



AGENDA

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

BOARD MEETING
Wednesday, May 18, 2022
6:30 p.m.

Cameron Park Community Center – Social Room
2502 Country Club Drive
Cameron Park, CA 95682

HYBRID ZOOM MEETING
<https://us02web.zoom.us/j/87845188773>

Meeting ID: 878 4518 8773

(Teleconference/Electronic Meeting Protocols are attached)

Board Members

| | |
|------------------|----------------|
| Felicity Carlson | President |
| Sidney Bazett | Vice President |
| Eric Aiston | 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.

4. El Dorado Disposal – Organics and Rates presentation (J. England and R. Reaksecker)
-

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 #11 to be discussed and acted upon individually.

5. **APPROVE** Conformed Agenda – Board of Directors Special Meeting April 20, 2022
6. **RECEIVE AND FILE** General Manager's Report
7. **RECEIVE AND FILE** 2022 Work Plan Update
8. **RATIFY** Resolution 2022-09 to Approve Addendum to 2021-2024 Memorandum of Understanding between Cameron Park Community Services District and Cameron Park Community Services District Employee Association
9. **APPROVE** Resolution No. 2022-06 Hybrid Meetings

AGENDA

10. **RECEIVE AND FILE** 3rd Quarter FY 21/22 Budget to Actuals

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. **DISCUSS AND APPROVE** Resolution 2022-10 El Dorado Disposal Annual Fee Adjustment
 13. **RECEIVE AND APPROVE** FY 2020-2021 Audit
-

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.

14. Committee Chair Report-Outs
 - a. Budget & Administration
 - b. Covenants, Conditions & Restrictions (CC&R)
 - c. Fire & Emergency Services
 - d. Parks & Recreation
 15. General Matters to/from Board Members and Staff
 - Upcoming Trainings & Community Meetings
-

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.

ADJOURNMENT

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 Newsom proclaimed a State of Emergency to exist in California as a result of the threat of COVID-19; and

WHEREAS, March 17, 2020, Governor Newsom 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 Newsom 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/91011222222> 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.



2022

ORGANICS - RATES

TOPICS

- CPI – Annual Rate Increase
- SB 1383 – Organics
- Pilot Program
- Organics Program Rates Impact

CONSUMER PRICE INDEX – CALIFORNIA

Los Angeles-Long Beach-Anaheim, San Francisco-Oakland-Hayward, San Diego-Carlsbad,
 Riverside-San Bernardino-Ontario, United States City Average, 2020-2021

All Items

1982 - 1984 = 100

All Urban Consumers

2021 Avg. CPI

| Year | Month | California ^a | Los Angeles Long Beach Anaheim ^b | San Francisco Oakland Hayward ^b | San Diego Carlsbad ^b | Riverside San Bernardino Ontario ^b | U.S. City Average ^b |
|------|-----------------------|-------------------------|---|---|------------------------------------|--|-----------------------------------|
| 2020 | January | | 277.755 | | 302.564 | 107.143 | 257.971 |
| 2020 | February | 284.886 | 278.657 | 299.690 | | | 258.678 |
| 2020 | March | | 276.589 | | 302.589 | 107.162 | 258.115 |
| 2020 | April | 283.006 | 275.853 | 