(206,661)
Total governmental activities	<u>\$ 7,235,237</u>	<u>\$ 614,720</u>	<u>\$ 1,122,400</u>	<u>\$ -</u>	<u>(5,498,117)</u>
General revenues:					
Taxes					5,153,687
Franchise fees					188,602
Use of money and property					<u>131,106</u>
Total general revenues					<u>5,473,395</u>
Change in net position					(24,722)
Net position beginning of period					<u>15,547,466</u>
Net position ending of period					<u>\$ 15,522,744</u>

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

Cameron Park Community Services District
GOVERNMENTAL FUNDS
BALANCE SHEET
June 30, 2020

	General	Fire Development	Parks Impact AB 1600	Debt Service	Nonmajor Governmental Funds	Total Governmental Funds
<u>ASSETS</u>						
Cash and investments	\$ 4,216,619	\$ 993,331	\$ 888,427	\$ 528,459	\$ 1,871,529	\$ 8,498,365
Accounts receivable	42,085	-	-	-	20,035	62,120
Prepaid items	89	-	-	-	440	529
Total assets	<u>\$ 4,258,793</u>	<u>\$ 993,331</u>	<u>\$ 888,427</u>	<u>\$ 528,459</u>	<u>\$ 1,892,004</u>	<u>\$ 8,561,014</u>
<u>LIABILITIES</u>						
Accounts payable	\$ 1,017,563	\$ -	\$ -	\$ -	\$ 27,626	\$ 1,045,189
Accrued expenses	11,266	-	-	-	3,838	15,104
Total liabilities	<u>1,028,829</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>31,464</u>	<u>1,060,293</u>
<u>FUND BALANCES</u>						
Committed - stabilization reserve	65,000	-	-	-	-	65,000
Committed - economic uncertainties	400,000	-	-	-	-	400,000
Assigned - specific purposes	-	-	-	-	1,860,540	1,860,540
Restricted	-	993,331	888,427	528,459	-	2,410,217
Unassigned	2,764,964	-	-	-	-	2,764,964
Total fund balances	<u>3,229,964</u>	<u>993,331</u>	<u>888,427</u>	<u>528,459</u>	<u>1,860,540</u>	<u>7,500,721</u>
Total liabilities and fund balances	<u>\$ 4,258,793</u>	<u>\$ 993,331</u>	<u>\$ 888,427</u>	<u>\$ 528,459</u>	<u>\$ 1,892,004</u>	<u>\$ 8,561,014</u>

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

Cameron Park Community Services District
 Reconciliation of the
GOVERNMENTAL FUNDS - BALANCE SHEET
 with the Governmental Activities
STATEMENT OF NET POSITION
 For the year ended June 30, 2020

TOTAL FUND BALANCES - TOTAL GOVERNMENTAL FUNDS	\$ 7,500,721
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Amounts reported for Governmental Activities in the Statement of Net Position are different from those reported in the Governmental Funds above because of the following:

CAPITAL ASSETS

Capital Assets used in Governmental Activities are not current assets or financial resources and therefore are not reported in the Governmental Funds	18,542,865
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LONG-TERM ASSETS AND LIABILITIES

The assets and liabilities below are not due and payable in the current period and therefore are not reported in the Funds:

Fire truck lease	(153,963)
F-250 fire truck utility lease	(75,086)
Other bonds	(6,575,000)
Other post-employment benefits	(1,786,589)
Non-current portion of compensated absences	(30,394)
Deferred inflows- pension	(534,247)
Deferred outflows- pension	704,254
Net pension liability	<u>(2,069,817)</u>

NET POSITION OF GOVERNMENTAL ACTIVITIES	<u>\$ 15,522,744</u>
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The accompanying notes are an integral part of these financial statements.

Cameron Park Community Services District
 GOVERNMENTAL FUNDS
STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
 For the year ended June 30, 2020

	General	Fire Development	Parks Impact AB 1600	Debt Service	Other Governmental Funds	Total Governmental Funds
Revenues:						
Property taxes	\$ 4,253,026	\$ 265	\$ -	\$ 558,940	\$ 341,456	\$ 5,153,687
Franchise fees	188,602	-	-	-	-	188,602
Intergovernmental	1,122,400	-	-	-	-	1,122,400
Charges for services	388,433	39,976	132,230	-	53,332	613,971
Donations	8,221	-	-	-	-	8,221
Other income	2,279	-	-	-	65,335	67,614
Interest	45,594	25,195	14,427	6,300	39,590	131,106
Total revenues	<u>6,008,555</u>	<u>65,436</u>	<u>146,657</u>	<u>565,240</u>	<u>499,713</u>	<u>7,285,601</u>
Expenditures:						
General government	986,927	-	-	-	363,721	1,350,648
Recreation	403,958	-	-	-	-	403,958
Public safety	4,136,594	-	-	-	-	4,136,594
Parks	478,197	-	-	-	-	478,197
Facility	286,531	-	-	-	350,027	636,558
Debt service:						
Principal	-	-	-	371,000	74,226	445,226
Interest	-	-	-	202,815	3,846	206,661
Total expenditures	<u>6,292,207</u>	<u>-</u>	<u>-</u>	<u>573,815</u>	<u>791,820</u>	<u>7,657,842</u>
Excess (deficit) of revenues over (under) expenditures	<u>(283,652)</u>	<u>65,436</u>	<u>146,657</u>	<u>(8,575)</u>	<u>(292,107)</u>	<u>(372,241)</u>
Other financing sources (uses):						
Transfer in	62,431	-	-	-	548,344	610,775
Transfer out	(98,344)	(450,000)	-	-	(62,431)	(610,775)
Total other financing sources (uses):	<u>(35,913)</u>	<u>(450,000)</u>	<u>-</u>	<u>-</u>	<u>485,913</u>	<u>-</u>
Net change in fund balance	(319,565)	(384,564)	146,657	(8,575)	193,806	(372,241)
Fund balances, beginning of period	<u>3,549,529</u>	<u>1,377,895</u>	<u>741,770</u>	<u>537,034</u>	<u>1,666,734</u>	<u>7,872,962</u>
Fund balances, end of period	<u>\$ 3,229,964</u>	<u>\$ 993,331</u>	<u>\$ 888,427</u>	<u>\$ 528,459</u>	<u>\$ 1,860,540</u>	<u>\$ 7,500,721</u>

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

Cameron Park Community Services District
RECONCILIATION OF THE NET CHANGE IN FUND BALANCES -
TOTAL GOVERNMENTAL FUNDS
 with the
CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES
 For the year ended June 30, 2020

Total net change in fund balances - governmental funds	\$ (372,241)
CAPITAL ASSETS TRANSACTIONS	
Governmental Funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is capitalized and allocated over their estimated useful lives and reported as depreciation expense.	
The capital outlay expenditures are therefore added back to the fund balance	351,365
Depreciation expense is deducted from the fund balance	(574,126)
LONG-TERM DEBT PROCEEDS AND PAYMENT	
Bond proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position. Repayment of bond principal is an expenditure in the governmental funds, but in the Statement of Net Position the repayment reduces long-term liabilities.	
Repayment of debt principal is added back to the fund balance	445,226
Proceeds from capital lease	(75,086)
Governmental funds record pension expense as it is paid. However, in the Statement of Activities those costs are reversed as deferred outflows/(inflows) and an increase/(decrease) in net pension liability.	
	(239,661)
ACCRUAL OF NON-CURRENT ITEMS	
The amounts below included in the Statement of Activities do not provide (or require) the use of current financial resources and therefore are not reported as revenue or expenditures in the governmental funds (net change):	
Other post-employment benefits	436,259
Compensated absences	3,542
	3,542
 Changes in net position of governmental activities	 \$ (24,722)

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

Cameron Park Community Services District
NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The basic financial statements of Cameron Park Community Services District (the “District”) have been prepared in conformity with accounting principles generally accepted in the United States of America as applied to government units. The Governmental Accounting Standards Board (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.

A. Reporting Entity

The District was duly organized and formed on June 26, 1961, pursuant to the Community Services District Law of the State of California (Division 2 of Title 6 of the Government Code, Section 61000, et seq.). The District was primarily formed to provide fire protection and park and recreation services but has the authority to provide many other services, including police protection, garbage collection and disposal, water, sewer, electric, street lighting, and mosquito abatement. The District is governed by a five-member elected Board of Directors.

The District has defined its reporting entity in accordance with GASB Statement No. 14, *The Financial Reporting Entity*, which provides guidance for determining which governmental activities, organizations, and functions should be included in its reporting entity.

The District levies assessments and provides services to eighteen Lighting and Landscaping Districts which are operated under the Lighting and Landscaping Act of 1972. All parcels within each Lighting and Landscaping District are assessed at varying rates depending upon the increased property values created by the installation of nearby public improvements.

B. Basis of Presentation - 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 non-fiduciary activities of the primary government and its component units. The effect of interfund activity has been removed from these statements. 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 District has no business-type activities or component units.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segments are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Certain indirect costs are allocated from the general government activity to the recreation and park activity based on relative percentages or prior year actual operating expenditures. Program revenues include 1) charges to customers who purchase, use or directly benefit from the 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 *full accrual basis of accounting*. 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 when reimbursable costs are incurred under the accrual basis of accounting.

Cameron Park Community Services District
NOTES TO FINANCIAL STATEMENTS
 For the Year Ended June 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Basis of Presentation - Fund Financial Statements

The accounts of the District are organized on the basis of funds. A fund is a separate accounting entity with a self-balancing set of accounts. Each fund was established for the purpose of accounting for specific activities in accordance with applicable regulations, restrictions, or limitations. Separate financial statements are provided for each governmental fund. Major individual governmental funds are reported as separate columns in the fund financial statements.

The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

The District may fund programs with a combination of cost-reimbursement grants, categorical block grants, and general revenues. Thus, both restricted and unrestricted net position may be available to finance program expenditures. The District's policy is to first apply restricted grant resources to such programs, followed by general revenues if necessary.

The District reports the following major governmental fund types:

General Fund – this is the District's primary operating fund. It is used to account for all activities, except those required to be accounted for in another fund.

Fire Development Special Revenue Fund - this fund was established to account for the purchase of capital equipment to support public safety services.

Other Governmental Funds are comprised of several non-major funds that include funds for separate smaller landscaping districts, funds reserved for specific capital acquisitions, fire prevention and safety and other miscellaneous fund balances.

D. Budgets

Budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP). Annual appropriated budgets are adopted and amended as required for the General Fund, the CC & R Special Revenue Fund, and the Impact Fee Special Revenue Fund and for active Lighting and Landscaping Special Revenue Funds. For each legally adopted operating budget, expenditures may not exceed budgeted appropriations at the activity level. The legal appropriation basis is at the level called "Department" (e.g., Parks) or an entire fund (e.g., CC & R Special Revenue Fund).

General fund expenditures were under appropriations in the amount of \$701,804.

Cameron Park Community Services District
NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

E. Cash and Investments

The District pools cash resources of its various funds to facilitate the management of cash. Cash applicable to a particular fund is readily identifiable. The balance in the pooled cash and investment account is available to meet current operating requirements.

F. Interfund Transactions

Interfund transactions are reflected as loans, services provided, reimbursements, or transfers. Loans are reported as receivables and payables, as appropriate, and are referred to as either due from/due to other funds.

Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures. Reimbursements occur when one fund incurs a cost, charges the appropriate benefitting fund and reduces its cost as a reimbursement. All other interfund transactions are treated as transfers.

G. Capital Assets

Capital assets for governmental fund types are not capitalized in the funds used to acquire or construct them. Capital acquisitions are reflected as expenditures in the governmental fund, and the related assets are reported in the government-wide financial statements. Capital assets, owned by the District, are stated at historical cost or estimated historical cost, if actual historical cost is not available.

Capital assets are depreciated using the straight-line method over the following estimated useful lives:

- Structures and improvements: 5 to 30 years
- Equipment: 3 to 20 years

It is the policy of the District to capitalize all land, structures and improvements, and equipment, except assets costing less than \$5,000.

H. Compensated Absences

An employee accumulates vacation time in accordance with the employee's respective "Memorandum of Understanding." The amount of vacation and sick time vested and accrued depends on years of service and date of hire. Vacation vested may be accumulated not to exceed 240 hours and is paid in full upon termination or retirement. Sick leave time may be accumulated without limit from year to year. Upon non-disciplinary separation from the District, after one year of consecutive District employment, the District will apply 100% of represented employees sick leave as retirement service credits. Upon retirement at age 55 or over after at least 5 years of consecutive District employment, or upon industrial disability retirement, the District will apply 100% of represented employees sick leave as retirement service credits. In the event of death of the employee, the District will pay to the employee's designated beneficiary 100% of accumulated sick leave up to 960 hours.

Cameron Park Community Services District
NOTES TO FINANCIAL STATEMENTS
 For the Year Ended June 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

I. Property

All property taxes are collected and allocated by the County of El Dorado (the County) to the various taxing entities. Property taxes are determined annually as of January 1 and attach as an enforceable lien on real property as of July 1. Taxes are due November 1 and February 1 and are delinquent if not paid by December 10 and April 10, respectively. The District participates in the County “Teeter-Plan” method of property tax distribution. Under the Teeter Plan, the County remits property taxes to the District based on assessments, not on collections, according to the following schedule: 55 percent in December, 40 percent in April, and 5 percent at the end of the fiscal year. Property tax is recognized when it is available and measurable. The District considers property tax as available if it is received within 60 days after fiscal year end.

J. Net Position

GASB Statement No. 34 added the concept of Net Position, which is measured on the full accrual basis, to the concept of Fund Balance, which is measured on the modified accrual basis.

Net position is the excess of all the District’s assets over all its liabilities, regardless of fund. Net position is divided into three captions under GASB Statement No. 34. These captions apply only to net position, which is determined only at the Government-wide level, and are described below:

Invested in capital, net of related debt describes the portion of net position that is represented by the current net book value of the District’s capital assets, less the outstanding balance of any debt issued to finance these assets.

Restricted describes the portion of net position that is restricted as to use by the terms and conditions of agreements with outside parties, governmental regulations, laws, or other restrictions that the District cannot unilaterally alter. These include amounts for debt service requirements.

Unrestricted describes the portion of net position that is not restricted to use.

K. Fund Equity

The accompanying basic financial statements reflect certain changes that have been made with respect to the reporting of the components of Fund Balances for governmental funds. In previous years, fund balances for governmental funds were reported in accordance with previous standards that included components for reserved fund balance, unreserved fund balance, designated fund balance, and undesignated fund balance. Due to the implementation of GASB Statement No. 54, the components of the fund balances of governmental funds now reflect the component classifications described below. In the fund financial statements, governmental fund balances are reported in the following classifications:

Nonspendable fund balance includes amounts that are not in a spendable form, such as prepaid items or supplies inventories, or that are legally or contractually required to remain intact, such as principal endowments.

Restricted fund balance includes amounts that are subject to externally enforceable legal restrictions imposed by outside parties (i.e., creditors, grantors, contributors) or that are imposed by law through constitutional provisions or enabling legislation.

Cameron Park Community Services District
NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (concluded)

K. Fund Equity (concluded)

Committed fund balance includes amounts whose use is constrained by specific limitations that the government imposes upon itself, as determined by a formal action of the highest level of decision-making authority. The Board of Directors serves as the District's highest level of decision-making authority and has the authority to establish, modify or rescind a fund balance commitment via minutes action.

Assigned fund balance includes amounts intended to be used by the District for specific purposes, subject to change, as established either directly by the Board of Directors or by management officials to whom assignment authority has been delegated by the Board of Directors.

Unassigned fund balance is the residual classification that includes spendable amounts in the General Fund that are available for any purpose.

When expenditures are incurred for purposes for which both restricted and unrestricted (committed, assigned or unassigned) fund balances are available, the District specifies that restricted revenues will be applied first. When expenditures are incurred for purposes for which committed, assigned or unassigned fund balances are available, the District's policy is to apply committed fund balance first, then assigned fund balance, and finally unassigned fund balance.

L. Use of Estimates

The process of preparing financial statements in conformity with U.S. generally accepted accounting principles requires the use of estimates and assumptions regarding certain types of assets, liabilities, revenues, and expenditures/expenses. Such estimates primarily relate to unsettled transactions and events as of the date of the financial statements. Accordingly, upon settlement, actual results may differ from estimated amounts.

M. Deferred Outflows and Inflows of Resources

Pursuant to GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, the District recognizes deferred outflows and inflows of resources.

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. A deferred outflow of resources is defined as a consumption of net position by the government that is applicable to a future reporting period. In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. A deferred inflow of resources is defined as an acquisition of net position by the District that is applicable to a future reporting period.

N. Pensions

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the District's California Public Employees' Retirement System (CalPERS) plans (Plans) and additions to/deductions from the Plans' fiduciary net position have been determined on the same basis as they are reported by CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Cameron Park Community Services District
NOTES TO FINANCIAL STATEMENTS
 For the Year Ended June 30, 2020

NOTE 2 - CASH AND INVESTMENTS

The District participates in the El Dorado County Treasury. El Dorado County (the County) pools its funds with those of other districts in the County and invests the cash. These pooled funds are carried at cost, which approximates market value. Interest earned is deposited quarterly into participating funds. Any investment losses are proportionately shared by all funds in the pool.

The County is authorized to deposit cash and invest excess funds by California Government Code Section 53648 et seq. The funds maintained by the County are either secured by federal depository insurance or are collateralized.

Furthermore, the County Treasurer has a written investment policy, approved by the Board of Supervisors, which is more restrictive than state code as to terms of maturity and type of investment. Also, the County has an investment committee, which performs regulatory oversight for its pool as required by California Government Code Section 27134.

Cash balances from all funds are combined and invested to the extent possible pursuant to the District Board Approved Investment Policy and Guidelines and State Government Code.

<u>Deposits and Investments</u>	<u>Carrying Amount</u>	<u>Market Value</u>	<u>Investment Risk</u>
Cash in bank	\$ 3,922,488	\$ 3,922,488	AA
Cash in County Treasury	<u>4,575,877</u>	<u>4,575,877</u>	N/A
Total cash and investments	<u>\$ 8,498,365</u>	<u>\$ 8,498,365</u>	

A. 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 deposits and investments is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) 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.

California Law requires banks and savings and loan associations to pledge government securities with a market value of 110% of the District's cash on deposit or first trust deed mortgage notes with a value of 150% of the deposit as collateral for these deposits. Under California Law, this collateral is held in the District's name and places the District ahead of general creditors of the institution.

B. Authorized Investments

California statutes authorize the District to invest idle or surplus funds in a variety of credit instruments as provided for in California Government Code Section 53600, Chapter 4: Financial Affairs. The Government Code allows investments in the following instruments:

- Securities of the United States Government, or its agencies
- Small Business Administration loans
- Certificates of Deposit (or Time Deposits) placed with commercial banks and/or savings and loan companies

Cameron Park Community Services District
NOTES TO FINANCIAL STATEMENTS
 For the Year Ended June 30, 2020

NOTE 2 - CASH AND INVESTMENTS (concluded)B. Authorized Investments (concluded)

- Negotiable Certificates of Deposit
- Banker's Acceptances
- Commercial paper and medium-term corporate notes
- Local Agency Investment Fund (State Pool and County Pool) Demand Deposits
- Repurchase Agreements (Repos)
- Passbook Savings Account Demand Deposits - Reverse Repurchase Agreements
- County Cash Pool

C. Fair Value Reporting - Investments

The District categorizes the fair value measurements of its investments within the fair value hierarchy established by GAAP. Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs. These levels are determined by the District's investment manager based on a review of the investment class, structure and what kind of securities are held in the portfolio. The District's holdings are classified in Level 1 of the fair value hierarchy. The District's holdings in El Dorado County Investment Pool were an uncategorized input and not defined as a Level 1-3 input.

NOTE 3 - CAPITAL ASSETS

An analysis of capital assets as of June 30, 2020, is as follows:

	Balance at 07/01/19	Increase	Decrease	Balance at 6/30/20
<u>Governmental Activities</u>				
Capital assets, not being depreciated:				
Land	\$ 8,093,000	\$ -	\$ -	\$ 8,093,000
Construction in progress	<u>-</u>	<u>130,257</u>	<u>-</u>	<u>130,257</u>
Total capital assets, not being depreciated	<u>8,093,000</u>	<u>130,257</u>	<u>-</u>	<u>8,223,257</u>
Capital assets, being depreciated:				
Land improvements	574,380	70,441	-	644,821
Buildings and structures	15,874,566	15,506	-	15,890,072
Furniture and equipment	<u>4,182,236</u>	<u>135,161</u>	<u>118,448</u>	<u>4,198,949</u>
Total capital assets, being depreciated	<u>20,631,182</u>	<u>221,108</u>	<u>118,448</u>	<u>20,733,842</u>
Less accumulated depreciation for:				
Land improvements	225,136	32,294	-	257,430
Buildings and structures	6,026,994	385,919	-	6,412,913
Furniture and equipment	<u>3,706,426</u>	<u>155,913</u>	<u>118,448</u>	<u>3,743,891</u>
Total accumulated depreciation	<u>9,958,556</u>	<u>574,126</u>	<u>118,448</u>	<u>10,414,234</u>
Total capital assets being depr. - net	<u>10,672,626</u>	<u>(353,018)</u>	<u>-</u>	<u>10,319,608</u>
Capital assets - net	<u>\$ 18,765,626</u>	<u>\$ (222,761)</u>	<u>\$ -</u>	<u>\$ 18,542,865</u>

Cameron Park Community Services District
NOTES TO FINANCIAL STATEMENTS
 For the Year Ended June 30, 2020

NOTE 3 - CAPITAL ASSETS (concluded)Depreciation allocation:

General government	\$ 1,037
Parks	80,074
Facility	305,674
Public safety	187,341
Total	<u>\$ 574,126</u>

NOTE 4 - LONG-TERM DEBT

The following is a summary of changes in long-term debt as of June 30, 2020:

	Balance at 07/01/19	Increase	Decrease	Balance at 6/30/20	Current
Refunding bond	\$ 6,946,000	\$ -	\$ 371,000	\$ 6,575,000	\$ 404,000
Fire Truck Lease	228,189	-	74,226	153,963	76,048
F-250 Fire Truck Utility Lease	-	75,086	-	75,086	9,334
Other post-employment benefits	2,222,848	-	436,259	1,786,589	-
Compensated absences	33,936	-	3,542	30,394	-
Total	<u>\$ 9,430,973</u>	<u>\$ 75,086</u>	<u>\$ 885,027</u>	<u>\$ 8,621,032</u>	<u>\$ 489,382</u>

General Obligation Bonds, Series A

On August 24, 2005, the District issued \$8,685,000 in general obligation bonds. The bonds were issued at a premium of \$274,347. The bonds were issued for the purpose of constructing a new community center. The general obligation bonds are payable solely from *ad valorem* property taxes. The bonds were fully refunded with proceeds from Umpqua Bank at an interest rate of 3% through August 1, 2030.

Principal payments on the bonds are due August 1 and interest is due on August 1 and February 1 of every year. Debt service requirements are as follows:

Year Ending June 30	Principal	Interest	Total
2021	\$ 404,000	\$ 191,190	\$ 595,190
2022	442,000	178,500	620,500
2023	469,000	164,835	633,835
2024	510,000	150,150	660,150
2025	546,000	134,310	680,310
2026	585,000	117,345	702,345
2027	629,000	99,135	728,135
2028	673,000	79,605	752,605
2029	724,000	58,650	782,650
2030	770,000	36,240	806,240
2031	823,000	12,345	835,345
Total	<u>\$ 6,575,000</u>	<u>\$ 1,222,305</u>	<u>\$ 7,797,305</u>

Cameron Park Community Services District
NOTES TO FINANCIAL STATEMENTS
 For the Year Ended June 30, 2020

NOTE 4 - LONG-TERM DEBT (concluded)Fire Truck Lease

On January 1, 2016, the District entered into a lease purchase agreement for a Fire truck in the amount of \$505,531. Principal payments on the lease are due January 1 and interest is due on January 1 of each year. Lease service requirements are as follows:

<u>Year Ending June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2021	\$ 76,048	\$ 2,024	\$ 78,072
2022	77,915	158	78,073
Total	<u>\$ 153,963</u>	<u>\$ 2,182</u>	<u>\$ 156,145</u>

Ford F-250 Fire Truck Utility Lease

On September 10, 2019, the District entered into a lease purchase agreement for two 2019 Ford F-250 fire utility trucks in the amount of \$75,086. Principal payments on the lease are due September 15 and interest is due on September 15 of each year. Lease service requirements are as follows:

<u>Year Ending June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2021	\$ 9,334	\$ 2,927	\$ 12,261
2022	9,998	2,263	12,261
2023	10,344	1,917	12,261
2024	10,702	1,559	12,261
2025	11,072	1,189	12,261
2026	11,455	806	12,261
2027	12,181	80	12,261
Total	<u>\$ 75,086</u>	<u>\$ 10,741</u>	<u>\$ 85,827</u>

NOTE 5 - DEFINED BENEFIT PENSION PLAN

Plan Description: All qualified permanent and probationary employees are eligible to participate in the District's following cost-sharing multiple employers defined benefit pension plans (Plans):

- District Miscellaneous

The Plans are administered by the California Public Employees' Retirement System (CalPERS). Benefit provisions under the Plans are established by State statute and District resolution. CalPERS issues publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.

Benefits Provided - CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries.

Benefits are based on years of credited service, equal to one year of full-time employment. Members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is one of the following: The Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost of living adjustments for each plan are applied as specified by the Public Employees' Retirement Law.

Cameron Park Community Services District
NOTES TO FINANCIAL STATEMENTS
 For the Year Ended June 30, 2020

NOTE 5 - DEFINED BENEFIT PENSION PLAN (continued)

The Plan provisions and benefits in effect at June 30, 2020, are summarized as follows:

	<u>District Miscellaneous</u>	
	<u>Prior to January 1, 2013</u>	<u>On or after January 1, 2013</u>
Hire date		
Benefit formula	2% @ 55	2% @ 62
Benefit vesting schedule	5 years service	5 years service
Benefit payments	monthly for life	monthly for life
Retirement age	50 – 55	52 - 67
Monthly benefits, as a % of eligible compensations	2.0% to 2.7%	1.0% to 2.5%
Required employee contribution rates	7%	6.25%
Required employer contribution rates	8.892%	6.842%

Contributions - Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for the Plans are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The District is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

For the year ended June 30, 2020, the contributions recognized as part of pension expense for each Plan were as follows:

Contributions – employer	<u>All Plans</u> \$ 216,326
--------------------------	--------------------------------

As of June 30, 2020, the District reported net pension liabilities for its proportionate shares of the net pension liability of the Plans as follows:

Miscellaneous	\$ 931,777
Safety	<u>1,138,040</u>
Total Net Pension Liability	<u>\$ 2,069,817</u>

The District's net pension liability for the Plans is measured as the proportionate share of the net pension liability. The net pension liability of the Plans is measured as of June 30, 2019, and the total pension liability for each Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2018 rolled forward to June 30, 2019 using standard update procedures. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, actuarially determined.

The District's proportionate share of the net pension liability for each Plan as of June 30, 2019 and 2020 was as follows:

Cameron Park Community Services District
NOTES TO FINANCIAL STATEMENTS
 For the Year Ended June 30, 2020

NOTE 5 - DEFINED BENEFIT PENSION PLAN (continued)

<u>District's Plans</u>	<u>All Plans</u>
Proportion - June 30, 2019	.019%
Proportion - June 30, 2020	.020%
Change – Increase (Decrease)	.001%

For the year ended June 30, 2020, the District recognized pension expense of \$455,987. At June 30, 2020, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in assumptions	\$ 91,078	\$ 24,854
Differences between expected and actual experience	139,020	5,014
Differences between projected and actual investment earnings	-	31,946
Differences between employer's contributions and proportionate share of contributions	16,413	407,200
Change in employer's proportion	241,417	65,233
Pension contributions subsequent to measurement date	216,326	-
Total	\$ 704,254	\$ 534,247

The \$216,326 amount reported as deferred outflows of resources related to contributions, subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2021.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

<u>Year Ended June 30</u>			
2021		\$	22,746
2022			(54,499)
2023			(20,905)
2024			6,338
2025			-
Thereafter			-

Actuarial Assumptions - The total pension liabilities in the June 30, 2019 actuarial valuations were determined using the following actuarial assumptions:

Cameron Park Community Services District
NOTES TO FINANCIAL STATEMENTS
 For the Year Ended June 30, 2020

NOTE 5 - DEFINED BENEFIT PENSION PLAN (continued)

	All Plans
Valuation Date	June 30, 2018
Measurement Date	June 30, 2019
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	7.15%
Inflation	2.75%
Payroll Growth	3.00%
Projected Salary Increase	Varies by Entry Age and Service
Investment Rate of Return	7.15% (1)
Mortality	Derived using CalPERS Membership Data for all Funds (2)

- (1) Net of pension plan investment expenses, including inflation.
 (2) The mortality table used was developed based on CalPERS' specific data. The table includes 20 years of mortality improvements using Society of Actuaries Scale BB. For more details on this table, please refer to the CalPERS 2014 experience study report available on CalPERS website.

Discount Rate – The discount rate used to measure the total pension liability was 7.15% for each Plan. To determine whether the municipal bond rate should be used in the calculation of a discount rate for each plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans run out of assets. Therefore, the current 7.15 percent discount rate is adequate, and the use of the municipal bond rate calculation is not necessary. The long term expected discount rate of 7.15 percent will be applied to all plans in the Public Employees' Retirement Fund (PERF). The stress test results are presented in a detailed report called "GASB Crossover Testing Report" that can be obtained from the CalPERS website under the GASB 68 section.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund (PERF) cash flows. Using historical returns of all the Public Employees Retirement Funds' asset classes (which includes the agent plan and two cost-sharing plans or PERF A, B, and C funds), expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each PERF fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits of cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

The table below reflects the long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These rates of return are net of administrative expenses.

Cameron Park Community Services District
NOTES TO FINANCIAL STATEMENTS
 For the Year Ended June 30, 2020

NOTE 5 - DEFINED BENEFIT PENSION PLAN (concluded)

<u>Asset Class</u>	<u>New Strategic Allocation</u>
Global Equity	50%
Global Fixed Income	28%
Real Assets	13%
Private Equity	8%
Inflation Sensitive	0%
Liquidity	<u>1%</u>
Total	<u><u>100%</u></u>

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the District's proportionate share of the net pension liability for each Plan, calculated using the discount rate for each Plan, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	<u>All Plans</u>
1% Decrease	6.15%
Net Pension Liability	\$3,780,801
Current Discount Rate	7.15%
Net Pension Liability	\$2,069,818
1% Increase	8.15%
Net Pension Liability	\$664,289

Pension Plan Fiduciary Net Position

Detailed information about each pension plan's fiduciary net position is available in the separately issued CalPERS financial reports.

NOTE 6 - DEFERRED COMPENSATION PLAN

The District offers its employees a deferred compensation plan (the "Plan") created in accordance with Internal Revenue Code Section 457. The Plan, available to all full-time and permanent part-time employees, permits them to defer a portion of their salary until future years. Under this plan, participants are not taxed on the deferred portion of the compensation until distributed to them; distributions may be made only at termination, retirement, death or in an emergency as defined by the Plan.

The laws governing deferred compensation plan assets require plan assets to be held by a Trust for the exclusive benefit of plan participants and their beneficiaries. Since the assets held under these plans are not the District's property, are not managed by the District and are not subject to claims by general creditors of the District, they have been excluded from these financial statements.

Cameron Park Community Services District
NOTES TO FINANCIAL STATEMENTS
 For the Year Ended June 30, 2020

NOTE 7 - POST-EMPLOYMENT BENEFITS OTHER THAN RETIREMENT

Plan Description. The District's defined benefit post-employment healthcare plan, Cameron Park Community Services District Other Post-Employment Benefit Program, provides medical benefits to eligible retired District employees and their beneficiaries. The contribution requirements of plan members and the District are established and may be amended by the District's governing board. Depending on the number of years of service and the circumstances surrounding retirement, employees may be eligible to receive health care insurance cost reimbursement of between 50%-100%.

Funding Policy. There is no statutory requirement for the District to prefund its OPEB obligation. The District currently pays for retiree healthcare benefits on a pay-as-you-go basis. There are no employee contributions.

Employees Covered by Benefit Terms

At June 30, 2020 (the census date), the benefit terms covered the following employees:

Inactive employees or beneficiaries currently receiving benefit payments:	10
Active employees or beneficiaries currently receiving benefit payments:	14
Inactive employees entitled to but not yet receiving benefit payment:	<u>0</u>
Active plan members:	<u><u>24</u></u>

Actuarial Assumptions

The District's net OPEB liability was measured as of June 30, 2020 and the total OPEB liability used to calculate the net OPEB liability was determined by Alternative Measurement Method valuation dated June 30, 2020 to determine the June 30, 2020 net OPEB liability, based on the following assumptions:

- Inflation: 2.625%
- Salary increases: Aggregate salary increases 2.875%. Individual salary increases based on CalPERS.
- Investment rate of return: 7.25%
- Mortality rates were based on CalPERS tables.

The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of OPEB plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

Changes in the Total OPEB Liability

Balance as of June 30, 2019	\$ 2,222,848
Changes for the year:	
Service cost	44,823
Interest	(333,232)
Benefit payments, including refunds of employee contributions	(147,850)
Administrative expenses	<u>-</u>
Net changes	<u>(436,259)</u>
Balances as of June 30, 2020	<u><u>\$ 1,786,589</u></u>

Cameron Park Community Services District
NOTES TO FINANCIAL STATEMENTS
 For the Year Ended June 30, 2020

NOTE 7 - POST-EMPLOYMENT BENEFITS OTHER THAN RETIREMENT (concluded)Sensitivity of the Net OPEB Liability to Changes in the Discount Rate

The total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using a discount rate that is one percentage point lower (6.0%) or one percentage point higher (8.0%) follows:

Plan's Net OPEB Liability/(Asset)		
1% Decrease (6.0%)	Current Discount Rate (7.0%)	1% Increase (8.0%)
\$ 1,938,289	\$ 1,786,589	\$ 1,649,165

Sensitivity of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rates

The alternative measurement method does not factor in the healthcare cost trend rate.

OPEB Expense and Deferred Inflows and Outflows of Resources Related to OPEB

For the year ended June 30, 2020, the District recognized an OPEB expense of \$436,259. At June 30, 2020, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
OPEB contributions subsequent to measurement date	\$ -	\$ -
Differences between actual and expected experience	-	-
Changes in assumptions	-	-
Net differences between projected and actual earnings on OPEB plan investments	-	-
Total	\$ -	\$ -

\$0 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of net OPEB liability in the year ended June 30, 2021.

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<u>Fiscal Year Ended</u>			
6/30/21		\$	-
6/30/22			-
6/30/23			-
Thereafter			-

Cameron Park Community Services District
NOTES TO FINANCIAL STATEMENTS
 For the Year Ended June 30, 2020

NOTE 8 - RISK MANAGEMENT

The District is exposed to various risks of loss related to: torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District participates in the Special District Risk Management Authority (SDRMA), an intergovernmental risk-sharing, joint powers authority (risk-sharing pool) established to provide an independently managed, self-insurance program for members. The purpose of SDRMA is to spread the adverse effect of losses among the members and to purchase excess insurance as a group, thereby reducing its expense.

The District contributes its pro-rata share of anticipated losses to a pool administered by SDRMA. Should actual losses among participants be greater than the anticipated losses, the District will be assessed its pro-rata share of that deficiency. Conversely, if the actual losses are less than anticipated, the District will be refunded its pro-rata share of the excess. Settled claims have not exceeded commercial excess liability coverage in any of the past three fiscal years.

NOTE 9 - CONTINGENT LIABILITIES

Amounts received or receivable from grant agencies are subject to audit and adjustment by grantor agencies. Any disallowed claims, including amounts already collected, may constitute a liability of the appreciable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the government expects such amounts, if any, to be immaterial.

In December 2019, an outbreak of a novel strain of coronavirus (COVID-19) began to spread among various countries, including the United States. On March 11, 2020, the World Health Organization characterized COVID-19 as a pandemic. In addition, multiple jurisdictions in the U.S., including California, have declared a state of emergency and issued shelter-in-place orders in response to the outbreak. The immediate impact to the District's operations include limited available resources to perform day-to-day operations. It is anticipated that the impacts from this pandemic will continue for some time. As of the report date, the financial impact of the coronavirus outbreak cannot be measured.

NOTE 10 - STEWARDSHIP AND COMPLIANCE

At June 30, 2020, only one non-major fund had negative fund equity as follows: Promotional Grant.

The fund's negative fund equity balance is expected to return to a positive status in fiscal year 2021.

NOTE 11- Transfers

Interfund transfers for the year ended June 30, 2020 consisted of the following amounts:

	<u>Transfers In</u>	<u>Transfers Out</u>
General Fund	\$ 62,431	\$ 98,344
Fire Development	-	450,000
Fire Training	49,278	-
Fire and Emergency Service Capital Asset Reserve	483,632	-
Fire Prevention	<u>15,434</u>	<u>62,431</u>
Total	<u>\$ 610,775</u>	<u>\$ 610,775</u>

REQUIRED SUPPLEMENTARY INFORMATION

Cameron Park Community Services District
GENERAL FUND
SCHEDULE OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
Budget and Actual
For the year ended June 30, 2020
(Unaudited)

	<u>Budgeted Amounts</u>		<u>Actual</u>	Variance with
	<u>Original</u>	<u>Final</u>		<u>Final Budget</u>
Revenues:				
Property taxes	\$ 4,134,387	\$ 4,184,387	\$ 4,253,026	\$ 68,639
Franchise fees	200,000	200,000	188,602	(11,398)
Intergovernmental	1,150,000	1,150,000	1,122,400	(27,600)
Charges for services	1,190,051	1,189,051	388,433	(800,618)
Interest and donations	10,000	59,000	56,094	(2,906)
Total revenues	<u>6,684,438</u>	<u>6,782,438</u>	<u>6,008,555</u>	<u>(773,883)</u>
Expenditures:				
General government	1,521,847	1,540,597	986,927	553,670
Recreation	401,541	474,223	403,958	70,265
Public safety	4,165,399	4,125,488	4,136,594	(11,106)
Facility	305,144	310,125	286,531	23,594
Parks	533,414	543,578	478,197	65,381
Total expenditures	<u>6,927,345</u>	<u>6,994,011</u>	<u>6,292,207</u>	<u>701,804</u>
Excess (deficit) of revenues over (under) expenditures	<u>(242,907)</u>	<u>(211,573)</u>	<u>(283,652)</u>	<u>(72,079)</u>
Other financing sources (uses):				
Transfer in	-	-	62,431	62,431
Transfer out	-	-	(98,344)	(98,344)
Total other financing sources (uses):	<u>-</u>	<u>-</u>	<u>(35,913)</u>	<u>(35,913)</u>
Net change in fund balance	<u>\$ (242,907)</u>	<u>\$ (211,573)</u>	(319,565)	<u>\$ (107,992)</u>
Fund balances, beginning of period			<u>3,549,529</u>	
Fund balances, end of period			<u>\$ 3,229,964</u>	

Cameron Park Community Services District
SCHEDULE OF THE LOCAL GOVERNMENT'S PROPORTIONATE
SHARE OF THE NET PENSION LIABILITY - ALL PLANS

June 30, 2020

Measurement Date, June 30	2019	2018	2017	2016	2015	2014
Proportion of the net pension liability	0.02020%	0.01938%	0.01962%	0.03895%	0.03225%	0.01139%
Proportion share of the net pension liability	\$ 2,069,818	\$ 1,867,820	\$ 1,945,624	\$ 1,650,266	\$ 976,452	\$ 708,539
Covered - employee payroll	\$ 684,507	\$ 692,037	\$ 539,852	\$ 539,852	\$ 450,150	\$ 450,150
Proportionate share of the net pension liability as percentage of covered-employee payroll	302.38%	269.90%	360.40%	305.69%	216.92%	157.40%
Plan fiduciary net position as a percentage of the total pension liability	81.77%	85.27%	84.18%	85.39%	91.01%	75.43%

* Fiscal year 2015 was the 1st year of implementation.

Cameron Park Community Services District
SCHEDULE OF CONTRIBUTIONS - ALL PLANS
 June 30, 2020

<u>Fiscal Year Ending June 30</u>	<u>All Plans</u>					
	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Contractually required contribution (actuarially determined)	\$ 216,326	\$ 186,826	\$ 142,135	\$ 123,075	\$ 81,896	\$ 82,050
Contributions in relation to the actuarially determined contributions	<u>(216,326)</u>	<u>(186,826)</u>	<u>(142,135)</u>	<u>(123,075)</u>	<u>(81,896)</u>	<u>(82,050)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
 Covered - employee payroll	 \$ 684,507	 \$ 692,037	 \$ 601,799	 \$ 539,852	 \$ 450,150	 \$ 450,150
 Contributions as a percentage of covered- employee payroll	 31.60%	 27.00%	 23.62%	 22.80%	 18.19%	 18.23%

Cameron Park Community Services District
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGE IN THE
NET OPEB LIABILITY AND RELATED RATIOS
For the period ended June 30, 2020

Total OPEB Liability	<u>2020</u>	<u>2019</u>
Service cost	\$ 44,823	\$ 42,833
Interest	(333,232)	(481,697)
Benefit payments, included refunds of employee contributions	<u>(147,850)</u>	<u>(149,117)</u>
Net change in OPEB liability	(436,259)	(587,981)
Total OPEB liability - beginning of year	<u>2,222,848</u>	<u>2,810,829</u>
Total OPEB liability - end of year	<u>\$ 1,786,589</u>	<u>\$ 2,222,848</u>
Plan Fiduciary Net Position		
Net investment income	\$ -	\$ -
Contributions		
Employer	-	-
Benefit payments, included refunds of employee contributions	-	-
Administrative expense	<u>-</u>	<u>-</u>
Net change in plan fiduciary net position	-	-
Plan fiduciary net position - beginning of year	<u>-</u>	<u>-</u>
Plan fiduciary net position - end of year	<u>\$ -</u>	<u>\$ -</u>
District's net OPEB liability - end of year	<u>\$ 1,786,589</u>	<u>\$ 2,222,848</u>
Covered-employee payroll	\$ 684,507	\$ 692,037
Net OPEB liability as a percentage of covered-employee payroll	261.00%	321.20%

Notes to Schedule:

The schedules present information to illustrate the changes in the District's net OPEB liability over a ten year period when the information is available. The District adopted GASB 75 for the fiscal year ending June 30, 2018.

Cameron Park Community Services District
NON-MAJOR GOVERNMENTAL FUNDS

BALANCE SHEET

June 30, 2020

	CC& R 2	Quimby Act 3	Fire Training 5	Fire Equipment Replacement 7	Fire Prevention 9	Maintenance 30-50	Community Center 70	Scholarship Fund 71	Capital Projects 73	Per Capita Grant 80	Promotional Grant 81	Debt Service 90	Total Governmental Funds
<u>ASSETS</u>													
Cash and investments	\$ 209,695	\$ 10,171	\$ 39,900	\$ 884,322	\$ -	\$ 631,983	\$ 1	12,078	\$ -	\$ 83,415	\$ (36)	\$ -	\$ 1,871,529
Accounts receivable	225	-	17,185	2,625	-	-	-	-	-	-	-	-	20,035
Prepaid items	-	-	-	-	-	440	-	-	-	-	-	-	440
Total assets	<u>\$ 209,920</u>	<u>\$ 10,171</u>	<u>\$ 57,085</u>	<u>\$ 886,947</u>	<u>\$ -</u>	<u>\$ 632,423</u>	<u>\$ 1</u>	<u>\$ 12,078</u>	<u>\$ -</u>	<u>\$ 83,415</u>	<u>\$ (36)</u>	<u>\$ -</u>	<u>\$ 1,892,004</u>
<u>LIABILITIES</u>													
Accounts payable	\$ 6,874	\$ -	\$ 2,434	\$ 1,706	\$ -	\$ 9,575	\$ -	\$ -	\$ -	7,037	\$ -	\$ -	\$ 27,626
Accrued expenses	1,503	-	-	-	-	2,335	-	-	-	-	-	-	3,838
Total liabilities	<u>8,377</u>	<u>-</u>	<u>2,434</u>	<u>1,706</u>	<u>-</u>	<u>11,910</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,037</u>	<u>-</u>	<u>-</u>	<u>31,464</u>
<u>FUND BALANCES</u>													
Assigned for:													
Specific purposes	201,543	10,171	54,651	885,241	-	620,513	1	12,078	-	76,378	(36)	-	1,860,540
Total fund balances	<u>201,543</u>	<u>10,171</u>	<u>54,651</u>	<u>885,241</u>	<u>-</u>	<u>620,513</u>	<u>1</u>	<u>12,078</u>	<u>-</u>	<u>76,378</u>	<u>(36)</u>	<u>-</u>	<u>1,860,540</u>
Total liabilities and fund balances	<u>\$ 209,920</u>	<u>\$ 10,171</u>	<u>\$ 57,085</u>	<u>\$ 886,947</u>	<u>\$ -</u>	<u>\$ 632,423</u>	<u>\$ 1</u>	<u>\$ 12,078</u>	<u>\$ -</u>	<u>\$ 83,415</u>	<u>\$ (36)</u>	<u>\$ -</u>	<u>\$ 1,892,004</u>

Cameron Park Community Services District
NON-MAJOR GOVERNMENTAL FUNDS
STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
For the year ended June 30, 2020

	CC& R	Quimby	Fire	Fire	Fire	Maintenance	Community	Scholarship	Per Capita	Promotional	Debt Service	Total
	2	Act	Training	Equipment	Prevention	30-50	Center	Fund	Cap projects	Grant	Grant	Governmental
	2	3	5	7	9	30-50	70	71	73	80	81	90
	2	3	5	7	9	30-50	70	71	73	80	81	90
Revenues:												
Property taxes	\$ 79,282	\$ -	\$ -	\$ -	\$ -	\$ 262,174	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Charges for services	20,163	-	-	30,913	-	2,256	-	-	-	-	-	-
Other income	-	-	17,335	48,000	-	-	-	-	-	-	-	-
Interest	3,917	1,375	285	7,814	-	23,813	-	-	-	2,386	-	-
Total revenues	103,362	1,375	17,620	86,727	-	288,243	-	-	-	2,386	-	-
Expenditures:												
General government	100,878	-	34,046	151,860	-	-	-	-	-	76,937	-	-
Facility	-	64,102	-	-	-	285,925	-	-	-	-	-	-
Debt service:												
Principal	-	-	-	74,226	-	-	-	-	-	-	-	-
Interest	-	-	-	3,846	-	-	-	-	-	-	-	-
Total expenditures	100,878	64,102	34,046	229,932	-	285,925	-	-	-	76,937	-	-
Excess (deficit) of revenues over (under) expenditures	2,484	(62,727)	(16,426)	(143,205)	-	2,318	-	-	-	(74,551)	-	-
Other financing sources (uses):												
Transfer in	-	-	49,278	483,632	15,434	-	-	-	-	-	-	-
Transfer out	-	-	-	-	(62,431)	-	-	-	-	-	-	-
Total other financing sources (uses):	-	-	49,278	483,632	(46,997)	-	-	-	-	-	-	-
Net change in fund balance	2,484	(62,727)	32,852	340,427	(46,997)	2,318	-	-	-	(74,551)	-	-
Fund balances, beginning of period	199,059	72,898	21,799	544,814	46,997	618,195	1	12,078	-	150,929	(36)	-
Fund balances, end of period	\$ 201,543	\$ 10,171	\$ 54,651	\$ 885,241	\$ -	\$ 620,513	\$ 1	\$ 12,078	\$ -	\$ 76,378	\$ (36)	\$ -



Agenda Transmittal

DATE: June 16, 2021

FROM: Christina Greek, Finance/Human Resources Officer

AGENDA ITEM #13: **PUBLIC HEARING - RESOLUTION NO. 2021-18 TO ESTABLISH APPROPRIATIONS LIMITATION FOR FISCAL YEAR 2021-22**

RECOMMENDED ACTION: **APPROVE RESOLUTION NO. 2021-18**

BACKGROUND

The Cameron Park Community Services District (District) is required to annually calculate and adopt the new tax spending limit for the upcoming fiscal year annually in accordance with the provisions of the spending limitation legislation implementing Proposition 4 (the Gann Spending Limit Initiative). Government Code Section 7910 requires that: "... the governing body of each local jurisdiction to establish appropriation limits by resolution for the following fiscal year at a regular or special meeting."

BUDGET AND ADMINISTRATION COMMITTEE

The Budget and Administration Committee reviewed staff's recommendation and supported forwarding to the Board of Directors for consideration. This Public Hearing is a routine business item for the District.

DISCUSSION

The District's new limit for Fiscal Year 2021-22 will be calculated on the basis of the prior year's limit increased by a growth factor. The growth factor results from combining the change in Per Capita Personal Income and the change in population for your district (as certified by the State's Department of Finance) or the change reported for "unincorporated areas" for our County.

The change in the “cost of living” factor (Per Capita Personal Income) has been reported to be 5.73% and reported increase in population in the County’s unincorporated areas to be 1.10%. Therefore, the ratio of change to be applied to last year’s limit is:

$$1.0573 \quad (\text{X}) \quad 1.0110 \quad = \quad 1.0689$$

CONCLUSION

Tonight a public hearing is being held regarding the appropriations limitation which is set at \$12,493,109. At the conclusion of the hearing, the Board is asked to adopt Resolution 2021-18 declaring the 2021-22 Fiscal Year Appropriation Limitation.

Attachment:

13A – Resolution 2021-18 Establishing Appropriations Limitation for Fiscal Year 2021-22

RESOLUTION No. 2021-18
of the Board of Directors
of the Cameron Park Community Services District
June 16, 2021

RESOLUTION ESTABLISHING APPROPRIATIONS LIMITATION FOR FY 2021-22
FOR THE CAMERON PARK COMMUNITY SERVICES DISTRICT

WHEREAS, the Board of Directors of the Cameron Park Community Services District conducted a hearing on the appropriations limitation for the Cameron Park Community Services District on Wednesday, June 16, 2021; and

WHEREAS, the hearing was advertised and noticed as required by law; and

WHEREAS, the Board received testimony and other evidence regarding the appropriations limitation to be established for the Cameron Park Community Services District.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Cameron Park Community Services District that the appropriation limit for the 2021-2022 fiscal year, as described in Article XIII B of the State Constitution and implemented by Chapter 1205, Statutes of 1980 is the sum of \$12,493,109 computed as follows:

<u>\$11,687,819</u>	(x) 1.0689=	<u>\$12,493,109</u>
2020-21 Appropriations Limit		2021-22 Appropriations Limit

PASSED AND ADOPTED by the Board of Directors of the Cameron Park Community Services District, at a regularly scheduled meeting, held on the 16th day of June 2021, by the following vote of said Board:

AYES:

NOES:

ABSENT:

ATTEST:

Eric Aiston, President
Board of Directors

Jill Ritzman, General Manager
Secretary to the Board



Agenda Transmittal

DATE: June 16, 2021

FROM: Jill Ritzman, General Manager

AGENDA ITEM #14: PUBLIC HEARING – FISCAL YEAR 2021-2022 PRELIMINARY BUDGET

RECOMMENDED ACTION: APPROVE

INTRODUCTION

Staff is pleased to recommend the Cameron Park Community Services District (District) Fiscal Year 2021-2022 (FY21-22) Preliminary Budget that is fiscally balanced and set asides funds for the Reserves. The District Budget and Administration Committee and staff have worked together making operational changes to arrive at this landmark budget.

Revenues in the FY21-22 Preliminary Budget total \$6,637,144.85; expenditures total \$6,637,144.85 with a transfer to the Capital Asset Reserves of \$46,639.66.

BUDGET AND ADMINISTRATION COMMITTEE

In April, May, and June, the Budget and Administration Committee reviewed staff's budget recommendations, providing valuable input into the final product which is being presented to the Board of Directors this evening.

DISCUSSION

Budget highlights are summarized below:

Property Tax Revenues

The District received the second property tax payment for Fiscal Year 2020-2021, which provides the basis for the amount of Property Tax in the Preliminary Budget. The 3rd installment is pending. Historically, staff budgets property tax revenues conservatively,

making an adjustment upward at Mid-Year Budget Adjustments. In FY 20-21, staff did not increase Property Tax revenues at Mid-Year as had been done in the past.

Service Level Changes

Service levels remain the same with a few exceptions. The Recreation Department considers reduced services and additional costs due continuing pandemic impacts. The General Fund allocation to Recreation increased due to the Strategic Plan emphasis on creating community with events and social media engagements. The Receptionist position, historically assigned to Administration and supported by a property tax allocation, was reassigned to Recreation. Community Center revenues and expenditures were also adjusted due to COVID impacts. Both of these budgets are similar to the approved FY20-21 Mid-Year Budget.

The Fire Marshal program was added to the Weed Abatement Budget 8000. Staff plan to expand inspection services with offsetting revenues.

Fiscal Year 2021-2022 CC&R Budget, Fund 02

The CC&R Budget has the same service levels as in years past. The proposed budget has a deficit of \$9,266.79 which grows slightly every year. The deficit is funded by Fund 02's Fund Balance of approximately \$200,000.

Insurance Costs

Liability insurance increased, and the increase was partially offset by a decrease in Worker's Compensation. Liability insurance increased by \$45,886.00 (35%). According to Special District Risk Management Authority (SDRMA), the number of settlements state-wide has not increased, but the monetary amount of each settlement has elevated significantly in recent years. This trend is impacting liability costs.

Worker's compensation decreased by \$26,291.07 (45%), in part due to an overpayment from last year.

New Revenues

Revenues associated with the Weed Abatement Ordinance program are added in the Preliminary Budget. For FY19-20 the District received over \$11,000 in direct payments

from private property owners or recovered costs through lien payments from the County; FY20-21 was nearly \$16,000. Staff is recommending the addition of \$15,750 to the Preliminary Budget.

Staff and representatives from Eide Bailly and SCI Consulting established a process and protocols for the District's administrative support costs for LLADs to be captured and reimbursed to the General Fund 01. At this time, the administrative support costs (or "overhead costs") are comprised of a portion of staff costs (salary & benefits), which is more completely discussed in the LLAD budget report. District overhead costs for LLADs are \$39,598.85, reflected in Account 4165 Transfer In in the General Fund 01.

Allocation to Capital Asset Reserves

Line item Account 7001 – Transfer to Reserve was added to the Budget template. The District balanced to a positive net of \$46,639.66 which was allocated to 7001, but a specific reserve fund and project has not been determined yet.

Utility Costs and Solar Savings

A slight savings in utilities was budget due to the Solar and LED projects. ARC Alternatives advised that significant savings on PG&E bills will be realized starting in 2-3 years.

CONCLUSION

Staff is pleased to provide a budget that sets aside an allocation for the District's capital assets, but work towards expanding revenues and creating efficiencies will continue. American Rescue Fund may be a source of financial relief for the District. Revenue loss is an allowable use for American Rescue Fund. Staff is in discussion with the County.

Attachments:

14A – Fiscal Year 2021-22 Proposed Preliminary Budget



Cameron Park Community Services District

Fiscal Year 2021-22

**Proposed Preliminary
Budget**

Presented to:

**Cameron Park Community Services District
Board of Directors**

June 16, 2021

Cameron Park Community Services District
Proposed Preliminary Budget
Fiscal Year 2021-22

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*Cameron Park
Community Services District*

Agenda Transmittal

DATE: June 16, 2021

FROM: Jill Ritzman, General Manager

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RECOMMENDED ACTION: APPROVE

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Attachments:

14A – Fiscal Year 2021-22 Proposed Preliminary Budget

Budget Methodology and Expectations

Adopted March 21, 2018

- Goal is for budget accuracy, staff's best estimate for revenues and expenditures
- Budget is based upon past actuals and known, verified changes for upcoming year
- Budget built from ground up
- Budget by function for staff accountability; track expenditures by function and program for broader understanding of District's costs for services
- Provide descriptors for line item accounts
- New, eliminated or changed services and programs are highlighted, requested
- Establish a Personnel Budget Report to include wages and benefits for full and part-time employees
- Clearly track variances in District's beginning and ending Fund Balance
- Provide balances and descriptors for all the District Funds
- Identify one time vs. reoccurring expenditures, and expenditures that "invest" for future strategic benefits
- Allocate funds for investment in capital equipment and items identified in Browning Reserve Report
- Protocols for allocating property tax revenues and general fund revenues generated from District programs and services
- Streamline processes and capture savings

Definitions

General Fund: The District's General Fund is the primary fund used for operations. All revenues and expenditures for administrative and operational tasks are recorded in the General Fund. The FY 2021-22 General Fund Budget is the plan for expenses and revenues for the upcoming fiscal year. Property taxes make up the largest portion of the General Fund revenues. Additional revenues in the General Fund include user fees, franchise fees, recreation program fees, sponsorships, and grants.

Special or Benefit Tax Assessment: Special or Benefit Assessment Taxes are an additional type of tax for property owners in addition to normal real estate taxes for a special purpose that benefits a specific area. For example, revenues for maintenance of LLADs is a special tax in certain neighborhoods in Cameron Park. Ambulance service in El Dorado County is another special tax that is paid by property owners in Cameron Park.

Fund Balance: A Fund Balance is the difference between revenues and expenditures in a governmental fund. A positive fund balance represents a financial resource available to finance expenditures of future fiscal periods. The Fund Balance in the District's General Fund is undesignated. At year-end closing, all the operational activities (revenues and expenditures) will close out to a Fund Balance, increasing or decreasing beginning Fund Balance as it rolls forward to the next year.

Cameron Park Community Services District

POLICY HANDBOOK

POLICY TITLE: Budget Preparation

POLICY NUMBER: 3020

3020.1 The Board of Directors shall approve a preliminary budget for all funds by June 30 and a final budget for all funds by September 1 to meet state required deadlines.

3020.2 The Board of Directors shall approve preliminary and final Lighting and Landscape budgets to meet tax assessment requirements.

3020.3 The General Manager shall propose a budget development calendar for both the preliminary and final budget.

3020.4 The General Manager shall prepare an annual preliminary and final budget proposal for all funds.

3020.5 The Board's standing Finance Committee shall meet with the General Manager and review his/her annual preliminary and final budget proposals prior to review by the Board of Directors.

3020.6 The preliminary and final annual budgets, as reviewed and amended by the Finance Committee, shall be reviewed and adopted by the Board of Directors.

Adopted 08/19/2020 3020 – 1

**CAMERON PARK COMMUNITY SERVICES DISTRICT
*POLICY GUIDE SERIES 3000-OPERATION***

POLICY TITLE: MANAGEMENT AND BUDGET POLICIES
POLICY NUMBER: 3270 - 3277 Financial Management Policies

The Cameron Park Community Services District's financial policies establish long-term policy guidance for conducting the District's financial activities. The Board of Directors has established these policies to meet the following objectives:

General Policies

3270.10 All current operating expenditures will be financed with current revenues.

3270.20 Budgetary emphasis will focus on providing high quality District services, recognizing the fundamental importance to the public, of public safety and properly maintained infrastructure and their related programs.

3270.30 The budget will provide sufficient funding for adequate maintenance and orderly replacement of capital assets and equipment.

3270.40 The budget will reflect a higher priority for maintenance of existing facilities than for the acquisition of new facilities.

3270.50 Future maintenance needs and operational costs for all new capital facilities will be conservatively estimated and added costs will be recognized and included in future year's budget projections.

3270.60 Quality community services, with a focus on cost savings, remain important budgetary goals.

3270.70 Likewise, productivity improvements resulting in cost reduction will remain an important budgetary goal.

Revenue Policies

3271.10 Whenever possible, a diversified and stable revenue system will be maintained to avoid the District facing short-run fluctuations in any single revenue source.

CAMERON PARK COMMUNITY SERVICES DISTRICT
POLICY GUIDE SERIES 3000-OPERATION

3271.20 Revenues will be conservatively estimated, will be projected over the next five years and will be updated annually.

3271.30 Intergovernmental assistance in the form of grants or loans will be used to finance:

- Capital improvements that are consistent with the Capital Improvement priorities and can be maintained and operated over time; and
- Operating programs which can either be sustained over time or have a limited duration.

3271.40 One-time revenues will be used only to support capital projects that have operational funding in place or for other non-recurring expenditures.

3271.50 Fees and charges will be set at a level that supports the direct and indirect cost of the service provided.

3271.60 Unclaimed cash payments shall be properly accounted for and recorded in the financial records, pursuant to the Government Code Section 50050-50057.

Reserve Policies

3272.10 Purpose The District will maintain prudent Reserve funds to stabilize services during economic uncertainties, and acquire, replace and improve capital assets.

3272.20 Appropriations of Revenues and Expenditures for Reserves shall be approved by the Board of Directors at least annually. Funding for Reserves shall consider property tax revenues, revenues generated from fees, grant funding, and other sources determined by the Board of Directors. Expenditures for Reserves shall consider five-year capital improvement plan, reserve studies, strategic plans, financial projections, and other appropriate Board-approved policy documents.

3272.30 Economic Uncertainty Reserve shall be funded and used to protect the General Fund against unpredictable fluctuations in major revenues and unexpected emergencies. A Reserve level of 15% of discretionary General Fund Revenues is recommended.

3272.40 Capital Asset Reserves shall be funded and used to acquire, replace and improve capital assets for Fire & Emergency Services and Recreation Facilities & Parks. Appropriations from these Reserves shall fund repairs, maintenance, and replacement of existing capital assets, and fund acquisition of new assets. Assets are considered items and projects costing more than \$5,000, such as vehicles, fire apparatus, parking lots,

CAMERON PARK COMMUNITY SERVICES DISTRICT
POLICY GUIDE SERIES 3000-OPERATION

restrooms, personal protective gear, fire equipment, mechanical systems, appliances, buildings, playgrounds, and major park improvements.

Debt Management Policy

3273.10 It is the intent of the Cameron Park Community Services District to issue debt in a manner that adheres to federal and state laws, existing bond covenants and prudent financial management.

3273.20 The Board of Directors will annually review and adopt a Debt Management Policy. This policy will address inter-fund borrowing, short-term borrowing, long-term borrowing, and debt issuance. The policy will provide guidance for ensuring that financial resources are adequate to meet short-term and long-term service objectives and that financing undertaken by the District satisfy certain clear objective standards which allow the District to protect its financial resources in order to meet its long term capital needs.

Investment Policy

3274.10 The Board of Directors will annually review and adopt an Investment Policy in conformance with the California Government Code. The policy will address the objectives of safety, liquidity and yield with respect to the District's financial assets.

Fees and Charges Policy

3275.10 The fees and charges will be set to provide adequate resources for the cost of the program or service provided.

Purchasing Policy

3276.10 The District will maintain a purchasing policy designed to support and enhance the delivery of governmental services while seeking to obtain the maximum value for each dollar expended.

Performance Measures Policy

3277.10 The General Manager, working with heads of departments, will annually develop performance measures to assess how efficiently and effectively the functions, programs and activities in each department are provided and for determining whether program goals are being met.

FY 2021-22 Budget Timeline

PRELIMINARY BUDGET STATUTORILY REQUIRED TO APPROVE BY JUNE 30, 2021

LLAD and CCR Funds to be approved by June 5, 2021

April 1	Budget & Administration Committee Agenda posted	Draft Preliminary Budgets for General Fund, LLADs and CCR.
April 6	Budget & Administration Committee Meeting – General Fund 01, CCR Fund 02, LLADs Funds 30-50	Discuss Preliminary Draft Budgets for General Fund, CCR and LLADs special funds, and provide feedback to staff
April 29	Budget & Administration Committee Agenda posted	Draft Preliminary Budgets for General Fund, CCR, LLADs, Capital Asset Reserves
May 4	Budget & Administration Committee Meeting – General Fund 01, CCR Fund 02, LLADs Funds 30-50; Capital Asset Reserves Funds 07 and 80	Second review of General Fund, LLAD, CCR budgets; forward LLAD and CCR to Board of Directors; first review of Capital Asset Reserves.
May 19	Board of Directors Budget Hearings for LLADs, CCR	LLADs, CCR budget must be approved by June 5, 2021.
May 27	Budget & Administration Committee Agenda posted	FY 2021-22 2 nd Draft Preliminary Budget review
June 1	Budget & Administration Committee Meeting – Final Review of Budgets for General Fund and Special Funds	Final Review of proposed Preliminary Budgets; Discuss and Provide Feedback to Staff; Forward to Board of Directors
June 10	Board of Directors Agenda posted	Review of Proposed Preliminary Budgets for District’s General and Special Funds
June 16	Board of Directors Budget Hearings	Conduct Public Hearing and Consider Adoption of FY 2021-22 Preliminary Final Budget – General Fund and Special Funds

FINAL BUDGET STATUTORILY REQUIRED TO APPROVE BY SEPTEMBER 1, 2021

July 29	Budget & Administration Committee Agenda posted	FY 2021-22 Draft Final Budget
August 3	Budget & Administration Committee Meeting, General Fund 01 and all Special Funds	Discuss and provide feedback to staff regarding edits to budgets; forward to Board of Directors
August 12	Board of Directors Agenda posted	FY 2021-22 Preliminary Final Budget
August 18	Board of Directors Budget Hearings	Conduct Public Hearing and Consider Adoption of FY 2021-22 Final Budget

**TENTATIVE PROJECT TIMELINE FOR CAMERON PARK CSD
LANDSCAPING AND LIGHTING ASSESSMENT DISTRICTS
FISCAL YEAR 2021-22 LEVY**

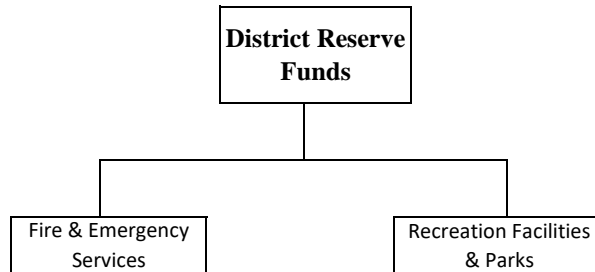
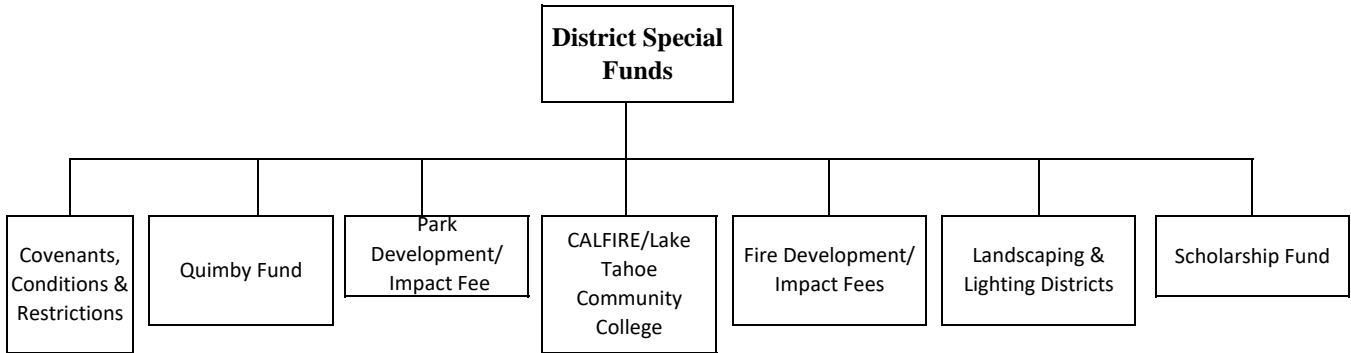
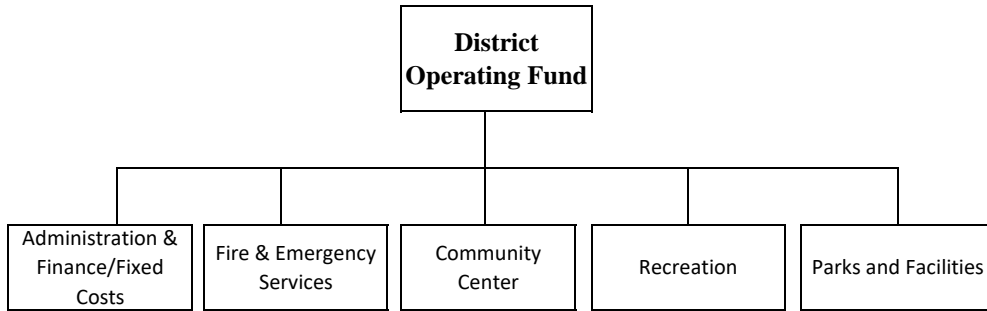
Provided by SCI Consulting Group

<u>Tentative Date</u>	<u>Tasks to be Completed (Detailed List)</u>	<u>Responsible</u>
March 17	Passage of resolution directing the preparation of the Engineer’s Report and resolution authorizing LLAD and CC&R assessments	Board/District SCI
April 15	Submit estimated assessment totals to District for budget preparation	
May 6	Budget and Administration Comm Final Review	District
May 19	Board of Director’s LLAD Final budget Approval	District
June 5	Approved Final LLAD budget submitted to SCI	District/SCI
June 16	Complete and file Preliminary Engineer’s Report with District	SCI
June 16	Passage of resolution preliminarily accepting Engineer’s Report and scheduling the Public Hearing	Board/District
July 11	Publish notice of public hearing (must occur at least 10 days before Public Hearing)	SCI
July 11	Public Hearing and approval of resolution approving Engineer’s Report and levying annual assessments	Board/District
August 10	Submission of assessments to County	SCI
September	Confirmation of final levies with County	SCI

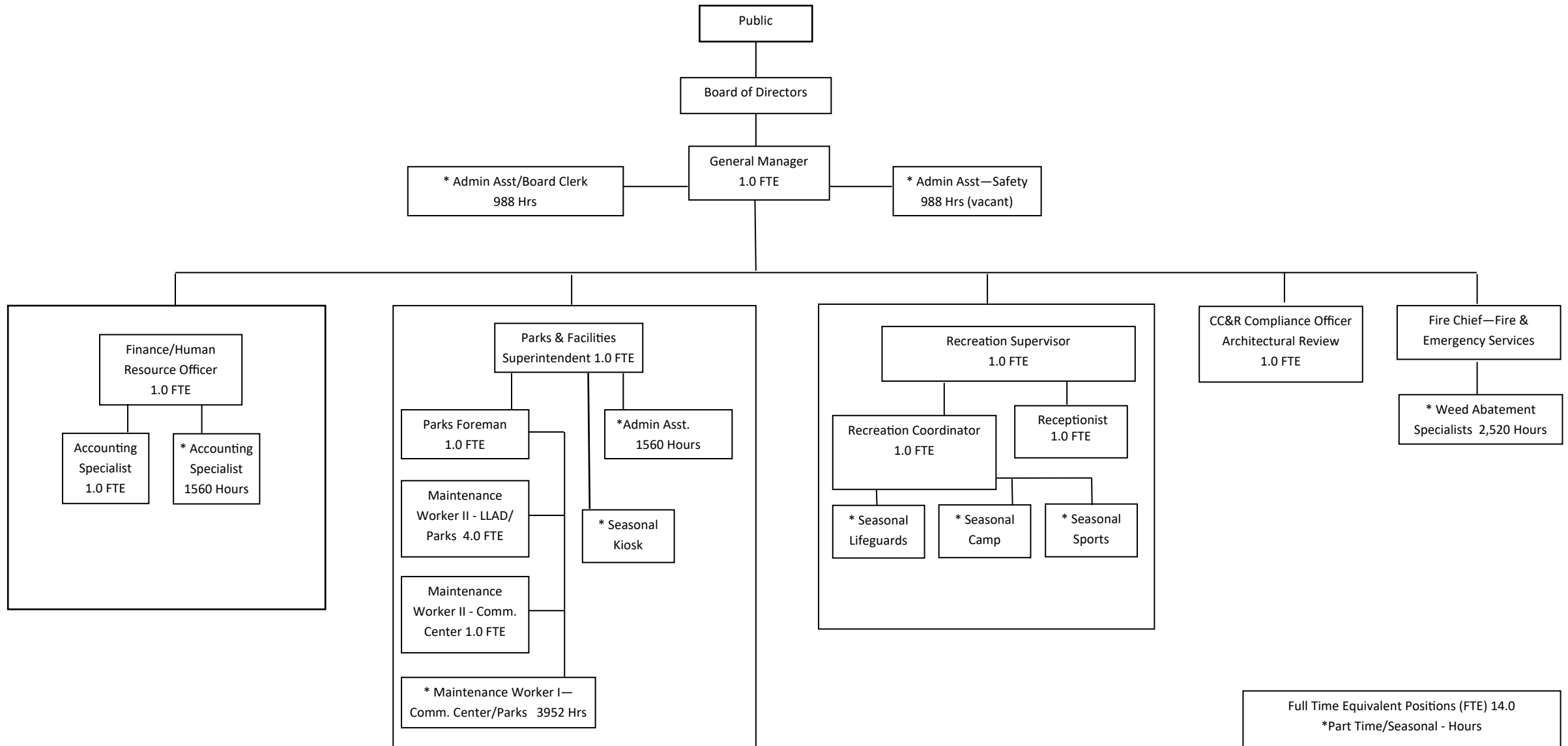
Note: Timelines may vary in the future.

Cameron Park Community Services District

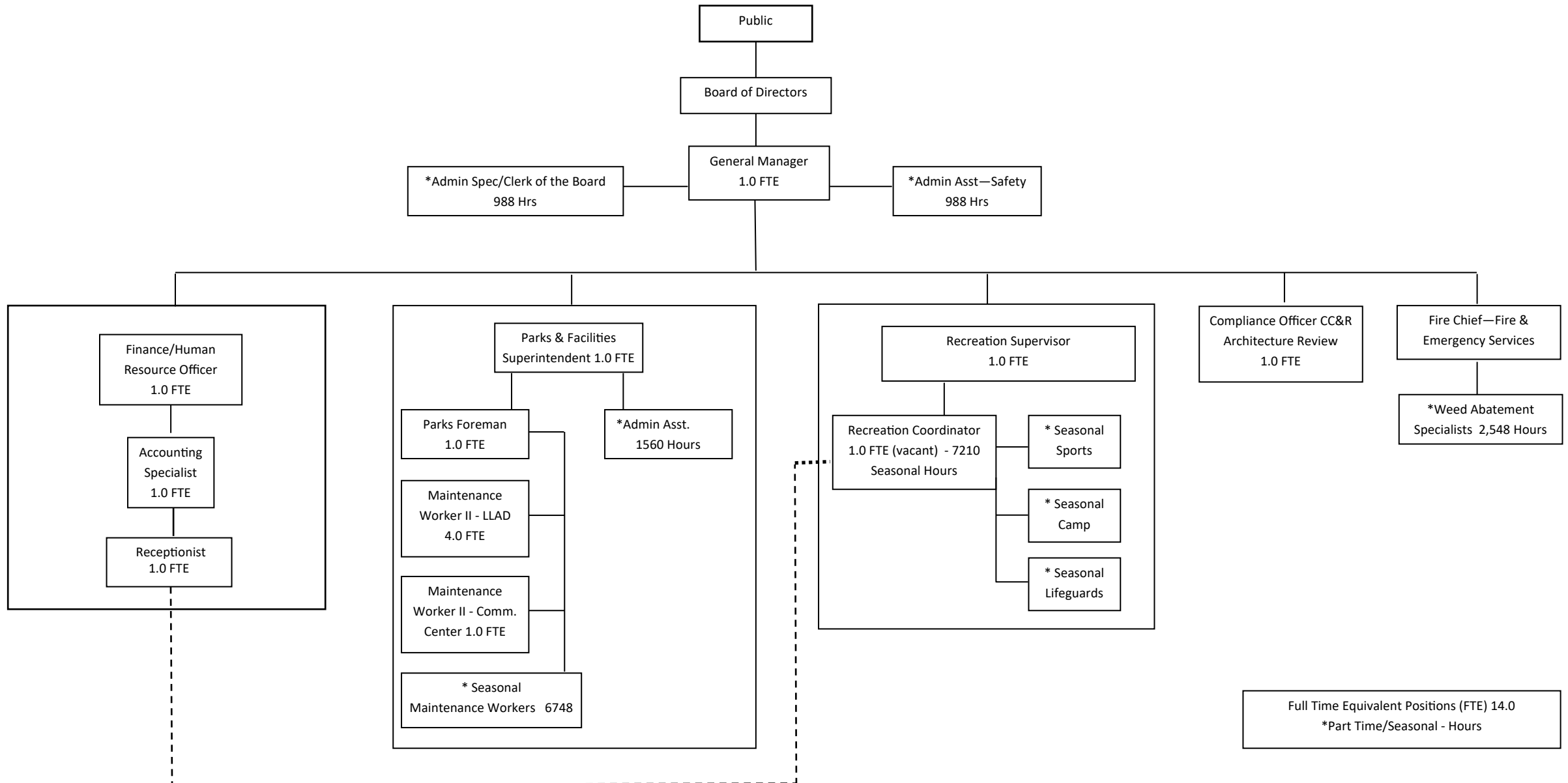
District Funds Organizational Chart Preliminary Budget FY 2021-2022



Cameron Park Community Services District Preliminary Fiscal Year 2021-22



Cameron Park Community Services District Preliminary Fiscal Year 2020-21



CAMERON PARK COMMUNITY SERVICES DISTRICT
SALARY CHART
FISCAL YEAR 2021-2022
Effective July 1, 2020 (MOU 9/19/18 (3rd yr) and minimum wage increase)

Current Entry	Current Top												
	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Step 12	Step 13
		0.025	0.025	0.025	0.025	0.025	0.025	0.025	0.025	0.025	0.025	0.025	0.025

ANNUAL RATE	FY21/22													
General Manager	NEGOTIATED = 115,500													
Parks Superintendent	60,490.51	62,002.77	63,552.84	65,141.66	66,770.20	68,439.46	70,150.44	71,904.21	73,701.81	75,544.36	77,432.96	79,368.79	81,353.01	
Finance/Human Resources Officer	60,490.51	62,002.77	63,552.84	65,141.66	66,770.20	68,439.46	70,150.44	71,904.21	73,701.81	75,544.36	77,432.96	79,368.79	81,353.01	
Accounting Specialist	37,475.63	38,412.52	39,372.83	40,357.16	41,366.09	42,400.24	43,460.24	44,546.74	45,660.41	46,801.92	47,971.97	49,171.27	50,400.56	
Receptionist	29,120.00	29,848.00	30,594.20	31,359.06	32,143.03	32,946.61	33,770.27	34,614.53	35,479.89	36,366.89	37,276.06	38,207.96	39,163.16	
Maintenance Worker II	33,082.87	33,909.94	34,757.69	35,626.63	36,517.30	37,430.23	38,365.98	39,325.13	40,308.26	41,315.97	42,348.87	43,407.59	44,492.78	
Recreation Coordinator	37,475.63	38,412.52	39,372.83	40,357.15	41,366.08	42,400.23	43,460.24	44,546.75	45,660.41	46,801.93	47,971.97	49,171.27	50,400.55	
Recreation Supervisor	51,056.20	52,332.61	53,640.92	54,981.94	56,356.49	57,765.40	59,209.54	60,689.78	62,207.02	63,762.20	65,356.25	66,990.16	68,664.91	
CC&R Compliance Officer	51,056.20	52,332.61	53,640.92	54,981.94	56,356.49	57,765.40	59,209.54	60,689.78	62,207.02	63,762.20	65,356.25	66,990.16	68,664.91	
Parks Maintenance Foreman	40,387.08	41,396.76	42,431.68	43,492.47	44,579.78	45,694.28	46,836.63	48,007.55	49,207.74	50,437.93	51,698.88	52,991.35	54,316.14	

HOURLY RATE	FY21/22													
General Manager	NEGOTIATED = 115,500													
Parks Superintendent	29.08	29.81	30.55	31.32	32.10	32.90	33.73	34.57	35.43	36.32	37.23	38.16	39.11	
Finance/Human Resources Officer	29.08	29.81	30.55	31.32	32.10	32.90	33.73	34.57	35.43	36.32	37.23	38.16	39.11	
Accounting Specialist	18.02	18.47	18.93	19.40	19.89	20.38	20.89	21.42	21.95	22.50	23.06	23.64	24.23	
Receptionist	14.00	14.35	14.71	15.08	15.45	15.84	16.24	16.64	17.06	17.48	17.92	18.37	18.83	
Maintenance Worker II	15.91	16.30	16.71	17.13	17.56	18.00	18.45	18.91	19.38	19.86	20.36	20.87	21.39	
Recreation Coordinator	18.02	18.47	18.93	19.40	19.89	20.38	20.89	21.42	21.95	22.50	23.06	23.64	24.23	
Recreation Supervisor	24.55	25.16	25.79	26.43	27.09	27.77	28.47	29.18	29.91	30.65	31.42	32.21	33.01	
CC&R Compliance Officer	24.55	25.16	25.79	26.43	27.09	27.77	28.47	29.18	29.91	30.65	31.42	32.21	33.01	
Parks Maintenance Foreman	19.42	19.90	20.40	20.91	21.43	21.97	22.52	23.08	23.66	24.25	24.86	25.48	26.11	

PART TIME POSITIONS	(Generally less than 19 hrs per week)												
Admin Assist I (clerical)	14.00	14.35	14.70	15.07	15.51	15.90	16.21	16.62	17.10	17.53	17.97	18.41	18.88
Admin Assist II (Board clerk, Safety, Weed Abatement)	17.77	18.21	18.66	19.12	19.68	20.17	20.57	21.08	21.70	22.24	22.80	23.37	23.95
Parks & Facilities Maintenance Worker I	14.00	14.35	14.70	15.07	15.51	15.90	16.21	16.62	17.10	17.53	17.97	18.41	18.88
Rec/Aquatics Leaders	17.36	17.79	18.23	18.68	19.23	19.71	20.10	20.60	21.20	21.73	22.27	22.83	23.40

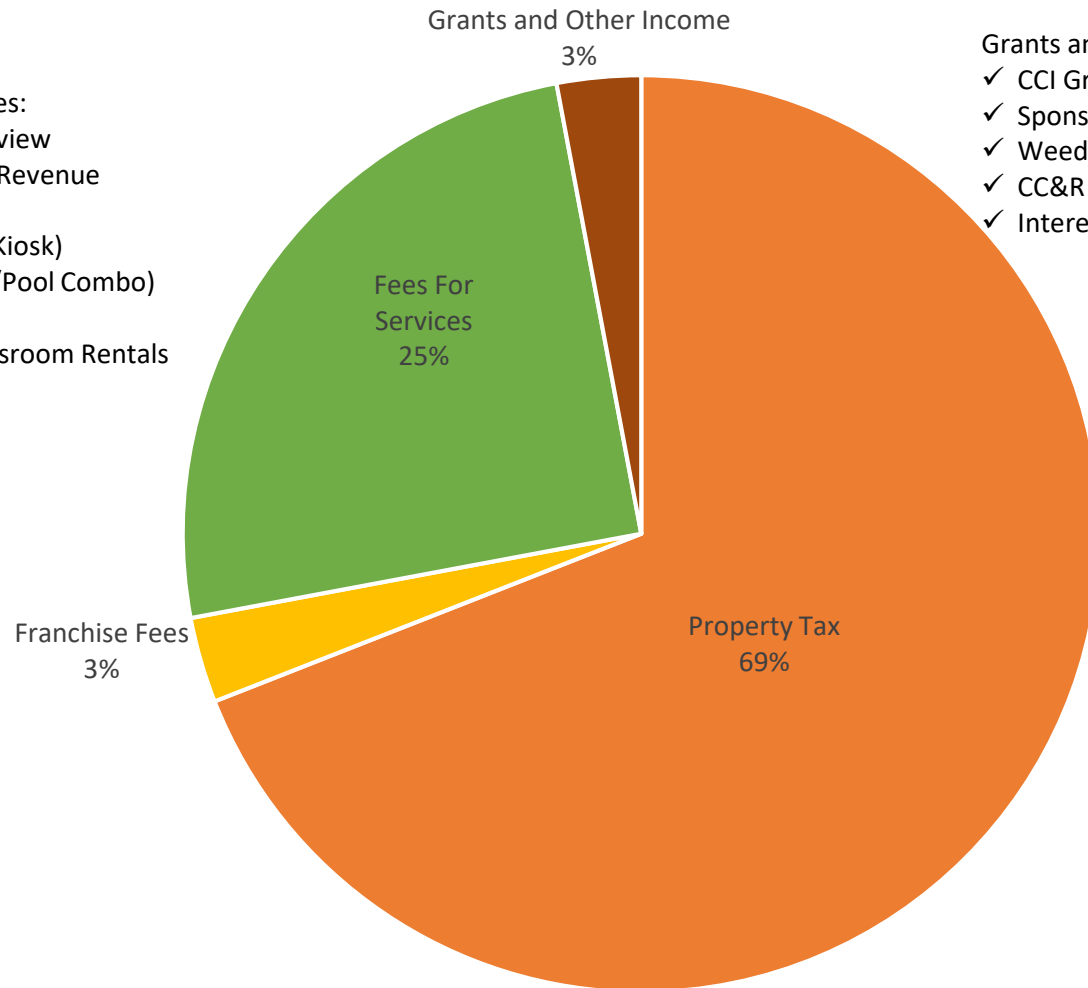
SEASONAL POSITIONS	(Summer and/or year round periodically)													
Rec. Leader, Lifeguard, Kids Camp, Kiosk, Concession, Scorekeeper)	Min Wage +													

NOTE: Wage scale to be adjusted as minimum wage changes

Cameron Park Community Services District Funding Sources Fiscal Year 2021-22

Fees for Services Includes:

- ✓ Fire Marshal Plan Review
- ✓ Recreation Program Revenue
- ✓ Transfer In
- ✓ Lake Entries - Daily (Kiosk)
- ✓ Annual Passes (Lake/Pool Combo)
- ✓ Picnic Site Rentals
- ✓ Assembly Hall & Classroom Rentals
- ✓ Gym Rentals
- ✓ Pool Rental Fees
- ✓ Sports Field Rentals



Grants and Other Income Includes:

- ✓ CCI Grant
- ✓ Sponsorships
- ✓ Weed Abatement
- ✓ CC&R and Parks & Facilities Fuel
- ✓ Interest

Revenue Allocation for Parks, Recreation, and Community Center			
Acct #	DESCRIPTION		Percentage Allocated
4154	Youth & Adult Programs, Youth & Adult Sports, Senior Programs, Special Events, & Summer Kidz Kamps		100%
	Pool Programs (swim lessons, lap swim, etc.)		100%
4187	Pool Rental Fees - External Customers (Swim teams etc.)		50%
			50%
4181	Annual Passes (Lake/Pool Combo) (Split by Parks, Rec & CC)		25%
			50%
			25%
4186	Gym Rentals		50%
			50%
4182	Picnic Site Rental		100%
4180	Lake Entries - Daily (Kiosk)		100%
4190	Sports Fields Rentals (except D. West (LLAD))		80%
			20%
4190	Fund 43 - Dave West Sports Field (LLAD)		80%
			20%
		Parks - 4000	
		Recreation - 5000	
		Community Center - 7000	

Cameron Park Community Services District
 Final Budget Summary
 Fiscal Year 2021-22
 June 16, 2021

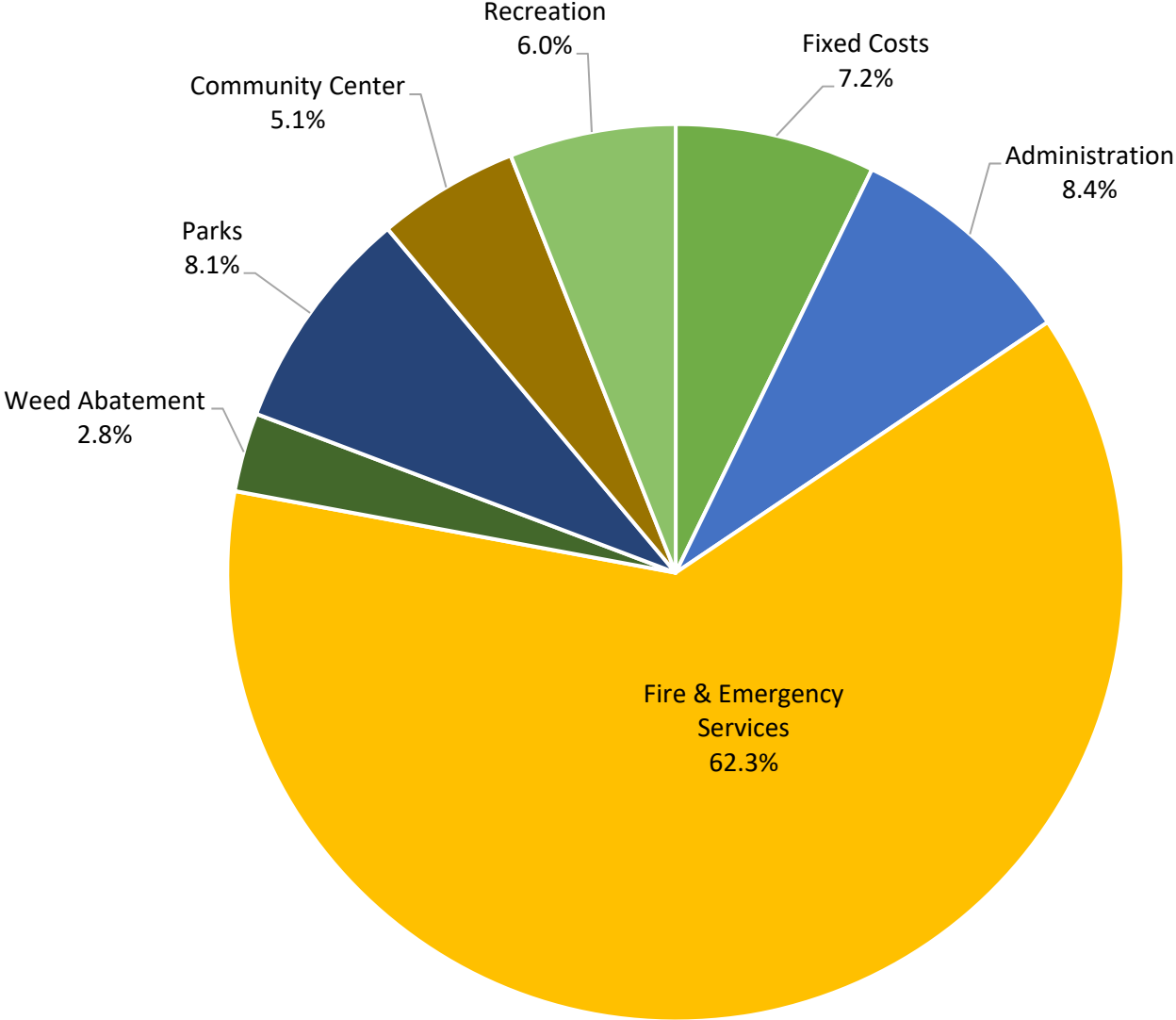
Operating Budget							
Fixed Costs *	Admin **	Fire	Weed Abatement	Parks ***	Community Center	Recreation	Total
Revenues - fees & other sources	-	240,088	1,166,000	173,870	114,801	115,889	2,054,787
Property Tax allocation	478,754	314,508	2,972,156	14,931	425,262	222,832	4,582,358
Sub-total Revenues	478,754	554,596	4,138,156	188,801	540,063	338,721	6,637,145
Expenditures	478,754	554,596	4,138,156	188,801	540,063	338,721	6,637,145
(over) under	-	-	-	-	-	-	-
% of Total Property Tax	10%	7%	65%	0%	9%	5%	3%

* Fixed Costs: Cal PERS retiree health and unfunded liability, insurance, dam monitoring & permitting, LAFCO, audit services

** Includes an allocation of \$24,328.96 to Reserves

*** Includes an allocation of \$22,310.70 to Reserves

**Cameron Park Community Services District
Summary of Expenditures
Fiscal Year 2021-22**



Cameron Park Community Services District
 Statement of Revenues and Expenditures - Unposted Transactions Included In Report
 01 - General Fund
 From 7/1/2021 Through 6/30/2022

		FY2020-21 Final Budget	FY2020-21 Year To Date Actual	FY2021-22 Proposed Budget	Variance FY2020-21 to FY2021-22	Variance %
Operating Revenue						
Property Taxes	4110	4,363,061.00	4,198,921.24	4,582,358.00	219,297.00	5.03%
Franchise Fees	4113	200,000.00	161,175.02	200,000.00	0.00	0.00%
Fire Marshall Plan Review	4132	40,000.00	31,901.80	45,000.00	5,000.00	12.50%
Tuition Fees/Revenue	4142	0.00	1,350.00	0.00	0.00	0.00%
Youth Classes	4145	0.00	(30.00)	0.00	0.00	0.00%
Recreation Program Revenue	4154	116,918.38	52,523.50	122,639.00	5,720.62	4.89%
Transfer In	4165	24,570.00	22,146.00	39,598.85	15,028.85	61.17%
Special Events	4170	0.00	(47.50)	0.00	0.00	0.00%
Lake Entries - Daily (Kiosk)	4180	0.00	0.00	35,660.00	35,660.00	0.00%
Annual Passes (Lake/Pool Co...)	4181	66,782.00	59,571.00	75,000.00	8,218.00	12.31%
Picnic Site Rentals	4182	0.00	700.00	1,500.00	1,500.00	0.00%
Assembly Hall & Classroom Re...	4185	15,304.00	13,965.00	35,139.00	19,835.00	129.61%
Gym Rentals	4186	27,810.00	20,702.40	26,000.00	(1,810.00)	(6.51)%
Pool Rental Fees	4187	87,215.00	83,037.69	98,000.00	10,785.00	12.37%
Sports Field Rentals	4190	27,070.00	10,917.96	19,580.00	(7,490.00)	(27.67)%
Donations	4250	0.00	1,200.00	0.00	0.00	0.00%
Sponsorships	4255	14,500.00	0.00	20,000.00	5,500.00	37.93%
JPA Reimbursable	4260	1,150,000.00	958,333.30	1,150,000.00	0.00	0.00%
Fire Apparatus Equip Rental	4262	20,000.00	19,656.46	10,000.00	(10,000.00)	(50.00)%
Reimbursement	4400	6,776.00	25,636.97	1,800.00	(4,976.00)	(73.44)%
Weed Abatement	4410	4,020.00	15,731.73	15,750.00	11,730.00	291.79%
Interest Income	4505	25,000.00	4,259.33	19,000.00	(6,000.00)	(24.00)%
Other Income	4600	12,000.00	2,802.90	8,000.00	(4,000.00)	(33.33)%
Grant - CI	4605	153,794.00	108,117.66	132,120.00	(21,674.00)	(14.09)%
Total Operating Revenue		<u>6,354,820.38</u>	<u>5,792,572.46</u>	<u>6,637,144.85</u>	<u>282,324.47</u>	<u>4.44%</u>
Expenditures						
Salaries - Perm.	5000	668,160.00	629,120.32	767,991.00	99,831.00	14.94%
Salaries - Seasonal	5010	90,540.00	79,157.06	138,175.00	47,635.00	52.61%
Overtime	5020	7,050.00	14,633.94	6,750.00	(300.00)	(4.26)%
Health Benefit	5130	118,523.00	122,784.42	105,025.00	(13,498.00)	(11.39)%
Retiree Health Benefit	5135	78,016.00	95,017.54	76,025.00	(1,991.00)	(2.55)%
Dental Insurance	5140	9,663.00	10,480.37	9,459.00	(204.00)	(2.11)%
Vision Insurance	5150	1,396.00	1,722.12	1,469.00	73.00	5.23%
CalPERS Employer Retirement	5160	207,664.00	200,185.05	249,816.00	42,152.00	20.30%
Worker's Compensation	5170	57,914.00	53,016.48	31,622.93	(26,291.07)	(45.40)%
FICA/Medicare Employer Cont...	5180	23,999.00	17,639.09	26,209.00	2,210.00	9.21%
UI/TT Contribution	5190	10,689.00	8,551.76	11,161.00	472.00	4.42%

Cameron Park Community Services District
 Statement of Revenues and Expenditures - Unposted Transactions Included In Report
 01 - General Fund
 From 7/1/2021 Through 6/30/2022

		FY2020-21 Final Budget	FY2020-21 Year To Date Actual	FY2021-22 Proposed Budget	Variance FY2020-21 to FY2021-22	Variance %
Advertising/Marketing	5209	7,810.00	8,423.18	15,200.00	7,390.00	94.62%
Agriculture	5215	14,816.00	12,959.83	14,400.00	(416.00)	(2.81)%
Audit/Accounting	5220	30,000.00	43,367.72	36,000.00	6,000.00	20.00%
Bank Charge	5221	10,000.00	5,554.08	3,800.00	(6,200.00)	(62.00)%
Clothing/Uniforms	5230	4,285.00	2,169.46	6,350.00	2,065.00	48.19%
Computer Software	5231	27,200.00	28,108.86	31,721.00	4,521.00	16.62%
Computer Hardware	5232	5,500.00	4,202.56	7,250.00	1,750.00	31.82%
Contractual Services	5235	10,000.00	13,632.85	10,000.00	0.00	0.00%
Contractual - Provider Services	5236	4,059,061.00	2,480,965.06	4,160,537.26	101,476.26	2.50%
Contract Under Utilization	5237	(250,000.00)	0.00	(300,000.00)	(50,000.00)	20.00%
Contract Services - Other	5240	163,438.00	235,977.90	180,290.00	16,852.00	10.31%
Director Compensation	5250	18,000.00	10,000.00	16,800.00	(1,200.00)	(6.67)%
EDC Department Agency	5260	4,300.00	4,252.73	4,300.00	0.00	0.00%
Educational Materials	5265	12,500.00	13,470.21	11,000.00	(1,500.00)	(12.00)%
Elections	5270	0.00	45.00	0.00	0.00	0.00%
Equipment-Minor/Small Tools	5275	9,340.00	5,271.47	8,500.00	(840.00)	(8.99)%
Fire & Safety Supplies	5285	3,913.04	4,666.54	3,450.00	(463.04)	(11.83)%
Fire Prevention & Inspection	5290	1,200.00	1,445.00	1,100.00	(100.00)	(8.33)%
Fire Turnout Gear	5295	31,000.00	8,842.37	31,000.00	0.00	0.00%
Fire- Volunteer/Resident	5296	14,200.00	15,380.00	20,200.00	6,000.00	42.25%
Food	5300	2,750.00	1,511.22	2,500.00	(250.00)	(9.09)%
Fuel	5305	38,200.00	35,212.29	34,000.00	(4,200.00)	(10.99)%
Government Fees/Permits	5310	25,382.00	19,233.63	25,400.00	18.00	0.07%
Household Supplies	5315	26,700.00	27,897.51	29,000.00	2,300.00	8.61%
Instructors	5316	1,000.00	1,365.00	6,500.00	5,500.00	550.00%
Insurance	5320	130,000.00	129,411.74	175,886.00	45,886.00	35.30%
Legal Services	5335	15,000.00	12,619.50	15,000.00	0.00	0.00%
Maint. - Vehicle Supplies	5340	1,700.00	1,085.04	2,200.00	500.00	29.41%
Maint. - Buildings	5345	27,900.00	24,643.30	23,000.00	(4,900.00)	(17.56)%
Maint. - Equipment	5350	42,225.00	36,236.97	43,040.00	815.00	1.93%
Maint. - Grounds	5355	50,026.00	39,069.32	42,500.00	(7,526.00)	(15.04)%
Maint. - Radio/Phones	5360	2,000.00	1,453.05	2,000.00	0.00	0.00%
Maint. - Tires & Tubes	5365	14,800.00	6,901.57	13,600.00	(1,200.00)	(8.11)%
Maint. - Vehicle	5370	33,750.00	28,966.34	25,500.00	(8,250.00)	(24.44)%
Medical Supplies	5375	700.00	0.00	0.00	(700.00)	(100.00)%
Memberships/Subscriptions	5380	10,160.00	9,800.32	10,660.00	500.00	4.92%
Mileage Reimbursement	5385	1,250.00	194.66	500.00	(750.00)	(60.00)%
Miscellaneous	5395	100.00	0.00	0.00	(100.00)	(100.00)%
Office Supplies/Expense	5400	10,200.00	6,559.39	9,700.00	(500.00)	(4.90)%

Cameron Park Community Services District
 Statement of Revenues and Expenditures - Unposted Transactions Included In Report
 01 - General Fund
 From 7/1/2021 Through 6/30/2022

		FY2020-21 Final Budget	FY2020-21 Year To Date Actual	FY2021-22 Proposed Budget	Variance FY2020-21 to FY2021-22	Variance %
Pool Chemicals	5405	26,827.00	28,341.23	25,000.00	(1,827.00)	(6.81)%
Postage	5410	10,300.00	4,863.43	7,800.00	(2,500.00)	(24.27)%
Printing	5415	1,100.00	156.56	850.00	(250.00)	(22.73)%
Professional Services	5420	129,587.00	81,034.84	74,110.00	(55,477.00)	(42.81)%
Program Supplies	5421	2,579.00	529.37	19,730.00	17,151.00	665.03%
Publications & Legal Notices	5425	600.00	186.50	600.00	0.00	0.00%
Radios	5430	3,000.00	11,749.80	3,000.00	0.00	0.00%
Rent/Lease - Bldgs, Fields, etc.	5435	0.00	490.15	7,060.00	7,060.00	0.00%
Rent/Lease - Equipment	5440	4,200.00	2,286.74	3,400.00	(800.00)	(19.05)%
Staff Development	5455	19,300.00	17,116.34	23,250.00	3,950.00	20.47%
Special Events	5465	500.00	516.84	0.00	(500.00)	(100.00)%
Phones/internet	5470	41,600.00	38,645.04	42,100.00	500.00	1.20%
Utilities - Water	5490	38,500.00	35,127.12	46,000.00	7,500.00	19.48%
Utilities - Electric/Gas	5492	147,860.00	182,280.05	167,798.00	19,938.00	13.48%
Utilites - Water/Irrigation	5495	350.00	689.02	0.00	(350.00)	(100.00)%
Vandalism	5500	2,200.00	985.10	1,700.00	(500.00)	(22.73)%
Cal Fire In Kind Purchases	5501	12,400.00	5,745.19	12,500.00	100.00	0.81%
Capital Equipment Expense	5625	0.00	1,000.00	0.00	0.00	0.00%
Transfer Out	7000	9,020.00	9,080.00	9,020.00	0.00	0.00%
Transfer to Reserve	7001	0.00	0.00	46,639.66	46,639.66	0.00%
Total Expenditures		<u>6,333,943.04</u>	<u>4,934,027.14</u>	<u>6,637,144.85</u>	<u>303,201.81</u>	<u>4.79%</u>
Net Revenue Over Expenditures		<u>20,877.34</u>	<u>858,545.32</u>	<u>0.00</u>	<u>(20,877.34)</u>	<u>(100.00)%</u>

Department of Administration and Finance

The Administration and Finance Department (1000) is responsible for office management and administrative support to the other departments within the District. This Department budget has:

- 3 Full-time employees assigned including the General Manager, Finance/Human Resources Officer, and Accounting Specialist;
- 2 funded Part-time employees - Accounting Specialist and Administrative Assistant II - Board Clerk. The Administrative Assistant – Safety Specialist remains unfunded and tasks dispersed to other staff.

Administration and Finance Department's responsibilities include:

- Financial and accounting support for all departments including accounting, accounts payable, budget development and monitoring, accounts receivable, payroll, debt service, cash controls, Capital Improvement Project budgets/tracking, annual audit, various State reporting, Year-End closing, General Ledger maintenance, cash and bank reconciliations, and other financial reporting.
- Manage District funds: General Fund, CC&R Fund, Community Center Bond, LLAD funds, Reserves and Special Funds; responsible for financial transactions and various reporting between the County and District for District funds.
- Human Resources is responsible for recruitment and hiring of District full and part time employees; negotiates labor contract; managing the CalPERS employee benefits and pension program; managing workers' compensation claims and return to work; processing up to 75 seasonal part-time employees.
- Clerical duties for Board of Directors public meetings such as agenda and minute preparation.
- Primary point of contact for Special District Risk Management Association, District's liability and workers compensation insurer. Collects information regarding claims against the District.
- Consults with legal counsel and manages legal services contract.
- Oversees information technology (software, hardware, and connectivity) and managing contract with ExecuTech, who serves as the District's IT specialist, maintains and replaces equipment, and makes recommendations annually for required upgrades and replacements.
- Responsible for the operation of Abila (financial software), and interfaces with Rec Trac for revenues.

Fixed Costs (9000) are budgeted separately and are representative of mandatory costs for the District. These costs are obligations whether or not the District was fully functioning. This budget includes:

- ✓ Liability insurance
- ✓ Retiree Health Care
- ✓ Unfunded Pension Liability
- ✓ Audit
- ✓ El Dorado Local Agency Formation Commission
- ✓ Mandatory Fees and Permits, such as state permit for the Cameron Park Lake Dam and underground fuel tanks

Cameron Park Community Services District
 Statement of Revenues and Expenditures - Unposted Transactions Included In Report
 01 - General Fund
 1000 - Administration
 From 7/1/2021 Through 6/30/2022

		FY2020-21 Final Budget	FY2020-21 Year To Date Actual	FY2021-22 Proposed Budget	Variance FY2020-21 to FY2021-22	Variance %
Operating Revenue						
Property Taxes	4110	399,712.00	352,940.32	314,508.29	(85,203.71)	(21.32)%
Franchise Fees	4113	200,000.00	161,175.02	200,000.00	0.00	0.00%
Transfer In	4165	19,570.00	17,146.00	17,288.15	(2,281.85)	(11.66)%
Reimbursement	4400	6,776.00	6,776.00	1,800.00	(4,976.00)	(73.44)%
Interest Income	4505	25,000.00	3,565.82	19,000.00	(6,000.00)	(24.00)%
Other Income	4600	2,000.00	1,044.64	2,000.00	0.00	0.00%
Total Operating Revenue		<u>653,058.00</u>	<u>542,647.80</u>	<u>554,596.44</u>	<u>(98,461.56)</u>	<u>(15.08)%</u>
Expenditures						
Salaries - Perm.	5000	302,768.00	257,934.25	288,457.00	(14,311.00)	(4.73)%
Overtime	5020	3,000.00	11,854.88	3,000.00	0.00	0.00%
Health Benefit	5130	38,776.00	31,239.40	28,003.00	(10,773.00)	(27.78)%
Dental Insurance	5140	4,009.00	3,202.40	2,964.00	(1,045.00)	(26.07)%
Vision Insurance	5150	391.00	527.52	391.00	0.00	0.00%
CalPERS Employer Retirement	5160	21,902.00	18,926.88	21,894.00	(8.00)	(0.04)%
Worker's Compensation	5170	19,427.00	16,753.21	2,504.88	(16,922.12)	(87.11)%
FICA/Medicare Employer Cont...	5180	5,494.00	4,605.28	4,183.00	(1,311.00)	(23.86)%
UI/TT Contribution	5190	1,519.00	1,460.72	3,461.00	1,942.00	127.85%
Advertising/Marketing	5209	1,000.00	612.91	1,000.00	0.00	0.00%
Audit/Accounting	5220	0.00	28,367.72	20,000.00	20,000.00	0.00%
Bank Charge	5221	10,000.00	5,554.08	600.00	(9,400.00)	(94.00)%
Clothing/Uniforms	5230	200.00	142.11	200.00	0.00	0.00%
Computer Software	5231	12,000.00	14,133.77	15,000.00	3,000.00	25.00%
Computer Hardware	5232	1,000.00	2,429.76	2,500.00	1,500.00	150.00%
Contract Services - Other	5240	18,700.00	14,902.21	18,700.00	0.00	0.00%
Director Compensation	5250	18,000.00	10,000.00	16,800.00	(1,200.00)	(6.67)%
Elections	5270	0.00	45.00	0.00	0.00	0.00%
Food	5300	500.00	1,024.13	1,000.00	500.00	100.00%
Legal Services	5335	15,000.00	12,619.50	15,000.00	0.00	0.00%
Maint. - Equipment	5350	100.00	3,031.95	3,040.00	2,940.00	2,940.00%
Memberships/Subscriptions	5380	9,000.00	8,825.50	9,000.00	0.00	0.00%
Mileage Reimbursement	5385	500.00	128.58	200.00	(300.00)	(60.00)%
Miscellaneous	5395	100.00	0.00	0.00	(100.00)	(100.00)%
Office Supplies/Expense	5400	2,500.00	2,511.31	2,500.00	0.00	0.00%
Postage	5410	1,200.00	1,036.52	1,100.00	(100.00)	(8.33)%
Printing	5415	100.00	0.00	100.00	0.00	0.00%
Professional Services	5420	82,683.00	54,469.16	38,710.00	(43,973.00)	(53.18)%

Cameron Park Community Services District
 Statement of Revenues and Expenditures - Unposted Transactions Included In Report
 01 - General Fund
 1000 - Administration
 From 7/1/2021 Through 6/30/2022

		FY2020-21 Final Budget	FY2020-21 Year To Date Actual	FY2021-22 Proposed Budget	Variance FY2020-21 to FY2021-22	Variance %
Publications & Legal Notices	5425	100.00	150.00	100.00	0.00	0.00%
Staff Development	5455	2,500.00	901.98	3,500.00	1,000.00	40.00%
Phones/internet	5470	4,700.00	4,709.58	5,000.00	300.00	6.38%
Utilities - Electric/Gas	5492	20,000.00	19,719.92	21,359.60	1,359.60	6.80%
Transfer to Reserve	7001	0.00	0.00	24,328.96	24,328.96	0.00%
Total Expenditures		<u>597,169.00</u>	<u>531,820.23</u>	<u>554,596.44</u>	<u>(42,572.56)</u>	<u>(7.13)%</u>
Net Revenue Over Expenditures		<u>55,889.00</u>	<u>10,827.57</u>	<u>0.00</u>	<u>(55,889.00)</u>	<u>(100.00)%</u>

**ADMINISTRATION DEPARTMENT
BUDGET DETAIL
FY2021-2022**

ACCOUNT DESCRIPTION

4110 Property Tax

4113 Franchise Fee

Waste Connections contracted franchise fee for solid waste and recycling pickup services.

4400 Reimbursement

Reimbursement for Administrative Fee for Fund 05 – Lake Tahoe Community College/CALFIRE Training.

4505 Interest

Interest for money held at County and Umpqua Bank.

4600 Other Income

Umpqua Commercial Credit Card purchasing rebate.

5000 Salaries – Permanent

Full-time salaries for three positions include General Manager, Finance/HR Officer, and Accounting Specialist; two part-time, year-round employees – Accounting Specialist, and Admin Assist II - Board Clerk. Admin Assist II - Safety Officer is unfunded. Receptionist was moved to Recreation Department, under the supervision of the Recreation Supervisor.

5020 Overtime

Overtime necessary to meet reporting deadlines.

5130 Health Benefit

Health insurance for current employees.

5140 Dental Insurance

Dental insurance paid for employees.

5150 Vision Insurance

Vision Insurance paid for employees.

5160 CalPERS Employer Retirement

Employer contribution to CalPERS pension costs for current employees.

5170 Worker's Compensation

Worker's Compensation costs paid for employees.

5180 FICA/Medicare Employer Contribution

FICA/Medicare costs paid for employees.

5190 UI/TT Contribution

UT/TT Contribution costs paid for employees.

5209 Advertising/Marketing

Job postings, public notices, etc.

5220 Audit/Accounting

Eide Bailly (formerly VTD) accounting services budgeted to train new Finance/HR Officer and provide ongoing support; Audit costs budgeted in Fixed Costs (9000).

5221 Bank Charge

Credit Card transaction fees allocated to Departments receiving revenues via credit cards.

5230 Clothing/Uniforms

District logo shirts for staff and Board Members.

5231 Computer Software

Software renewals including annual costs for Abila, Adobe, and portion of Streamline website.

5232 Computer Hardware

Routine replacement costs recommended by ExecuTech, which includes two new computers. Staff is evaluating the necessity of additional computers due to fewer administrative and recreation staff.

5240 Contract Services - Other

Portion of ExecuTech service fee, Paycheck time clock fees and payroll.

5250 Director Comp

Director compensation for 4 Directors, 3 meetings per month plus 6 special meetings.

5265 Educational Materials

No significant costs in past years; will use Staff Development line item for any education materials costs.

5270 Elections

Non-election year.

5300 Food

Water delivery & rental, food for special public meetings, and employee appreciation.

5335 Legal Services

Average 7 hours per month for Board Meetings and on-going support.

5350 Maint. – Equipment

Copier lease and copy costs; Per copy allocation by meter to Admin, Recreation, CC&R.

5380 Memberships/Subscriptions

El Dorado County Chamber of Commerce
Shingle Springs/Cameron Park Chamber of Commerce
California Special District Association
Gold County CSDA
Government Finance Office Association

5385 Mileage Reimbursement

Employee mileage reimbursement for attending meetings on District business and training.

5395 Miscellaneous

5400 Office Supplies

Paper, Envelopes, folders, etc.

5410 Postage

Postage meter rental; postage for front desk, finance/accounts payable & administration

5415 Printing

Printing for workshops, brochures, banners.

5420 Professional Services

ARC Alternatives for solar consulting \$23,710; General Manager Recruitment \$16,000; Grant Writer reduced.

5425 Publications & Legal Notices

Legal notices, public notices, maps.

5455 Staff Development

Training, workshops for staff and Board members. Increase due to incoming General Manager and Finance Officer for CSDA Special District Leadership Academy Conference

5470 Telephone/Internet

TPX, AT&T, General Manager cell phone allowance \$100/mo.

5480 Travel/Lodging

No expected travel at this time.

5492 Utilities – Electric/Gas

Admin portion of utilities.

7001 Transfer to Reserve

Cameron Park Community Services District
 Statement of Revenues and Expenditures - Unposted Transactions Included In Report
 01 - General Fund
 9000 - Fixed Costs
 From 7/1/2021 Through 6/30/2022

		FY2020-21 Final Budget	FY2020-21 Year To Date Actual	FY2021-22 Proposed Budget	Variance FY2020-21 to FY2021-22	Variance %
Operating Revenue						
Property Taxes	4110	422,585.00	410,070.84	478,754.00	56,169.00	13.29%
Total Operating Revenue		<u>422,585.00</u>	<u>410,070.84</u>	<u>478,754.00</u>	<u>56,169.00</u>	<u>13.29%</u>
Expenditures						
Retiree Health Benefit	5135	73,016.00	97,239.83	76,025.00	3,009.00	4.12%
CalPERS Employer Retirement	5160	144,269.00	145,319.00	193,043.00	48,774.00	33.81%
Audit/Accounting	5220	30,000.00	15,000.00	16,000.00	(14,000.00)	(46.67)%
EDC Department Agency	5260	4,300.00	4,252.73	4,300.00	0.00	0.00%
Government Fees/Permits	5310	20,000.00	12,973.75	13,500.00	(6,500.00)	(32.50)%
Insurance	5320	130,000.00	129,411.74	175,886.00	45,886.00	35.30%
Total Expenditures		<u>401,585.00</u>	<u>404,197.05</u>	<u>478,754.00</u>	<u>77,169.00</u>	<u>19.22%</u>
Net Revenue Over Expenditures		<u>21,000.00</u>	<u>5,873.79</u>	<u>0.00</u>	<u>(21,000.00)</u>	<u>(100.00)%</u>

**FIXED COSTS
BUDGET DETAIL
FY 2021-2022**

ACCOUNT DESCRIPTION

4110 Property Taxes

Amount allocated is to cover these mandatory costs; costs are incurred whether the District is open or not.

5135 Retiree Health Benefit

Based on year-to-date actuals from FY2020-2021 for monthly payment to CalPERS, which may adjust due to age of the retiree.

5160 CalPERS Employer Retirement

Payment to CalPERS for unfunded pension liability based on actuarial provided by CalPERS; making one annual payment saves 3.5%.

5220 Audit/Accounting

Annual auditor costs

5260 EDC Department Agency

Annual LAFCO costs

5310 Government Fees/Permits

Cameron Park Lake dam annual permit fee to State of California; OSHA penalty payments

5320 Insurance

Special District Risk Management Association annual payment for liability insurance.

Department of Fire and Emergency Services

The Cameron Park Fire Department provides fire protection and emergency response services under contract with CAL FIRE. The Department serves an estimated resident population of 18,000 with two fire stations, 88 and 89. The Fire Department has two budget units for Fire Department operations and the Weed Abatement Ordinance program.

The CA Climate Investment grant will be in its third and final year of the grant cycle. The \$336,000 grant funded fire fuel reduction on District properties, Pine Hill Preserve and expanded education activities about fire safe practices.

Fire Station 88 has a full-time staffed Advanced Life Support Fire Engine and a reserve fire engine. Station 88 has a two-person engine crew.

Fire Station 89 has a full-time staffed Advanced Life Support Fire Engine, a full-time staffed Advanced Life Support Medic Unit funded through the El Dorado County JPA, three reserve fire engines, and one reserve medic unit. The Battalion Chiefs' offices are located at Station 89. Station 89 has a two-person engine crew.

Intern Fire Fighters

Ten to twenty Resident Firefighters help to staff both fire stations, and they act as a third member of an engine company. Resident Firefighters participate as a crew member on an engine company, work closely with ambulance personnel, staff community events, and receive considerable training. Qualifications for a Resident Firefighter is 18 years of age, successfully completed an accredited California State Fire Marshal Firefighter Academy, and must be an Emergency Medical Technician (EMT).

El Dorado County Emergency Services Joint Powers Authority (aka JPA)

Agencies contracted by the JPA operate the medic unit ambulances and are reimbursed at 100% for their costs with funds from the JPA. These costs include personnel, operating expenses, and equipment. The District has an annual contract with the JPA to provide one ambulance and six employees who provide 24/7 coverage.

Fire Marshal Services

A Battalion Chief serves at the Cameron Park Fire Marshal, who reviews development plans for appropriate fire prevention measures. Fees are charged for these services. A contractor provides support to the Fire Marshal, depending upon workload. Fire Department personnel are initiating expansion of this program to increase inspections and a presence in the community, and increase revenues to offset services.

Cameron Park Weed Abatement Ordinance Implementation

One part-time and one seasonal staff are assigned to assist the Fire Marshal in keeping Cameron Park safe from fires by implementing the Cameron Park Weed Abatement Ordinance.

Cameron Park Fire Explorer Post 89 is a youth organization sponsored by the Boy Scouts of America, consisting of young men and women between the ages of 14 and 20, who are interested in a career in the fire service. Explorers receive basic training and hands on experience as a firefighter. Explorers attend trainings every other Sunday and support the District's special events.

CAL FIRE Emergency Command Center – Dispatch Services

Cameron Park contracts with the CAL FIRE Emergency Command Center for Dispatch Services. The district is responsible to pay for all 911 calls that are not medical related. Fires, haz-mats, etc...

Apparatus Rental Reimbursements

CPFD fire apparatus (with and without personnel) is rented to CAL FIRE and CA Office of Emergency Services for state-wide fire incidents. The District is reimbursed for fire personnel and equipment hours to offset costs related to the rental of equipment and personnel.

Cameron Park Community Services District
 Statement of Revenues and Expenditures - Unposted Transactions Included In Report
 01 - General Fund
 3000 - Fire
 From 7/1/2021 Through 6/30/2022

		FY2020-21 Final Budget	FY2020-21 Year To Date Actual	FY2021-22 Proposed Budget	Variance FY2020-21 to FY2021-22	Variance %
Operating Revenue						
Property Taxes	4110	2,921,211.00	2,834,704.33	2,972,155.81	50,944.81	1.74%
Fire Marshall Plan Review	4132	40,000.00	31,901.80	0.00	(40,000.00)	(100.00)%
Tuition Fees/Revenue	4142	0.00	1,350.00	0.00	0.00	0.00%
JPA Reimbursable	4260	1,150,000.00	958,333.30	1,150,000.00	0.00	0.00%
Fire Apparatus Equip Rental	4262	20,000.00	19,656.46	10,000.00	(10,000.00)	(50.00)%
Reimbursement	4400	0.00	5,109.84	0.00	0.00	0.00%
Other Income	4600	10,000.00	1,758.26	6,000.00	(4,000.00)	(40.00)%
Total Operating Revenue		<u>4,141,211.00</u>	<u>3,852,813.99</u>	<u>4,138,155.81</u>	<u>(3,055.19)</u>	<u>(0.07)%</u>
Expenditures						
Retiree Health Benefit	5135	0.00	(2,222.29)	0.00	0.00	0.00%
CalPERS Employer Retirement	5160	0.00	99.90	0.00	0.00	0.00%
Worker's Compensation	5170	0.00	0.00	1,208.95	1,208.95	0.00%
Clothing/Uniforms	5230	1,500.00	200.00	2,000.00	500.00	33.33%
Computer Software	5231	2,500.00	2,123.91	2,500.00	0.00	0.00%
Computer Hardware	5232	3,000.00	704.03	3,000.00	0.00	0.00%
Contractual Services	5235	10,000.00	11,390.51	0.00	(10,000.00)	(100.00)%
Contractual - Provider Services	5236	4,059,061.00	2,480,965.06	4,160,537.26	101,476.26	2.50%
Contract Under Utilization	5237	(250,000.00)	0.00	(300,000.00)	(50,000.00)	20.00%
Contract Services - Other	5240	31,000.00	17,770.46	31,000.00	0.00	0.00%
Educational Materials	5265	2,500.00	0.00	1,000.00	(1,500.00)	(60.00)%
Equipment-Minor/Small Tools	5275	2,000.00	1,317.79	2,000.00	0.00	0.00%
Fire & Safety Supplies	5285	1,500.00	1,410.13	1,000.00	(500.00)	(33.33)%
Fire Turnout Gear	5295	31,000.00	8,842.37	31,000.00	0.00	0.00%
Fire- Volunteer/Resident	5296	14,200.00	15,380.00	20,200.00	6,000.00	42.25%
Food	5300	1,000.00	94.47	1,000.00	0.00	0.00%
Fuel	5305	35,000.00	33,149.92	30,000.00	(5,000.00)	(14.29)%
Government Fees/Permits	5310	1,000.00	2,077.38	1,000.00	0.00	0.00%
Household Supplies	5315	7,500.00	6,498.73	7,500.00	0.00	0.00%
Maint. - Vehicle Supplies	5340	0.00	203.72	0.00	0.00	0.00%
Maint. - Buildings	5345	11,000.00	12,018.23	11,000.00	0.00	0.00%
Maint. - Equipment	5350	25,000.00	22,840.60	25,000.00	0.00	0.00%
Maint. - Grounds	5355	3,000.00	2,523.53	3,000.00	0.00	0.00%
Maint. - Radio/Phones	5360	2,000.00	1,453.05	2,000.00	0.00	0.00%
Maint. - Tires & Tubes	5365	10,000.00	5,891.16	10,000.00	0.00	0.00%
Maint. - Vehicle	5370	28,000.00	26,668.65	20,000.00	(8,000.00)	(28.57)%
Memberships/Subscriptions	5380	850.00	629.82	850.00	0.00	0.00%

Cameron Park Community Services District
 Statement of Revenues and Expenditures - Unposted Transactions Included In Report
 01 - General Fund
 3000 - Fire
 From 7/1/2021 Through 6/30/2022

		FY2020-21 Final Budget	FY2020-21 Year To Date Actual	FY2021-22 Proposed Budget	Variance FY2020-21 to FY2021-22	Variance %
Office Supplies/Expense	5400	4,500.00	1,870.09	4,500.00	0.00	0.00%
Postage	5410	500.00	275.96	500.00	0.00	0.00%
Printing	5415	500.00	156.56	500.00	0.00	0.00%
Professional Services	5420	2,000.00	1,215.00	2,000.00	0.00	0.00%
Publications & Legal Notices	5425	500.00	0.00	500.00	0.00	0.00%
Radios	5430	3,000.00	11,749.80	3,000.00	0.00	0.00%
Staff Development	5455	15,000.00	15,183.36	12,500.00	(2,500.00)	(16.67)%
Phones/internet	5470	15,000.00	11,074.12	13,000.00	(2,000.00)	(13.33)%
Utilities - Water	5490	12,000.00	7,519.36	10,000.00	(2,000.00)	(16.67)%
Utilities - Electric/Gas	5492	28,000.00	25,565.76	24,859.60	(3,140.40)	(11.22)%
Capital Equipment Expense	5625	0.00	1,000.00	0.00	0.00	0.00%
Total Expenditures		<u>4,113,611.00</u>	<u>2,727,641.14</u>	<u>4,138,155.81</u>	<u>24,544.81</u>	<u>0.60%</u>
Net Revenue Over Expenditures		<u>27,600.00</u>	<u>1,125,172.85</u>	<u>0.00</u>	<u>(27,600.00)</u>	<u>(100.00)%</u>

**FIRE DEPARTMENT
and El Dorado County Joint Powers Authority Ambulance Services
BUDGET DETAIL
FY2021-22**

ACCOUNT DESCRIPTION

4110 Revenue - Property Tax

Property tax allocation.

4132 Revenue – Fire Marshal Plan Review

Moved to 8000 Weed Abatement budget.

4260 Revenue - JPA Reimbursable

Reimbursement from El Dorado County Joint Powers Authority for 1 medic unit and 6 personnel, consistent with agreement. This amount fully funds District costs related to the medic unit. This is a flat rate income of \$1,150,000. If not fully expended by District, funds are re-funded to the County.

4262 Revenue - Fire Apparatus Equipment Rental

Revenues related to renting fire equipment and personnel to CA Office of Emergency Services. \$10,000 of revenues received from equipment reimbursement goes to funding equipment maintenance, line item 5370. The rest of the revenues received goes to Fire & Emergency Svcs Capital Asset Reserves Fund 07.

4600 Other Income

Fuel reimbursement from CSD Parks and CC&R Departments.

5010 Salaries - Seasonal

Moved to 8000 Weed Abatement budget.

5230 Clothing/Uniforms

Cameron Park Fire Department provides uniform clothing to Resident Firefighters.

5231 Computer Software

Fire operations and administration software; FYI Telecommunication

4 AVL MDT Radio Mobile annual licenses

Employee scheduling software annual fee and maintenance

Fire response software related to incidents: ESRI GIS License Renewal, Net Motion License, MDC Firewall License, MDC Maintenance

5232 Computer Hardware

Fire Department computers and tablets.

5235 Contractual Services

Moved to 8000 Weed Abatement budget.

5236 Contract Services

Expenditures for CAL FIRE contract for Fire and Paramedic services.

5237 Contract Under Utilization

Anticipated savings on CAL FIRE contract based on historical expenditures.

5240 Contract Services

Fire Department Dispatch Services: \$25,000 (Invoiced to the CSD from the Camino Dispatch Center) and Executech for IT support.

5265 Educational Material

Fire Prevention Education School / Public materials, estimated to be 2-3 times a month. Activity is increased during Fire Prevention week.

5275 Equipment – Minor/Small Tools

Update and replacement of hand tools and mechanical tools for both fire stations and fire engines. Shovels, Rakes, Lawn mowers, edgers, etc.

5285 Fire and Safety Supplies

Supplies for fire investigations within the District, accountability tags, and safety vest.

5295 Fire Turnout Gear

To supply Structural / Wildland Firefighter Personal Protective Equipment (PPE) to both paid and resident staff. Helmets, Boots, Gloves, Ear and Eye protection, PPE repairs, etc. A complete set of gear for one firefighter cost \$5,000. All PPE purchased complies with CalOSHA and NFPA 1851 and 1854. We also maintain an adequate replacement cycle. All PPE has an expiration date and must be rotated out of service and replaced every 5-10 years.

5296 Fire-Volunteer/Resident

This line item funds Resident/Intern Firefighters at each fire station. Resident/Interns are paid a daily stipend of \$80 per 24-hour shift. Resident/Interns help the District attain a 3-person staffing model on both fire engines. Expenditures from this line item could fluctuate based on Resident Firefighter staffing.

5300 Food

Provide meals to firefighters while on emergency incident, training, extended fire rehab, meetings, etc.

5305 Fuel

To provide fuel to all CSD vehicles / equipment from the fuel vault located at Fire Station 89. Fire receives reimbursement from other Departments for fuel costs.

5310 Government Fees/Permits

Costs related to the fuel station: Air Quality MD, Generator/Fuel Vault Permits and EDC Air Quality, Fuel Vault Permit.

5315 Household Supplies

Fire Station 88 and 89 cleaning and bathroom supplies for 18 permanent firefighting personnel, Resident and Explorer Firefighters, and up to two part-time Weed Abatement Specialists. These supplies also serve the restrooms and office that are associated with the conference room that is utilized by the public.

5345 Maint. - Buildings

Station 88 and 89 building maintenance, repairs, and replacement of items such as HVAC systems, water heaters, dishwashers, washing machine, oven, bay doors.

5350 Maint. – Equipment

Fire Engine ladder replacement & annual testing per NFPA 1932, chainsaw replacement/repairs, fire hose replacement & repairs, thermal imaging camera, flashlights, Self-Contained Breathing Apparatus (SCBA) test/repair/replace, cardiac defibrillators, heart monitors, auto extrication equipment, fire extinguishers, gas detectors, portable equipment, fire sprinkler system station 89, fire extinguishing hood system for Fire Station 88 &89, Fire Station 88 & 89 generator, and copy machine contracts for Fire Station 88 & 89.

5355 Maint. – Grounds

Station 88 and 89 Yard/Grounds, landscape and sprinkler system maintenance

5360 Maint. - Radio/Phones

Fire Station phones, intercoms, and base radios. Radio repairs for mics, chargers, antennas, software updates, maintenance, and replacement parts. Cameron Park Fire Dept currently has 18 hand held radios and 15 mobile radios. All radios must be sent out for repairs. An average cost for a repair is \$300-\$500.

5365 Maint. - Tires/Tubes

Repair and Replacement for Tires on 6 Fire Engines and 6 light trucks.

5370 Maint. - Vehicle

Repair and maintenance of Fire Engines and light trucks.

5380 Memberships/Subscriptions

El Dorado Chief Association, El Dorado County Training Association
Prevention National Fire Protection Association Subscription / Memberships
Station 88 and 89 Newspaper

5400 Office Supplies/Expense

To provide office supplies to Fire Station 88/89.

5410 Postage

Fire Station 88/89 mailings and certified letters.

5415 Printing

Flyers, posters, business cards

5420 Professional Services

Fire alarm monitoring for Fire Station 88 and 89
DOJ Background / Fingerprints / Resident Physicals / Pest Control

5425 Publications & Legal Notices

Newspaper legal notices

5430 Radios

Radio accessories: mics, batteries, chargers, antennas, and replacement parts. Cameron Park Fire Department currently has 18 hand held radios and 15 mobile radios.

5455 Staff Development

Fire Training staff development funds allow for career enhancement and development through education of all staff and new recruits. This fund is to cover the 18 permanent full-time staff for annual training and recertification on licenses such as EMT/Paramedic, commercial driver's license, etc.

5470 Phones/Internet

Used for monthly service: Station 88 / 89 phones and Internet, cell phones, and Fire Engine tablets

5490 Utilities - Water

Station 88 and 89

5492 Utilities – Electric/Gas

Station 88 and 89

Cameron Park Community Services District
 Statement of Revenues and Expenditures - Unposted Transactions Included In Report
 01 - General Fund
 8000 - Weed Abatement
 From 7/1/2021 Through 6/30/2022

		FY2020-21 Final Budget	FY2020-21 Year To Date Actual	FY2021-22 Proposed Budget	Variance FY2020-21 to FY2021-22	Variance %
Operating Revenue						
Property Taxes	4110	35,516.00	34,464.75	14,930.93	(20,585.07)	(57.96)%
Fire Marshall Plan Review	4132	0.00	0.00	45,000.00	45,000.00	0.00%
Weed Abatement	4410	4,020.00	15,731.73	15,750.00	11,730.00	291.79%
Grant - CI	4605	133,794.00	108,117.66	113,120.00	(20,674.00)	(15.45)%
Total Operating Revenue		<u>173,330.00</u>	<u>158,314.14</u>	<u>188,800.93</u>	<u>15,470.93</u>	<u>8.93%</u>
Expenditures						
Salaries - Perm.	5000	29,948.00	30,889.31	32,885.00	2,937.00	9.81%
Salaries - Seasonal	5010	9,600.00	6,595.70	18,150.00	8,550.00	89.06%
CalPERS Employer Retirement	5160	2,480.00	2,380.99	2,496.00	16.00	0.65%
Worker's Compensation	5170	2,487.00	3,499.09	199.93	(2,287.07)	(91.96)%
FICA/Medicare Employer Cont...	5180	1,187.00	922.21	1,945.00	758.00	63.86%
UI/TT Contribution	5190	434.00	516.70	625.00	191.00	44.01%
Clothing/Uniforms	5230	500.00	175.80	250.00	(250.00)	(50.00)%
Computer Software	5231	1,000.00	0.00	1,000.00	0.00	0.00%
Computer Hardware	5232	1,500.00	526.92	1,000.00	(500.00)	(33.33)%
Contractual Services	5235	0.00	0.00	10,000.00	10,000.00	0.00%
Contract Services - Other	5240	77,848.00	185,742.77	100,000.00	22,152.00	28.46%
Educational Materials	5265	10,000.00	13,470.21	10,000.00	0.00	0.00%
Fire & Safety Supplies	5285	0.00	0.00	500.00	500.00	0.00%
Household Supplies	5315	0.00	989.65	0.00	0.00	0.00%
Memberships/Subscriptions	5380	0.00	0.00	500.00	500.00	0.00%
Office Supplies/Expense	5400	1,000.00	738.47	1,000.00	0.00	0.00%
Postage	5410	8,500.00	3,312.05	6,000.00	(2,500.00)	(29.41)%
Printing	5415	500.00	0.00	250.00	(250.00)	(50.00)%
Professional Services	5420	0.00	325.00	0.00	0.00	0.00%
Publications & Legal Notices	5425	0.00	36.50	0.00	0.00	0.00%
Staff Development	5455	0.00	0.00	2,000.00	2,000.00	0.00%
Total Expenditures		<u>146,984.00</u>	<u>250,121.37</u>	<u>188,800.93</u>	<u>41,816.93</u>	<u>28.45%</u>
Net Revenue Over Expenditures		<u>26,346.00</u>	<u>(91,807.23)</u>	<u>0.00</u>	<u>(26,346.00)</u>	<u>(100.00)%</u>

FIRE DEPARTMENT
Fire Marshal and Weed Abatement Program
BUDGET DETAIL
FY2021-22

ACCOUNT DESCRIPTION

4110 Revenue - Property Tax

Property Tax allocation.

4132 Revenue – Fire Marshal Plan Review

Fire Marshal Fees for Plan Check. Costs are generated by Fire Marshall or assigned to Interwest Consulting group, who is assigned by Fire Marshall to provide plan check services. Fees are charged consistent with the District’s approved fee schedule. When Interwest provides services, invoice is for their costs plus 20%.

4410 Revenue - Weed Abatement

Revenues received from lien properties to offset abatement costs, which includes contractor’s costs and Fire Dept administrative costs.

4605 Revenue – CCI Grant

Revenues received from the California Climate Investment (CCI) Grant for Fire Prevention and Educational materials. \$85,000 allotted for fuels reduction work, \$10,000 allotted for educational material, \$6,000 allotted for postage. All revenues received from the grant will also have a 12% administrative fee included.

5000 Salaries – Permanent

1 part-time employee, year-round (no benefits). Employee is managed by the Fire Department and reports to the Fire Marshal to assist with the weed abatement program and manage the California Climate Investment Grant (CCI). The grant is to be utilized for fuels reduction on CSD owned properties and Fire Prevention and Education to the public. The CCI Grant expires in March of 2022.

5010 Salaries - Seasonal

Currently budgeted for one part-time seasonal employee to work for three months in the spring to assist with implementation of the Weed Abatement Ordinance program.

5160 CalPERS Employer Retirement

CalPERS pension costs for year-round employee, instead of paying for social security.

5170 Worker’s Compensation

Worker’s Compensation for weed abatement staff.

5180 FICA/Medicare Employer Contribution

FICA/Medicare Employer Contribution for season part-time weed abatement employee.

5190 UI/TT Contribution

UI/TT Employer Contribution for weed abatement staff.

5230 Clothing/Uniform

Uniforms for Weed Abatement Specialists.

5231 Computer Software

Miscellaneous computer software, ESRI, Parcel Quest.

5232 Computer Hardware

Weed abatement computers and tablets.

5235 Contractual Services

Expenditures to Interwest Consulting for Fire Marshal plan review when, due to workload, Fire Marshal is unable to review. Expenditures for Interwest are billed to customer at cost plus 20%.

5240 Contract Services - Other

Cost for contractors to perform abatement services consistent with Weed Abatement Ordinance.

5265 Educational Material

Fire Prevention and Education materials published through the weed abatement program i.e. post cards, signs, magazine articles. All funding should be covered by the CCI grant.

5285 Fire and Safety Supplies

Supplies for fire investigations within the District, accountability tags, and safety vest.

5380 Memberships/Subscriptions

Prevention National Fire Protection Association Subscription / Memberships.

5400 Office Supplies

Office supplies to support Fire Marshal and weed abatement program.

5410 Postage

Postage for weed abatement inspection, notices, and CCI Grant Prevention and Educational materials. All postage for the CCI grant materials will be reimbursed at 112%.

5415 Printing

Flyers, posters, business cards

5455 Staff Development

Fire Training Staff development funds allow for career enhancement and development through education of all staff and new recruits. This fund is to cover annual training and recertification on licenses.

Department of Recreation

The Fiscal Year 2021-2022 Recreation Department budget represents a renewal of recreation programs and services, which will be phased in over time considering any required COVID protocols and the Solar System construction project at the Community Center. Recreation staff will rebuild keeping in mind the Program Strategies & Priorities (next page). Traditional programs such as enrichments classes, sports and day camp will continue, along with new programs yet to be determined. When large groups can gather, Halloween, Santa Swim and other special events will return.

Program registration is taken with Rec Trac. The Receptionist is assigned to the Recreation Department to staff the public counter and serving as the customers' first point of contact as follows:

- assists customers with recreation program registration, facility reservations, CC&R forms and processes;
- collects revenues and daily cash reconciliations;
- develops Rec Trac reports.

Recreation staff coordinates the District's communications for all Departments on the website, eNewsletter, twice yearly mailer, Facebook and Next Door. The traditional Activity Guide is no longer budgeted, replaced by a less expensive yet successful mailer.

Department staff includes:

- 3 Full-time employees including the Recreation Supervisor, Recreation Coordinator, and Front Desk.
- Up to 75 Part-time, seasonal employees who serve as lifeguards, summer camp counselors, sports scorekeepers, and special event staff.

Recreation Department Program Strategies & Priorities

- Concentrate on programming District facilities, especially programs and events at the Community Center and Community Pool
- Emphasis on Quality of customer experience instead of quantity of programs
- Leverage partnerships recognizing that the success of swim teams and youth sports leagues is the District's success as well in terms of increasing rental revenues at a low cost
- Leverage partners, volunteers, and contractors to provide services instead of hiring District employees
- Seek funding partners by finding common goals: Friends of Seniors and Marshall Medical Center
- Tracking attendance is important and future decisions will be based on attendance and reaching underserved populations
- Implement new class protocols for instructors: minimum class sizes (currently 3 but will increase to 5 in future); classes must be held on District property
- Consolidate and re-fresh special events when opportunity arises: Halloween & Community Showcase
- Eliminate low performing programs at District, especially those offered at neighboring agencies (ie: adult softball)
- Be cost conscious and efficient: reduce Activity Guide pages dedicated to Recreation; reduce front office time registering participants in classes that are cancelled due to low attendance
- Spread recreation overhead costs to all program budgets

Cameron Park Community Services District
 Statement of Revenues and Expenditures - Unposted Transactions Included In Report
 01 - General Fund
 5000 - Recreation
 From 7/1/2021 Through 6/30/2022

		FY2020-21 Final Budget	FY2020-21 Year To Date Actual	FY2021-22 Proposed Budget	Variance FY2020-21 to FY2021-22	Variance %
Operating Revenue						
Property Taxes	4110	0.00	0.00	153,914.30	153,914.30	0.00%
Youth Classes	4145	0.00	(30.00)	0.00	0.00	0.00%
Recreation Program Revenue	4154	116,918.38	52,487.50	122,639.00	5,720.62	4.89%
Transfer In	4165	5,000.00	5,000.00	0.00	(5,000.00)	(100.00)%
Special Events	4170	0.00	(47.50)	0.00	0.00	0.00%
Annual Passes (Lake/Pool Co...)	4181	23,184.00	29,535.88	37,500.00	14,316.00	61.75%
Gym Rentals	4186	15,468.00	10,351.25	13,000.00	(2,468.00)	(15.96)%
Pool Rental Fees	4187	0.00	34,278.22	49,000.00	49,000.00	0.00%
Sports Field Rentals	4190	5,000.00	2,001.97	2,000.00	(3,000.00)	(60.00)%
Sponsorships	4255	14,500.00	0.00	20,000.00	5,500.00	37.93%
Total Operating Revenue		<u>180,070.38</u>	<u>133,577.32</u>	<u>398,053.30</u>	<u>217,982.92</u>	<u>121.05%</u>
Expenditures						
Salaries - Perm.	5000	95,243.00	110,142.18	140,770.00	45,527.00	47.80%
Salaries - Seasonal	5010	80,940.00	73,760.76	102,950.00	22,010.00	27.19%
Overtime	5020	750.00	570.62	750.00	0.00	0.00%
Health Benefit	5130	25,000.00	29,940.80	29,361.00	4,361.00	17.44%
Retiree Health Benefit	5135	5,000.00	0.00	0.00	(5,000.00)	(100.00)%
Dental Insurance	5140	1,470.00	1,777.09	2,206.00	736.00	50.07%
Vision Insurance	5150	261.00	282.36	391.00	130.00	49.81%
CalPERS Employer Retirement	5160	9,159.00	8,908.18	9,712.00	553.00	6.04%
Worker's Compensation	5170	10,000.00	6,945.16	4,375.70	(5,624.30)	(56.24)%
FICA/Medicare Employer Cont...	5180	9,103.00	7,533.47	10,791.00	1,688.00	18.54%
UI/TT Contribution	5190	6,000.00	4,204.81	2,937.00	(3,063.00)	(51.05)%
Advertising/Marketing	5209	6,010.00	6,476.19	13,000.00	6,990.00	116.31%
Bank Charge	5221	0.00	0.00	1,600.00	1,600.00	0.00%
Clothing/Uniforms	5230	585.00	600.63	1,800.00	1,215.00	207.69%
Computer Software	5231	7,700.00	8,294.80	7,500.00	(200.00)	(2.60)%
Computer Hardware	5232	0.00	(9.64)	250.00	250.00	0.00%
Contract Services - Other	5240	6,000.00	5,940.23	5,700.00	(300.00)	(5.00)%
Fire & Safety Supplies	5285	100.00	0.00	0.00	(100.00)	(100.00)%
Food	5300	700.00	79.42	0.00	(700.00)	(100.00)%
Instructors	5316	1,000.00	1,365.00	6,500.00	5,500.00	550.00%
Maint. - Equipment	5350	125.00	213.20	0.00	(125.00)	(100.00)%
Medical Supplies	5375	200.00	0.00	0.00	(200.00)	(100.00)%
Memberships/Subscriptions	5380	310.00	345.00	310.00	0.00	0.00%
Mileage Reimbursement	5385	0.00	0.00	100.00	100.00	0.00%

Cameron Park Community Services District
 Statement of Revenues and Expenditures - Unposted Transactions Included In Report
 01 - General Fund
 5000 - Recreation
 From 7/1/2021 Through 6/30/2022

		FY2020-21 Final Budget	FY2020-21 Year To Date Actual	FY2021-22 Proposed Budget	Variance FY2020-21 to FY2021-22	Variance %
Office Supplies/Expense	5400	1,000.00	303.36	500.00	(500.00)	(50.00)%
Postage	5410	100.00	72.04	100.00	0.00	0.00%
Professional Services	5420	2,464.00	982.00	2,500.00	36.00	1.46%
Program Supplies	5421	2,579.00	529.37	19,730.00	17,151.00	665.03%
Rent/Lease - Bldgs, Fields, etc.	5435	0.00	0.00	7,060.00	7,060.00	0.00%
Rent/Lease - Equipment	5440	300.00	275.00	200.00	(100.00)	(33.33)%
Staff Development	5455	550.00	821.00	2,500.00	1,950.00	354.55%
Special Events	5465	500.00	516.84	0.00	(500.00)	(100.00)%
Phones/internet	5470	5,000.00	4,980.04	5,600.00	600.00	12.00%
Utilities - Electric/Gas	5492	20,000.00	19,719.97	18,859.60	(1,140.40)	(5.70)%
Total Expenditures		<u>298,149.00</u>	<u>295,569.88</u>	<u>398,053.30</u>	<u>99,904.30</u>	<u>33.51%</u>
Net Revenue Over Expenditures		<u>(118,078.62)</u>	<u>(161,992.56)</u>	<u>0.00</u>	<u>118,078.62</u>	<u>(100.00)%</u>

**RECREATION DEPARTMENT
BUDGET DETAIL
FY2021-22**

ACCOUNT DESCRIPTION

4110 Property Tax

No property tax allocation

4154 Recreation Program Revenue

Sum of all recreation program revenues generated from enrichment classes, adult and youth sports, day camp, aquatics, special events, and senior programs. Rec Trac software track revenues associated with each program.

4181 Annual Passes

50% of annual pass sales to offset costs of staffing lifeguards at community pool.

4186 Gym Rentals

50% of gym rental revenues to offset cost of scheduling user groups; recreation staff to fill in when facilities staff is not available.

4187 Pool Rental Fees

50% of pool rental fees to offset cost of staffing lifeguards at community pool.

4190 Sports Field Rentals

20% of sports fields rentals to offset costs of scheduling user groups.

4255 Sponsorships

Revenues generated from sponsorships, donations, and grants for special events and special programs, including Summer Spectacular.

5000 Salaries – Permanent

Three full time benefitted district employees, Recreation Supervisor, Recreation Coordinator and Receptionist. Receptionist was previously assigned in Administration.

5010 Salaries – Seasonal

Recreation department up to 75 part-time, seasonal staff who serve as lifeguards, summer camp counselors, sports scorekeepers and special event staff.

5020 Overtime

Overtime to compensate for unexpected staff absences and events running longer than expected.

5130 Health Benefit

Health for full time benefitted employees.

5140 Dental Insurance

Dental insurance for full time benefitted employees.

5150 Vision Insurance

Vision Insurance for full time benefitted employees.

5160 CalPERS Employee Retirement

Cost of employer's share of retirement costs.

5170 Worker's Compensation

Employer's contribution to employee's Worker's Compensation Insurance.

5180 FICA/Medicare Employer Contribution

Employer's contribution to FICA/Medicare.

5190 UI/TT Contribution

Employer's contribution to employee's Unemployment Insurance.

5209 Advertising/Marketing

2 Activity mailers – including design, printing and mailing. While Recreation has the burden of cost, this benefits the CSD as a whole.

Monthly E-Newsletter, designer, and mail chimp costs \$100/month. Mail chimp will be switched to the mail service associated with the new website hosted by Streamline as time permits; it was part of their service package and cheaper than mail chimp.

Boosting Facebook posts to advertise programs and events

5221 Bank Charge

Cost for use of credit cards.

5230 Clothing/Uniforms

Employee uniforms including shirts for recreation staff and swim/sun/weather protection attire for lifeguards, face masks, and hip packs.

5231 Computer Software

Rec Trac annual maintenance fee, Streamline web services, Adobe Acrobat

5232 Computer Hardware

iPad/notebook for pool to track attendance.

5240 Contract Services

Allocation of Executech computer maintenance costs.

5285 Safety Supplies

Moved to program supplies.

5316 Instructors

Enrichment classes and youth sports camp instructors. Revenue sharing agreements 60% instructor and 40% to the District.

5375 Medical Supplies

Medical supplies associated with Aquatics.

5380 Memberships/Subscriptions

CPRS Membership for two staff members, WhenToWork staff scheduling subscription.

5385 Mileage Reimbursement

Reimbursement for staff using personal car for work.

5400 Office Supplies

Office supplies dedicated to recreation programming.

5420 Professional Services

Livescan fingerprinting, DOJ, Drug Testing. This account was used in past for entertainers, tickets, buses for special events and day camp, which is now greatly reduced or eliminated due to COVID.

5421 Program Supplies

Program supplies for special events and recreation programs.

5435 Rent/Lease – Bldgs

Rent for Camerado School gym for the youth basketball program.

5455 Staff Development

Training for full-time and seasonal staff.

5470 Telephone/Internet

Percentage of office phones, cell phones and/or District phone allowance to staff. Cell phones assigned to Recreation Coordinator, day camp lead staff, aquatics lead staff. Recreation Supervisor receives a cell allowance.

5492 Utilities – Electric/Gas

Allocation of office utilities.

Department of Parks and Facilities

The Parks and Facilities Department is responsible for the maintenance and operation of the District’s parks, community center, pool and twenty Landscaping and Lighting Assessment Districts (LLAD). The Cameron Park Community Services District (District) has 14 parks, unimproved open space and recreation facilities, totaling of 143 acres. Two-thirds of the acreage is improved for recreation use. The park sites are classified as community, neighborhood or natural areas. Department staff provide support for District special events, recreation activities, Eagle Scouts, volunteer groups and to the Cameron Park Community Foundation for memorial trees and benches.

Park Name	Type	Total Acres	Improved Acres	Un-improved Acres	Trails (miles)	Turf Area - Acreage
Cameron Park Community Cntr	Community	4.1	4.1			0.50
Cameron Park Lake	Community	56.5	56.5		1.10	5.00
Christa McAuliffe Park	Community	7.1	7.1			4.00
Rasmussen Park	Community	10.1	10.1		0.75	7.00
David West Park (LLAD)	Neighborhood	6.2	3.0	3.0		2.00
Dunbar Park Site	Natural Area	0.9		0.9		
Eastwood Park (LLAD)	Neighborhood	2.2	2.2			2.00
Gateway Park	Neighborhood	13.3		13.3		1.00
Hacienda Park	Neighborhood	4.9	4.9		0.75	1.00
Northview Park (LLAD)	Neighborhood	5.2	5.2		0.75	
Bonanza Park Site	Natural Area	12.6		12.6		
Knollwood Park Site	Natural Area	6.5		6.5		
Royal Oaks Park	Natural Area	10.4		10.4	0.50	
Sandpiper Park Site	Natural Area	3.1		3.1		
Chardi Corner	Community Entry					
	TOTAL	143.1	93.1	49.8	3.85	22.50

The Parks & Facilities Department has three units: Parks, Landscaping and Lighting Districts, and Community Center.

Community Center (7000)

Facilities staff is responsible for:

- Pool operations including monitoring pool chemicals.
- Cleanliness of the gym, restrooms, all classrooms, kitchen, large hall, parking lot and landscaped areas.
- Room set up and take down for all facility use, both internal and external;
- Working with external reservation holders for check in and checking out, and monitoring reservation holder's activities.
- Appropriate operating permits-licenses for fire and burglar alarms, food preparation, and pool.
- Repairs related to plumbing and electrical.
- Maintains HVAC system.

Cintas provides janitorial supplies, soap and paper goods, and also restocks and maintains inventory routinely eliminating this responsibility for staff. District staff will continue to maintain inventory for incidental supplies.

Ski Air provides preventative HVAC maintains twice per calendar year. This includes; cleaning coils, inspecting filters, replacing worn belts and testing amperage on HVAC system.

Pool heater, sand in filters and vacuum was replaced, providing more efficiency and effectiveness with less costs. Pool's solar system is fully functional.

Community and Neighborhood Parks (4000)

The District has four community parks and five neighborhood parks. Amenities include playgrounds, pools, disc golf course, picnic tables, restrooms, sports fields, parking lots, signage, sport courts, pathways, drainage, fencing and landscaping.

Sports fields are located at Christa McAuliffe, David West and Rasmussen parks. Parks staff maintain turf grass, irrigation systems, and strips ball fields for recreation programs. Parks staff works closely with youth and adult sports groups such as little league, soccer and rugby. Sports fields at Christa McAuliffe Park is being renovated Spring 2021, and Rasmussen and David West sports fields are scheduled for Fall 2021.

Annual Maintenance Agreements with Ponderosa Little League and Prospector Soccer will augment District funds to preserve the renovated fields.

There are five playgrounds located throughout the District. Parks staff conducts safety inspections bi-weekly, rakes playground surfaces weekly, and makes repairs as needed. Playgrounds are maintained according to National Playground Safety Standards.

Parks staff applies herbicides and fertilizer throughout the park and open space system. El Dorado Weed Control sprays fire breaks throughout the District's open space properties. This is part of the departments Fire Fuel Reduction program, partially offset by the California Climate Investment Grant funds.

Irrigation systems are located in eight parks, Chardi Corner and the Community Center. The condition of the irrigation systems is improving. Staff continue to improve the efficiencies of the irrigation systems and identify necessary repairs and improvements for more efficient use of water.

Staff maintains appropriate operating permits-licenses for dam, water resources control board, department of transportation, EID recycled water, hazardous materials, back-flow preventers, air quality control board, water rights, CAL-OSHA, and pesticides.

Parks employees, with the assistance of Growlersburg crews, maintains 50 acres of open space. The budget request includes a continuation of the spray program for weed prevention, which has proved very successful.

Landscaping and Lighting Assessment Districts (LLAD) – Funds 30 through 50

The District has twenty LLADs, six are neighborhood parks and/or landscaped area, and the remaining thirteen have only street lights. Staff are implementing the recommendations of the LLAD Ad Hoc Committee.

LLAD Descriptions are behind the LLAD tab.

Cameron Park Community Services District
 Statement of Revenues and Expenditures - Unposted Transactions Included In Report
 01 - General Fund
 4000 - Parks and Facilities
 From 7/1/2021 Through 6/30/2022

		FY2020-21 Final Budget	FY2020-21 Year To Date Actual	FY2021-22 Proposed Budget	Variance FY2020-21 to FY2021-22	Variance %
Operating Revenue						
Property Taxes	4110	415,693.00	403,381.97	425,262.25	9,569.25	2.30%
Transfer In	4165	0.00	0.00	22,310.70	22,310.70	0.00%
Lake Entries - Daily (Kiosk)	4180	0.00	0.00	35,660.00	35,660.00	0.00%
Annual Passes (Lake/Pool Co...)	4181	43,598.00	20,005.05	18,750.00	(24,848.00)	(56.99)%
Picnic Site Rentals	4182	0.00	700.00	1,500.00	1,500.00	0.00%
Pool Rental Fees	4187	0.00	(30.00)	0.00	0.00	0.00%
Sports Field Rentals	4190	22,070.00	8,915.99	17,580.00	(4,490.00)	(20.34)%
Donations	4250	0.00	1,200.00	0.00	0.00	0.00%
Reimbursement	4400	0.00	12,776.72	0.00	0.00	0.00%
Grant - CI	4605	20,000.00	0.00	19,000.00	(1,000.00)	(5.00)%
Total Operating Revenue		<u>501,361.00</u>	<u>446,949.73</u>	<u>540,062.95</u>	<u>38,701.95</u>	<u>7.72%</u>
Expenditures						
Salaries - Perm.	5000	172,301.00	181,501.59	185,128.00	12,827.00	7.44%
Salaries - Seasonal	5010	0.00	0.00	17,075.00	17,075.00	0.00%
Overtime	5020	2,300.00	1,868.21	2,000.00	(300.00)	(13.04)%
Health Benefit	5130	40,228.00	52,088.46	31,436.00	(8,792.00)	(21.86)%
Dental Insurance	5140	2,699.00	4,813.38	2,656.00	(43.00)	(1.59)%
Vision Insurance	5150	525.00	781.92	442.00	(83.00)	(15.81)%
CalPERS Employer Retirement	5160	22,866.00	23,957.93	13,304.00	(9,562.00)	(41.82)%
Worker's Compensation	5170	17,000.00	16,912.26	16,417.65	(582.35)	(3.43)%
FICA/Medicare Employer Cont...	5180	4,281.00	3,025.77	5,394.00	1,113.00	26.00%
UI/TT Contribution	5190	1,736.00	1,739.81	2,439.00	703.00	40.50%
Advertising/Marketing	5209	0.00	201.05	0.00	0.00	0.00%
Agriculture	5215	14,385.00	12,721.69	14,000.00	(385.00)	(2.68)%
Clothing/Uniforms	5230	1,500.00	1,050.92	1,200.00	(300.00)	(20.00)%
Computer Software	5231	3,500.00	3,064.69	3,781.00	281.00	8.03%
Computer Hardware	5232	0.00	172.62	500.00	500.00	0.00%
Contractual Services	5235	0.00	2,242.34	0.00	0.00	0.00%
Contract Services - Other	5240	24,000.00	5,940.15	19,000.00	(5,000.00)	(20.83)%
Equipment-Minor/Small Tools	5275	4,700.00	1,140.99	4,000.00	(700.00)	(14.89)%
Fire & Safety Supplies	5285	1,363.04	2,249.92	1,000.00	(363.04)	(26.63)%
Food	5300	500.00	177.03	500.00	0.00	0.00%
Fuel	5305	3,200.00	2,062.37	4,000.00	800.00	25.00%
Government Fees/Permits	5310	900.00	1,462.21	8,000.00	7,100.00	788.89%
Household Supplies	5315	8,200.00	8,959.01	8,000.00	(200.00)	(2.44)%
Maint. - Vehicle Supplies	5340	1,200.00	881.32	2,200.00	1,000.00	83.33%

Cameron Park Community Services District
 Statement of Revenues and Expenditures - Unposted Transactions Included In Report
 01 - General Fund
 4000 - Parks and Facilities
 From 7/1/2021 Through 6/30/2022

		FY2020-21 Final Budget	FY2020-21 Year To Date Actual	FY2021-22 Proposed Budget	Variance FY2020-21 to FY2021-22	Variance %
Maint. - Buildings	5345	4,900.00	3,752.57	4,000.00	(900.00)	(18.37)%
Maint. - Equipment	5350	8,000.00	5,137.43	5,000.00	(3,000.00)	(37.50)%
Maint. - Grounds	5355	45,000.00	34,964.77	37,500.00	(7,500.00)	(16.67)%
Maint. - Tires & Tubes	5365	3,600.00	1,010.41	2,400.00	(1,200.00)	(33.33)%
Maint. - Vehicle	5370	5,250.00	1,707.33	4,500.00	(750.00)	(14.29)%
Medical Supplies	5375	250.00	0.00	0.00	(250.00)	(100.00)%
Mileage Reimbursement	5385	750.00	66.08	200.00	(550.00)	(73.33)%
Office Supplies/Expense	5400	1,000.00	883.50	1,000.00	0.00	0.00%
Pool Chemicals	5405	2,832.00	1,605.83	0.00	(2,832.00)	(100.00)%
Postage	5410	0.00	166.86	100.00	100.00	0.00%
Professional Services	5420	42,040.00	23,743.68	30,500.00	(11,540.00)	(27.45)%
Rent/Lease - Bldgs, Fields, etc.	5435	0.00	490.15	0.00	0.00	0.00%
Rent/Lease - Equipment	5440	3,900.00	1,736.74	3,000.00	(900.00)	(23.08)%
Staff Development	5455	1,000.00	210.00	2,500.00	1,500.00	150.00%
Phones/internet	5470	8,900.00	9,709.64	10,500.00	1,600.00	17.98%
Utilities - Water	5490	19,500.00	20,417.26	27,500.00	8,000.00	41.03%
Utilities - Electric/Gas	5492	25,000.00	20,282.37	23,859.60	(1,140.40)	(4.56)%
Utilites - Water/Irrigation	5495	350.00	689.02	0.00	(350.00)	(100.00)%
Vandalism	5500	1,200.00	908.01	1,200.00	0.00	0.00%
Cal Fire In Kind Purchases	5501	12,400.00	5,745.19	12,500.00	100.00	0.81%
Transfer Out	7000	9,020.00	9,050.00	9,020.00	0.00	0.00%
Transfer to Reserve	7001	0.00	0.00	22,310.70	22,310.70	0.00%
Total Expenditures		<u>522,276.04</u>	<u>471,292.48</u>	<u>540,062.95</u>	<u>17,786.91</u>	<u>3.41%</u>
Net Revenue Over Expenditures		<u>(20,915.04)</u>	<u>(24,342.75)</u>	<u>0.00</u>	<u>20,915.04</u>	<u>(100.00)%</u>

PARKS & FACILITIES DEPARTMENT
Parks, Open Space and Unimproved Properties
BUDGET DETAIL
FY2021-22

ACCOUNT DESCRIPTION

4110 Property Tax

Property Tax Allocation

4180 Lake Entry – Daily Kiosk Revenues

100% dedicated to Parks 4000

4180 Annual Passes

Funds generated from sale of Annual Passes; 25% dedicated to Parks 4000

4182 CP Lake Picnic Reservations

Parks receives 100% of the revenues generated from picnic reservations.

4190 Parks/Field Use Revenue

Generated by sports fields revenues such as Little League. Parks receives 80% of the total revenues. Amount based on actuals.

4605 Grant – CCI

Reimbursement from CA Climate Investment Grant for fire fuel reduction on District properties.

5000 Salaries – Permanent

Full time benefitted district employees

Positions allocated to Parks:

- Park Superintendent 40%
- Park Foreman 70%
- Admin Assistant part-time, year-round 1,248 hours
- 2 – Full-time Park Maintenance Worker IIs
- 1,712 part-time staff hours (3)

5010 Salaries – Seasonal

1,250 hours for kiosk workers for 5 months of operations

5020 Overtime

Over-time compensation for employees to cover for sick leave absences, unplanned staff schedule changes, special events and call-outs on evenings and weekends.

5130 Health & Dental

Health and dental for full time benefitted employees

5140 Dental Insurance

Dental insurance for full time benefitted employees

5150 Vision Insurance

Vision insurance for full time benefitted employees

5160 Retiree Benefits

Employer contribution to Cal PERS pension costs. Now allocated to Fixed Costs

5170 Worker's Compensation

Employer's contribution to employee's Worker's Compensation Insurance.

5180 FICA/Medicare Employer Contribution

Employer's contribution to employee's Social Security.

5190 UI/TT Contribution

Employer's contribution to employee's Unemployment Insurance.

5215 Agriculture

Agriculture products used to maintain the park and open space properties. Includes, herbicides, pesticides, fertilizers and turf grass seed. Items listed below;

Aquatic herbicides \$4,600

Turf grass seed \$3,500

Turf grass fertilizer \$4,100

Weed abatement chemicals - \$1,800

5230 Clothing/Uniforms

Clothing supplied to district employees. Includes; shirts, jackets and reimbursement for steel toed boots. District staff are required to wear district shirts and can be reimbursed for the purchase of steel toe boots.

5231 Computer Software

Portion of Streamline website and Firewall; Portion of MaintainX software, used to log assets, create work orders and to save all playground and vehicle information.

5231 Computer Hardware

5240 Contract Services - Other

CA Climate Investment grant funds to reduce ladder fuels on District properties.

5265 Educational Material

Training materials to invest in the continued training and growth for our full time benefited employees.

5275 Equipment-Minor/Small

Equipment and tools used by staff to perform their day to day tasks. Also includes the tools used by CalFire (Growlersburg) to help the district maintain the open space properties.

5285 Fire & Safety Supplies

Safety continues to be a key function of the parks department. This account will be used for safety supplies such as life vests, safety vests, cones, water and fire extinguishers. Also includes PPE (Personal Protective Equipment) used by staff. Additional Funding needed to purchase new cones, barricades and safety supplies.

5300 Food

Food can be purchased for special events, staff training and for Growlersburg on special occasions. Also used for purchase coffee and supplies for staff.

5305 Fuel

Covers the cost of fuel for the Parks department. Also covers fuel for various pieces of equipment.

5310 Gov't Fees & Permits

Cost related to Department of Pesticide Regulations, Air Quality Control, and Environmental Health permits. Permits are for the districts pesticide program and use of the chipper. Account also covers Stratus Environmental cost to maintain diversion reports and water qualify for Cameron Park Lake

5315 Household Supplies

Funds for the department's toiletry, cleaning supplies and doggy pot products. The bulk of the materials are supplied by Hillyard Janitorial Services.

5340 Maint. – Vehicle Supplies

This account is used for minor vehicle supplies and equipment. Equipment includes tool boxes, windshield wipers, floor mats, truck racks and other misc. Need to add an additional utility rack to a District vehicle.

5345 Maint. – Buildings

This account is used to maintain and repair buildings for which the parks department is responsible for. This includes the parks shop, park restrooms, well houses, kiosk and concession stand.

5350 Maint. – Equipment

Maintenance of gas powered equipment such as lawn mowers, chain saws, weed eaters, tank sprayers, utility vehicles and the districts tractor and implements. Much of this equipment is used by Growlersburg crews (for example 12 weed eaters). The majority of the equipment is maintained in-house by skilled staff.

5355 Maint. – Grounds

This account provides general funding for grounds, field supplies, playground equipment, plumbing fixtures, irrigation supplies, picnic benches, barbecues, decomposed granite pathways and lighting. The majority of this account is used to maintain the park grounds.

5365 Maint. Tires & Tubes

This account covers new tires and the repair of damaged tires for district vehicles.

5370 Main. Vehicle

6 vehicles are allocated for maintenance to this account. Vehicles are 10-20 years old, re-allocated from the Fire Department. A skilled employee will provide routine weekly safety inspections and minor maintenance. Vehicles are taken to an outside mechanic for oil changes and services. This account also covers smog for district vehicles.

5375 Medical Supplies

This account is used for first aid stock for the department.

5380 Memberships/Subscriptions

The Parks Superintendent holds the districts Qualified Applicators Certificate and Irrigation Auditor License. This account pays for the subscription of those certifications and memberships.

5385 Mileage Reimburse

Account is used for mileage reimbursement as needed.

5400 Office Supplies

This account funds the various office supplies needed to operate.

5405 Pool Chemicals

Not anticipating a Splash Pad until at least the summer of 2022.

5420 Professional Services

On-The-Spot Janitorial – Cleans the district park restrooms every Wednesday mornings. They also perform a deep cleaning the first Wednesday of every month.

Capital Private Patrol – Closes the parks on a nightly basis. Open parks on weekends and holidays.

Sierra Security – Performs security and fire alarm maintenance and monitoring for the department.

DSA (portion of) – Provides I.T. and technical support for the department.

Streamline (portion of) - website host and maintenance costs.

5440 Rent/Lease – Equipment

Equipment rental such as vibrating plate to repair decomposed granite walk; excavator for main line water repairs, tree root excavation. Also include a lift to decorate the Christmas tree at Christa McAuliffe Park.

5455 Staff Development

The department fully supports full time staff to seek additional training to maximize their skill set. Training topics will include pesticide safety, irrigation diagnosis and repairs, horticulture, and tree trimming.

5470 Telephone

This account covers the department's cell phones, landlines, hot spots and internet usage.

Hot Spots – The district utilizes 7 hotspot for our Central Irrigation System. They allow the Irrigation to be control via the internet.

Cell Phones – The department has 5 district cell phones; 2 of which are for the Park Maintenance 2 workers. The Parks Assistant, Parks Foreman and Superintendent each have a cell phone.

Internet and landlines – The parks department has a land line phone number and internet access.

5490 Utilities – Water

This account is for the parks department irrigation and restroom water. Cost increased due to irrigation at the Christa McAuliffe T-ball field.

5492 Utilities – Electric/Gas

This account is used for all the electrical and gas consumption for the Parks. The District is looking into energy efficiencies such as Led lighting and solar energy.

5500 Vandalism

Vandalism is an unforeseen expense and is solely based on damage done. Damage in excess of \$1,000 can be billed to insurance.

5501 Cal Fire In Kind Purchases

District purchases equipment and supplies for Growlersburg to compensate for their work on District properties. CAL FIRE Captain and Parks Superintendent track number of crews and day's work.

7000 Transfer Out

Transfer of funds to support maintenance of David West Community Park, baseball field and portion of open space.

7001 Transfer to Reserve

Cameron Park Community Services District
 Statement of Revenues and Expenditures - Unposted Transactions Included In Report
 01 - General Fund
 7000 - Community Center
 From 7/1/2021 Through 6/30/2022

		FY2020-21 Final Budget	FY2020-21 Year To Date Actual	FY2021-22 Proposed Budget	Variance FY2020-21 to FY2021-22	Variance %
Operating Revenue						
Property Taxes	4110	168,344.00	163,359.03	222,832.42	54,488.42	32.37%
Annual Passes (Lake/Pool Co...)	4181	0.00	10,030.07	18,750.00	18,750.00	0.00%
Assembly Hall & Classroom Re...	4185	15,304.00	13,965.00	35,139.00	19,835.00	129.61%
Gym Rentals	4186	12,342.00	10,351.15	13,000.00	658.00	5.33%
Pool Rental Fees	4187	87,215.00	48,789.47	49,000.00	(38,215.00)	(43.82)%
Reimbursement	4400	0.00	974.41	0.00	0.00	0.00%
Total Operating Revenue		<u>283,205.00</u>	<u>247,469.13</u>	<u>338,721.42</u>	<u>55,516.42</u>	<u>19.60%</u>
Expenditures						
Salaries - Perm.	5000	67,900.00	71,671.95	120,751.00	52,851.00	77.84%
Overtime	5020	1,000.00	1,522.79	1,000.00	0.00	0.00%
Health Benefit	5130	14,519.00	9,515.76	16,225.00	1,706.00	11.75%
Dental Insurance	5140	1,485.00	687.50	1,633.00	148.00	9.97%
Vision Insurance	5150	219.00	130.32	245.00	26.00	11.87%
CalPERS Employer Retirement	5160	6,988.00	2,627.59	9,367.00	2,379.00	34.04%
Worker's Compensation	5170	9,000.00	8,906.76	6,915.82	(2,084.18)	(23.16)%
FICA/Medicare Employer Cont...	5180	3,934.00	2,028.30	3,896.00	(38.00)	(0.97)%
UI/TT Contribution	5190	1,000.00	828.55	1,699.00	699.00	69.90%
Advertising/Marketing	5209	800.00	1,133.03	1,200.00	400.00	50.00%
Agriculture	5215	431.00	238.14	400.00	(31.00)	(7.19)%
Bank Charge	5221	0.00	0.00	1,600.00	1,600.00	0.00%
Clothing/Uniforms	5230	0.00	0.00	900.00	900.00	0.00%
Computer Software	5231	500.00	491.69	1,940.00	1,440.00	288.00%
Computer Hardware	5232	0.00	378.87	0.00	0.00	0.00%
Contract Services - Other	5240	5,890.00	5,908.23	5,890.00	0.00	0.00%
Equipment-Minor/Small Tools	5275	2,640.00	2,812.69	2,500.00	(140.00)	(5.30)%
Fire & Safety Supplies	5285	950.00	1,006.49	950.00	0.00	0.00%
Fire Prevention & Inspection	5290	1,200.00	1,445.00	1,100.00	(100.00)	(8.33)%
Food	5300	50.00	136.17	0.00	(50.00)	(100.00)%
Government Fees/Permits	5310	3,482.00	2,720.29	2,900.00	(582.00)	(16.71)%
Household Supplies	5315	11,000.00	11,450.12	13,500.00	2,500.00	22.73%
Maint. - Vehicle Supplies	5340	500.00	0.00	0.00	(500.00)	(100.00)%
Maint. - Buildings	5345	12,000.00	8,872.50	8,000.00	(4,000.00)	(33.33)%
Maint. - Equipment	5350	9,000.00	5,013.79	10,000.00	1,000.00	11.11%
Maint. - Grounds	5355	2,026.00	1,581.02	2,000.00	(26.00)	(1.28)%
Maint. - Tires & Tubes	5365	1,200.00	0.00	1,200.00	0.00	0.00%
Maint. - Vehicle	5370	500.00	590.36	1,000.00	500.00	100.00%

Cameron Park Community Services District
 Statement of Revenues and Expenditures - Unposted Transactions Included In Report
 01 - General Fund
 7000 - Community Center
 From 7/1/2021 Through 6/30/2022

		FY2020-21 Final Budget	FY2020-21 Year To Date Actual	FY2021-22 Proposed Budget	Variance FY2020-21 to FY2021-22	Variance %
Medical Supplies	5375	250.00	0.00	0.00	(250.00)	(100.00)%
Office Supplies/Expense	5400	200.00	252.66	200.00	0.00	0.00%
Pool Chemicals	5405	23,995.00	26,735.40	25,000.00	1,005.00	4.19%
Professional Services	5420	400.00	300.00	400.00	0.00	0.00%
Rent/Lease - Equipment	5440	0.00	275.00	200.00	200.00	0.00%
Staff Development	5455	250.00	0.00	250.00	0.00	0.00%
Phones/internet	5470	8,000.00	8,171.66	8,000.00	0.00	0.00%
Utilities - Water	5490	7,000.00	7,190.50	8,500.00	1,500.00	21.43%
Utilities - Electric/Gas	5492	54,860.00	96,992.03	78,859.60	23,999.60	43.75%
Vandalism	5500	1,000.00	77.09	500.00	(500.00)	(50.00)%
Transfer Out	7000	0.00	30.00	0.00	0.00	0.00%
Total Expenditures		<u>254,169.00</u>	<u>281,722.25</u>	<u>338,721.42</u>	<u>84,552.42</u>	<u>33.27%</u>
Net Revenue Over Expenditures		<u>29,036.00</u>	<u>(34,253.12)</u>	<u>0.00</u>	<u>(29,036.00)</u>	<u>(100.00)%</u>

**PARKS & FACILITIES DEPARTMENT
Community Center
BUDGET DETAIL
FY2021-22**

ACCOUNT DESCRIPTION

4110 Property Taxes

Property tax allocation to the Community Center.

4181 Annual Passes

25% of annual pass sales to offset costs of running community pool.

4185 CC Facility Rentals

Revenue generated from rentals of the Community Center. Amount is based on past actuals in Rec Trac. 100% dedicated to Community Center.

4186 Gym Rentals

50% of gym rental revenues to offset costs of staffing and maintaining community center gym.

4187 Pool Use Fees

50% of pool use fees to offset costs of maintaining community pool.

5000 Salaries – Permanent

Staffing allocation to Community Center:

- 40% of the Parks & Facilities Superintendent;
- 10% of the Parks Foreman,
- 1 Full-time Maintenance II Worker assigned to Community Center,
- 10% of two Parks Maintenance II Workers for landscaping duties,
- 1.3 Full Time Equivalent (FTE) for part-time employees

5020 Overtime

Unexpected scheduled changes for staff absences, urgent facility repairs, alarm services, and events overrunning scheduled times.

5130 Health Benefit

Health and dental for full-time benefitted employees.

5140 Dental Insurance

Dental insurance for full-time benefitted employees.

5150 Vision Insurance

Vision insurance for full-time benefitted employees

5160 CalPERS Employer Retirement

Employer's contribution to CalPERS pension.

5170 Worker's Compensation

Employer's contribution to Worker's Compensation Insurance.

5180 FICA/Medicare Employer Contribution

Employer's contribution to Medicare/Social Security.

5190 UI/TT Contribution

Employer's contribution to Unemployment Insurance.

5209 Advertising/Marketing

Portion of District e-newsletters/mailers.

5215 Agriculture

Fertilizer and Herbicide application.

5230 Clothing/Uniforms

This accounts covers work related clothing such as shirts, jackets and steel toe work boots reimbursement.

5231 Computer Software

Portion of Streamline web services.

Portion of MaintainX, new App for managing work requests and inventory.

5240 Contract Services - Other

Portion of Executech IT support services.

5275 Equipment-Minor/Small Tools

Day to day tools and equipment for staff to maintain the Community Center.

5285 Fire and Safety Supplies

Fire/safety and first aid related items.

5290 Fire prevention and inspection

Annual fire sprinkler test/inspections.

5310 Government Fees/Permits

Slide inspection, health department inspection, air quality management, etc.

5315 Household Supplies

Cintas is our services provider for all janitorial supplies.

5345 Maint. – Buildings

Maintenance and repair of the Community Center grounds. Items include: plumbing, electrical, windows, doors, etc.

5350 Maint. – Equipment

Funds used to maintain equipment such as lighting, HVAC, pool heater, pool pumps, audio/visual, kitchen appliances etc. The District is increasing the amount of funding for this line item due to the increasing age of the equipment.

5355 Maint. – Grounds

Funds used to maintain the exterior landscape and parking lot. Irrigation, fertilization, plants, turf grass, fencing, weed abatement, etc.

5365 Maint. – Tires & Tubes

Tires for District vehicles used for the Community Center.

5370 Maint. Vehicle

Maintenance and repair of District vehicles used for the Community Center.

5400 Office Supplies

Office supplies, as needed.

5405 Pool Chemicals

Items used to chemically treat the pool. Chemicals used include: cyanuric acid, sodium hypochlorite, muriatic acid, carbon dioxide, and sodium chloride.

5420 Professional Services

Sierra Security quarterly alarm testing.

5440 Rent/Lease – Equipment

CardConnect monthly terminal fee.

5455 Staff Development

Training for full-time staff. Irrigation, pesticide, and pool training are a focal point. Training did not take place in 2020-21 due to COVID-19.

5470 Telephone/Internet

2 cell phones, 1 hot spot for irrigation system and portion of the landline phones and internet.

5490 Utilities – Water

Community Center, swimming pool, and irrigation water usage. Irrigation water is reclaimed water.

5492 Utilities – Electric/Gas

Electric and gas consumption for the Community Center, including the pool. The new 97% efficient pool heater should will help lower the cost to heat the pool. Budget estimate based on review of past costs for two years, which was challenging given the closure of the facility, changes in use and benefits of new operating systems.

LANDSCAPING AND LIGHTING DISTRICTS – Funds 30-50

The District has twenty LLADs, six are neighborhood parks and/or landscaped area, and the remaining thirteen have only street lights. The LLAD budget is self-sustaining funded by an assessment. Staff will work with District residents and stakeholders to address two under-funded LLADs in Fiscal Year 2021-2022: Bar JB, Viewpoint and Goldorado, both street lights only districts.

45 Northview – Northview consists of a playground, decomposed granite trail, creek, open space and landscaping along Auburn Hills. The majority of Northview Park is open space and is part of the District weed abatement responsibilities. \$1,000 will be reimbursed through the CCI Grant to help maintain the open space.

43 David West Park – David West LLAD has three components: community sports field with park amenities (parking lot, shrubbery and trees throughout the park), street lights and open space with detention basins. The District supports the operations of this community park with an allocation from the General Fund 01. Facility use revenues from Little League are received in this LLAD as well.

42 Eastwood Park – Eastwood is a Neighborhood Park with roadway landscaping, oak trees, turf grass, and a large concrete path throughout the park. Roadway landscaping includes hedges along Meder Road. A total of \$6,000 is allocated for a contractor to maintain the hedges along Meder Road as maintaining these roadside hedges is a safety hazard for District staff. Due to the high fund balance, \$0 assessment will be charged in Fiscal Year 2021-2022.

46 Cameron Valley – Cameron Valley is a LLAD that consists of long stretches of landscape along roadways. Cameron Valley is projected to dip into the fund balance. Cameron Valley has a healthy fund balance but the deficit spending will need to be address in the future. Growlersburg will help the District maintain the LLAD to reduce annual maintenance expenses.

Bar J A 39 & 50 – Bar J A consists of landscaping along Country Club and Merrychase Drives and a pedestrian pathway, and several street lights with the nearby sub division. Staff will budget in Fund 39, and transfer from Fund 50 an allocation to address the deficit. Bar J A maintenance activities is adequately funded with both Funds.

40 Bar J B – Bar J B consists of landscaping along walkways and paths. The turf grass on the corners were removed throughout the LLAD to reduce maintenance and water costs. Staff will be making further reductions in irrigation to save money.

48 Silver Springs

Silver Springs is a new residential development off Green Valley Road and Silver Springs Parkway. Homes are under construction. In Fiscal year 2021-2022, the will accept responsibility for maintaining improvements and the LLAD will be activated. Improvements include: irrigated landscape area along Silver Springs Parkway (east side), shrubs, redwood perimeter fence, masonry pillars along Silver Spring Parkway & Foxmore Lane, common wall fencing along Silver Spring Parkway & Foxmore Lane, concrete sidewalks. The District worked with the developer to finalize the improvements and budget allocation.

Street Light LLADs

Listed below are LLADs that have only street lights. The District is responsible for reporting the damaged or burnt out light fixture to PG&E for repair. Airpark and both Cameron Woods will be assessed \$0 due to high fund balances.

- 44 Cambridge Oaks
- 47 Cameron Woods 8
- 38 Cameron Woods 1-4
- 37 Unit 12
- 34 Viewpoint
- 33 Unit 8
- 32 Unit 7
- 31 Unit 6
- 30 Airpark
- 35 Goldorado
- 36 Unit 11
- 41 Creekside

LANDSCAPING and LIGHTING DISTRICTS (LLAD)
Airpark, Goldorado, Unit 11, Unit 6, Unit 7, Unit 8, Unit 12, Viewpoint,
Cambridge Oaks, Cameron Woods 1-4, Cameron Woods 8, and
Creekside 41

BUDGET DETAIL

ACCOUNT ACCOUNT DESC.

4135 Special Assessments

Special property assessment to pay street light electrical costs. Assessments will not be levied for this fiscal year for Airpark (Fund 30), Cameron Woods 1-5 (Fund 38), and Cameron Woods 8 (Fund 47) due to excessive fund balances.

4505 Interest

Interest Income

5000 Salaries – Perm.

Park staff salaries to maintain LLADs

5210 Agency Administration Fee

SCI Consulting’s allocation of their administrative costs

5492 Utilities – Electric/Gas

Covers the costs of the street lights within the LLADs

5495 Utilities – Water/Irrigation

Water to maintain the existing landscape

7000 Transfer Out

Transfer to General Fund 01 for District Overhead

Cameron Park Community Services District
 Statement of Revenues and Expenditures - Unposted Transactions Included In Report
 30 - Airpark LLAD
 From 7/1/2021 Through 6/30/2022

		FY2020-21 Final Budget	FY2020-21 Year To Date Actual	FY2021-22 Proposed Budget	Variance FY2020-21 to FY2021-22	Variance %
Operating Revenue						
Property Taxes	4110	0.00	31.84	0.00	0.00	0.00%
Special Assessments	4135	19,305.00	18,085.76	0.00	(19,305.00)	(100.00)%
Interest Income	4505	2,400.00	529.45	1,500.00	(900.00)	(37.50)%
Total Operating Revenue		<u>21,705.00</u>	<u>18,647.05</u>	<u>1,500.00</u>	<u>(20,205.00)</u>	<u>(93.09)%</u>
Expenditures						
Salaries - Perm.	5000	901.00	0.00	0.00	(901.00)	(100.00)%
Health Benefit	5130	110.00	0.00	0.00	(110.00)	(100.00)%
Agency Administration Fee	5210	1,100.00	1,037.50	1,535.00	435.00	39.55%
Utilities - Electric/Gas	5492	20,632.00	16,868.70	20,632.00	0.00	0.00%
Transfer Out	7000	0.00	0.00	2,575.42	2,575.42	0.00%
Total Expenditures		<u>22,743.00</u>	<u>17,906.20</u>	<u>24,742.42</u>	<u>1,999.42</u>	<u>8.79%</u>
Net Revenue Over Expenditures		<u>(1,038.00)</u>	<u>740.85</u>	<u>(23,242.42)</u>	<u>(22,204.42)</u>	<u>2,139.15%</u>

Cameron Park Community Services District
 Statement of Revenues and Expenditures - Unposted Transactions Included In Report
 31 - Unit 6 LLAD
 From 7/1/2021 Through 6/30/2022

		FY2020-21 Final Budget	FY2020-21 Year To Date Actual	FY2021-22 Proposed Budget	Variance FY2020-21 to FY2021-22	Variance %
Operating Revenue						
Property Taxes	4110	0.00	18.09	0.00	0.00	0.00%
Special Assessments	4135	16,568.00	15,764.36	16,568.00	0.00	0.00%
Interest Income	4505	1,500.00	354.19	1,500.00	0.00	0.00%
Total Operating Revenue		<u>18,068.00</u>	<u>16,136.64</u>	<u>18,068.00</u>	<u>0.00</u>	<u>0.00%</u>
Expenditures						
Salaries - Perm.	5000	901.00	0.00	0.00	(901.00)	(100.00)%
Health Benefit	5130	110.00	0.00	0.00	(110.00)	(100.00)%
Agency Administration Fee	5210	1,100.00	1,037.50	1,454.00	354.00	32.18%
Utilities - Electric/Gas	5492	19,512.00	13,096.00	19,512.00	0.00	0.00%
Transfer Out	7000	0.00	0.00	2,210.28	2,210.28	0.00%
Total Expenditures		<u>21,623.00</u>	<u>14,133.50</u>	<u>23,176.28</u>	<u>1,553.28</u>	<u>7.18%</u>
Net Revenue Over Expenditures		<u>(3,555.00)</u>	<u>2,003.14</u>	<u>(5,108.28)</u>	<u>(1,553.28)</u>	<u>43.69%</u>

Cameron Park Community Services District
 Statement of Revenues and Expenditures - Unposted Transactions Included In Report
 32 - Unit 7 LLAD
 From 7/1/2021 Through 6/30/2022

		FY2020-21 Final Budget	FY2020-21 Year To Date Actual	FY2021-22 Proposed Budget	Variance FY2020-21 to FY2021-22	Variance %
Operating Revenue						
Property Taxes	4110	0.00	22.39	0.00	0.00	0.00%
Special Assessments	4135	12,554.00	11,732.03	12,554.00	0.00	0.00%
Interest Income	4505	1,200.00	261.68	1,200.00	0.00	0.00%
Total Operating Revenue		<u>13,754.00</u>	<u>12,016.10</u>	<u>13,754.00</u>	<u>0.00</u>	<u>0.00%</u>
Expenditures						
Salaries - Perm.	5000	901.00	0.00	0.00	(901.00)	(100.00)%
Health Benefit	5130	110.00	0.00	0.00	(110.00)	(100.00)%
Agency Administration Fee	5210	1,100.00	1,037.50	1,660.00	560.00	50.91%
Utilities - Electric/Gas	5492	12,700.00	10,517.57	12,700.00	0.00	0.00%
Transfer Out	7000	0.00	0.00	1,674.79	1,674.79	0.00%
Total Expenditures		<u>14,811.00</u>	<u>11,555.07</u>	<u>16,034.79</u>	<u>1,223.79</u>	<u>8.26%</u>
Net Revenue Over Expenditures		<u>(1,057.00)</u>	<u>461.03</u>	<u>(2,280.79)</u>	<u>(1,223.79)</u>	<u>115.78%</u>

Cameron Park Community Services District
 Statement of Revenues and Expenditures - Unposted Transactions Included In Report
 33 - Unit 8 LLAD
 From 7/1/2021 Through 6/30/2022

		FY2020-21 Final Budget	FY2020-21 Year To Date Actual	FY2021-22 Proposed Budget	Variance FY2020-21 to FY2021-22	Variance %
Operating Revenue						
Property Taxes	4110	0.00	22.44	0.00	0.00	0.00%
Special Assessments	4135	15,494.00	14,622.29	15,494.00	0.00	0.00%
Weed Abatement	4410	0.00	4.25	0.00	0.00	0.00%
Interest Income	4505	1,400.00	313.52	1,400.00	0.00	0.00%
Total Operating Revenue		<u>16,894.00</u>	<u>14,962.50</u>	<u>16,894.00</u>	<u>0.00</u>	<u>0.00%</u>
Expenditures						
Salaries - Perm.	5000	901.00	0.00	0.00	(901.00)	(100.00)%
Health Benefit	5130	110.00	0.00	0.00	(110.00)	(100.00)%
Agency Administration Fee	5210	1,100.00	1,037.50	2,047.00	947.00	86.09%
Utilities - Electric/Gas	5492	16,008.00	13,295.49	16,008.00	0.00	0.00%
Transfer Out	7000	0.00	0.00	2,067.00	2,067.00	0.00%
Total Expenditures		<u>18,119.00</u>	<u>14,332.99</u>	<u>20,122.00</u>	<u>2,003.00</u>	<u>11.05%</u>
Net Revenue Over Expenditures		<u>(1,225.00)</u>	<u>629.51</u>	<u>(3,228.00)</u>	<u>(2,003.00)</u>	<u>163.51%</u>

Cameron Park Community Services District
 Statement of Revenues and Expenditures - Unposted Transactions Included In Report
 34 - Viewpoint LLAD
 From 7/1/2021 Through 6/30/2022

		FY2020-21 Final Budget	FY2020-21 Year To Date Actual	FY2021-22 Proposed Budget	Variance FY2020-21 to FY2021-22	Variance %
Operating Revenue						
Property Taxes	4110	0.00	19.25	0.00	0.00	0.00%
Special Assessments	4135	6,218.00	5,846.92	6,218.00	0.00	0.00%
Interest Income	4505	300.00	59.01	300.00	0.00	0.00%
Total Operating Revenue		<u>6,518.00</u>	<u>5,925.18</u>	<u>6,518.00</u>	<u>0.00</u>	<u>0.00%</u>
Expenditures						
Salaries - Perm.	5000	901.00	0.00	0.00	(901.00)	(100.00)%
Health Benefit	5130	110.00	0.00	0.00	(110.00)	(100.00)%
Agency Administration Fee	5210	1,100.00	1,037.50	660.00	(440.00)	(40.00)%
Utilities - Electric/Gas	5492	7,620.00	6,269.44	7,686.00	66.00	0.87%
Transfer Out	7000	0.00	0.00	829.52	829.52	0.00%
Total Expenditures		<u>9,731.00</u>	<u>7,306.94</u>	<u>9,175.52</u>	<u>(555.48)</u>	<u>(5.71)%</u>
Net Revenue Over Expenditures		<u>(3,213.00)</u>	<u>(1,381.76)</u>	<u>(2,657.52)</u>	<u>555.48</u>	<u>(17.29)%</u>

Cameron Park Community Services District
 Statement of Revenues and Expenditures - Unposted Transactions Included In Report
 35 - Goldorado LLAD
 From 7/1/2021 Through 6/30/2022

		FY2020-21 Final Budget	FY2020-21 Year To Date Actual	FY2021-22 Proposed Budget	Variance FY2020-21 to FY2021-22	Variance %
Operating Revenue						
Special Assessments	4135	2,935.00	2,724.86	3,100.21	165.21	5.63%
Interest Income	4505	170.00	42.39	75.00	(95.00)	(55.88)%
Total Operating Revenue		<u>3,105.00</u>	<u>2,767.25</u>	<u>3,175.21</u>	<u>70.21</u>	<u>2.26%</u>
Expenditures						
Salaries - Perm.	5000	901.00	0.00	0.00	(901.00)	(100.00)%
Health Benefit	5130	110.00	0.00	0.00	(110.00)	(100.00)%
Agency Administration Fee	5210	1,100.00	1,037.50	153.00	(947.00)	(86.09)%
Utilities - Electric/Gas	5492	2,552.00	2,810.32	3,444.00	892.00	34.95%
Transfer Out	7000	0.00	0.00	391.55	391.55	0.00%
Total Expenditures		<u>4,663.00</u>	<u>3,847.82</u>	<u>3,988.55</u>	<u>(674.45)</u>	<u>(14.46)%</u>
Net Revenue Over Expenditures		<u>(1,558.00)</u>	<u>(1,080.57)</u>	<u>(813.34)</u>	<u>744.66</u>	<u>(47.80)%</u>

Cameron Park Community Services District
 Statement of Revenues and Expenditures - Unposted Transactions Included In Report
 36 - Unit 11 LLAD
 From 7/1/2021 Through 6/30/2022

		FY2020-21 Final Budget	FY2020-21 Year To Date Actual	FY2021-22 Proposed Budget	Variance FY2020-21 to FY2021-22	Variance %
Operating Revenue						
Property Taxes	4110	0.00	27.02	0.00	0.00	0.00%
Special Assessments	4135	6,883.00	6,200.28	6,883.00	0.00	0.00%
Interest Income	4505	700.00	148.57	450.00	(250.00)	(35.71)%
Total Operating Revenue		<u>7,583.00</u>	<u>6,375.87</u>	<u>7,333.00</u>	<u>(250.00)</u>	<u>(3.30)%</u>
Expenditures						
Salaries - Perm.	5000	901.00	0.00	0.00	(901.00)	(100.00)%
Health Benefit	5130	110.00	0.00	0.00	(110.00)	(100.00)%
Agency Administration Fee	5210	1,100.00	1,037.50	1,469.00	369.00	33.55%
Utilities - Electric/Gas	5492	6,232.00	5,201.26	6,372.00	140.00	2.25%
Transfer Out	7000	0.00	0.00	918.24	918.24	0.00%
Total Expenditures		<u>8,343.00</u>	<u>6,238.76</u>	<u>8,759.24</u>	<u>416.24</u>	<u>4.99%</u>
Net Revenue Over Expenditures		<u>(760.00)</u>	<u>137.11</u>	<u>(1,426.24)</u>	<u>(666.24)</u>	<u>87.66%</u>

Cameron Park Community Services District
 Statement of Revenues and Expenditures - Unposted Transactions Included In Report
 37 - Unit 12 LLAD
 From 7/1/2021 Through 6/30/2022

		FY2020-21 Final Budget	FY2020-21 Year To Date Actual	FY2021-22 Proposed Budget	Variance FY2020-21 to FY2021-22	Variance %
Operating Revenue						
Property Taxes	4110	0.00	6.52	0.00	0.00	0.00%
Special Assessments	4135	12,340.00	11,706.97	12,340.00	0.00	0.00%
Interest Income	4505	1,000.00	244.26	650.00	(350.00)	(35.00)%
Total Operating Revenue		<u>13,340.00</u>	<u>11,957.75</u>	<u>12,990.00</u>	<u>(350.00)</u>	<u>(2.62)%</u>
Expenditures						
Salaries - Perm.	5000	901.00	0.00	0.00	(901.00)	(100.00)%
Health Benefit	5130	110.00	0.00	0.00	(110.00)	(100.00)%
Agency Administration Fee	5210	1,100.00	1,037.50	1,583.00	483.00	43.91%
Utilities - Electric/Gas	5492	12,879.00	10,713.58	13,140.00	261.00	2.03%
Transfer Out	7000	0.00	0.00	1,646.24	1,646.24	0.00%
Total Expenditures		<u>14,990.00</u>	<u>11,751.08</u>	<u>16,369.24</u>	<u>1,379.24</u>	<u>9.20%</u>
Net Revenue Over Expenditures		<u>(1,650.00)</u>	<u>206.67</u>	<u>(3,379.24)</u>	<u>(1,729.24)</u>	<u>104.80%</u>

Cameron Park Community Services District
 Statement of Revenues and Expenditures - Unposted Transactions Included In Report
 38 - Cameron Woods 1-4 LLAD
 From 7/1/2021 Through 6/30/2022

		FY2020-21 Final Budget	FY2020-21 Year To Date Actual	FY2021-22 Proposed Budget	Variance FY2020-21 to FY2021-22	Variance %
Operating Revenue						
Property Taxes	4110	0.00	4.51	0.00	0.00	0.00%
Special Assessments	4135	7,790.00	7,225.13	0.00	(7,790.00)	(100.00)%
Interest Income	4505	650.00	136.86	400.00	(250.00)	(38.46)%
Total Operating Revenue		<u>8,440.00</u>	<u>7,366.50</u>	<u>400.00</u>	<u>(8,040.00)</u>	<u>(95.26)%</u>
Expenditures						
Salaries - Perm.	5000	901.00	0.00	0.00	(901.00)	(100.00)%
Health Benefit	5130	110.00	0.00	0.00	(110.00)	(100.00)%
Agency Administration Fee	5210	1,100.00	1,037.50	784.00	(316.00)	(28.73)%
Utilities - Electric/Gas	5492	6,406.00	5,345.77	6,552.00	146.00	2.28%
Transfer Out	7000	0.00	0.00	1,039.24	1,039.24	0.00%
Total Expenditures		<u>8,517.00</u>	<u>6,383.27</u>	<u>8,375.24</u>	<u>(141.76)</u>	<u>(1.66)%</u>
Net Revenue Over Expenditures		<u>(77.00)</u>	<u>983.23</u>	<u>(7,975.24)</u>	<u>(7,898.24)</u>	<u>10,257.45%</u>

Cameron Park Community Services District
 Statement of Revenues and Expenditures - Unposted Transactions Included In Report
 39 - Bar J 15a LLAD
 From 7/1/2021 Through 6/30/2022

		FY2020-21 Final Budget	FY2020-21 Year To Date Actual	FY2021-22 Proposed Budget	Variance FY2020-21 to FY2021-22	Variance %
Operating Revenue						
Property Taxes	4110	0.00	15.20	0.00	0.00	0.00%
Special Assessments	4135	24,265.00	23,342.35	24,265.00	0.00	0.00%
Transfer In	4165	0.00	0.00	28,973.12	28,973.12	0.00%
Interest Income	4505	1,400.00	347.55	1,400.00	0.00	0.00%
Total Operating Revenue		<u>25,665.00</u>	<u>23,705.10</u>	<u>54,638.12</u>	<u>28,973.12</u>	<u>112.89%</u>
Expenditures						
Salaries - Perm.	5000	10,491.00	13,137.58	12,449.00	1,958.00	18.66%
Overtime	5020	0.00	75.95	0.00	0.00	0.00%
Health Benefit	5130	1,787.00	0.00	2,622.00	835.00	46.73%
Dental Insurance	5140	0.00	0.00	240.00	240.00	0.00%
Vision Insurance	5150	0.00	0.00	43.00	43.00	0.00%
CalPERS Employer Retirement	5160	0.00	0.00	894.00	894.00	0.00%
Worker's Compensation	5170	788.00	0.00	1,099.00	311.00	39.47%
FICA/Medicare Employer Cont...	5180	0.00	201.20	223.00	223.00	0.00%
UI/TT Contribution	5190	0.00	150.96	149.00	149.00	0.00%
Agency Administration Fee	5210	1,100.00	1,037.50	2,406.00	1,306.00	118.73%
Equipment-Minor/Small Tools	5275	0.00	0.00	200.00	200.00	0.00%
Maint. - Equipment	5350	400.00	0.00	200.00	(200.00)	(50.00)%
Maint. - Grounds	5355	1,200.00	200.00	5,000.00	3,800.00	316.67%
Maint. - Vehicle	5370	0.00	0.00	1,100.00	1,100.00	0.00%
Staff Development	5455	50.00	0.00	200.00	150.00	300.00%
Phones/internet	5470	75.00	0.00	120.00	45.00	60.00%
Utilities - Electric/Gas	5492	7,500.00	16,084.42	19,728.00	12,228.00	163.04%
Utilites - Water/Irrigation	5495	1,750.00	1,714.70	4,728.00	2,978.00	170.17%
Transfer Out	7000	0.00	0.00	3,237.12	3,237.12	0.00%
Total Expenditures		<u>25,141.00</u>	<u>32,602.31</u>	<u>54,638.12</u>	<u>29,497.12</u>	<u>117.33%</u>
Net Revenue Over Expenditures		<u>524.00</u>	<u>(8,897.21)</u>	<u>0.00</u>	<u>(524.00)</u>	<u>(100.00)%</u>

Cameron Park Community Services District
 Statement of Revenues and Expenditures - Unposted Transactions Included In Report
 50 - BarJ 15a #2 LLAD
 From 7/1/2021 Through 6/30/2022

		FY2020-21 Final Budget	FY2020-21 Year To Date Actual	FY2021-22 Proposed Budget	Variance FY2020-21 to FY2021-22	Variance %
Operating Revenue						
Property Taxes	4110	0.00	14.38	0.00	0.00	0.00%
Special Assessments	4135	22,967.00	22,062.67	22,967.00	0.00	0.00%
Interest Income	4505	1,600.00	468.94	1,600.00	0.00	0.00%
Total Operating Revenue		<u>24,567.00</u>	<u>22,545.99</u>	<u>24,567.00</u>	<u>0.00</u>	<u>0.00%</u>
Expenditures						
Salaries - Perm.	5000	10,499.00	0.00	0.00	(10,499.00)	(100.00)%
Health Benefit	5130	1,787.00	0.00	0.00	(1,787.00)	(100.00)%
Worker's Compensation	5170	788.00	0.00	0.00	(788.00)	(100.00)%
Agency Administration Fee	5210	1,100.00	1,037.50	2,406.00	1,306.00	118.73%
Agriculture	5215	0.00	190.00	0.00	0.00	0.00%
Maint. - Equipment	5350	600.00	0.00	0.00	(600.00)	(100.00)%
Maint. - Grounds	5355	1,200.00	1,028.09	0.00	(1,200.00)	(100.00)%
Maint. - Vehicle	5370	0.00	31.68	0.00	0.00	0.00%
Staff Development	5455	50.00	0.00	0.00	(50.00)	(100.00)%
Phones/internet	5470	75.00	0.00	0.00	(75.00)	(100.00)%
Utilities - Electric/Gas	5492	7,500.00	0.00	0.00	(7,500.00)	(100.00)%
Utilites - Water/Irrigation	5495	1,750.00	0.00	0.00	(1,750.00)	(100.00)%
Transfer Out	7000	0.00	0.00	32,037.07	32,037.07	0.00%
Total Expenditures		<u>25,349.00</u>	<u>2,287.27</u>	<u>34,443.07</u>	<u>9,094.07</u>	<u>35.88%</u>
Net Revenue Over Expenditures		<u>(782.00)</u>	<u>20,258.72</u>	<u>(9,876.07)</u>	<u>(9,094.07)</u>	<u>1,162.92%</u>

Bar J A 39 & 50 BUDGET DETAIL

ACCOUNT	DESCRIPTION
<u>4135</u>	<u>Special Assessments</u>
	Special property assessment to maintain landscaped area
<u>4135</u>	<u>Transfer In</u>
	For Fund 39 - \$28973.12 Transfer In from Fund 50 assessment to balance
<u>4505</u>	<u>Interest</u>
	Interest Income
<u>5000</u>	<u>Salaries - Perm.</u>
	Portion of staff salaries to maintain LLAD
<u>5130</u>	<u>Health Benefit</u>
	Employer portion of employee's health insurance
<u>5140</u>	<u>Dental Insurance</u>
	Employer portion of employee's vision insurance
<u>5150</u>	<u>Vision Insurance</u>
	Employer portion of employee's vision insurance
<u>5160</u>	<u>CalPERS Employer Retirement</u>
<u>5170</u>	<u>Worker's Compensation</u>
<u>5180</u>	<u>FICA/Medicare Employer Contribution</u>
<u>5190</u>	<u>UI/TT Contribution</u>
<u>5210</u>	<u>Agency Administration Fee</u>
	SCI Consulting's allocation of their administrative costs
<u>5215</u>	<u>Agriculture</u>
<u>5350</u>	<u>Maint. – Equipment</u>
	Small tools, vehicle maintenance, and safety supplies

5355 Maint. – Grounds

Maintains asphalt pathway, irrigation systems and existing landscape. Staff will continue to add additional plants along Country Club Drive.

5370 Maint. - Vehicle

\$1000 is budgeted to retrofit an existing District vehicle with a hydraulic dump bed. This will allow staff to remove vegetation from areas that the dump trailer cannot access.

5455 Staff Development

District staff irrigation and horticulture training

5470 Telephone

LLAD cell phone cost

5492 Utilities – Electric/Gas

Cost for power for street lights within the LLAD

5495 Utilities – Water/Irrigation

Water to maintain the existing landscape

7000 Transfer Out

For Fund 39 - \$3,237.12 Transfer to General Fund 01 for District Overhead

For Fund 50 - \$3,063.95 Transfer to General Fund 01 for District Overhead; \$28,973.12 Transfer to Fund 39 to balance

Cameron Park Community Services District
 Statement of Revenues and Expenditures - Unposted Transactions Included In Report
 40 - Bar J 15b LLAD
 From 7/1/2021 Through 6/30/2022

		FY2020-21 Final Budget	FY2020-21 Year To Date Actual	FY2021-22 Proposed Budget	Variance FY2020-21 to FY2021-22	Variance %
Operating Revenue						
Special Assessments	4135	10,652.00	10,458.97	10,652.00	0.00	0.00%
Interest Income	4505	700.00	146.70	700.00	0.00	0.00%
Total Operating Revenue		<u>11,352.00</u>	<u>10,605.67</u>	<u>11,352.00</u>	<u>0.00</u>	<u>0.00%</u>
Expenditures						
Salaries - Perm.	5000	5,978.00	6,825.28	7,289.00	1,311.00	21.93%
Overtime	5020	0.00	11.97	0.00	0.00	0.00%
Health Benefit	5130	1,112.00	0.00	1,561.00	449.00	40.38%
Dental Insurance	5140	0.00	0.00	144.00	144.00	0.00%
Vision Insurance	5150	0.00	0.00	26.00	26.00	0.00%
CalPERS Employer Retirement	5160	0.00	0.00	519.00	519.00	0.00%
Worker's Compensation	5170	469.00	0.00	644.00	175.00	37.31%
FICA/Medicare Employer Cont...	5180	0.00	101.95	134.00	134.00	0.00%
UI/TT Contribution	5190	0.00	71.19	87.00	87.00	0.00%
Agency Administration Fee	5210	1,100.00	1,037.50	206.00	(894.00)	(81.27)%
Maint. - Equipment	5350	300.00	0.00	100.00	(200.00)	(66.67)%
Maint. - Grounds	5355	900.00	484.20	750.00	(150.00)	(16.67)%
Maint. - Vehicle	5370	0.00	31.69	100.00	100.00	0.00%
Staff Development	5455	50.00	0.00	100.00	50.00	100.00%
Phones/internet	5470	120.00	0.00	0.00	(120.00)	(100.00)%
Utilities - Electric/Gas	5492	1,582.00	1,622.78	1,968.00	386.00	24.40%
Utilites - Water/Irrigation	5495	950.00	1,636.23	1,200.00	250.00	26.32%
Transfer Out	7000	0.00	0.00	1,421.05	1,421.05	0.00%
Total Expenditures		<u>12,561.00</u>	<u>11,822.79</u>	<u>16,249.05</u>	<u>3,688.05</u>	<u>29.36%</u>
Net Revenue Over Expenditures		<u>(1,209.00)</u>	<u>(1,217.12)</u>	<u>(4,897.05)</u>	<u>(3,688.05)</u>	<u>305.05%</u>

**Bar J B 40
BUDGET DETAIL**

ACCOUNT	DESCRIPTION
<u>4135</u>	<u>Special Assessments</u>
	Special property assessment to maintain landscaped area
<u>4505</u>	<u>Interest</u>
	Interest Income
<u>5000</u>	<u>Salaries – Perm.</u>
	Portion of staff salaries to maintain LLAD
<u>5130</u>	<u>Health Benefit</u>
	Employer portion of employee’s health insurance
<u>5140</u>	<u>Dental Insurance</u>
	Employer portion of employee’s vision insurance
<u>5150</u>	<u>Vision Insurance</u>
	Employer portion of employee’s vision insurance
<u>5160</u>	<u>CalPERS Employer Retirement</u>
<u>5170</u>	<u>Worker’s Compensation</u>
<u>5180</u>	<u>FICA/Medicare Employer Contribution</u>
<u>5190</u>	<u>UI/TT Contribution</u>
<u>5210</u>	<u>Agency Administration Fee</u>
	SCI Consulting’s allocation of their administrative costs
<u>5215</u>	<u>Agriculture</u>
<u>5350</u>	<u>Maint. – Equipment</u>
	Small tools, vehicle maintenance and safety supplies

5355 Maint. – Grounds

Maintains concrete pathway, irrigation system, and existing landscape

5455 Staff Development

The District supports staff education. Covers irrigation and horticulture training

5470 Telephone

LLAD cell phone cost

5492 Utilities – Electric/Gas

Cost for power for street lights within the LLAD

5495 Irrigation Water

Water to maintain the existing landscape

7000 Transfer Out

Transfer to General Fund 01 for District Overhead

Cameron Park Community Services District
 Statement of Revenues and Expenditures - Unposted Transactions Included In Report
 41 - Creekside LLAD
 From 7/1/2021 Through 6/30/2022

		FY2020-21 Final Budget	FY2020-21 Year To Date Actual	FY2021-22 Proposed Budget	Variance FY2020-21 to FY2021-22	Variance %
Operating Revenue						
Special Assessments	4135	2,449.00	2,206.85	2,449.00	0.00	0.00%
Interest Income	4505	150.00	33.05	150.00	0.00	0.00%
Total Operating Revenue		<u>2,599.00</u>	<u>2,239.90</u>	<u>2,599.00</u>	<u>0.00</u>	<u>0.00%</u>
Expenditures						
Salaries - Perm.	5000	901.00	0.00	0.00	(901.00)	(100.00)%
Health Benefit	5130	110.00	0.00	0.00	(110.00)	(100.00)%
UI/TT Contribution	5190	0.00	4.95	0.00	0.00	0.00%
Agency Administration Fee	5210	1,100.00	1,037.50	378.00	(722.00)	(65.64)%
Utilities - Electric/Gas	5492	780.00	577.94	708.00	(72.00)	(9.23)%
Transfer Out	7000	0.00	0.00	326.71	326.71	0.00%
Total Expenditures		<u>2,891.00</u>	<u>1,620.39</u>	<u>1,412.71</u>	<u>(1,478.29)</u>	<u>(51.13)%</u>
Net Revenue Over Expenditures		<u>(292.00)</u>	<u>619.51</u>	<u>1,186.29</u>	<u>1,478.29</u>	<u>(506.26)%</u>

Cameron Park Community Services District
 Statement of Revenues and Expenditures - Unposted Transactions Included In Report
 42 - Eastwood LLAD
 From 7/1/2021 Through 6/30/2022

		FY2020-21 Final Budget	FY2020-21 Year To Date Actual	FY2021-22 Proposed Budget	Variance FY2020-21 to FY2021-22	Variance %
Operating Revenue						
Property Taxes	4110	0.00	39.11	0.00	0.00	0.00%
Special Assessments	4135	40,908.00	40,027.55	0.00	(40,908.00)	(100.00)%
Interest Income	4505	5,700.00	1,178.75	3,800.00	(1,900.00)	(33.33)%
Total Operating Revenue		<u>46,608.00</u>	<u>41,245.41</u>	<u>3,800.00</u>	<u>(42,808.00)</u>	<u>(91.85)%</u>
Expenditures						
Salaries - Perm.	5000	20,266.00	17,847.66	17,703.00	(2,563.00)	(12.65)%
Overtime	5020	0.00	76.51	0.00	0.00	0.00%
Health Benefit	5130	5,821.00	0.00	3,408.00	(2,413.00)	(41.45)%
Dental Insurance	5140	0.00	0.00	327.00	327.00	0.00%
Vision Insurance	5150	0.00	0.00	58.00	58.00	0.00%
CalPERS Employer Retirement	5160	0.00	0.00	1,259.00	1,259.00	0.00%
Worker's Compensation	5170	2,044.00	0.00	1,563.00	(481.00)	(23.53)%
FICA/Medicare Employer Cont...	5180	0.00	279.61	326.00	326.00	0.00%
UI/TT Contribution	5190	0.00	189.55	212.00	212.00	0.00%
Agency Administration Fee	5210	1,100.00	1,037.50	875.00	(225.00)	(20.45)%
Agriculture	5215	2,000.00	1,757.47	1,200.00	(800.00)	(40.00)%
Equipment-Minor/Small Tools	5275	0.00	87.90	200.00	200.00	0.00%
Maint. - Equipment	5350	700.00	0.00	300.00	(400.00)	(57.14)%
Maint. - Grounds	5355	8,900.00	13,063.56	11,800.00	2,900.00	32.58%
Maint. - Vehicle	5370	0.00	585.09	1,100.00	1,100.00	0.00%
Staff Development	5455	100.00	0.00	100.00	0.00	0.00%
Phones/internet	5470	120.00	35.79	120.00	0.00	0.00%
Utilities - Electric/Gas	5492	2,031.00	1,458.36	1,752.00	(279.00)	(13.74)%
Utilites - Water/Irrigation	5495	2,934.00	3,124.41	3,336.00	402.00	13.70%
Transfer Out	7000	0.00	0.00	5,457.41	5,457.41	0.00%
Total Expenditures		<u>46,016.00</u>	<u>39,543.41</u>	<u>51,096.41</u>	<u>5,080.41</u>	<u>11.04%</u>
Net Revenue Over Expenditures		<u>592.00</u>	<u>1,702.00</u>	<u>(47,296.41)</u>	<u>(47,888.41)</u>	<u>(8,089.26)%</u>

Eastwood 42 BUDGET DETAIL

ACCOUNT	DESCRIPTION
<u>4135</u>	<u>Special Assessments</u>
	Assessments will not be levied for this fiscal year due to excessive fund balance
<u>4505</u>	<u>Interest</u>
	Interest Income
<u>5000</u>	<u>Salaries – Perm.</u>
	Portion of staff salaries to maintain LLAD
<u>5130</u>	<u>Health Benefit</u>
	Employer portion of employee’s health insurance
<u>5140</u>	<u>Dental Insurance</u>
	Employer portion of employee’s vision insurance
<u>5150</u>	<u>Vision Insurance</u>
	Employer portion of employee’s vision insurance
<u>5160</u>	<u>CalPERS Employer Retirement</u>
<u>5170</u>	<u>Worker’s Compensation</u>
<u>5180</u>	<u>FICA/Medicare Employer Contribution</u>
<u>5190</u>	<u>UI/TT Contribution</u>
<u>5210</u>	<u>Agency Administration Fee</u>
	SCI Consulting’s allocation of their administrative costs
<u>5215</u>	<u>Agriculture</u>
	Turf grass seed, broad leaf treatment and fertilizers

5350 Maint. – Equipment

Small tools, vehicle maintenance, and safety supplies

5355 Maint. – Grounds

Cost to maintain turf grass, Irrigation, oak trees and landscaping along Meder Road. \$9,000 is budgeted to contract out the maintenance of the hedges along Meder Road.

5370 Maint. - Vehicle

\$1000 is budgeted to retrofit an existing District vehicle with a hydraulic dump bed. This will allow staff to remove vegetation from areas that the dump trailer cannot access.

5455 Staff Development

District staff education for irrigation and horticulture training

5470 Telephone

LLAD cell phone cost and irrigation hot spot

5492 Utilities – Electric/Gas

Cost for power for street lights within the LLAD

5495 Utilities – Water/Irrigation

Water to maintain the existing landscape

7000 Transfer Out

Transfer to General Fund 01 for District Overhead

Cameron Park Community Services District
 Statement of Revenues and Expenditures - Unposted Transactions Included In Report
 43 - David West LLAD (Crazy Horse)
 From 7/1/2021 Through 6/30/2022

		FY2020-21 Final Budget	FY2020-21 Year To Date Actual	FY2021-22 Proposed Budget	Variance FY2020-21 to FY2021-22	Variance %
Operating Revenue						
Special Assessments	4135	18,150.00	17,234.33	18,150.00	0.00	0.00%
Transfer In	4165	9,020.00	9,020.00	9,020.00	0.00	0.00%
Sports Field Rentals	4190	5,700.00	3,981.40	5,700.00	0.00	0.00%
Interest Income	4505	1,500.00	302.74	1,000.00	(500.00)	(33.33)%
Grant - CI	4605	2,500.00	0.00	1,100.00	(1,400.00)	(56.00)%
Total Operating Revenue		<u>36,870.00</u>	<u>30,538.47</u>	<u>34,970.00</u>	<u>(1,900.00)</u>	<u>(5.15)%</u>
Expenditures						
Salaries - Perm.	5000	17,798.00	16,612.03	13,612.00	(4,186.00)	(23.52)%
Overtime	5020	0.00	66.57	0.00	0.00	0.00%
Health Benefit	5130	3,454.00	0.00	2,688.00	(766.00)	(22.18)%
Dental Insurance	5140	0.00	0.00	256.00	256.00	0.00%
Vision Insurance	5150	0.00	0.00	45.00	45.00	0.00%
CalPERS Employer Retirement	5160	0.00	0.00	982.00	982.00	0.00%
Worker's Compensation	5170	1,525.00	0.00	1,202.00	(323.00)	(21.18)%
FICA/Medicare Employer Cont...	5180	0.00	263.91	239.00	239.00	0.00%
UI/TT Contribution	5190	0.00	169.47	163.00	163.00	0.00%
Agency Administration Fee	5210	1,100.00	1,037.50	526.00	(574.00)	(52.18)%
Agriculture	5215	1,500.00	1,812.92	990.00	(510.00)	(34.00)%
Equipment-Minor/Small Tools	5275	0.00	0.00	200.00	200.00	0.00%
Maint. - Equipment	5350	650.00	0.00	200.00	(450.00)	(69.23)%
Maint. - Grounds	5355	3,600.00	2,985.77	2,600.00	(1,000.00)	(27.78)%
Maint. - Vehicle	5370	0.00	131.69	1,100.00	1,100.00	0.00%
Professional Services	5420	0.00	467.19	0.00	0.00	0.00%
Rent/Lease - Equipment	5440	0.00	467.19	1,920.00	1,920.00	0.00%
Staff Development	5455	100.00	0.00	100.00	0.00	0.00%
Phones/internet	5470	120.00	0.00	120.00	0.00	0.00%
Utilities - Electric/Gas	5492	750.00	162.48	300.00	(450.00)	(60.00)%
Utilites - Water/Irrigation	5495	3,500.00	3,122.92	4,380.00	880.00	25.14%
Transfer Out	7000	0.00	0.00	2,421.33	2,421.33	0.00%
Total Expenditures		<u>34,097.00</u>	<u>27,299.64</u>	<u>34,044.33</u>	<u>(52.67)</u>	<u>(0.15)%</u>
Net Revenue Over Expenditures		<u>2,773.00</u>	<u>3,238.83</u>	<u>925.67</u>	<u>(1,847.33)</u>	<u>(66.62)%</u>

David West 43 BUDGET DETAIL

ACCOUNT DESCRIPTION

4135 Special Assessments

Special property assessment to maintain landscaped area

4190 Sports Field Rentals

Revenue generated by outside user groups

7000 Transfer In

\$9,020 has been allocated from the General Fund 01 to help support David West. The transfer in is to support the cost of the baseball field and open space maintenance.

4505 Interest

Interest Income

4605 Grant- CCI

\$1,100 to be reimbursed to help maintain the open space per the District Weed Abatement Ordinance

5000 Salaries – Perm.

Portion of staff salaries to maintain LLAD

5130 Health Benefit

Employer portion of employee’s health insurance

5140 Dental Insurance

Employer portion of employee’s vision insurance

5150 Vision Insurance

Employer portion of employee’s vision insurance

5160 CalPERS Employer Retirement

5170 Worker’s Compensation

5180 FICA/Medicare Employer Contribution

5190 UI/TT Contribution

5210 Agency Administration Fee

SCI Consulting's allocation of their administrative costs

5215 Agriculture

Turf grass seed and fertilizers; includes treating the nut sedge that has started to take over the turf grass.

5350 Maint. – Equipment

Small tools, vehicle maintenance, and safety supplies

5355 Maint. – Grounds

Cost to maintain baseball field, dugouts, existing landscape, open space and the parking lot etc.

5370 Maint. - Vehicle

\$1000 is budgeted to retrofit an existing District vehicle with a hydraulic dump bed. This will allow staff to remove vegetation from areas that the dump trailer cannot access.

5440 Rent/Lease - Equipment

Annual cost to rent Porta Potty

5455 Staff Development

District staff irrigation and horticulture training

5470 Telephone

LLAD cell phone cost and irrigation hot spot

5492 Utilities – Electric/Gas

Cost for power for street lights within the LLAD

5495 Utilities - Irrigation/Water

Water to maintain the existing landscape

7000 Transfer Out

Transfer to General Fund 01 for District Overhead

Cameron Park Community Services District
 Statement of Revenues and Expenditures - Unposted Transactions Included In Report
 44 - Cambridge Oaks LLAD
 From 7/1/2021 Through 6/30/2022

		FY2020-21 Final Budget	FY2020-21 Year To Date Actual	FY2021-22 Proposed Budget	Variance FY2020-21 to FY2021-22	Variance %
Operating Revenue						
Special Assessments	4135	1,637.00	1,321.61	1,637.00	0.00	0.00%
Interest Income	4505	260.00	51.88	200.00	(60.00)	(23.08)%
Total Operating Revenue		<u>1,897.00</u>	<u>1,373.49</u>	<u>1,837.00</u>	<u>(60.00)</u>	<u>(3.16)%</u>
Expenditures						
Salaries - Perm.	5000	901.00	0.00	0.00	(901.00)	(100.00)%
Health Benefit	5130	110.00	0.00	0.00	(110.00)	(100.00)%
Agency Administration Fee	5210	1,100.00	1,037.50	526.00	(574.00)	(52.18)%
Utilities - Electric/Gas	5492	644.00	496.09	612.00	(32.00)	(4.97)%
Transfer Out	7000	0.00	0.00	218.39	218.39	0.00%
Total Expenditures		<u>2,755.00</u>	<u>1,533.59</u>	<u>1,356.39</u>	<u>(1,398.61)</u>	<u>(50.77)%</u>
Net Revenue Over Expenditures		<u>(858.00)</u>	<u>(160.10)</u>	<u>480.61</u>	<u>1,338.61</u>	<u>(156.02)%</u>

Cameron Park Community Services District
 Statement of Revenues and Expenditures - Unposted Transactions Included In Report
 45 - Northview LLAD
 From 7/1/2021 Through 6/30/2022

		FY2020-21 Final Budget	FY2020-21 Year To Date Actual	FY2021-22 Proposed Budget	Variance FY2020-21 to FY2021-22	Variance %
Operating Revenue						
Special Assessments	4135	29,808.00	29,082.73	29,808.00	0.00	0.00%
Interest Income	4505	700.00	197.87	500.00	(200.00)	(28.57)%
Grant - CI	4605	2,500.00	0.00	1,000.00	(1,500.00)	(60.00)%
Total Operating Revenue		<u>33,008.00</u>	<u>29,280.60</u>	<u>31,308.00</u>	<u>(1,700.00)</u>	<u>(5.15)%</u>
Expenditures						
Salaries - Perm.	5000	17,308.00	13,307.98	11,378.00	(5,930.00)	(34.26)%
Overtime	5020	0.00	25.53	0.00	0.00	0.00%
Health Benefit	5130	3,454.00	0.00	2,254.00	(1,200.00)	(34.74)%
Dental Insurance	5140	0.00	0.00	212.00	212.00	0.00%
Vision Insurance	5150	0.00	0.00	38.00	38.00	0.00%
CalPERS Employer Retirement	5160	0.00	0.00	813.00	813.00	0.00%
Worker's Compensation	5170	1,483.00	0.00	1,005.00	(478.00)	(32.23)%
FICA/Medicare Employer Cont...	5180	0.00	205.44	207.00	207.00	0.00%
UI/TT Contribution	5190	0.00	158.25	137.00	137.00	0.00%
Agency Administration Fee	5210	1,100.00	1,037.49	440.00	(660.00)	(60.00)%
Agriculture	5215	0.00	20.23	0.00	0.00	0.00%
Equipment-Minor/Small Tools	5275	0.00	0.00	200.00	200.00	0.00%
Maint. - Equipment	5350	850.00	0.00	200.00	(650.00)	(76.47)%
Maint. - Grounds	5355	3,900.00	3,620.69	3,100.00	(800.00)	(20.51)%
Maint. - Vehicle	5370	0.00	179.42	1,100.00	1,100.00	0.00%
Staff Development	5455	100.00	0.00	100.00	0.00	0.00%
Phones/internet	5470	120.00	0.00	0.00	(120.00)	(100.00)%
Utilities - Electric/Gas	5492	4,370.00	0.00	0.00	(4,370.00)	(100.00)%
Utilites - Water/Irrigation	5495	(2,720.00)	1,052.30	1,980.00	4,700.00	(172.79)%
Transfer Out	7000	0.00	0.00	3,976.59	3,976.59	0.00%
Total Expenditures		<u>29,965.00</u>	<u>19,607.33</u>	<u>27,140.59</u>	<u>(2,824.41)</u>	<u>(9.43)%</u>
Net Revenue Over Expenditures		<u>3,043.00</u>	<u>9,673.27</u>	<u>4,167.41</u>	<u>1,124.41</u>	<u>36.95%</u>

Northview 45 BUDGET DETAIL

ACCOUNT	DESCRIPTION
<u>4135</u>	<u>Special Assessments</u>
	Special property assessment to maintain the LLAD
<u>4505</u>	<u>Interest</u>
	Interest Income
<u>4605</u>	<u>Grant- CCI</u>
	\$1,000 to be reimbursed to help maintain the open space per the weed abatement ordinance
<u>5000</u>	<u>Salaries – Perm.</u>
	Portion of staff salaries to maintain LLAD
<u>5130</u>	<u>Health Benefit</u>
	Employer portion of employee’s health insurance
<u>5140</u>	<u>Dental Insurance</u>
	Employer portion of employee’s vision insurance
<u>5150</u>	<u>Vision Insurance</u>
	Employer portion of employee’s vision insurance
<u>5160</u>	<u>CalPERS Employer Retirement</u>
<u>5170</u>	<u>Worker’s Compensation</u>
<u>5180</u>	<u>FICA/Medicare Employer Contribution</u>
<u>5190</u>	<u>UI/TT Contribution</u>
<u>5210</u>	<u>Agency Administration Fee</u>
	SCI Consulting’s allocation of their administrative costs

5215 Agriculture

5350 Maint. – Equipment

Small tools, vehicle maintenance and safety supplies

5355 Maint. – Grounds

Cost to maintain the playground, landscaping, vegetation along the creek and the decomposed granite pathway. Also includes the hedges along Auburn Hills.

5370 Maint. - Vehicle

\$1000 is budgeted to retrofit an existing District vehicle with a hydraulic dump bed. This will allow staff to remove vegetation from areas that the dump trailer cannot access.

5455 Staff Development

The District supports staff education. Covers irrigation and horticulture training

5470 Telephone

LLAD cell phone cost

5492 Utilities – Electric/Gas

Northview Park is powered with an existing solar panel

5495 Utilities – Irrigation/Water

Water to maintain the existing landscape

7000 Transfer Out

Transfer to General Fund 01 for District Overhead

Cameron Park Community Services District
 Statement of Revenues and Expenditures - Unposted Transactions Included In Report
 46 - Cameron Valley LLAD
 From 7/1/2021 Through 6/30/2022

		FY2020-21 Final Budget	FY2020-21 Year To Date Actual	FY2021-22 Proposed Budget	Variance FY2020-21 to FY2021-22	Variance %
Operating Revenue						
Property Taxes	4110	0.00	94.24	0.00	0.00	0.00%
Special Assessments	4135	0.00	12,463.87	12,782.00	12,782.00	0.00%
Interest Income	4505	0.00	371.42	730.00	730.00	0.00%
Total Operating Revenue		<u>0.00</u>	<u>12,929.53</u>	<u>13,512.00</u>	<u>13,512.00</u>	<u>0.00%</u>
Expenditures						
Salaries - Perm.	5000	0.00	8,430.18	5,623.00	5,623.00	0.00%
Overtime	5020	0.00	55.49	0.00	0.00	0.00%
Health Benefit	5130	0.00	0.00	1,093.00	1,093.00	0.00%
Dental Insurance	5140	0.00	0.00	104.00	104.00	0.00%
Vision Insurance	5150	0.00	0.00	18.00	18.00	0.00%
CalPERS Employer Retirement	5160	0.00	0.00	393.00	393.00	0.00%
Worker's Compensation	5170	0.00	0.00	497.00	497.00	0.00%
FICA/Medicare Employer Cont...	5180	0.00	127.21	110.00	110.00	0.00%
UI/TT Contribution	5190	0.00	103.19	67.00	67.00	0.00%
Agency Administration Fee	5210	0.00	1,037.49	574.00	574.00	0.00%
Equipment-Minor/Small Tools	5275	0.00	0.00	100.00	100.00	0.00%
Maint. - Equipment	5350	0.00	0.00	100.00	100.00	0.00%
Maint. - Grounds	5355	0.00	1,560.05	800.00	800.00	0.00%
Maint. - Vehicle	5370	0.00	31.68	200.00	200.00	0.00%
Staff Development	5455	0.00	0.00	100.00	100.00	0.00%
Utilities - Electric/Gas	5492	0.00	88.73	120.00	120.00	0.00%
Utilites - Water/Irrigation	5495	0.00	1,616.67	1,932.00	1,932.00	0.00%
Transfer Out	7000	0.00	0.00	1,705.21	1,705.21	0.00%
Total Expenditures		<u>0.00</u>	<u>13,050.69</u>	<u>13,536.21</u>	<u>13,536.21</u>	<u>0.00%</u>
Net Revenue Over Expenditures		<u>0.00</u>	<u>(121.16)</u>	<u>(24.21)</u>	<u>(24.21)</u>	<u>0.00%</u>

Cameron Valley 46 BUDGET DETAIL

ACCOUNT	DESCRIPTION
<u>4135</u>	<u>Special Assessments</u>
	Special property assessment to maintain landscaped area
<u>4505</u>	<u>Interest</u>
	Interest Income
<u>5000</u>	<u>Salaries – Perm.</u>
	Park staff salaries to maintain LLAD
<u>5130</u>	<u>Health Benefit</u>
	Employer portion of employee’s health insurance
<u>5140</u>	<u>Dental Insurance</u>
	Employer portion of employee’s vision insurance
<u>5150</u>	<u>Vision Insurance</u>
	Employer portion of employee’s vision insurance
<u>5160</u>	<u>CalPERS Employer Retirement</u>
<u>5170</u>	<u>Worker’s Compensation</u>
<u>5180</u>	<u>FICA/Medicare Employer Contribution</u>
<u>5190</u>	<u>UI/TT Contribution</u>
<u>5210</u>	<u>Agency Administration Fee</u>
	SCI Consulting’s allocation of their administrative costs
<u>5215</u>	<u>Agriculture</u>
<u>5350</u>	<u>Maint. – Equipment</u>
	Small tools, vehicle maintenance and safety supplies

5355 Maint. – Grounds

Maintain existing landscaping and trees.

5455 Staff Development

District staff irrigation and horticulture training

5470 Telephone

Portion of the LLAD'S cell phone cost

5492 Utilities – Electric/Gas

Covers the cost of the street lights within the LLAD

5495 Utilities – Irrigation/Water

Water to maintain the existing landscape

7000 Transfer Out

Transfer to General Fund 01 for District Overhead

Cameron Park Community Services District
 Statement of Revenues and Expenditures - Unposted Transactions Included In Report
 47 - Cameron Woods 8 LLAD
 From 7/1/2021 Through 6/30/2022

		FY2020-21 Final Budget	FY2020-21 Year To Date Actual	FY2021-22 Proposed Budget	Variance FY2020-21 to FY2021-22	Variance %
Operating Revenue						
Special Assessments	4135	5,999.00	5,740.00	0.00	(5,999.00)	(100.00)%
Interest Income	4505	1,000.00	208.90	600.00	(400.00)	(40.00)%
Total Operating Revenue		<u>6,999.00</u>	<u>5,948.90</u>	<u>600.00</u>	<u>(6,399.00)</u>	<u>(91.43)%</u>
Expenditures						
Salaries - Perm.	5000	901.00	0.00	0.00	(901.00)	(100.00)%
Health Benefit	5130	101.00	0.00	0.00	(101.00)	(100.00)%
Agency Administration Fee	5210	1,100.00	1,037.49	254.00	(846.00)	(76.91)%
Utilities - Electric/Gas	5492	1,352.00	1,155.86	1,416.00	64.00	4.73%
Transfer Out	7000	0.00	0.00	800.31	800.31	0.00%
Total Expenditures		<u>3,454.00</u>	<u>2,193.35</u>	<u>2,470.31</u>	<u>(983.69)</u>	<u>(28.48)%</u>
Net Revenue Over Expenditures		<u>3,545.00</u>	<u>3,755.55</u>	<u>(1,870.31)</u>	<u>(5,415.31)</u>	<u>(152.76)%</u>

Cameron Park Community Services District
 Statement of Revenues and Expenditures - Unposted Transactions Included In Report
 48 - Silver Springs LLAD
 From 7/1/2021 Through 6/30/2022

	FY2020-21 Final Budget	FY2020-21 Year To Date Actual	FY2021-22 Proposed Budget	Variance FY2020-21 to FY2021-22	Variance %	
Operating Revenue						
Special Assessments	4135	0.00	0.00	27,123.83	27,123.83	0.00%
Interest Income	4505	0.00	50.46	0.00	0.00	0.00%
Total Operating Revenue	<u>0.00</u>	<u>50.46</u>	<u>27,123.83</u>	<u>27,123.83</u>	<u>0.00%</u>	
Expenditures						
Salaries - Perm.	5000	0.00	0.00	6,126.00	6,126.00	0.00%
Health Benefit	5130	0.00	0.00	1,112.00	1,112.00	0.00%
Dental Insurance	5140	0.00	0.00	114.00	114.00	0.00%
Vision Insurance	5150	0.00	0.00	20.00	20.00	0.00%
CalPERS Employer Retirement	5160	0.00	0.00	431.00	431.00	0.00%
Worker's Compensation	5170	0.00	0.00	541.00	541.00	0.00%
FICA/Medicare Employer Cont...	5180	0.00	0.00	117.00	117.00	0.00%
UI/TT Contribution	5190	0.00	0.00	74.00	74.00	0.00%
Agency Administration Fee	5210	0.00	281.35	277.00	277.00	0.00%
Equipment-Minor/Small Tools	5275	0.00	0.00	300.00	300.00	0.00%
Maint. - Equipment	5350	0.00	0.00	200.00	200.00	0.00%
Maint. - Grounds	5355	0.00	0.00	2,000.00	2,000.00	0.00%
Maint. - Vehicle	5370	0.00	0.00	200.00	200.00	0.00%
Staff Development	5455	0.00	0.00	100.00	100.00	0.00%
Phones/internet	5470	0.00	0.00	240.00	240.00	0.00%
Utilities - Electric/Gas	5492	0.00	0.00	460.00	460.00	0.00%
Utilites - Water/Irrigation	5495	0.00	0.00	1,800.00	1,800.00	0.00%
Transfer Out	7000	0.00	0.00	3,618.50	3,618.50	0.00%
Total Expenditures	<u>0.00</u>	<u>281.35</u>	<u>17,730.50</u>	<u>17,730.50</u>	<u>0.00%</u>	
Net Revenue Over Expenditures	<u>0.00</u>	<u>(230.89)</u>	<u>9,393.33</u>	<u>9,393.33</u>	<u>0.00%</u>	

Silver Springs, Fund 48 BUDGET DETAIL

ACCOUNT DESCRIPTION

4135 Special Assessments

Special property assessment to maintain landscaped area

4505 Interest

Interest Income

5000 Salaries – Perm.

Salaries were budgeted using current staffing cost. Once the LLAD is completely turned over to the District Silver Springs will be budgeted with the rest of the LLADs. A best guess estimate has been made taking in the size and scope of services needed to maintain Silver Springs LLAD. The level of maintenance required will likely increase as the landscaping become established.

5130 Health Benefit

Employer portion of employee’s health insurance

5140 Dental Insurance

Employer portion of employee’s vision insurance

5150 Vision Insurance

Employer portion of employee’s vision insurance

5160 CalPERS Employer Retirement

5170 Worker’s Compensation

5180 FICA/Medicare Employer Contribution

5190 UI/TT Contribution

5210 Agency Administration Fee

SCI Consulting’s allocation of their administrative costs

5215 Agriculture

At this time the District is not responsible for any open space maintenance or park property. If this changes through phase 2 or 3 additional funding will be added to this line item.

5275 Minor Equipment/Small Tools

Misc. tools and equipment to perform maintenance related tasks

5350 Maint. – Equipment

LLAD contribution to maintain equipment including Weed Eater, Mower and Hedgers.

5355 Maint. – Grounds

Maintains existing landscaping, sidewalk, and neighborhood signage. Does not include fencing or concrete wall maintenance. The Engineer’s report from 2006-07 mentions fencing and sounds walls. A conversation took place between the developer and the District in October of 2020. It was determined that the residents were responsible for any common structure (fence or wall). That aspect may change when phases 2 and 3 are developed.

5370 Maint. - Vehicle

LLAD contribution towards maintaining District vehicles.

5455 Staff Development

The District supports staff education. Covers irrigation and horticulture training

5470 Telephone

Portion of the LLAD’S cell phone cost and irrigation hot spot

5492 Utilities – Electric/Gas

The developer mentioned that there is no street lights being proposed during the 1st phase of construction. The only electricity is to power the irrigation controller.

5495 Utilities – Irrigation/Water

Water to maintain the existing landscape. All landscaping is watered through drip irrigation.

7000 Transfer Out

Transfer to General Fund 01 for District Overhead

Cameron Park Community Services District

Department of Covenants, Conditions and Restrictions

The Covenants, Conditions and Restrictions (CC&R) Committee and the Architectural Review Committee (ARC) are interrelated components to the CC&R Department. The Cameron Park Community Services District (CPCSD), with one full-time Compliance Officer, provides CC&R enforcement to the homeowners and property owners within the District's jurisdiction after review by the CC&R Committee. There are more than 90 distinct neighborhood CC&Rs covering approximately 7000 properties.

The ARC reviews residential property improvement plans within the CPCSD jurisdiction. CC&R Staff responds to applicant questions, compiles documentation and inspects properties prior to presenting the project information to the ARC for approval or denial. Additionally, staff prepares ARC agendas, processes and disseminates decision notices and maintains ARC records. Architectural Review fees range from \$40 to \$600 and are reviewed annually.

In addition to CC&R enforcement activities, staff is responsible for;

- Providing support between District Board of Directors, CC&R Committee, Architectural Reviews Committee and the public, including, but not limited to, providing staffing for meetings of the CC&R and Architectural Review Committees
- Perform administrative functions associated with CC&Rs including preparing agendas, Board and Committee reports, budget, creating department forms, developing processes and procedures and record retention.
- Communication and coordination with various County Departments, including s Planning Department for plan review and code enforcement.

This Department is funded by Architectural Review fees and through a special tax assessment up to \$12 per parcel approved by Cameron Park voters on November 5, 1985 and adopted by the Board of Directors of the CPCSD on July 16, 1986.

Collection of special assessment tax funds is facilitated by the El Dorado County Auditor. The data provided to the county for the assessment is compiled by a contract service at a fee.

Legal Services

Legal Services include fees associated with operational functions such as legal opinions, legal review and consultation for regular CC&R enforcement and ARC administration. Legal fees that would be incurred as a result of legal proceedings involving individual violations will be brought forward to the Board of Directors for approval including appropriate budget adjustment.

Cameron Park Community Services District
 Statement of Revenues and Expenditures - Unposted Transactions Included In Report
 02 - CC&R
 From 7/1/2021 Through 6/30/2022

		FY2020-21 Final Budget	FY2020-21 Year To Date Actual	FY2021-22 Proposed Budget	Variance FY2020-21 to FY2021-22	Variance %
Operating Revenue						
Property Taxes	4110	0.00	137.04	0.00	0.00	0.00%
Special Assessments	4135	81,600.00	76,840.16	81,600.00	0.00	0.00%
Arc Review Fees	4140	19,500.00	23,195.00	21,000.00	1,500.00	7.69%
Interest Income	4505	4,000.00	860.07	2,500.00	(1,500.00)	(37.50)%
Other Income	4600	0.00	3,056.50	0.00	0.00	0.00%
Total Operating Revenue		<u>105,100.00</u>	<u>104,088.77</u>	<u>105,100.00</u>	<u>0.00</u>	<u>0.00%</u>
Expenditures						
Salaries - Perm.	5000	60,694.00	56,141.06	60,694.00	0.00	0.00%
Overtime	5020	0.00	1,465.53	1,200.00	1,200.00	0.00%
Health Benefit	5130	9,222.00	10,286.10	9,787.00	565.00	6.13%
Dental Insurance	5140	735.00	750.00	735.00	0.00	0.00%
Vision Insurance	5150	130.00	141.18	130.00	0.00	0.00%
CalPERS Employer Retirement	5160	4,240.00	4,236.88	4,607.00	367.00	8.66%
Worker's Compensation	5170	3,702.00	0.00	1,238.79	(2,463.21)	(66.54)%
FICA/Medicare Employer Cont...	5180	880.00	779.96	880.00	0.00	0.00%
UI/TT Contribution	5190	217.00	532.01	117.00	(100.00)	(46.08)%
Advertising/Marketing	5209	0.00	202.70	550.00	550.00	0.00%
Agency Administration Fee	5210	2,000.00	0.00	2,000.00	0.00	0.00%
Bank Charge	5221	200.00	0.00	1,600.00	1,400.00	700.00%
Clothing/Uniforms	5230	150.00	345.35	325.00	175.00	116.67%
Computer Software	5231	4,101.00	3,890.68	4,250.00	149.00	3.63%
Computer Hardware	5232	0.00	32.16	0.00	0.00	0.00%
Contract Services - Other	5240	3,000.00	6,250.55	6,000.00	3,000.00	100.00%
Food	5300	200.00	33.86	200.00	0.00	0.00%
Fuel	5305	950.00	62.83	600.00	(350.00)	(36.84)%
Insurance	5320	3,017.00	0.00	0.00	(3,017.00)	(100.00)%
Legal Services	5335	12,000.00	3,246.36	12,000.00	0.00	0.00%
Maint. - Equipment	5350	200.00	20.15	200.00	0.00	0.00%
Maint. - Grounds	5355	0.00	(177.50)	0.00	0.00	0.00%
Maint. - Vehicle	5370	500.00	558.69	525.00	25.00	5.00%
Memberships/Subscriptions	5380	30.00	0.00	30.00	0.00	0.00%
Office Supplies/Expense	5400	500.00	91.06	300.00	(200.00)	(40.00)%
Postage	5410	300.00	155.94	300.00	0.00	0.00%
Printing	5415	500.00	228.98	500.00	0.00	0.00%
Professional Services	5420	0.00	98.00	98.00	98.00	0.00%
Publications & Legal Notices	5425	300.00	0.00	300.00	0.00	0.00%
Rent/Lease - Equipment	5440	0.00	0.00	200.00	200.00	0.00%

Cameron Park Community Services District
 Statement of Revenues and Expenditures - Unposted Transactions Included In Report
 02 - CC&R
 From 7/1/2021 Through 6/30/2022

	FY2020-21 Final Budget	FY2020-21 Year To Date Actual	FY2021-22 Proposed Budget	Variance FY2020-21 to FY2021-22	Variance %
Staff Development	5455 500.00	0.00	500.00	0.00	0.00%
Phones/internet	5470 4,500.00	3,944.24	4,500.00	0.00	0.00%
Transfer Out	7000 0.00	17,146.00	0.00	0.00	0.00%
Total Expenditures	<u>112,768.00</u>	<u>110,462.77</u>	<u>114,366.79</u>	<u>1,598.79</u>	<u>1.42%</u>
Net Revenue Over Expenditures	<u>(7,668.00)</u>	<u>(6,374.00)</u>	<u>(9,266.79)</u>	<u>(1,598.79)</u>	<u>20.85%</u>

COVENANTS, CONDITIONS AND RESTRICTIONS DEPARTMENT
Fund 02
BUDGET DETAIL
FY2021-22

ACCOUNT DESCRIPTION

4135 Property Tax/Special Assessment

\$12 per parcel assessment for approximately 6,800 parcels. El Dorado County Fee for facilitating the assessment is deducted prior to funds disbursement.

4140 Architectural Review Fees

Annual revenue based on past actuals; adjusted for fee increase effective 1/1/2020. Individual project fees determined by fee schedule.

4505 Interest Income

Interest for fund account money at the County.

5000 Salaries – Permanent

1 Full time employee - CC&R Compliance Officer. Costs for position is divided between CC&R (65%) and ARC (35%).

5020 Overtime

Overtime needed for upcoming projects.

5130 Health Benefit

Employer’s contribution to health insurance.

5140 Dental Insurance

Employer’s contribution to dental insurance.

5150 Vision Insurance

Employer’s contribution to vision insurance.

5160 CalPERS Employer Retirement

Employer contribution for CalPERS retirement.

5170 Worker’s Compensation

Employer’s contribution to worker’s compensation insurance.

5180 FICA/Medicare

Employer's contribution to employee's FICA/Medicare.

5190 UI/TT Contribution

Employer's contribution to employee's unemployment insurance.

5209 Advertising/Marketing

Brochures and community education.

5210 Agency Administration Fee

Contract with SCI to gather necessary data to be submitted to El Dorado County Auditor for per parcel assessment for CC&R operations.

5221 Bank Charge

Merchant service fee charges.

5230 Clothing/Uniform

District logo shirts/jacket/hat for CC&R staff.

5231 Computer Software

Annual contract fee to Comcate for software used in CC&R enforcement.

5232 Computer Hardware

None anticipated for FY 2021-22.

5240 Contract Services

DSA Technologies for computer maintenance; Streamline website maintenance.

5300 Food

Cost of food for special public meetings/workshops.

5305 Fuel

Gas for vehicle used for CC&R enforcement vehicle.

5335 Legal Services

Legal fees associated with regular operations related to ARC and CC&R enforcement.

5350 Maintenance – Equipment

Copier lease and metered copy costs.

5370 Maintenance - Vehicle

Maintenance for CC&R vehicle; new tires, oil changes, wipers, etc.

5380 Memberships/Subscriptions

Allocation of District's membership fees (CSDA, Shingle Springs/Cameron Park Chamber fee, etc)

5400 Office Supplies

Paper, envelopes, pens, cards, printer ink, scotch tape, staples, clips, etc.

5410 Postage

Stamps & certified letters.

5415 Printing

Printing of flyers, brochures, pamphlets, and signs for informational and educational purposes.

5425 Publications & Legal Notices

Legal notices and public notices. CC&R copies obtained from El Dorado County Recorder's Office.

5455 Staff Development

Staff and Committee Member training and development.

5470 Telephone

Allocated cost of landline telephone usage and internet. Cell phone for CC&R enforcement staff.



Agenda Transmittal

DATE: June 16, 2021
FROM: Jill Ritzman, General Manager
AGENDA ITEM #15: **RESOLUTION NO. 2021-19**

- DECLARE INTENTION TO CONTINUE LANDSCAPING AND LIGHTING ASSESSMENT DISTRICT ASSESSMENTS FOR FISCAL YEAR 2021-2022,
- APPROVE PRELIMINARY ENGINEER'S REPORT, AND
- PROVIDE FOR NOTICE OF PUBLIC HEARING FOR JULY 21, 2021 FOR THE LANDSCAPING AND LIGHTING ASSESSMENT DISTRICTS.

RECOMMENDED ACTION: **APPROVE RESOLUTION NO. 2021-19; SCHEDULE A PUBLIC HEARING TO APPROVE THE FINAL LLAD ENGINEER'S REPORT AT THE BOARD MEETING ON JULY 21, 2021**

RECOMMENDATION

Cameron Park Community Services District (District) Board of Directors approve Resolution No. 2021-19 that:

- Declares Board of Director's intention to levy the continued assessments for Fiscal Year 2021-2022 for selected Landscaping and Lighting Assessment Districts (LLADs);
- Preliminarily approve the Engineer's Report for District's LLADs;
- Provide for the Notice of Public Hearing for July 21, 2021 regarding levying the continued assessments for Fiscal Year 2021-2022 for the following LLADs: Unit 6, Unit 7, Unit 8, Viewpointe, Goldorado, Unit 11, Unit 12, Bar J15-A, Bar J 15-B, Creekside, David West, Cambridge Oaks, Northview, Cameron Valley, Silver Springs and Bar J15-A No. 2. Assessments for Airpark, Cameron Woods 1-4, Cameron Woods 8 and Eastwood will be \$0.

BACKGROUND

On March 18, 2021 the Board adopted Resolution No. 2021-07 directing SCI Consulting Group (SCI), the District's assessment engineer and assessment administration firm, to prepare an Engineer's Report for the continuation of the LLAD assessments for FY 2021-22. SCI prepared the Engineer's Report for fiscal year 2021-2022 (Attachment 15B).

BUDGET AND ADMINISTRATION COMMITTEE

The Budget and Administration Committee provided feedback to staff on fund balances, assessment amounts and other changes outlined below. The Committee supported advancing the LLAD budgets to the Board for consideration.

DISCUSSION

The Board will declare its intention to levy the continued assessments for Fiscal Year 2020-2021, and will preliminary approve the Engineer's Report, which includes the proposed rates and budget. To meet state law for LLAD assessments, SCI will administer and process the current parcel data to establish continued assessments for each parcel in the selected assessment district boundaries. The engineer and District will cause a notice to be published in a local newspaper in order to notify the public of the hearing that will be held on July 21, 2021 for the continued levy of the assessments. Service levels in LLADs remain the same.

Recovering District's Administrative Costs

The District will receive \$39,598 to offset costs for administering the LLADs. After discussions with the District consultants, a process and protocols have been established to capture these costs through the budget process and Engineer's Report. These costs are comprised of a portion of the Parks & Facilities Superintendent, Finance Office staff, the Board Clerk, and an Administrative Assistant (Attachment 15C). Overhead costs were portioned to LLADs based on the maximum assessment for each district. These costs are captured in the LLAD budgets in 7000 – *Transfer Out*.

SCI Costs Allocated to LLADs

SCI Consulting appropriated their costs based on actual time spent on each LLAD; previously these costs were divided equally amongst the LLADs. This change is reflected in 5210 *Agency Administration Fee*.

Bar JB Funds 39 and 50

For Bar JA, Funds 39 and 50 – the operations budget will reside fully in Fund 39 and a transfer from Fund 50 to Fund 39 will occur to make Fund 39 balance. This is budgeted in 4165 – *Transfer In* for Fund 39 and 7000 – *Transfer Out* for Fund 50.

Addressing Excessive Fund Balances

Due to high Fund Balances, staff is recommending that assessments for Airpark, Cameron Woods 1-4, Cameron Woods 8 and Eastwood be \$0 for a period of time until the Fund Balance totals six months of operations funding.

The following table details the proposed assessment rates for Fiscal Year 2021-2022.

TABLE 19 – FY 2021-22 ASSESSMENT REVENUES

District Designation	District Name	FY 2021-22 Total			Levy Per Unit		
		Assessment Levy	Assessable Parcels	Lights	Rate	Method	Eligible for Increase
30	Airpark	\$0	321	112	\$0.00	Per Parcel	No
31	Unit 6	\$16,568	304	92	\$54.50	Per Parcel	No
32	Unit 7	\$12,554	347	72	\$36.18	Per Parcel	No
33	Unit 9	\$15,494	428	70	\$36.20	Per Parcel	No
34	Viewpointe	\$6,218	138	15	\$45.06	Per Parcel	No
35	Goldorado	\$3,100	32	18	varies	varies by size	No
36	Unit 11	\$6,883	307	33	\$22.42	Per Parcel	No
37	Unit 12	\$12,340	331	74	\$37.28	Per Parcel	No
38	Cameron Woods 1-5	\$0	164	42	\$0.00	Per Parcel	No
39	Bar J 15A	\$24,265	503	103	\$48.24	Per Parcel	No
40	Bar J 15B Merrychase	\$10,652	43	8	\$190.04	+lots A & B	No
41	Creekside	\$2,449	79	12	\$31.00	Per Parcel	No
42	Eastwood	\$0	183	8	\$0.00	Per Parcel	No
43	David West	\$18,150	110	0	\$165.00	Per Parcel	No, capped at \$165
44	Cambridge	\$1,637	110	9	\$14.88	Per Parcel	No
45	Northview	\$29,808	92	10	\$324.00	Per Parcel	No
46	Cameron Valley	\$12,782	120	6	\$106.52	Per Parcel	No
47	Cameron Woods 8	\$0	53	8	\$0.00	Per Parcel	Up to 3%/yr
48	Silver Springs	\$27,124	58	0	\$467.65	Per Parcel	Up to 4%/yr
50	Bar J 15A No. 2	\$22,967	503	0	\$45.66	Per Parcel	Up to 3%/yr
Total:		\$222,991					

Note:

David West (LLAD 43) has reached the cap set in the original formation documents; the assessment rate for FY 2021-22 will be \$165.00.

Airpark, Cameron Woods 1-5, Eastwood, and Cameron Woods 8 will not be levied for fiscal year 2021-22 which are less than the Maximum Authorized Rates.

CONCLUSION

It is recommended that the Board:

- Approve Resolution No. 2021-19 Intention to Continue Assessments for Fiscal Year 2021-2022,
- Preliminarily Approving Engineer's Report, and
- Provide for Notice of Public Hearing on July 21, 2021 for the LLADs.

Attachments:

15A - Resolution No. 2021-19

15B - Preliminary LLAD Engineer's Report for Fiscal Year 2021-22

15C – Overhead Cost Calculation

RESOLUTION No. 2021-19
of the Board of Directors
of the Cameron Park Community Services District
June 16, 2021

**APPROVING THE PRELIMINARY ENGINEERS REPORT, DECLARING ITS
INTENTION TO CONTINUE ASSESSMENTS FOR FY 2021-2022 IN:**

**AIRPARK LLAD #30, UNIT 6 LLAD #31, UNIT 7 LLAD #32, UNIT 8 LLAD #33,
VIEWPOINTE LLAD #34, GOLDORADO LLAD #35, UNIT 11 LLAD #36, UNIT 12
LLAD #37, CAMERON WOODS 1-4 LLAD #38, BAR J 15A COUNTRY CLUB LLAD
#39, BAR J 15B MERRYCHASE LLAD #40, CREEKSIDE LLAD #41, EASTWOOD
LLAD #42, DAVID WEST LLAD #43, CAMBRIDGE OAKS LLAD #44, NORTHVIEW
LLAD #45, CAMERON VALLEY LLAD #46, CAMERON WOODS 8 LLAD #47,
SILVER SPRINGS LLAD #48 and BAR J 15A No 2 LLAD #50**

AND NOTICE OF PUBLIC HEARING (STREETS AND HIGHWAYS CODE §22624)

WHEREAS, the Board of Directors of the Cameron Park Community Services District adopted its Resolution Initiating Proceedings for the preparation and filing of the annual engineer's report for Fiscal Year 2021-2022, commencing on July 1, 2021 and ending June 30, 2022, pursuant to the Landscaping and Lighting Act of 1972;

WHEREAS, the Annual Engineer's Report has been filed as directed with the Board of Directors, pursuant to the Landscaping and Lighting Act of 1972 for the above-identified Landscaping and Lighting Assessment Districts, all of which are located within the boundaries of the Cameron Park Community Services District and are more specifically described in the Engineer's Reports on file;

WHEREAS, the improvements to be paid for by the funds collected during Fiscal Year 2021-2022 generally consist of maintenance of the existing improvements.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Cameron Park Community Services District as follows:

Attachment 15A

1. APPROVAL OF ENGINEER'S REPORT: The Board of Directors hereby approves, as submitted, the preliminary Engineer's Report filed with this Board of Directors for the:

AIRPARK LLAD #30, UNIT 6 LLAD #31, UNIT 7 LLAD #32, UNIT 8 LLAD #33, VIEWPOINTE LLAD #34, GOLDORADO LLAD #35, UNIT 11 LLAD #36, UNIT 12 LLAD #37, CAMERON WOODS 1-4 LLAD #38, BAR J 15A COUNTRY CLUB LLAD #39, BAR J 15B MERRYCHASE LLAD #40, CREEKSIDE LLAD #41, EASTWOOD LLAD #42, DAVID WEST LLAD #43, CAMBRIDGE OAKS LLAD #44, NORTHVIEW LLAD #45, CAMERON VALLEY LLAD #46, CAMERON WOODS 8 LLAD #47, SILVER SPRINGS LLAD #48, and BAR J 15A No. 2 LLAD #50, Landscaping and Lighting Assessment Districts for Fiscal Year 2021-2022.

2. PROPOSED ASSESSMENT: The Board of Directors intends to continue and to collect assessments during Fiscal Year 2021-2022 within the Landscaping and Lighting Assessment Districts identified in Number 1 above, to pay for and maintain the above-described improvements. The Fiscal Year 2021-2022 levy rates are the same as Fiscal Year 2020-2021 for all Assessments Districts, with the exception of Air Park, Cameron Woods 1-4, Cameron Woods 8, Eastwood and Silver Springs. The authorized maximum assessment rate change for Cameron Woods 8 and Bar J15-A No. 2 is not to exceed 3.0% per year with no maximum and for SILVER SPRINGS is not to exceed 4% per year with no maximum. The annual Bay Area CPI change as of December 2020 is 2.00%, and the Unused CPI carried forward from the previous fiscal year is 1.58% for Cameron Woods and Bar J15-A, and the Unused CPI carried forward from the previous fiscal year is 0.00% for Silver Springs. The maximum authorized increase that may be levied for Cameron Woods 8 and Bar J15-A No. 2 in fiscal year 2021-2022 is 3.0%. The Maximum authorized increase that may be levied for Silver Springs in fiscal year 2020-2021 is 2.00%

Therefore, the maximum authorized assessment rate for Cameron Woods 8 is \$135.14, for Silver Springs is \$682.80, and for Bar J15A No. 2 is \$56.96; the assessment rate proposed to be continued for fiscal year 2020-2021 for Cameron Woods 8 is \$0.00, and for Bar J15A No. 2 is \$45.66, which are less than the maximum authorized rates. For Silver Springs the proposed rate will continue to be \$467.65, which is less than the maximum authorized rate.

The proposed assessment rates for Fiscal Year 2021-2022 for the above-identified Landscaping and Lighting Assessment Districts are identified in the Engineer's Reports on file with the District and are as follows:

TABLE 19 – FY 2021-22 ASSESSMENT REVENUES

District Designation	District Name	FY 2021-22 Total			Levy Per Unit		
		Assessment Levy	Assessable Parcels	Lights	Rate	Method	Eligible for Increase
30	Airpark	\$0	321	112	\$0.00	Per Parcel	No
31	Unit 6	\$16,568	304	92	\$54.50	Per Parcel	No
32	Unit 7	\$12,554	347	72	\$36.18	Per Parcel	No
33	Unit 9	\$15,494	428	70	\$36.20	Per Parcel	No
34	Viewpointe	\$6,218	138	15	\$45.06	Per Parcel	No
35	Goldorado	\$3,100	32	18	varies	varies by size	No
36	Unit 11	\$6,883	307	33	\$22.42	Per Parcel	No
37	Unit 12	\$12,340	331	74	\$37.28	Per Parcel	No
38	Cameron Woods 1-5	\$0	164	42	\$0.00	Per Parcel	No
39	Bar J 15A	\$24,265	503	103	\$48.24	Per Parcel	No
40	Bar J 15B Merrychase	\$10,652	43	8	\$190.04	+lots A & B	No
41	Creekside	\$2,449	79	12	\$31.00	Per Parcel	No
42	Eastwood	\$0	183	8	\$0.00	Per Parcel	No
43	David West	\$18,150	110	0	\$165.00	Per Parcel	No, capped at \$165
44	Cambridge	\$1,637	110	9	\$14.88	Per Parcel	No
45	Northview	\$29,808	92	10	\$324.00	Per Parcel	No
46	Cameron Valley	\$12,782	120	6	\$106.52	Per Parcel	No
47	Cameron Woods 8	\$0	53	8	\$0.00	Per Parcel	Up to 3%/yr
48	Silver Springs	\$27,124	58	0	\$467.65	Per Parcel	Up to 4%/yr
50	Bar J 15A No. 2	\$22,967	503	0	\$45.66	Per Parcel	Up to 3%/yr
Total:		\$222,991					

3. REVIEW OF ENGINEER'S REPORT: Affected property owners and interested persons may review the Engineer's Reports, which contain a full and detailed description of the boundaries of the Landscaping and Lighting Assessment Districts identified in number 1 above, the improvements, and the proposed maintenance budget and assessments upon each parcel, at the Cameron Park Community Services District Office located at 2502 Country Club Dr., Cameron Park, CA 95682 between the hours of 9:00 a.m. and 4:30 p.m., Monday through Friday.

4. NOTICE OF PUBLIC HEARING: NOTICE IS HEREBY GIVEN that the Board of Directors has scheduled a public hearing on the proposed assessments for July 21, 2021, 6:30 p.m. The District Board meeting will be held remotely in accordance with Governor Gavin Newsom's Executive Order N-25-20, issued March 12, 2020, and Government Code Section 54954(e).

Attachment 15A

5. ADDITIONAL INFORMATION: Interested persons may contact the Cameron Park Community Services District Office located at 2502 Country Club Dr., Cameron Park, CA 95682, (530) 677-2231 to receive additional information about the proposed formation and assessments.

PASSED AND ADOPTED by the Board of Directors of the Cameron Park Community Services District, at a regularly scheduled meeting, held on the 16th day of June 2021, by the following vote of said Board:

AYES:

NOES:

ABSENT:

ATTEST:

Eric Aiston, President
Board of Directors

Jill Ritzman, General Manager
Secretary to the Board



CAMERON PARK COMMUNITY SERVICES DISTRICT
LANDSCAPING AND LIGHTING ASSESSMENT DISTRICTS

ENGINEER'S REPORT

JUNE 2021

PURSUANT TO THE LANDSCAPING AND LIGHTING ACT OF 1972 AND
ARTICLE XIII D OF THE CALIFORNIA CONSTITUTION

ENGINEER OF WORK:
SCIConsultingGroup
4745 MANGLES BOULEVARD
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CAMERON PARK COMMUNITY SERVICES DISTRICT

NAME OF GOVERNING BOARD

Eric Aiston, President
Felicity Carlson, Vice President
Sidney Bazett, Director
Monique Scobey, Director
Ellie Wooten, Director

CAMERON PARK CSD MANAGER

Jill Ritzman, General Manager

ENGINEER OF WORK

SCI Consulting Group

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EXECUTIVE SUMMARY

INTRODUCTION

The Cameron Park Community Services District was formed as the result of a 1961 voter-approved ballot measure and duly established by El Dorado County Board of Supervisor's Resolution 97-61. The Cameron Park CSD provides community residents and visitors with fire protection and emergency response services, access to variety of parks, lakes, streams, reserves, and open spaces, including their maintenance, and a broad range of recreation programs, organized sports and activities suited to community interests for all ages and abilities. The District is authorized to manage street lighting and landscape buffer districts along certain surface streets and assures compliance with property owner approved Covenants, Conditions and Restrictions for affected residential properties.

The Cameron Park Community Services District ("CPCSD") has formed a number of Landscaping and Lighting Assessment Districts ("Assessment District(s)") in order to provide funding to maintain and improve landscaping and lighting facilities within each of the Assessment Districts. The boundary of each Assessment District is shown in this Engineer's Report ("Report") and includes all assessable parcels within each Assessment District.

FORMATION OF ASSESSMENT DISTRICTS

PRE-PROPOSITION 218 LIGHTING DISTRICTS:

The following Assessment Districts were formed prior to the passage of Proposition 218 and provide improvement and maintenance of street lighting facilities only: Airpark, Unit 6, Unit 7, Unit 8, Viewpointe, Goldorado, Unit 11, Unit 12, Cameron Woods 1-4, Creekside and Cambridge Oaks. These Assessment Districts were initially formed for the purpose of funding the operation, maintenance, repair and replacement of street lighting facilities.

PRE-PROPOSITION 218 PARKS AND LIGHTING DISTRICTS:

The following Assessment Districts were formed prior to the passage of Proposition 218 and were formed for the purpose of funding the maintenance, repair and replacement of street lighting as well as park and recreational improvements: Bar J 15A Country Club, Bar J 15B Merrychase, Eastwood, Crestview and Cameron Valley Landscaping and Lighting Assessment Districts. These Assessment Districts were also formed for the purpose of paying the costs of servicing such improvements including the costs of water, gas, and other utilities, as well as funding the costs of construction and maintenance of additional street lighting and park and recreational capital improvement projects.

PRE-PROPOSITION 218 PARKS DISTRICT:

The David West Landscaping and Lighting Assessment District was also formed prior to the passage of Proposition 218 for the purpose of funding the maintenance, repair and replacement of park and recreational improvements to fund the costs of water, gas and other utilities servicing such improvements, and the costs of construction and maintenance of additional park and recreational capital improvement projects.

With respect to all of these Assessment Districts formed prior to the passage of Proposition 218, the District adopted Resolutions of Formation for each of the above enumerated Assessment Districts based upon the filing with the District of Written Consents to the proposed formation of each of the above enumerated Assessment Districts by all of the owners of the affected properties within each of such Assessment Districts. The Resolutions of Formation for each of these Assessment Districts was adopted after a public hearing during which members of the public were offered the opportunity to protest against the formation of each of these Assessment Districts.

POST-PROPOSITION 218 PARKS AND LIGHTING DISTRICTS

The following Assessment Districts were formed after the passage of Proposition 218: Cameron Woods 8 was formed for the purpose of funding the maintenance, repair and replacement of street lighting improvements in that Assessment District. The Silver Springs Assessment District was formed for the purpose of funding the maintenance, repair and replacement of street lighting improvements and park and recreational improvements; to fund the costs of servicing such improvements including the costs of water, gas and other utilities; and to fund the costs of construction and the maintenance of additional street lighting and park and recreational capital improvement projects. However, the property within this assessment district remains undeveloped and no assessments are currently being assessed or collected. The Bar J 15A No. 2 Landscaping and Lighting Assessment District was formed to fund the maintenance, repair and replacement of park and recreational improvements, and to pay the costs of servicing such improvements including the costs of water, gas and other utilities. These Assessment Districts formed after the passage of Proposition 218 were formed pursuant to Written Consents filed with the District by all of the property owners within each proposed Assessment District consenting to formation of each of the above enumerated Assessment Districts and consenting to the levying and collection of assessments therein.

EXEMPTIONS FROM PROPOSITION 218

Those Assessment Districts described above formed prior to the passage of Proposition 218 on November 5, 1996 which adopted Article XIID of the California Constitution, were existing as of the effective date of Proposition 218 and fall within two of the four exceptions identified in Article XIID section 5 as existing assessments exempt from the procedural and approval process for assessments detailed in Proposition 218.

The two exceptions delineated in Proposition 218 that are applicable to those Assessment Districts described above existing as of the passage of Proposition 218 are as follows:

- (1) Any assessment imposed exclusively to finance the capital cost or maintenance and operation expenses for sidewalks, streets, sewers, water, flood control, drainage systems or vector control (Cal. Const., art. XIID, § 5, subd. (a)); and
- (2) Any Assessment imposed pursuant to a petition signed by the persons owning all of the parcels subject to the assessment at the time the assessment is initially imposed (Cal. Const., art. XIID, § 5, subd. (b)).

Both of these exceptions from the provisions of Proposition 218 apply to those Assessment Districts formed prior to the passage of Proposition 218. First, these Assessment Districts were formed pursuant to a petition signed by all of the current owners of the real property subject to the assessment in each of these Assessment Districts at the time the assessment was initially imposed, which meets the requirements of California Constitution Article XIII D, section 5(b).

The second exemption available is for capital and maintenance costs associated with sidewalks and streets. This exemption is supported by case law decided under the provisions of California Constitution Article XIII D, section 5(a). The Board of Directors of the District has adopted the position that street and sidewalk lighting is an integral part of "streets" and "sidewalks" and therefore an existing assessment for the maintenance of such street lighting is exempt under Proposition 218. In the case of Howard Jarvis Taxpayers Association v. City of Riverside (1999) 73 Cal.App.4th 679, the Court of Appeal concluded that street lights fall within the definition of "streets" for purposes of Article XIII D, section 5(a), which exempts an assessment pre-existing the adoption of Proposition 218 and opposed solely for "street" purposes.

Therefore, those assessments within the Assessment Districts specified above which were formed prior to the passage of Proposition 218 are exempt under both of these exceptions articulated in California Constitution Article XIII B, sections 5(a) and (b).

Those procedures and approval processes with respect to which these Assessment Districts are exempt are as follows:

(1) Procedural requirements regarding the imposition of assessments including (a) identification of all parcels which will have special benefit conferred upon them by the improvements or services funded by the assessment; and (b) differentiation between "special benefit" and "general benefit" conferred on properties from the improvement and/or services funded with assessment proceeds; and (c) allocation of assessments per parcel dependent upon the proportion of special benefit to each property in relationship to the entirety of the costs of acquiring or constructing an improvement or of maintaining and operating such an improvement among the parcels to be assessed; and (d) the assessment on a parcel may not exceed the reasonable cost of the "proportional special benefit" conferred on that parcel by the improvements or services funded with assessment proceeds; and (e) procedural requirements including the 45-day mailed notice to property owners of the proposed assessment; an opportunity for property owners to protest by ballot against the proposed assessment at a public hearing; and prohibition of any assessment if a majority protest exists. A "majority protest" is defined as ballots from property owners submitted in opposition to the assessments amounting to more than 50% of the total ballots submitted by property owners, with ballots submitted weighted according to the proportional financial obligation for paying assessments for each affected parcel.

In light of the fact that the Assessment Districts specified above formed prior to the adoption of Proposition 218 on November 5, 1996 comply with the definitions of two of the exemptions in Proposition 218 as specified above, the assessments levied within each of those

Assessment Districts are exempt from the substantive and procedural requirements outlined above.

Those Assessment Districts enumerated above formed after the adoption of Proposition 218 (Cameron Woods 8, Silver Springs and Bar J 15 K No. 2) were each formed pursuant to the unanimous consent of each of the property owners owning property within each such Assessment Districts at the time of formation of the Assessment Districts, and such property owners requested that such Assessment Districts be formed. The Engineer's Report demonstrates that these three Assessment Districts formed after the adoption of Proposition 218 comply with the procedural and substantive requirements of Proposition 218.

ASSESSMENT CONTINUATION PROCEDURES

This Engineer's Report ("Report") was prepared to establish the budget for the capital improvements, maintenance and services expenditures that are proposed to be funded in each of the Assessment Districts by the proposed 2021-22 assessments, to determine the special benefits received from the street lighting and landscaping maintenance and capital improvements to real property within each of the Assessment Districts, and to specify the method of assessment apportionment to lots and parcels within each Assessment District. This Report and the proposed assessments have been made pursuant to the Landscaping and Lighting Act of 1972, Part 2 of Division 15 of the California Streets and Highways Code (the "Act") and Article XIID of the California Constitution (the "Article").

This Report describes each of the Assessment Districts and the proposed assessments for each Assessment District for fiscal year 2021-22. The proposed assessments are based on the estimated cost to operate, maintain and service the improvements in each Assessment District that provide a direct and special benefit to the properties within each such Assessment District.

In each subsequent year for which the assessments will be continued, the CPCSD Board must direct the preparation of an Engineer's Report, budgets and proposed assessments for each of the Assessment Districts for the upcoming fiscal year. After the Engineer's Report is completed, the Board may preliminarily approve the Engineer's Report and proposed assessments and establish the date for a public hearing on the continuation of the assessments. This Report was prepared pursuant to the direction of the Board adopted on March 18, 2020.

If the Board preliminarily approves this Engineer's Report and the continuation of the assessments by resolution, a notice of assessment levies must be published in a local paper at least 10 days prior to the date of the public hearing. The resolution preliminarily approving the Engineer's Report and establishing the date for a public hearing is used for this notice.

Following the minimum 10-day time period after publishing the notice, a public hearing is held for the purpose of allowing public testimony about the proposed continuation of the assessments. This hearing is currently scheduled for July 15, 2020.

Following consideration of public comments at a public hearing, and review of the Final Annual Engineer's Report, the Board of Directors ("the Board") of the CPCSD may order amendments to the Report or confirm the Report as submitted.

At this hearing, the Board will consider approval of a resolution confirming the assessments for fiscal year 2021-22 in each of the Assessment Districts. If so confirmed and approved, the assessments will be submitted to the County Auditor/Controller for inclusion on the property tax rolls for Fiscal Year 2021-22.

The word "parcel," for the purposes of this Report, refers to an individual property assigned its own Assessment Number by the Assessor's Office. The El Dorado County Auditor/Controller uses Assessment Numbers and specific Fund Numbers to identify on the tax roll properties assessed for special district benefit assessments. These numbers are shown by District in detail in the Report.

LEGAL ANALYSIS

DISCUSSION OF BENEFIT REQUIRED BY PROPOSITION 218

Assessments can only be levied based on the special benefit to property conferred by the improvements or services funded with the assessment revenue. This special benefit to assessed real property must be demonstrated to be over and above any general benefits. Proposition 218 has clarified that the assessments levied by the CPCSD must comply with the following two criteria: (1) assessments must be demonstrated to provide "special benefit" to the parcels of real property upon which the assessment is levied, and not for general benefit to the public and society at large, including non-property owners such as tenants and visitors to district facilities; and (2) no assessment may be imposed on any parcel of real property which exceeds the reasonable costs of the proportional special benefit conferred on that particular parcel.

The legislative history behind Proposition 218, the adoption by the Legislature of the Proposition 218 Omnibus Implementation Act and appellate case law interpreting the provisions of Proposition 218 demonstrate the analysis that the Board of Directors of the CPCSD must undertake in order to determine the amount of special benefit to assessed real property from the identified street lighting, park, recreational, landscaping and maintenance funded by assessment revenues, and the limitation that such assessments should not exceed the costs of the proportional special benefit to each such parcel as required by Proposition 218.

The State of California Legislative Analyst's impartial analysis of Proposition 218 states that first, local governments must estimate the amount of "special benefit" landowners receive, or would receive, from the improvements or services. If such improvements or services provide both special benefits to that parcel of real property and general benefits to members of the public and non-property owners such as tenants and visitors, then the CPCSD may charge landowners only for the cost of providing the special benefit. The CPCSD must use general revenue such as property taxes and user fees to pay the remaining portion of the costs of improvements or services. Second, the District must ensure that no property owner's

assessment is greater than the cost to the CPCSD to provide those improvements or maintenance services to benefit that particular owner's property.

The CPCSD, by means of this Engineer's Report, must estimate the amount of "special benefit" landowners receive from the identified street lighting, park, recreational and landscaping improvements, and associated maintenance, repair and replacement services funded with assessment revenues. If these identified street lighting, park, recreational and landscaping improvements, and associated maintenance, repair and replacement services provide both special benefits to property owners within the Assessment Districts and general benefits to non-property owners such as tenants and visitors, then the CPCSD must quantify the special benefit to properties received from those identified street lighting, park, recreational and landscaping improvements, and associated maintenance, repair and replacement services, and also quantify the amount of general benefit received by non-property owners such as tenants and visitors from such improvements and maintenance services.

In addition, Section 22573 of the Landscaping and Lighting Act of 1972 provides as follows:

"The net amount to be assessed upon lands within an assessment district may be apportioned by any formula or method which fairly distributes the net amount among all assessable lots or parcels in proportion to the estimated benefits to be received by each such lot or parcel from the improvements."

Five recent court cases construing the assessment provisions of Proposition 218 demonstrate the process that the District must utilize to satisfy Proposition 218's special benefit and proportionality requirements.

SILICON VALLEY TAXPAYERS ASSOCIATION, INC. V SANTA CLARA COUNTY OPEN SPACE AUTHORITY

In July of 2008, the California Supreme Court issued its ruling on the Silicon Valley Taxpayers Association, Inc. v. Santa Clara County Open Space Authority ("SVTA"). This ruling is the most significant court case in further legally clarifying the substantive assessment requirements of Proposition 218.

This case dealt with an open space assessment. The Court emphasized that the Engineer's Report must demonstrate distinct benefits to particular properties above and beyond those which the general public using and enjoying the open space receives. The Court also noted that such special benefits would likely result from factors such as proximity, improved access, and views.

Several of the most important elements of the ruling included further emphasis that:

- Benefit assessments are for special, not general, benefit
- The services and/or improvements funded by assessments must be clearly defined

- Special benefits are directly received by and provide a direct advantage to property in the assessment district

DAHMS V. DOWNTOWN POMONA PROPERTY

A similar holding can be found in the Court of Appeals 2009 decision upholding the business improvement district assessment to fund supplemental municipal services in the case of Dahms v. Downtown Pomona Property and Business Improvement District (2009) 174 Cal.App.4th 708. In that case, the Court held that services provided to assessed property including security, street maintenance, and marketing, promotion and special events for property owners within the Assessment District were all special benefits conferred on parcels within the Assessment District because they "affected the assessed property in a way that is particular and distinct from their effect on other parcels and that real property in general and the public at large do not share." The Court further held that under Proposition 218, the cap on the total assessment is the entirety of the reasonable cost of the special benefit conferred on all parcels by the improvements and services funded by assessment revenue. The Court also noted that if special benefits themselves produce certain general benefits to the public at large, the value of those general benefits need not be deducted before the caps on the special benefits which the assessments provide are calculated. Therefore, the Court concluded that security, maintenance, and special event services specially benefit property within an Assessment District and may be apportioned according to the cost of providing those services.

BEUTZ V. COUNTY OF RIVERSIDE

The case of Beutz v. County of Riverside (2010) 194 Cal.App.4th 1516 dealt with an assessment under the Landscaping and Lighting Act of 1972 and concluded that Proposition 218 permits assessments to fund maintenance, repair and replacement of park and recreational facilities when supported by an adequate Engineer's Report. The Court concluded that park and recreational improvements, maintenance, and park and recreational services confer special benefit on property. However, the Court noted that the Engineer's Report in that case did not separate and quantify the degree of special benefit to properties being assessed for such services, as opposed to the general benefit conferred on members of the public such as nonproperty owners, tenants and visitors from such park improvements and services. The Court noted that the nature and extent of general and special benefits from the park improvements and maintenance services must be quantified in relationship to each other based on credible solid evidence.

GOLDEN HILL NEIGHBORHOOD ASSOCIATION V. CITY OF SAN DIEGO

In the recent Court of Appeal case of *Golden Hill Neighborhood Association v. City of San Diego* (2011) 199 Cal.App.4th 416, the city levied an assessment under the Landscaping and Lighting Act for maintenance services consisting of trash removal, sidewalk sweeping and washing, landscaping, graffiti abatement and trail and canyon beautification. The Court implicitly found that such services do provide special benefit to the property being assessed from those services pursuant to the requirements of Proposition 218. However, the Court found that the Engineer's Report did not appropriately analyze how much of the benefit of a public facility or service accrues to assessed properties (special benefit) and how much accrues to the general public who do not own property within the Assessment District

(general benefit). The Court found that all benefits, both special benefits and general benefits, must be identified, separated and quantified. The Court even mentioned a hypothetical example of apportioning of general benefit and special benefit with respect to the benefit of street lighting based on vehicle trips generated by assessed properties as a fraction of total vehicle trips; in other words, in terms of usage of assessment funded facilities and services by owners of assessed properties as opposed to members of the general public.

BONANDER V. TOWN OF TIBURON

The town of Tiburon formed an assessment district to fund the cost of moving overhead utility lines underground. The engineer identified special benefits of improved aesthetics, increased safety, and improved service reliability. The degree of benefit to an individual property was dependent on proximity to existing overhead utility lines. The assessment district was divided into three zones. The Court found that it did constitute a special benefit conferred on real property and it is a proper subject for assessment. The Court also found that it is permissible to conclude that all properties in a district benefit equally from a certain type of special benefit, and therefore assess all such properties an equal assessment amount. The Court concluded that just because a particular benefit is conferred equally upon all properties in an assessment district does not compel the conclusion that it is not tied to particular parcels of property. Finally, the Court found that the town impermissibly used a "cost based" approach in determining the amount of assessment on any given parcel. The Court noted that Proposition 218 requires that the proportional special benefit derived by each parcel shall be determined depending on the entirety of the capital cost of a public improvement, or its maintenance and operation expenses, and not just as costs incurred in each zone. The Court noted that Proposition 218 requires the amount of the assessment to be proportional to the benefits conferred on the property, not the costs incurred.

COMPLIANCE WITH CURRENT LAW

This Engineer's Report and the process used to establish these proposed assessments for 2021-22 in the three assessment districts subject to the requirements of Proposition 218 (Cameron Woods 8, Silver Springs and Bar J 15 A No.2) are consistent with the case law described above and with the requirements of Articles XIIC and XIID of the California Constitution based on the following factors:

1. Those Assessment Districts formed prior to the passage of Proposition 218 and with the unanimous approval of property owners within each such Assessment District are exempt from the provisions of Proposition 218 pursuant to the provisions of Article XIID, sections 5(a) and 5(b).
2. All of the Assessment Districts are narrowly drawn to include only small neighborhoods in which all parcels receive special benefits from the street lighting and park and recreation improvements constructed within that particular Assessment District. Such small neighborhood Assessment Districts ensure that all street lighting and park and recreation improvements constructed and maintained with assessment proceeds are located in close proximity to all parcels of real property subject to the assessment in each Assessment District and therefore

provide direct special benefit to each of such parcels in each Assessment District pursuant to the case law specified above.

The fact that the street lighting, park and recreational improvements and maintenance, repair and replacement services for those improvements have some limited general benefit to the public at large including non-property owners, tenants and visitors, does not mean that they do not also have a special benefit to property owners whose parcels are assessed. The Engineer's Report is consistent with case law cited above because the assessments have been apportioned based on the entirety of the capital cost of the Improvements and maintenance thereof and based on proportional special benefit to each parcel of real property within each Assessment District.

While such improvements and maintenance may provide some benefits to the general public despite the neighborhood character of such improvements, when special benefits can be identified they may be separated from general public benefits and their costs imposed as assessments on the properties to which those special benefits accrue. This Engineer's Report is consistent with the decisions mentioned above in *Beutz, Dahms, and Golden Hill* because the street lighting and park and recreation improvements and maintenance will directly and specially benefit property in the Assessment District and whatever limited general benefits exist have been explicitly calculated, quantified, and excluded from the assessments.

The assessments paid by each parcel within each Assessment District are proportional to the special benefit that each parcel within each Assessment District receives from such improvements and maintenance because:

The assessment imposed on each parcel within each Assessment District does not exceed the costs incurred by CPCSD in providing such street lighting and park and recreation improvements and maintenance to each such parcel as specified in this Engineer's Report.

- a. The use of a variety of small neighborhood Assessment Districts ensures that the street lighting, park, landscaping and recreational improvements constructed and maintained with assessment proceeds are located in close proximity to all parcels of real property subject to the assessment, thereby ensuring that such improvements provide special benefit to each of the parcels in each Assessment District paying such assessments.
- b. Due to the proximity of the parcels of real property in each Assessment District to the street lighting and park and recreation capital improvements and maintenance funded with assessment proceeds, such properties receive a special benefit from such improvements and maintenance distinct from the benefit of other parcels of real property outside of each Assessment District. The nature of the neighborhood street lighting and park and recreational improvements within each Assessment District ensures that the special benefit from such improvements accrue to the residents of the parcels comprising each such Assessment District. The

street lighting and neighborhood park and recreational facilities located within such Assessment Districts are not extensively used by non-property owners such as visitors and guests due to their neighborhood character. The extent to which such neighborhood facilities within each Assessment District are utilized by non-property owners such as visitors and guests, such use constitutes a general benefit which is calculated in the section of this Engineer's Report which follows entitled "Calculating General Benefit."

PLANS AND SPECIFICATIONS

The work and improvements proposed to be undertaken by the Assessment Districts and the cost thereof paid from the levy of the continued assessments provide special benefit to Assessor Parcels within the Assessment Districts as defined in the Method of Assessment herein. In addition to the definitions provided by the Landscaping and Lighting Act of 1972, (the "Act") the work and improvements (the "Improvements") are generally described as follows:

Installation, maintenance and servicing of public facilities and improvements, including, but not limited to, turf and play areas, landscaping, ground cover, shrubs and trees, irrigation systems, drainage systems, lighting, street lighting, public lighting facilities, fencing, entry signs and associated appurtenances and labor, materials, supplies, utilities and equipment, as applicable, at each of the locations owned, operated or maintained by the Cameron Park Community Services District. Any plans and specifications for these improvements will be filed with the General Manager of the Cameron Park Community Services District and are incorporated herein by reference.

As applied herein, "Installation" means the design and construction of public improvements, including, but not limited to, land preparation, such as grading, leveling, cutting and filling, sod, landscaping, irrigation systems, sidewalks and drainage, and lights.

"Maintenance" means the furnishing of services and materials for the ordinary and usual maintenance, operation and servicing of any improvement, including repair, removal or replacement of all or any part of any improvement; providing for the life, growth, health, and beauty of landscaping, including cultivation, irrigation, trimming, spraying, fertilizing, or treating for disease or injury; the removal of trimmings, rubbish, debris, and other solid waste, and the cleaning, sandblasting, and painting of walls and other improvements to remove or cover graffiti.

"Servicing" means the furnishing of electric current, or energy, gas or other illuminating agent for any public lighting facilities or for the lighting or operation of any other improvements, or water for the irrigation of any landscaping, the operation of any fountains, or the maintenance of any other improvements.

DESCRIPTIONS OF THE DISTRICTS

SERVICES FOR INDIVIDUAL DISTRICTS

Each of the Assessment Districts within CPCSD provide for the installation, maintenance and servicing of street lighting and/or park and recreational improvements located within each such Assessment District. The following table provides further detail regarding the public improvements funded in the individual Assessment Districts.

TABLE 1 – SERVICES FOR INDIVIDUAL DISTRICTS

District	Services Provided	
30. Airpark	Street Lights (112) LS 70 Watt	
31. Unit 6	Street Lights (92) LS-1A 70 Watt	
32. Unit 7	Street Lights (72) LS-1A 70 Watt	
33. Unit 8	Street Lights (70) LS-1 70 Watt	
34. Viewpointe	Street Lights (15) LS-1 70 Watt	
35. Goldorado	Street Lights (18) LS-1 70 Watt	
36. Unit 11	Street Lights (33) LS-1 70 Watt	
37. Unit 12	Street Lights (74) LS-1 70 Watt	
38. Cameron Woods 1-4	Street Lights (42) LS-1 70 Watt	
39. Bar J 15A Country Club	Street Lights (103) LS-1 70 Watt	Landscaping, etc.
40. Bar J 15B Merrychase	Street Lights (8) LS-1E-HPS Watt	Landscaping, etc.
41. Creekside	Street Lights (12)(HPSVL), LS-1D, 70 W	
42. Eastwood	Street Lights (8) LS-1 70 Watt	Landscaping, etc
43. David West	No lights	Landscaping, etc
44. Cambridge Oaks	Street Lights (9) (HPSVL), LS-1D, 70 W	
45. Northview	Street Lights (10) LS1-D 70 W	Landscaping, etc
46. Cameron Valley	Street Lights (6) LS-1 70 Watt	Landscaping, etc
47. Cameron Woods 8	Street Lights (8) LS-1 70 Watt	
48. Silver Springs	No lights	Landscaping, etc
50. Bar J 15A No 2	No lights	Landscaping, etc

DISTRICT BOUNDARIES AND SPECIFIC AREAS MAINTAINED

A description of the boundaries, areas maintained, and improvements are described in detail below for each district.

Airpark (LLAD #30)

BOUNDARIES: El Dorado County Map Book, 083, pages 14 through 24, pages 47, 48, and pages 51 through 54, inclusive.

Improvements:

New:

- No Planned Projects.

Existing:

- 112 LS 70W streetlight lamps including maintenance (performed by PG&E) and electrical service. The streetlights, listed by PG&E service number, are shown in Table 2, below:

TABLE 2 – AIRPARK STREET LIGHTS

114	124	134	144	154	164	174	184	194	204	214	224
115	125	135	145	155	165	175	185	195	205	215	225
116	126	136	146	156	166	176	186	196	206	216	
117	127	137	147	157	167	177	187	197	207	217	
118	128	138	148	158	168	178	188	198	208	218	
119	129	139	149	159	169	179	189	199	209	219	
120	130	140	150	160	170	180	190	200	210	220	
121	131	141	151	161	171	181	191	201	211	221	
122	132	142	152	162	172	182	192	202	212	222	
123	133	143	153	163	173	183	193	203	213	223	

Unit 6 (LLAD #31)

BOUNDARIES: El Dorado County Map Book, 083, pages 25 through 33, inclusive.

Improvements:

New:

- No Planned Projects.

Existing:

- 92 LS-1A, 70W street light lamps including maintenance (performed by PG&E) and electrical service. The streetlights, listed by PG&E service number, are shown in Table 3, below:

TABLE 3 – UNIT 6 STREET LIGHTS

1	13	23	33	46	57	73	84	96	109
2	14	24	34	48	58	74	85	98	111
4	15	25	35	49	59	75	86	99	
5	16	26	36	50	60	76	87	101	
6	17	27	37	51	64	77	88	103	
7	18	28	38	52	67	78	89	104	
8	19	29	39	53	68	79	90	105	
10	20	30	40	54	69	80	93	106	
11	21	31	44	55	70	81	94	106	
12	22	32	45	56	71	83	95	107	

Unit 7 (LLAD #32)

BOUNDARIES: El Dorado County Map Book, 083, pages 04 through 13, and pages 42 and 55, inclusive; Map Book 102, page 39; Map Book 116, page 01 parcel 1.

Improvements:

New:

- No Planned Projects.

Existing:

- 72 LS-1A, 70W streetlight lamps including maintenance (performed by PG&E) and electrical service. The streetlights, listed by PG&E service number, are shown in Table 4, below:

TABLE 4 – UNIT 7 STREET LIGHTS

226	233	240	247	255	263	270	277	285	292	299
227	234	241	249	256	264	271	278	286	293	300
228	235	242	250	257	265	272	279	287	294	
229	236	243	251	259	266	273	280	288	295	
230	237	244	252	260	267	274	281	289	296	
231	238	245	253	261	268	275	282	290	297	
232	239	246	254	262	269	276	284	291	298	

Unit 8 (LLAD #33)

Boundaries: El Dorado County Map Book, 082, pages 52 through 60, page 62 through 64, pages 66 through 68, pages 70, 71, 73, 76, 77, 79, and 82 through 84, inclusive.

Improvements:

New:

- No Planned Projects.

Existing:

- 70 LS-1A, 70W streetlight lamps including maintenance (performed by PG&E) and electrical service. The streetlights, listed by PG&E service number, are shown in Table 5, below:

TABLE 5 – UNIT 8 STREET LIGHTS

305	315	322	333	340	347	355	364	372	380
306	316	326	334	341	348	356	365	373	381
308	317	327	335	342	349	357	366	374	382
311	318	328	336	343	350	359	367	375	383
312	319	330	337	344	351	360	369	376	525
313	320	331	338	345	352	362	370	377	527
314	321	332	339	346	353	363	371	379	528

Viewpointe (LLAD #34)

BOUNDARIES: El Dorado County Map Book 116, pages 39, 40 and 42, inclusive.

Improvements:

New:

- No Planned Projects.

Existing:

- 15 LS-1, 70W streetlight lamps including maintenance (performed by PG&E) and electrical service. The streetlights, listed by PG&E service number, are shown in Table 6, below:

TABLE 6 – VIEWPOINTE STREET LIGHTS

289	294	297	300	653
290	295	298	301	654
291	296	299	648	655

Goldorado (LLAD #35)

BOUNDARIES: El Dorado County Map Book 083, pages 34, 45 and 50, 61 inclusive.

Planned Projects for 2021-22

- Expected outreach for possible Rate Increase and other funding mechanisms to address assessment shortfalls that jeopardize the ability of the LLD's to maintain necessary maintenance service levels.

Improvements:

New:

- No Planned Projects.

Existing:

- 18 LS-1, 70W streetlight lamps including maintenance (performed by PG&E) and electrical service. The streetlights, listed by PG&E service number, are shown in Table 7, below:

TABLE 7 – GOLDORADO STREET LIGHTS

656	659	661	666	667	670	672	674	677
658	660	662	666	669	671	673	676	680

Unit 11 (LLAD #36)

BOUNDARIES: El Dorado County Map Book 116, pages 8 through 27, pages 41, 45 56, and 62, inclusive.

Improvements:

New:

- No Planned Projects.

Existing:

- 33 LS-1, 70W streetlight lamps including maintenance (performed by PG&E) and electrical service. The streetlights, listed by PG&E service number, are shown in Table 8, below:

TABLE 8 – UNIT 11 STREET LIGHTS

470	474	478	484	488	492	496	500	506
471	475	480	485	489	493	497	502	
472	476	482	486	490	494	498	503	
473	477	483	487	491	495	499	504	

Note: PG&E service number 1177, 1178, 1179, 1253, 1254, 12255, 1256 are lights within the common area of the HOA and are not maintained by the Unit 11 LLAD.

Unit 12 (LLAD #37)

BOUNDARIES: El Dorado County Map Book, 116, pages 28 through 37 and pages 44, 57 and 61, inclusive

Improvements:

New:

- No Planned Projects.

Existing:

- 74 LS-1, 70W streetlight lamps including maintenance (performed by PG&E) and electrical service. The streetlights, listed by PG&E service number, are shown in Table 9, below:

TABLE 9 – UNIT 12 STREET LIGHTS

533	540	554	561	568	575	582	589	596	604	611
534	541	555	562	569	576	583	590	597	605	612
535	542	556	563	570	577	584	591	599	606	613
536	548	557	564	571	578	585	592	600	607	656
537	549	558	565	572	579	586	593	601	608	
538	552	559	566	573	580	587	594	602	609	
539	553	560	567	574	581	588	595	603	610	

Cameron Woods 1-4 (LLAD #38)

Boundaries: El Dorado County Map Book, 083, pages 46 and 49, and Map Book, 070, pages 37, 42, and 46, and 070-011-33, inclusive.

Improvements:

New:

- No Planned Projects.

Existing:

- 42 LS-1, 70W streetlight lamps including maintenance (performed by PG&E) and electrical service. The streetlights, listed by PG&E service number, are shown in Table 10, below:

TABLE 10 – CAMERON WOODS 1-4 STREET LIGHTS

530	534	538	542	721	725	1172	1297	1301	1305	1359
531	535	539	543	722	1169	1173	1298	1302	1306	1360
532	536	540	544	723	1170	1174	1299	1303	1307	
533	537	541	720	724	1171	1175	1300	1304	1358	

Bar J 15A Country Club (LLAD #39)

Note: Bar J15-A Landscaping and Lighting District has a deficit. Bar J15-A No. 2 was formed to cover costs and services that would otherwise be reduced or eliminated. During fiscal year 2014-15, a major fencing project was completed in Bar J-15A and Bar J15-A No 2 – the funding for this project came from non-assessment revenue and contributed to the general fund offset.

BOUNDARIES: El Dorado County Map Book, 119, pages 05 through 07, 13 through 18, and 20 through 26, inclusive. (Formally Map Book, 108, pages 08 through 10, 16 through 21, 29 through 32, and 35 through 37, inclusive.)

Improvements:

New:

- No Planned Projects.

Existing:

- 103 LS-1, 70W streetlight lamps including maintenance (performed by PG&E) and electrical service. The streetlights, listed by PG&E service number, are shown in Table 11, below:

TABLE 11 – BAR J 15A COUNTRY CLUB STREET LIGHTS

684	693	702	711	728	737	746	755	790	799	808	817
685	694	703	712	729	738	747	756	791	800	809	818
686	695	704	713	730	739	748	783	792	801	810	819
687	696	705	714	731	740	749	784	793	802	811	820
688	697	706	715	732	741	750	785	794	803	812	
689	698	707	716	733	742	751	786	795	804	813	
690	699	708	718	734	743	752	787	796	805	814	
691	700	709	726	735	744	753	788	797	806	815	
692	701	710	727	736	745	754	789	798	807	816	

- Irrigated landscape area of 56,378 square feet., 6,746 linear feet of irrigation piping (plus water sourcing and electricity for the irrigation controller), and 104 trees
- 16,740 square feet. of walk area (asphalt)

Bar J 15B Merrychase (LLAD #40)

BOUNDARIES: El Dorado County Map Book 119, pages 27 and 28 inclusive, and 119-190-12. (Formally Map Book, 108, pages 40 and 41, inclusive. Except 108-404-1.)

The improvements to be maintained include landscaping within the landscape corridors on the South side of Country Club Drive between Trinidad Drive and Merrychase Drive, the West side of Merrychase Drive between Country Club Drive and Lot B; both sides of Casa Largo Way; and the South side of Trinidad Drive between Country Club Drive and Lot B.

Planned Projects for 2021-22

- No planned projects

Improvements:

New:

- No Planned Projects.

Existing:

- 8 LS-1E HPS 70-watt streetlight lamps including maintenance (performed by PG&E) and electrical service. The streetlights, listed by PG&E service number, are shown in Table 12, below:

TABLE 12 – BAR J 15B MERRYCHASE STREET LIGHTS

1083	1084	1085	1086	1087	1088	1089	1090
------	------	------	------	------	------	------	------

- Irrigated landscape area of 45,928 square feet, 6,746 linear feet of irrigation piping (plus water sourcing and electricity for the irrigation controller), and 133 trees
- 1,135 linear feet of concrete masonry wall with 16 plaster pilasters
- 16,920 square feet of walk area (concrete)

The improvements to be serviced include 8 existing streetlights, with a cost of \$13.94 per light, per month. Schedule LS-1E HPS 70 W, PG&E owned Street and Highway Lighting. Maintenance to be performed by PG&E; energy costs to be paid by the district. Energy costs also include the irrigation controller service.

Energy costs for 8 LS-1E-HPS 70 W, located at the following streets or intersections.

Trinidad Drive	3 each
Gailey Circle	3 each
Gailey Court	1 each
Casa Largo Way and Merrychase Drive	1 each

Creekside (LLAD #41)

BOUNDARIES: El Dorado County Map Book, 116, pages 53 and 55, inclusive.

Planned Projects for 2021-22

- Expected outreach for possible Rate Increase and other funding mechanisms to address assessment shortfalls that jeopardize the ability of the LLD's to maintain necessary maintenance service levels.

Improvements:

New:

- No Planned Projects.

Existing:

- 12 (HPSVL), LS-1D, 70 W streetlight lamps including maintenance (performed by PG&E) and electrical service. The streetlights, listed by PG&E service number, are shown in Table 13, below:

TABLE 13 – CREEKSIDE STREET LIGHTS

758	759	760	761	762	763	764	765	1120	1121	1122	1123
-----	-----	-----	-----	-----	-----	-----	-----	------	------	------	------

Eastwood (LLAD #42 – Park and Landscape Corridor)

BOUNDARIES: El Dorado County Map Book, 70, pages 32 through 36, 38 and 41, inclusive.

The improvements to be maintained include two elements:

The established park, identified as Lot A, formed by the boundaries of Culver Lane, Veld Way, and Canoga Lane within the Eastwood Park Development Area.

The landscape corridor on the north side of Meder road between Lots 137 and 148 and on the south side of Meder Road between Lots 3 and 17 (refer to pages 6 and 7), as well as the setback landscape areas adjacent to Lots 6 and 7 at Veld Way.

Improvements:

New:

- Eastwood LLAD will continue to set aside \$10,000 annually for replacement costs for both the sound wall and iron fences.

Existing:

- Tree wells
- Irrigation upgrade (spray irrigation/drip irrigation systems)
- Shrubs
- Bark landscape to Meder Rd.
- 8 (HPSVL), LS-1D, 70 W streetlight lamps including maintenance (performed by PG&E) and electrical service. The streetlights, listed by PG&E service number, are shown in Table 14, below:

TABLE 14 – EASTWOOD STREET LIGHTS

1140	1142	1143	1146	1147	1182	1183	1257
------	------	------	------	------	------	------	------

- Irrigated landscape area of 122,330 square feet, 10,804 linear feet of irrigation piping (plus water sourcing and electricity for the irrigation controllers)

- 1,970 linear feet of concrete masonry wall with 8 brick pilasters
- Four picnic tables, trash receptacles, dog waste stations, dog waste pick-up signs and drinking fountain
- 47 existing trees and 428 miscellaneous shrubs
- Irrigation controllers: 3 each
- Energy costs for 9 LS1-D 70W and 1 spotlight

David West Park (LLAD #43)

Note: In 2011 the Cameron Park CSD conducted several outreach meetings and a balloting. The Community was not supportive of the proposed measure. Cameron Park CSD will determine the next steps.

BOUNDARIES: El Dorado County Map Book, 119, pages 29 and 30 inclusive (formally Map Book 108, pages 44 and 45, inclusive.)

The improvements to be maintained include the landscaping within the landscape corridor on the north side of Crazy Horse Road between Lot B to the east and Lots D and 8 to the west (refer to book: 108 page 44). The Park, Lot C, generally formed by the boundaries of Highway 50 and Crazy Horse Road, and Lots B, D & 8 in the Cambridge Oaks Development Area. This is a multi-use facility adaptable to baseball, soccer, or general recreation purposes.

Improvements:

New:

- No Planned Projects.

Existing:

- Irrigated landscape area of 98,400 square feet, 5,960 linear feet of irrigation piping (plus water sourcing and electricity for the irrigation controllers)
- 66 trees, plants, shrubs, ground cover
- 2,760 square feet of concrete walkways, 1,200 linear feet of wood header, 125 linear feet of temporary (retractable) fencing, and 1,560 linear feet of permanent chain-link fence
- Three-foot monument dedicating park to David West
- ADA accessibility
- 2,400 sq. foot asphalt parking lot (space for approx. 15 cars)
- Two picnic tables and free-standing water fountains
- Full, chain-link backstop, two sets of bleachers, snack shack/scorers building

Cambridge Oaks (LLAD #44)

BOUNDARIES: El Dorado County Map Book, 119, pages 29 and 30 inclusive (formally Map Book 108, pages 44 and 45, inclusive.)

Planned Projects for 2021-22

- No planned projects

Improvements:

New:

- No Planned Projects.

Existing:

- 9 (HPSVL), LS-1D, 70W streetlight lamps including maintenance (performed by PG&E) and electrical service. The streetlights, listed by PG&E service number, are shown in Table 15, below:

TABLE 15 – CAMBRIDGE OAKS STREET LIGHTS

C1023	C1024	C1025	C1026	C1027	C1028	C1033	C1034	C1035
-------	-------	-------	-------	-------	-------	-------	-------	-------

Northview (LLAD #45)

BOUNDARIES: El Dorado County Map Book, 083, page 57 and 58, inclusive.

The improvements to be maintained include the landscaping within the landscape improvements along the northerly side of Meder Road and the west side of Auburn Hills Drive adjacent to the Northview (Cameron Ridge) development. This includes such items as plant material, irrigation, and masonry walls with pilasters and entry signage. Also included are landscape improvements in the open space area between Ashland Drive and the northerly boundary of the development. The improvements, which are further described in Part A of the report, are being furnished and installed by and at the developer's expense with the exception of planned park improvements and the sidewalk running along the west side of Auburn Hills Drive between lots 1 and 51, also described in Part A of this report. These park improvements and the sidewalk are being installed by the CPCSD at the expense of Assessment District No. 45 through the establishment of a capital fund. Maintenance of all the described facilities, including a replacement fund, is being funded by the assessment district.

Improvements:

New:

- No Planned Projects.

Existing:

- ADA compliant pathway
- Park entrance signage at Auburn Hills

- Security lighting
- Signage throughout park
- 10 street light lamps including maintenance (performed by PG&E) and electrical service. The streetlights, listed by PG&E service number, are shown in Table 16, below:

TABLE 16 – NORTHVIEW STREET LIGHTS

1258	1259	1260	1261	1262	1271	1272	1273	1274	1275
------	------	------	------	------	------	------	------	------	------

- Irrigated landscape area of 14,080 square feet, 7,755 linear feet of irrigation piping (plus water sourcing and electricity for the irrigation controllers)
- 72 trees and 465 shrubs
- Playground structure, drinking fountain, picnic table, shaded structure, playground fiber and trash receptacle
- 5,640 square feet of concrete walkways and one wooden gate
- 1,227 linear feet of masonry wall with 16 brick pilasters
- 472 linear feet of concrete header (mow strip)
- Energy costs for 10 LS1-D 70W and 1 spotlight

Cameron Valley Estates (LLAD #46)

BOUNDARIES: El Dorado County Map Book, 070, page 39, 44 and 45, inclusive.

The improvements to be maintained include the landscaping within the landscape improvements along the east and west side of Carousel Lane between Meder Road and Braemer Drive and the northerly side of Drummond Way and Auburn Hills Drive. This includes such items as plant material, irrigation, and masonry walls with pilasters and entry signage. Also included are the four corners around the detention pond between Sinclair and Connery Drive. The improvements, which are further described in Part A of the report, are being furnished and installed by and at the developer's expense. Maintenance of all the described facilities is being funded by the assessment district.

Improvements:

New:

- No Planned Projects.

Existing:

- 6 street light lamps including maintenance (performed by PG&E) and electrical service. The street lights, listed by PG&E service number, are shown in Table 17, below:

TABLE 17 – CAMERON VALLEY ESTATES STREET LIGHTS

1341	1342	1343	1344	1346	1347	1347	1348	1349
------	------	------	------	------	------	------	------	------

- Irrigated landscape area of 45,840 square feet, 9,870 linear feet of irrigation piping (plus water sourcing and electricity for the irrigation controllers)
- 233 trees and 1,755 shrubs
- 11,580 square feet of concrete walkways
- 2,910 linear feet of redwood fencing, and
- 1,640 linear feet of concrete header (mow strip)
- 28,000 square feet of bard
- Energy costs for 9 LS1-D 70W and 1 spotlight

Cameron Woods 8 (LLAD #47)

BOUNDARIES: Assessor Parcel Numbers: 070-470-01 through 34 and 070-480-01 through 25.

Planned Projects for 2021-22

- No planned projects

Improvements:

New:

- No Planned Projects.

Existing:

- 8 streetlight lamps including maintenance (performed by PG&E) and electrical service. The streetlights, listed by PG&E service number, are shown in Table 18, below:

TABLE 18 – CAMERON WOODS 8

1392	1393	1394	1395	1396	1397	1398	1399
------	------	------	------	------	------	------	------

Silver Springs (LLAD #48)

BOUNDARIES: Assessor Parcel Numbers: 115-370-01 through 03 and 115-370-07 and 115-370-11 and 115-430-01 through 53.

Improvements:

New:

- None.

Existing:

- Irrigated landscape area along Silver Springs Parkway (east side)
- Shrubs
- Redwood perimeter fence
- Masonry pillars along Silver Spring Parkway & Foxmore Lane
- Common wall fencing along Silver Spring Parkway & Foxmore Lane
- Concrete sidewalk

Bar J15-A No. 2 (LLAD #50)

Note: Bar J15-A No. 2 Landscaping and Lighting District was formed to cover costs and services that would otherwise have been reduced or eliminated.

BOUNDARIES: El Dorado County Map Book, 119, pages 05 through 07, 13 through 18, and 20 through 26, inclusive.

Improvements:

New:

- None.

Existing:

- Irrigated landscape area of 56,378 square feet, 6,746 linear feet of irrigation piping (plus water sourcing and electricity for the irrigation controller), and 104 trees
- 16,740 square feet of walk area (asphalt)

Levy Summary by District

TABLE 19 – FY 2021-22 ASSESSMENT REVENUES

District Designation	District Name	FY 2021-22 Total			Levy Per Unit		
		Assessment Levy	Assessable Parcels	Lights	Rate	Method	Eligible for Increase
30	Airpark	\$0	321	112	\$0.00	Per Parcel	No
31	Unit 6	\$16,568	304	92	\$54.50	Per Parcel	No
32	Unit 7	\$12,554	347	72	\$36.18	Per Parcel	No
33	Unit 9	\$15,494	428	70	\$36.20	Per Parcel	No
34	Viewpoint	\$6,218	138	15	\$45.06	Per Parcel	No
35	Goldorado	\$3,100	32	18	varies	varies by size	No
36	Unit 11	\$6,883	307	33	\$22.42	Per Parcel	No
37	Unit 12	\$12,340	331	74	\$37.28	Per Parcel	No
38	Cameron Woods 1-5	\$0	164	42	\$0.00	Per Parcel	No
39	Bar J 15A	\$24,265	503	103	\$48.24	Per Parcel	No
40	Bar J 15B Merrychase	\$10,652	43	8	\$190.04	+lots A & B	No
41	Creekside	\$2,449	79	12	\$31.00	Per Parcel	No
42	Eastwood	\$0	183	8	\$0.00	Per Parcel	No
43	David West	\$18,150	110	0	\$165.00	Per Parcel	No, capped at \$165
44	Cambridge	\$1,637	110	9	\$14.88	Per Parcel	No
45	Northview	\$29,808	92	10	\$324.00	Per Parcel	No
46	Cameron Valley	\$12,782	120	6	\$106.52	Per Parcel	No
47	Cameron Woods 8	\$0	53	8	\$0.00	Per Parcel	Up to 3%/yr
48	Silver Springs	\$27,124	58	0	\$467.65	Per Parcel	Up to 4%/yr
50	Bar J 15A No. 2	\$22,967	503	0	\$45.66	Per Parcel	Up to 3%/yr
	Total:	\$222,991					

Note:

David West (LLAD 43) has reached the cap set in the original formation documents; the assessment rate for FY 2021-22 will be \$165.00.

Airpark, Cameron Woods 1-5, Eastwood, and Cameron Woods 8 will not be levied for fiscal year 2021-22 which are less than the Maximum Authorized Rates.

METHOD OF APPORTIONMENT

METHOD OF APPORTIONMENT

The method used for apportioning the assessment in those three assessment districts subject to the requirements of Proposition 218 (Cameron Woods 8, Silver Springs and Bar J 15 A No. 2) is based upon the relative special benefits to be derived by the properties in the Assessment Districts over and above general benefits conferred on real property or to the public at large. The assessment is apportioned to lots and parcels in proportion to the relative special benefit from the improvements. Special benefit is calculated for each parcel in each such Assessment District using the following process:

1. Identification of all benefit factors from the Improvements and Maintenance;
2. Calculation of the proportion of these benefits that are special and general and quantification of the general benefits;
3. Determination of the relative special benefit per property type;
4. Calculation of the specific assessment for each individual parcel based upon special versus general benefit, property type, and property characteristics.

The assessments levied in all of the other assessment districts are exempt from the substantive and procedural requirements of Proposition 218 (see Exemptions from Proposition 218 at pages 2 through 4 above). The substantive requirements with respect to which such assessment districts are exempt include the following: (1) differentiation between "special benefit" and "general benefit" conferred on properties from the improvements or services funded with assessment proceeds; (2) limitation of the value of the assessment on each parcel by the reasonable cost of the proportional special benefit" conferred on that parcel by the improvements and services funded with the assessments, and (3) allocation of assessments per parcel dependent upon proportional special benefit measured as a proportion of the entirety of the costs of constructing and/or maintaining improvements.

The assessments levied in these assessment districts exempt from the requirements of Proposition 218 are based on an analysis of special benefit as required by the Landscaping and Lighting Act of 1972, which benefit categories are described below.

This section of the Engineer's report includes: (1) a discussion of the special benefits to be provided by the proposed improvements and maintenance services and the method of apportionment of assessments within those assessment districts exempt from Proposition 218; and (2) a discussion of the special benefits and general benefits to be provided by the proposed improvements and maintenance services and the method of apportionment of assessments within those three assessment districts subject to the requirements of Proposition 218.

SPECIAL BENEFITS

In summary, the assessments can only be levied based on the special benefit to property. This benefit is received by property over and above any general benefits. With reference to

the requirements for assessments, Section 22573 of the Landscaping and Lighting Act of 1972 states:

"The net amount to be assessed upon lands within an assessment district may be apportioned by any formula or method which fairly distributes the net amount among all assessable lots or parcels in proportion to the estimated benefits to be received by each such lot or parcel from the improvements."

Proposition 218, as codified in Article XIID of the California Constitution, has confirmed that assessments must be based on the special benefit to property and that the value of the special benefits must reasonably exceed the cost of the assessment:

"No assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel."

The following benefit categories summarize the types of special benefit to residential, commercial, industrial and other lots and parcels resulting from the installation, maintenance and servicing of the Improvements to be provided with the assessment proceeds. These categories of special benefit are derived from the case law specified above and from statutes passed by the California Legislature and other studies which describe the types of special benefit received by property from street lighting and park and recreational improvement and maintenance such as those proposed to be funded in each Assessment District. These types of special benefits are summarized below.

1. Proximity to improved public landscaping, lighting, parks and other permanent park and recreational facilities.
2. Illumination of properties and illumination of walkways, roads and other means of access to properties.
3. Increased safety of property due to improved lighting and illumination.
4. Access to improved parks and landscaped areas within the Assessment Districts.
5. Improved Views.
6. Extension of a property's outdoor areas and green spaces for properties within close proximity to park improvements.

BENEFIT FACTORS

The special benefits from the Improvements are further detailed below:

PROXIMITY TO IMPROVED PUBLIC LANDSCAPING, LIGHTING, PARKS AND OTHER PERMANENT PARK AND RECREATIONAL FACILITIES

Only the specific properties within close proximity to the Improvements are included in each Assessment District. Therefore, property in the Assessment Districts enjoys unique and valuable proximity and access to the Improvements that the public at large and property outside the Assessment Districts do not share.

The Board has determined that the location, nature and function of the proposed street lighting and park and recreational projects within each Assessment District combine to

provide substantially equal benefit to all parcels of real property within each particular land use category within each Assessment District, regardless of the location of that property within the boundaries of each Assessment District.

The reasons for this determination are as follows:

1. With respect to park and recreational improvements, each of those Assessment Districts which use assessment proceeds to fund park and recreational improvements are small with a maximum distance of a parcel of real property to neighborhood park and recreational facility of less than 1/3 mile. Since all parcels of real property within each Assessment District are located within an average radius of less than 453 feet from available park and recreational improvements constructed and maintained with assessment proceeds, the Board has found it reasonable to assess all such parcels within each Assessment District equally for those Assessment Districts which provide park and recreational improvements and maintenance.

ILLUMINATION OF PROPERTIES AND ILLUMINATION OF WALKWAYS, ROADS AND OTHER MEANS OF ACCESS TO PROPERTIES

The assessments in many of the Assessment Districts fund lighting that directly illuminates properties in the Districts, and the means of access to properties, such as walkways and roads. This is a clear and direct advantage to property in the Districts that the public at large and other properties do not receive. For each Assessment District which provides street light improvements and maintenance, each parcel of real property within such Assessment District is located within the boundaries of illumination areas provided by such street light facilities and therefore enjoy special benefit from those facilities not enjoyed by other parcels located outside each such Assessment District.

INCREASED SAFETY OF PROPERTY DUE TO IMPROVED LIGHTING AND ILLUMINATION

Well lighted properties, walkways and roads are safer, so for those Assessment Districts which provide funding for street light improvements and maintenance, the lighting funded by the Assessments also clearly improves the safety of property in the Districts. This is another direct advantage to property within each Assessment District which benefit is not enjoyed by any parcels of real property located outside of each such neighborhood Assessment District which provide street lighting.

ACCESS TO IMPROVED PARKS AND LANDSCAPED AREAS WITHIN THE DISTRICTS

Since the parcels in each Assessment District are the only parcels that enjoy close access to the Improvements, they directly benefit from the unique close access to improved landscaping areas that are provided by the Assessments. This is a direct advantage and special benefit to property in those Assessment Districts with landscaping.

IMPROVED VIEWS

The maintenance of park and recreational landscaped areas in those Assessment Districts providing park and recreational improvements and maintenance provides improved views to those neighborhood properties located within each such Assessment District. The properties

in each such Assessment District enjoy close and unique proximity access and views of the Improvements; therefore, the improved and protected views provided by the Assessments are another direct and tangible advantage that is uniquely conferred upon property in that Assessment District.

EXTENSION OF A PROPERTY'S OUTDOOR AREAS AND GREEN SPACES FOR PROPERTIES WITHIN CLOSE PROXIMITY TO THE IMPROVEMENTS

The public parks and landscaped areas within certain specified Assessment Districts provide additional outdoor areas that serve as an effective extension of the land area for those parcels of property located within that particular Assessment District. The park improvements, therefore, provide an important, valuable and desirable extension of usable land area for the direct advantage and special benefit of properties with good and close proximity to the Improvements.

GENERAL VERSUS SPECIAL BENEFIT

Article XIII C (Proposition 218) of the California Constitution requires any local agency proposing to increase or impose a benefit assessment to "separate the general benefits from the special benefits conferred on a parcel." This analysis applies to two of the three assessment districts formed after the adoption of Proposition 218 and subject to its requirements (Cameron Woods 8, Bar J 15 A No. 2; Silver Springs is undeveloped property and no assessments are currently being assessed or collected) The rationale for separating special and general benefits is to ensure that property owners subject to the benefit assessment are not paying for general benefits. The assessment can fund special benefits but cannot fund general benefits. Accordingly, a separate estimate of the special and general benefit is given in this section.

In other words:

Total Benefit	=	General Benefit	+	Special Benefit
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There is no widely-accepted or statutory formula for general benefit. General benefits are benefits from improvements or services that are not special in nature, are not "particular and distinct" and are not "over and above" benefits received by other properties. The SVTA decision provides some clarification by indicating that general benefits provide "an indirect, derivative advantage" and are not necessarily proximate to the improvements.

In this report, the general benefit is conservatively estimated and described, and then budgeted so that it is funded by sources other than the assessment.

A formula to estimate the general benefit is listed below:

General Benefit	=	Benefit to Real Property Outside the Assessment District	+	Benefit to Real Property Inside the Assessment District that is Indirect and Derivative	+	Benefit to the Public at Large
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Special benefit, on the other hand, is defined in the state constitution as “a particular and distinct benefit over and above general benefits conferred on real property located in the district.” The SVTA decision indicates that a special benefit is conferred to a property if it “receives a direct advantage from the improvement (e.g., proximity to a park).” In this assessment, as noted, properties in the Assessment District have close and unique proximity to street lighting, views and access to the park and recreational Improvements that other properties and the public at large do not receive. Therefore, the majority of the benefits conferred to property in each of these Assessment Districts is special, and only minimally received by property outside the Assessment District or by the public at large.

In the 2009 *Dahms* case, the Court upheld an assessment that was 100% special benefit on the rationale that the services funded by the assessments were directly provided within the assessment district and not to parcels located outside the Assessment District. It is also important to note that the improvements and services funded by the assessments in this case are similar to the improvements and services funded by the Assessments described in this Engineer’s Report. The Court found these improvements and services to be 100% special benefit. Also similar to the assessments in this case, the Assessments described in this Engineer’s Report fund improvements and services directly provided within the Assessment District and every benefiting property in the Assessment District enjoys proximity and access to the Improvements. Therefore, *Dahms* establishes a basis for minimal or zero general benefits from the Assessments. However, in this Report, the general benefit is more conservatively estimated and described, and then budgeted so that it is funded by sources other than the Assessment.

CALCULATING GENERAL BENEFIT

In this section, the general benefit in the Cameron Woods 8 and Bar J 15 A No. 2 Assessment Districts subject to this requirement of Proposition 218 is conservatively quantified.

GENERAL BENEFIT TO PROPERTY OUTSIDE THE ASSESSMENT DISTRICT

Properties within the Cameron Woods 8 and Bar J 15 A No. 2 Assessment Districts receive almost all of the special benefits from the Improvements because properties in each Assessment District enjoy unique close proximity and access to the Improvements that is not enjoyed by other properties or the public at large. However, certain properties within the proximity/access radius of the Improvements, but outside of the boundaries of each such Assessment District, may receive some benefit from the Improvements. Since this benefit is conferred upon properties outside the Assessment District boundaries, it contributes to the overall general benefit calculation and will not be funded by the Assessments.

The properties outside of the Bar J 15 A No. 2 Assessment District, which provides park and recreation facilities and maintenance, and within the proximity radii for neighborhood parks

in this Assessment District may receive some benefits from the park and recreational Improvements. Since these properties are not assessed for their benefits because they are outside of the area that can be assessed by the District, this is a form of general benefit to the public at large and other property. A 5% reduction factor is applied to these properties in this Assessment District.

The properties outside of the Cameron Woods 8 Assessment District, which provides street lighting improvements and maintenance only, likely do not receive any benefits from the illumination provided by those street lighting improvements. However, guests and visitors to residents and owners of parcels within this Assessment Districts may derive some general benefit from the security provided by such illumination when visiting owners of property within this Assessment District or when traveling on streets located in this Assessment Districts during non-daylight hours. Since the properties owned by such visitors and guests are not assessed for the street lighting benefits because they are outside the area that can be assessed within this Assessment District, this is also a form of general benefit to the public at large and other property which cannot be assessed. A 5% reduction factor is applied to these properties in this Assessment District as such a benefit constitutes general benefit under the case law and legislation discussed above.

GENERAL BENEFIT TO PROPERTY WITHIN THE ASSESSMENT DISTRICT

The “indirect and derivative” benefit to property within the Cameron Woods 8 and Bar J 15 a No.2 Assessment Districts is particularly difficult to calculate. A solid argument can be presented that all benefit within each such Assessment District is special, because the Improvements are clearly “over and above” and “particular and distinct” when compared with the baseline level of service and the unique proximity, access and views of the Improvements enjoyed by benefiting properties in each such Assessment District. All of the parcels in each of these assessment districts are either used for residential purposes, or are vacant but zoned residential. All such parcels are subject to assessment.

Nevertheless, the SVTA decision indicates there may be general benefit “conferred on real property located in the district.” A measure of the general benefits to property within the Assessment area is the percentage of land area within each Assessment District that is publicly owned and used for regional purposes such as major roads, rail lines and other regional facilities because such properties, while physically within these Assessment Districts, are used for regional purposes and could receive some indirect benefit from the improvements and/or maintenance funded with assessment proceeds, or provide indirect benefits to the public at large. A negligible amount of the land area (~0%) in these Assessment Districts is used for such regional purposes, so this is a measure of the general benefits to property within these Assessment Districts.

GENERAL BENEFIT TO THE PUBLIC AT LARGE

In *Beutz*, the Court opined that general benefits from parks and recreation facilities could be quantified by measuring the use of parks and recreation facilities by people who do not live within the assessment boundaries. In the *Golden Hills* case, the Court opined that general benefits from street lighting facilities could be quantified by measuring the number of vehicle trips within areas served by street lights by people who do not live within Assessment District

boundaries. This Report uses this general benefit measure as the third component of our overall general benefit quantification. Therefore, the general benefit to the public at large from park and recreational improvements provided in Bar J 15 A No. 2 Assessment District can be estimated by the proportionate amount of time that the neighborhood park and recreational facilities located within this Assessment District are used and enjoyed by individuals who are not residents, employees, customers or property owners within this Assessment District. Likewise, the general benefit to the public at large from street lighting facilities and improvements afforded by the Cameron Woods 8 Assessment District can be estimated by the proportionate usage of streets afforded with street lighting facilities by individuals who are visitors and guests of property owners and not residents, customers or property owners within that particular Assessment District. Based upon significant research conducted by SCI, the general benefit from street lighting is estimated to be 5% or less.

SCI has conducted numerous surveys of similar park and recreation facilities in the Sacramento area and other areas in California and has determined that use by the public at large for facilities similar to those located in the Bar J 15 A No. 2 Assessment District is nearly always less than 15%. Therefore, the CPCSD estimates that visitors to neighborhood parks in this Assessment District which provides park and recreational improvements amounts to general benefits to the public at large equal to the amount of 15%.

TOTAL GENERAL BENEFITS

Using a sum of these three measures of general benefit, we find that approximately 20% (5%+0%+15%) of the benefits for the Bar J 15 A No. 2 Assessment District which funds park improvements and maintenance, and approximately 10% (5%+0%+5%) of the benefits for the Cameron Woods 8 Assessment District which funds street lighting improvements and maintenance may be general in nature and should be funded by sources other than the assessment.

General Benefit Calculation – Districts with Parks (Bar J 15 A No. 2)

5% (Outside the Assessment District)
 + 0% (Property within the Assessment District)
 +15% (Public at Large)
 = 20% (Total General Benefit)

General Benefit Calculation – Districts with Streetlights (Cameron Woods 8 Assessment District)

5% (Outside the Assessment District)
 + 0% (Property within the Assessment District)
 +5% (Public at Large)
 = 10% (Total General Benefit)

NON-ASSESSMENT REVENUE FUNDS GENERAL BENEFITS

This analysis finds that 20% of the total benefit conferred by the park improvements and maintenance funded within the Bar J 15 A No. 2 Assessment District, and 10% of the total benefit conferred by the street lighting improvements and maintenance funded in the Cameron Woods 8 Assessment District may constitute general benefit.

The total budget for installation, maintenance and servicing of the Improvements in each of these Assessment Districts is included in Table 22. The budgets for each of these two Assessment Districts do not reflect the significant non-assessment revenues contributed by the Cameron Park Community Services District General Fund which pay the following costs: (1) all administration costs; (2) all legal costs; (3) all other overhead costs calculated as 30% of total costs incurred in each such assessment District per regulations of the Uniform Public Construction Cost Accounting Commission; (4) additional capital improvement costs such as the cost of the major fencing project in Bar J 15 A No. 2 completed in fiscal year 2014-15.

This funding from non-assessment sources more than compensates for general benefits, if any, received by the properties within these two assessment districts, because the proportion of general fund contributions to expenses in each such assessment district exceeds the proportion of total benefit in each such assessment District determined to be general benefit.

The park and recreational improvements in the Bar J 15 A No. 2 assessment district and street lighting improvements in the Cameron Woods 8 assessment district were constructed by the original property owners and developers of the homes in each such assessment district as a condition of development. The value of such construction costs can be quantified and monetized. Since the construction of the park improvements and street lighting improvements in these 2 assessment districts was performed by the developers and paid for with non-assessment funds, the total amount of construction costs for such improvements in each such assessment district can be amortized over the life of each of these assessment districts and used to offset the proportion of general benefit resulting from improvements and maintenance services in each of these 2 assessment districts. The annual amount of such offset is conservatively estimated at 25% of the total annual assessment amount in each of these 2 assessment districts.

METHOD OF ASSESSMENT

The second step in apportioning assessments for all assessment districts, both those subject to and exempt from the requirements of Proposition 218, is to determine the relative special benefit for each property. This process involves determining the relative benefit received by each property in relation to a single family home, or, in other words, on the basis of Single Family Equivalents (SFE). This SFE methodology is commonly used to distribute assessments in proportion to estimated special benefit and is generally recognized as providing the basis for a fair and appropriate distribution of assessments. For the purposes of this Engineer's Report, all properties are designated a SFE value, which is each property's relative benefit in relation to a single family home on one parcel. In this case, the

"benchmark" property is the single family detached dwelling which is one Single Family Equivalent or one SFE.

ASSESSMENT APPORTIONMENT

The assessments for these Assessment Districts provide direct and special benefit to properties in the districts. All of these assessment districts are residential single family development projects. As such, each residential property receives similar benefit from the improvements. Therefore, the Engineer has determined that the appropriate method of apportionment of the benefits derived by all parcels is on a dwelling unit basis. All improved properties or properties proposed for development are assigned an SFE factor equal to the number of dwelling units developed or planned for the property. The assessments are listed on the Assessment Roll.

GOLDORADO AND BAR J 15B MERRYCHASE NON-RESIDENTIAL PARCELS

Tables 20 and 21 on the next page include specific SFE units for the non-residential parcels within Goldorado and Bar J15B Merrychase.

TABLE 20 – GOLDORADO ASSESSMENT METHODOLOGY

35. Goldorado Assessment Methodology		
Size	Parcel	Assessment Per Parcel
0.42	83-340-01-1	\$21.28
0.49	83-340-07-1	\$24.84
0.68	83-340-14-1	\$34.48
2.47	83-451-01-1	\$125.22
0.47	83-453-09-1	\$23.82
0.48	83-453-10-1	\$24.34
0.55	83-453-11-1	\$27.88
0.52	83-453-12-1	\$26.36
0.49	83-453-13-1	\$24.84
0.57	83-453-14-1	\$28.90
1.77	83-453-18-1	\$89.74
2.34	83-453-21-1	\$118.64
0.43	83-453-22-1	\$21.80
16.13	83-454-03-1	\$817.78
1.83	83-455-01-1	\$92.78
4.22	86-456-01-1	\$213.94
4.67	83-456-02-1	\$236.76
4.14	83-456-10-1	\$209.90
3.05	83-456-11-1	\$154.64
1.2	83-456-12-1	\$60.84
0.61	83-456-13-1	\$30.92
0.58	83-456-14-1	\$29.41
0.48	83-456-15-1	\$24.34
1.49	83-456-17-1	\$75.54
0.91	83-456-18-1	\$46.14
1.58	83-456-19-1	\$80.11
4.34	83-500-01-1	\$220.04
0.24	83-610-01-1	\$12.16
0.15	83-610-02-1	\$7.60
0.2	83-610-03-1	\$10.14
0.2	83-610-04-1	\$10.14
0.2	83-610-05-1	\$10.14

TABLE 21 – BAR J 15B MERRYCHASE

Total assessment = \$10,651.56		
Residential Lots:	\$7,791.64	41 = \$190.04 per parcel
Lot A:	\$2,369.65	1 = \$2369.65 per parcel
Lot B:	\$490.27	1 = \$490.27 per parcel

FY 2021-22 ESTIMATE OF COST AND LEVY SUMMARY

The table on the following page summarizes the 2021-22 estimate of cost by individual Landscaping and Lighting District. The budgets should be considered estimates and final budgets will be approved by the Cameron CSD Board after the end of year reconciliation.

Dedicated funds include funds dedicated to new capital improvements as well as reserve funds. Generally speaking, reserves are kept to less than or equal to revenue for one annual assessment.

TABLE 22 – FISCAL YEAR 2021-22 ESTIMATE OF COST

District Designation	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	50	
Assessor Fund Number	20330	20331	20332	20333	20334	20335	20336	20337	20338	20339	20340	20341	20342	20343	20344	20345	20346	20329	20347	20350	
District Description	Airpark	Unit 6	Unit 7	Unit 8	Viewpoint	Goldorado	Unit 11	Unit 12	Cameron Woods 1-4	Bar J 15A Country Club	Bar J 15B Merrychase	Creekside	Eastwood	David West	Cambridge Oaks	Northview	Cameron Valley	Cameron Woods 8	Silver Springs	Bar J15-A No. 2	Totals
EXPENDITURES																					
Salaries										\$12,449	\$7,289		\$17,703	\$13,612		\$11,378	\$5,623		6126		\$101,030
Health, Dental, Vision										\$2,905	\$1,731		\$3,793	\$2,989		\$2,504	\$1,215		1246		\$19,994
Other (WC,Ret, UI/TT)										\$2,365	\$1,384		\$3,360	\$2,586		\$2,162	\$1,067		\$1,163		\$7,729
Total Salaries and Benefits	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$17,719	\$10,404	\$0	\$24,856	\$19,187	\$0	\$16,044	\$7,905	\$0	\$8,535	\$0	\$104,650
Agriculture													\$1,200	\$990							\$2,190
Equipment/Maintenance										\$500	\$950		\$12,400	\$3,100		\$3,600	\$1,200		\$2,700		\$24,450
Hydraulic Truck Bed										\$1,000			\$1,000	\$1,000		\$1,000					\$4,000
Equipment Rental														\$1,920							\$1,920
Material/Supplies										\$5,000											\$5,000
Staff Development										\$200	\$100		\$100	\$100		\$100	\$100		\$100		\$800
Telephone										\$120			\$120	\$120					\$240		\$600
Agency Administration Fee	\$1,535	\$1,454	\$1,660	\$2,047	\$660	\$153	\$1,469	\$1,583	\$784	\$2,406	\$206	\$378	\$875	\$526	\$526	\$440	\$574	\$254	\$277	\$2,406	\$20,215
District Overhead Costs	\$2,575	\$2,210	\$1,675	\$2,067	\$830	\$392	\$918	\$1,646	\$1,039	\$3,237	\$1,421	\$327	\$5,457	\$2,421	\$218	\$3,977	\$1,705	\$800	\$3,619	\$3,063.95	\$39,599
Electricity	\$20,632	\$19,512	\$12,700	\$16,008	\$7,686	\$3,444	\$6,372	\$13,140	\$6,552	\$19,728	\$1,968	\$708	\$1,752	\$300	\$612		\$120	\$1,416	\$460		\$133,110
Water		0						\$0		\$4,728	\$1,200		\$3,336	\$4,380		\$1,980	\$1,932		\$1,800		\$19,356
Interfund Transfer																				\$28,973	\$28,973
Capital Improvement Fund ¹										\$0	\$0		\$0	\$0		\$0	\$0			\$0	\$0
Subtotal	\$24,743	\$23,176	\$16,035	\$20,122	\$9,176	\$3,989	\$8,759	\$16,370	\$8,376	\$54,638	\$16,249	\$1,413	\$51,097	\$34,045	\$1,357	\$27,141	\$13,536	\$2,470	\$17,731	\$34,443	\$384,863
REVENUES																					
Donations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Assessments Collected/Other	\$1,500	\$18,068	\$13,754	\$16,894	\$6,518	\$3,175	\$7,333	\$12,990	\$400	\$54,638	\$11,352	\$2,599	\$3,800	\$34,970	\$1,837	\$31,308	\$13,512	\$600	\$27,124	\$24,567	\$286,939
Facility Use Revenue													\$5,700								\$5,700
Fire Reduction (CCI Grant)														\$1,100		\$1,000					\$2,100
Interfund Transfer										\$28,973				\$9,020							\$37,993
Interest	\$1,500	\$1,500	\$1,200	\$1,400	\$300	\$75	\$450	\$650	\$400	\$1,400	\$700	\$150	\$3,800	\$1,000	\$200	\$500	\$730	\$600	\$0	\$1,600	\$18,155
Number of Parcels	321	304	347	428	138	32	307	331	164	503	43	79	183	110	110	92	120	53	58	503	4,226
Cost per Parcel	\$0.00	\$54.50	\$36.18	\$36.20	\$45.06	varies	\$22.42	\$37.28	\$0.00	\$48.24	\$190.04	\$31.00	\$0.00	\$165.00	\$14.88	\$324.00	\$106.52	\$0.00	\$467.65	\$45.66	
Lights	112	92	72	70	15	18	33	74	42	103	8	12	8	0	9	10	6	8	0	0	692
Replacement Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Estimated Fund Balance, July 1, 2021	\$86,206	\$38,601	\$39,175	\$42,634	(\$8,355)	(\$4,928)	\$23,652	\$32,108	\$21,100	(\$66,606)	\$4,351	\$2,913	\$174,902	(\$24,902)	\$10,193	\$5,317	\$55,745	\$50,758	\$12,170	\$126,075	\$621,109
Estimated Net Sources/(Uses)	(\$23,243)	(\$5,108)	(\$2,280)	(\$3,229)	(\$2,657)	(\$813)	(\$1,426)	(\$3,380)	(\$7,976)	(\$0)	(\$4,897)	\$1,186	(\$47,297)	\$925	\$480	\$4,167	(\$24)	(\$1,870)	\$9,393	(\$9,876)	(\$97,924)
Estimated Fund Balance June 30, 2022	\$62,963	\$33,493	\$36,895	\$39,405	(\$11,012)	(\$5,741)	\$22,226	\$28,728	\$13,124	(\$66,606)	(\$546)	\$4,099	\$127,605	(\$23,977)	\$10,673	\$9,484	\$55,721	\$48,888	\$21,563	\$116,199	\$523,185

NOTE: CAMERON PARK CSD WILL CONTINUE TO REVIEW LEVELS OF SERVICE FOR VIEW POINT, GOLDORADO, AND BAR J15 B TO DETERMINE WHETHER LEVELS OF SERVICE SHOULD BE REDUCED OR POSSIBLE FUTURE FUNDING MECHANISMS CAN BE PUT IN PLACE TO HELP WITH INCREASING COSTS.

ASSESSMENT

WHEREAS, on March 17, 2021 the Board of Directors of the Cameron Park Community Services Landscape and Lighting Assessment District adopted Resolution No. 2021-07 designating Engineer of Work, and Directing Preparation of the Engineer's Report for the Continuation of the Landscaping and Lighting Assessment Districts for the Cameron Park Community Services District, FY 2021-22;

WHEREAS, said Resolution directed the undersigned Engineer of Work to prepare and file a report presenting an estimate of costs, a diagram for each of the Assessment Districts and an assessment of the estimated costs of the improvements upon all assessable parcels within each of the Assessment Districts, to which Resolution and the description of said proposed improvements therein contained, reference is hereby made for further particulars;

NOW, THEREFORE, the undersigned, by virtue of the power vested in me under said Act and the order of the Board of the Cameron Park Community Services District, hereby make the following assessment to cover the portion of the estimated cost of said improvements, and the costs and expenses incidental thereto to be paid by the assessment district.

As required by the Act, an Assessment Diagram is hereto attached and made a part hereof showing the exterior boundaries of each said Landscape and Lighting Assessment District. The distinctive number of each parcel or lot of land in the said Assessment Districts is its Assessor Parcel Number appearing on the Assessment Roll.

I do hereby assess and apportion said net amount of the cost and expenses of said improvements, including the costs and expenses incident thereto, upon the parcels and lots of land within said Assessment Districts, in accordance with the special benefits to be received by each parcel or lot, from the improvements, and more particularly set forth in the Cost Estimate and Method of Assessment hereto attached and by reference made a part hereof.

The Cameron Woods 8, Silver Springs and Bar J-15A No. 2 assessments are subject to an annual increase tied to the Consumer Price Index-U for the San Francisco Bay Area as of December of each succeeding year (the "CPI"), with a maximum annual increase not to exceed 3% for Cameron Woods 8 and Bar J-15A No. 2 and Silver Springs with a maximum adjustment not to exceed 4%.

Any change in the CPI in excess of the maximum annual increase shall be cumulatively reserved as the "Unused CPI" and shall be used to increase the maximum authorized assessment rate in years in which the CPI is less than 3% for Cameron Woods 8 and Bar J-15A No. 2 and is less than 4% for Silver Springs.

The change in the CPI from December 2019 to December 2020 was 2.00% and the Unused CPI carried forward from the previous fiscal year is 1.58%. Therefore, the maximum authorized assessment rate for fiscal year 2021-22 is increased by 3.00% which equates to

\$135.14 per single family equivalent benefit unit for Cameron Woods 8 and \$56.96 per single family equivalent benefit unit for Bar J-15A No. 2. The estimate of cost and budget in this Report proposes assessments for fiscal year 2021-22 at the rate of \$0.00 for Cameron Woods 8, and \$45.66 for Bar J-15A No. 2, which are less than the maximum authorized assessment rate.

The Unused CPI carried forward from the previous fiscal year is 0.00% for Silver Springs, therefore, the maximum authorized assessment rate for fiscal year 2021-22 is increased by 2.00% which equates to \$682.80 per single family equivalent benefit unit. The estimate of cost and budget in this Report proposes assessments for fiscal year 2021-22 at the rate of \$467.65, which is less than the maximum authorized assessment rate.

The assessment is made upon the parcels or lots of land within the Assessment Districts in proportion to the special benefits to be received by the parcels or lots of land, from said improvements.

Each parcel or lot of land is described in the Assessment Roll by reference to its parcel number as shown on the Assessor's Maps of the County of El Dorado for the fiscal year 2021-22. For a more particular description of said property, reference is hereby made to the deeds and maps on file and of record in the office of the County Recorder of said County.

I hereby place opposite the Assessor Parcel Number for each parcel or lot within the Assessment Roll, the amount of the assessment for the fiscal year 2021-22 for each parcel or lot of land within each of the said Assessment District.

Dated: June 8, 2021

Engineer of Work



Engineer of Work, License No. C052091

Attachment 15B

FILED IN THE OFFICE OF THE DISTRICT CLERK
OF THE CAMERON PARK COMMUNITY SERVICES DISTRICT,
COUNTY OF EL DORADO, CALIFORNIA, THIS _____
DAY OF _____, 2021.

DISTRICT CLERK _____

RECORDED IN THE OFFICE OF THE DISTRICT CLERK
OF THE CAMERON PARK COMMUNITY SERVICES DISTRICT,
COUNTY OF EL DORADO, CALIFORNIA, THIS _____
DAY OF _____, 2021.

DISTRICT CLERK _____

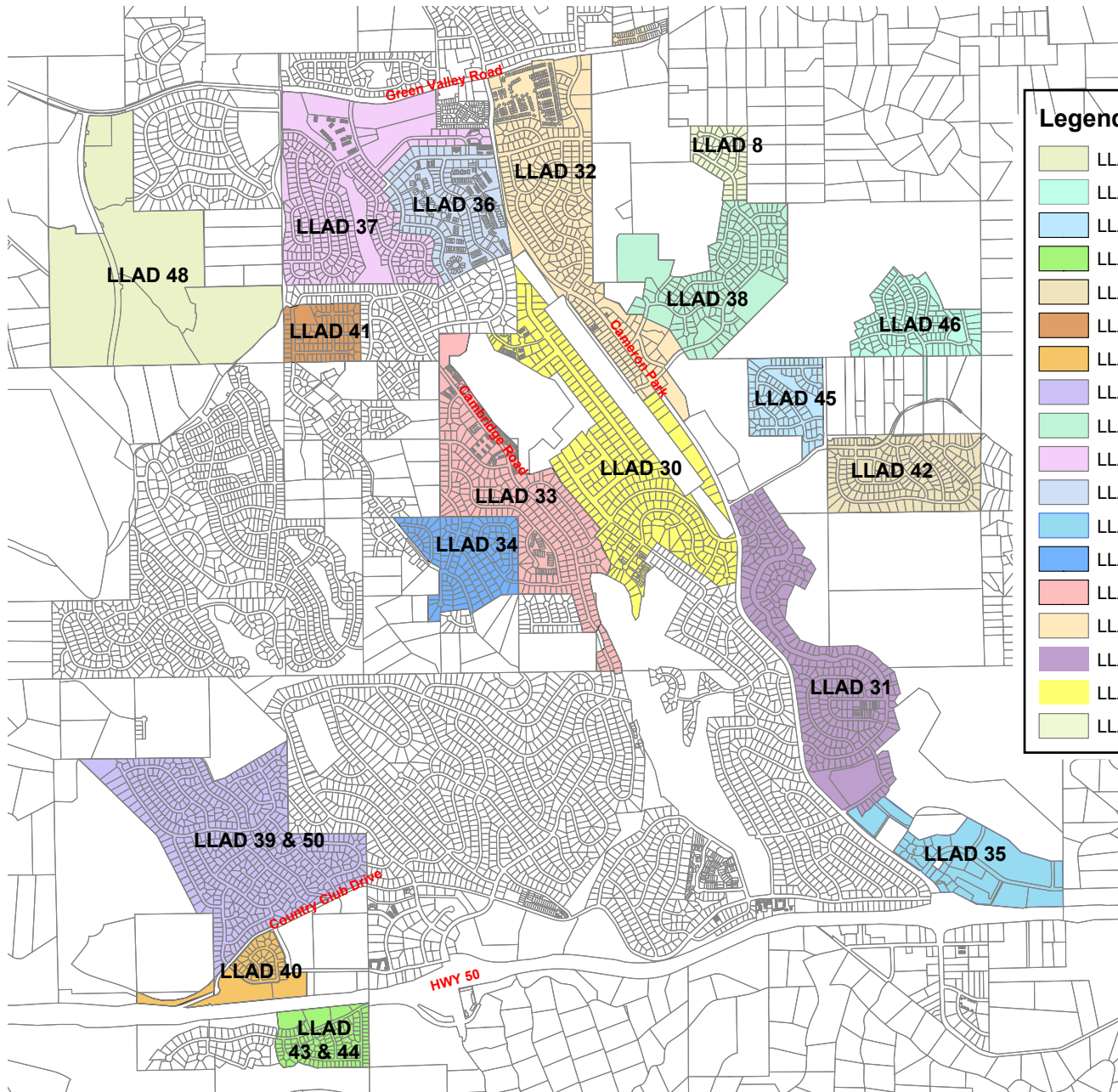
AN ASSESSMENT WAS CONFIRMED AND LEVIED
BY THE DISTRICT BOARD OF THE CAMERON PARK
COMMUNITY SERVICES DISTRICT ON THE LOTS,
PIECES AND PARCELS OF LAND ON THIS ASSESSMENT
DIAGRAM ON THE _____ DAY OF
_____, 2021 FOR FISCAL YEAR
2021-22 AND SAID ASSESSMENT DIAGRAM AND THE
ASSESSMENT ROLL FOR SAID FISCAL YEAR WERE
FILED IN THE OFFICE OF THE COUNTY AUDITOR
OF THE COUNTY OF EL DORADO ON THE _____
DAY OF _____, 2021.
REFERENCE IS HEREBY MADE TO SAID RECORDED
ASSESSMENT ROLL FOR THE EXACT AMOUNT OF EACH
ASSESSMENT LEVIED AGAINST EACH PARCEL OF LAND.

DISTRICT CLERK _____

FILED THIS _____ DAY OF _____
2021, AT THE HOUR OF _____ O'CLOCK
____ M. IN THE OFFICE OF THE COUNTY
AUDITOR OF THE COUNTY OF EL DORADO,
STATE OF CALIFORNIA, AT THE REQUEST OF
THE GOVERNING BOARD OF THE CAMERON PARK
COMMUNITY SERVICES DISTRICT.

COUNTY AUDITOR, COUNTY OF EL DORADO

Note:
REFERENCE IS HEREBY MADE TO THE MAPS AND DEEDS
OF RECORD IN THE OFFICE OF THE ASSESSOR OF THE
COUNTY OF EL DORADO FOR A DETAILED DESCRIPTION OF
THE LINES AND DIMENSIONS OF ANY PARCELS SHOWN
HEREIN. THOSE MAPS SHALL GOVERN FOR ALL DETAILS
CONCERNING THE LINES AND DIMENSIONS OF SUCH PARCELS.
EACH PARCEL IS IDENTIFIED IN SAID MAPS BY ITS
DISTINCTIVE ASSESSOR'S PARCEL NUMBER.



Legend	
[Light Green Box]	LLAD 48
[Light Cyan Box]	LLAD 46
[Light Blue Box]	LLAD 45
[Light Green Box]	LLAD 43 and 44
[Light Orange Box]	LLAD 42
[Orange Box]	LLAD 41
[Yellow-Orange Box]	LLAD 40
[Purple Box]	LLAD 39 and 50
[Light Green Box]	LLAD 38
[Light Purple Box]	LLAD 37
[Light Blue Box]	LLAD 36
[Blue Box]	LLAD 35
[Dark Blue Box]	LLAD 34
[Red Box]	LLAD 33
[Yellow-Orange Box]	LLAD 32
[Purple Box]	LLAD 31
[Yellow Box]	LLAD 30
[Light Green Box]	LLAD 8



CAMERON PARK COMMUNITY SERVICES DISTRICT LANDSCAPING AND LIGHTING DISTRICTS ASSESSMENT DIAGRAM

ASSESSMENT ROLL

An Assessment Roll (a listing of all parcels assessed within the Assessment Districts and the amount of the assessment) will be filed with the District Clerk and is, by reference, made part of this report and is available for public inspection during normal office hours.

Each lot or parcel listed on the Assessment Roll is shown and illustrated on the latest County Assessor's records and these records are, by reference made part of this report. These records shall govern for all details concerning the description of the lots or parcels.

Non-assessable lots or parcels include government owned land and public utility owned property.

District Overhead Allocation FY2021-2022

	LLAD %	annual salary & benefits	totals
Parks & Facilities Supt	20%	97,848.00	19,569.60
admin assistant	10%	27,411.00	2,741.10
accounting specialist	15%	41,669.00	6,250.35
board clerk	5%	19,834.00	991.70
accounting specialist	15%	66,974.00	10,046.10
TOTAL			39,598.85

Fund 01 Allocation	
4000	22,310.70
1000	17,288.15

FUND	MAX ASSESSMENT		
Airpark - 30	19,305	7%	2,575.42
Unit 6 - 31	16,568	6%	2,210.28
Unit 7 - 32	12,554	4%	1,674.79
Unit 8 - 33	15,494	5%	2,067.00
Viewpiont - 34	6,218	2%	829.52
Goldorado - 35	2,935	1%	391.55
Unit 11 - 36	6,883	2%	918.24
Unit 12 - 37	12,340	4%	1,646.24
Cameron Woods - 38	7,790	3%	1,039.24
Bar JA - 39	24,265	8%	3,237.11
Bar JA#2 - 50	22,967	8%	3,063.95
Bar JB - 40	10,652	4%	1,421.05
Creekside - 41	2,449	1%	326.71
Eastwod - 42	40,908	14%	5,457.40
David West - 43	18,150	6%	2,421.33
Cambridge - 44	1,637	1%	218.39
Northview - 45	29,808	10%	3,976.59
Cameron Valley - 46	12,782	4%	1,705.20
Cameron Woods - 47	5,999	2%	800.31
Silver Springs - 48	27,124	9%	3,618.52
TOTALS	296,828	100%	39,598.85



Agenda Transmittal

DATE: June 16, 2021

FROM: Jill Ritzman, General Manager

AGENDA ITEM #16: CALIFORNIA SPECIAL DISTRICTS ASSOCIATION (CSDA) BOARD ELECTION, SIERRA NETWORK (SEAT C) 2022 - 2024 TERM

RECOMMENDED ACTION: ELECT MEMBER TO CSDA BOARD OF DIRECTORS

Introduction

The California Special Districts Association (CSDA) is holding its Board elections for the 2022-2024 term. Each of CSDA's six networks has three seats on the Board. Each candidate is either a Board member or management-level employee of a member district located in our geographic region. Each district in good standing is entitled to vote for one person to represent its network.

Discussion

Elections are taking place for Seat A in the CSDA's Sierra Network. Attached are the candidate's Statement of Qualifications and Candidate Information Sheet (Attachment 16A). There are three candidates. The District's Board of Directors must approve one candidate for the electronic ballot before July 16, 2021.

Due to the date CSDA's email was received and the election deadline, there was not time to place this item on the Budget and Administration Committee's agenda for review and a recommendation to the Board of Directors.

Attachment:

16A – Candidate Statement of Qualifications & Information Sheets



**California Special
Districts Association**
Districts Stronger Together

2021 CSDA BOARD CANDIDATE INFORMATION SHEET

The following information **MUST** accompany your nomination form and Resolution/minute order:

Name: Noelle Mattock

District/Company: El Dorado Hills Community Services District

Title: Director

Elected/Appointed/Staff: Elected

Length of Service with District: 12 +

1. Do you have current involvement with CSDA (such as committees, events, workshops, conferences, Governance Academy, etc.):

I have a long history of engagement with CSDA and attend many of the workshops/conferences etc. I have served on the Board of Directors

for 11 years, am a Past President, currently chair the Legislative committee and serve/served on other committees.

2. Have you ever been associated with any other state-wide associations (CSAC, ACWA, League, etc.):

I serve on committees in other statewide associations, with my personal time focused on serving on the CSDA Board and Committees.

3. List local government involvement (such as LAFCo, Association of Governments, etc.):

Other than serving on the CSD Board I also serve on the
El Dorado County Early Care and Education Planning Council

4. List civic organization involvement:

Volunteer for many of the local non-profits within my community and county.

****Candidate Statement** – Although it is not required, each candidate is requested to submit a candidate statement of no more than 300 words in length. **Any statements received in the CSDA office after March 29, 2021 will not be included with the ballot.**

I am writing to express my desire to continue serving you on the California Special Districts Association (CSDA) Board of Directors. I have had the honor of serving on the Board for the past eleven years and have held various leadership positions including President. My passion is advocacy and am grateful to be able to serve as the Chair of the Legislative committee for the past few years. During my time on the board we have grown in every aspect. We now represent over 2000 special districts of all sizes and types and enjoy a retention rate of over 90%. Our educational opportunities and conferences have more than doubled and our advocacy team has grown from 1 person to a powerhouse team that rivals the League of Cities and the California State Association of Counties. We are now helping to lead a national coalition representing special districts to gain recognition and access to funding at the federal level. We have deployed regional representatives to better connect with you and your district.

For those I have not had the opportunity to meet yet, I am currently in my 4th term serving on the El Dorado Hills Community Services District Board of Directors. I am passionate about local government and advocating on all the great work we do providing the essential services that make the lives of our communities better. I began a career in government working for the State in a legislative unit. I was able to take my knowledge and skills to the private sector working for an internal engineering firm while obtaining my Master's degree in Public Policy and Administration. For the past 6 years I have worked for two cities in the Sacramento area as a Government Relations Representative specializing in water, wastewater, stormwater, contracting, governance and more.

I would be honored to receive your vote to continue the great work CSDA is doing to help all Special Districts.

Respectfully,

Noelle Mattock



**California Special
Districts Association**
Districts Stronger Together

2021 CSDA BOARD CANDIDATE INFORMATION SHEET

The following information **MUST** accompany your nomination form and Resolution/minute order:

Name: Patrick Larkin
 District/Company: Cordova Recreation and Park District
 Title: General Manager
 Elected/Appointed/Staff: Staff
 Length of Service with District: 4 years 3 months

1. Do you have current involvement with CSDA (such as committees, events, workshops, conferences, Governance Academy, etc.):

Yes attended General Managers Summit, Legislation Days, Special Districts Leadership Academy, Annual CSDA Conference

2. Have you ever been associated with any other state-wide associations (CSAC, ACWA, League, etc.):

California Parks and Recreation Society (CPRS)
California Association of Recreation and Park Districts (CARPD)

3. List local government involvement (such as LAFCo, Association of Governments, etc.):

Rancho Cordova Chamber of Commerce

4. List civic organization involvement:

Leadership program graduate - Rancho Cordova Chamber of Commerce
- Fair Oaks Village Enhancement Committee

****Candidate Statement** – Although it is not required, each candidate is requested to submit a candidate statement of no more than 300 words in length. **Any statements received in the CSDA office after March 29, 2021 will not be included with the ballot.**



2729 Prospect Park Drive, Suite 230
Rancho Cordova, CA 95670
(916) 842-3300

Patrick Larkin
General Manager
Cordova Recreation and Park District
Candidate Statement

I have been a member of CSDA for 15 years. The assets I would bring to the CSDA Board of Directors if appointed, include having strong interpersonal communication and relationship building skills. I will work well with other Board members to set and achieve realistic goals that benefit the CSDA membership. I am an active listener, in that, I believe you can learn a lot more by listening than by speaking. I have a good sense of humor and enjoy working with high functioning teams. I am also a maximizer. I use this strength to take something good to something superb. I want to hear what the CSDA members want and need and plan to address those wants and needs to best serve as a Board Member representing the Sierra Network.

I enjoy building relationships with others which is the foundation of any successful organization. I am a good coach and mentor and enjoy developing people. I will use my leadership strengths to address any issues of concern to make the CSDA organization and membership stronger.

Thank you for your consideration,

A handwritten signature in blue ink that reads "Patrick Larkin". The signature is fluid and cursive, with a large initial "P".

Patrick Larkin



California Special
Districts Association
CSDA
Districts Stronger Together

2021-2023 CSDA BOARD CANDIDATE INFORMATION SHEET

The following information MUST accompany your nomination form and Resolution/minute order:

Name: Scott Holbrook

District/Company: AUBURN AREA RECREATION PARK DISTRICT (ARD)

Title: DEAN OF THE BOARD OF DIRECTORS -

Elected Appointed Staff: ELECTED

Length of Service with District: Been so long I forget... 20+

1. Do you have current involvement with CSDA (such as committees, events, workshops, conferences, Governance Academy, etc.):

NO OFFICIAL INVOLVEMENT - I REGULARLY ATTEND TRAINING / CONFERENCES / LOBBYING

2. Have you ever been associated with any other state-wide associations (CSAC, ACWA, League, etc.):

NO

3. List local government involvement (such as LAFCo, Association of Governments, etc.):

Auburn Economic Redevelopment, Vision 2020 Planning
Involved with Placer County Spouse ad hoc Committees

4. List civic organization involvement:

Past Member Auburn Exchange Club, Kiwanis, Rotary
Involved with Int'l Order of the Odd Fellows and Others -

****Candidate Statement – Although it is not required, each candidate is requested to submit a candidate statement of no more than 300 words in length. Any statements received in the CSDA office after March 26, 2020 will not be included with the ballot.**

With over 20 years in Special District leadership, I am proud of my accomplishments & ability to facilitate positive changes, that ensure viability for a long time to come. I have constantly strived to increase my knowledge, especially through CSDA leadership training and programs. I actually took the lead at our Recreation District to accomplish the Distinguished District Award.

As a board member, I commit to keeping an open mind, and working to build consensus, and further doing all I can to promote and ensure implementation of the CSDA goals and direction. I am a strong lobbyist and look forward to working with districts across the state to accomplish our common goals and ability to stay fiscally and otherwise strong. I will always be open and receptive to input, and more than willing to go out of my way to meet and or discuss concerns with any members. I believe in Special Districts and feel they are key to maintaining the concept of local autonomy. I also feel that as a cohesive co-op we can accomplish so much more than a bunch of independent agencies.

Thank you for your support, if you have any questions do not hesitate to reach out!

As always...

Keep Smilin' 😊 Scott Holbrook

Cameron Park Community Services District
2502 Country Club Drive
Cameron Park, CA 95682



Budget and Administration Committee
Tuesday, June 1, 2021
6:30 p.m.

TELECONFERENCE ZOOM MEETING

<https://us02web.zoom.us/j/81380000602>

Meeting ID: 813 8000 0602

(Teleconference/Electronic Meeting Protocols are attached)

Agenda

Members: Chair Director Eric Aiston (EA), Vice Chair Director Felicity Wood Carlson (FC)

Alternate Director Monique Scobey (MS)

Staff: Jill Ritzman, General Manager

CALL TO ORDER

ROLL CALL

Public testimony will be received on each agenda item as it is called. Principal party on each side of an issue is allocated 10 minutes to speak, individual comments are limited to 3 minutes except with the consent of the Committee; individuals shall be allowed to speak on an item only once. Members of the audience are asked to volunteer their name before addressing the Committee. The Committee reserves the right to waive said rules by a majority vote.

ADOPTION OF AGENDA

APPROVAL OF CONFORMED AGENDA

OPEN FORUM

Members of the public may speak on any item not on the agenda that falls within the responsibilities of the Committee.

DEPARTMENT MATTERS

1. **Fiscal Year 2019-2020 Audit** (Kamiko Tsuchida, Eide Bailly; Michael O’Connor, R.J. Ricciardi)
2. **Fiscal Year 2021-2022 Budget Review – General Fund 01** (District staff)

3. **Capital Project Budget Appropriations** (District staff)
4. **Fiscal Year 2021-2022 LLAD Budget Changes for Engineer's Report** (J. Ritzman, N. Garrison)
5. **Update to Policy 2055 – Administrative Leave** (J. Ritzman)
6. **Establishing Appropriations Limitation FY 2021-2022** (C. Greek)
7. **Staff Updates**
 - a. Check Register Review (L. Sanders-Ito)
 - b. Finance Office Monthly Report (oral)
 - c. Legislative Updates (J. Ritzman)
 - d. El Dorado Disposal Performance Standards (written report)
8. **Items for June & Future Committee Meetings**
9. **Items to take to the Board of Directors**
 - Fiscal Year 2019-20 Audit
 - Budget for General Fund, Fund 01; CC&R Fund 02; LLADs Funds 30-50
 - Capital Project Budget Appropriations
 - Updated to Policy 2055 – Administrative Leave
 - Establishing Appropriations Limitation FY 2021-22

MATTERS TO AND FROM COMMITTEE MEMBERS & STAFF

ADJOURNMENT

Cameron Park Community Services District
2502 Country Club Drive
Cameron Park, CA 95682



Covenants, Conditions & Restrictions (CC&R) Committee
Monday, June 7, 2021
5:30 p.m.

TELECONFERENCE ZOOM MEETING

<https://us02web.zoom.us/j/85341583391>

Meeting ID: 853 4158 3391

(Teleconference/Electronic Meeting Protocols are attached)

Agenda

Members: Vice Chair Bob Dutta (BD), Patricia Rivera (PR), Kelly Kantola (KK)
Chair Director Monique Scobey (MS), Director Ellie Wooten (EW)
Alternate Director Sid Bazett (SB)

Staff: General Manager Jill Ritzman, CC&R Compliance Officer Jim Mog

1. CALL TO ORDER

2. ROLL CALL

Public testimony will be received on each agenda item as it is called. Principal party on each side of an issue is allocated 10 minutes to speak, individual comments are limited to 3 minutes except with the consent of the Committee; individuals shall be allowed to speak on an item only once. Members of the audience are asked to volunteer their name before addressing the Committee. The Committee reserves the right to waive said rules by a majority vote.

3. APPROVAL OF AGENDA

4. APPROVAL OF CONFORMED AGENDA

5. OPEN FORUM

Members of the public may speak on any item not on the agenda that falls within the responsibilities of the Committee.

DEPARTMENT MATTERS

6. Review and Support Items (J. Mog)

- a. CCR21-1012 - 2843 Knollwood Dr. – REPORT BACK Final Notice on Fence Violation and Homeowner Appeal for Variance

7. MONTHLY STAFF REPORT

7a. Open Violations, CC&R Violation Manager Case Detail Report

- Refer to Legal – 1
- Pre-Legal Notices – 2
- Final Notices - 3
- Initial Notices – 13
- Variance – 1
- Court Decision – 1
- 4/28/21 - 6/2/21 New Cases = 14
- 4/28/21 - 6/2/21 Cleared Cases - 7
- Door Hangers – 12 (5 Complied)
- Total Cases Open = 55

7b. Architectural Review Projects – Period – 4/28/21 – 6/2/21

- Projects Reviewed – 25
- Approved – 25

8. Staff Updates

- a. CCR20-1049 – 3808 Archwood Rd. – Pre-Legal Notice issued
- b. CCR20—1035 – 3451 La Canada Dr. – Pre-Legal Notice Issued – Noticeable owner effort; Owner working on compliance.

9. Items for July and Future CC&R Committee Agendas

10. Items to take to the Board of Directors

11. MATTERS TO AND FROM COMMITTEE MEMBERS & STAFF

12. ADJOURNMENT

Cameron Park Community Services District
2502 Country Club Drive
Cameron Park, CA 95682



Item #17C

Fire and Emergency Services Committee
Tuesday, June 1, 2021
5:30 p.m.

TELECONFERENCE ZOOM MEETING
<https://us02web.zoom.us/j/81381905603>

Meeting ID: 813 8190 5603

(Teleconference/Electronic Meeting Protocols are attached)

Agenda

Members: Chair Director Sidney Bazett (SB), Vice Chair Director Monique Scobey (MS)
Alternate Director Eric Aiston (EA)

Staff: General Manager Jill Ritzman, Chief Sherry Moranz, Chief Jed Gaines

CALL TO ORDER

ROLL CALL

Public testimony will be received on each agenda item as it is called. Principal party on each side of an issue is allocated 10 minutes to speak, individual comments are limited to 3 minutes except with the consent of the Committee; individuals shall be allowed to speak on an item only once. Members of the audience are asked to volunteer their name before addressing the Committee. The Committee reserves the right to waive said rules by a majority vote.

ADOPTION OF AGENDA

APPROVAL OF CONFORMED AGENDA – APRIL

APPROVAL OF CONFORMED AGENDA – MAY

OPEN FORUM

Members of the public may speak on any item not on the agenda that falls within the responsibilities of the Committee.

DEPARTMENT MATTERS

- 1. CCI Grant Presentation – (J. Gaines)**

2. Staff Updates

- a. Fire Department Report

3. Items for June and Future Committee Agendas

4. Items to take to the Board of Directors

MATTERS TO AND FROM COMMITTEE MEMBERS & STAFF

ADJOURNMENT

Cameron Park Community Services District
2502 Country Club Drive
Cameron Park, CA 95682



Parks & Recreation Committee
Monday, June 7, 2021
6:30 p.m.

TELECONFERENCE ZOOM MEETING
<https://us02web.zoom.us/j/81606602352>

Meeting ID: 816 0660 2352

(Teleconference/Electronic Meeting Protocols are attached)

Agenda

Members: Chair Director Felicity Carlson (FC), Vice Chair Director Sidney Bazett (SB)
Alternate Director Ellie Wooten (EW)

Staff: General Manager Jill Ritzman, Recreation Supervisor Kimberly Vickers,
Parks & Facilities Superintendent Mike Grassle

CALL TO ORDER

ROLL CALL

Public testimony will be received on each agenda item as it is called. Principal party on each side of an issue is allocated 10 minutes to speak, individual comments are limited to 3 minutes except with the consent of the Committee; individuals shall be allowed to speak on an item only once. Members of the audience are asked to volunteer their name before addressing the Committee. The Committee reserves the right to waive said rules by a majority vote.

APPROVAL OF AGENDA

APPROVAL OF CONFORMED AGENDA

OPEN FORUM

Members of the public may speak on any item not on the agenda that falls within the responsibilities of the Committee.

DEPARTMENT MATTERS

- 1. Rasmussen Park Improvements – Categorical Exemption (J. Ritzman)**

2. Private Business Operations at District Parks/Review Ordinance 2001.08.08 (J. Ritzman)

3. Meeting Locations (Discussion all)

4. Staff Oral & Written Updates

- a. Parks & Facilities Report (M. Grassle)
- b. Protecting Wildlife at Cameron Park Lake (M. Grassle)
- c. Recreation Report (K. Vickers)

5. Items for July & Future Committee Agendas

6. Items to take to the Board of Directors

- CALA Amendment to the Agreement (from May Committee Meeting)
- Rasmussen Park Categorical Exemption

MATTERS TO AND FROM COMMITTEE MEMBERS

ADJOURNMENT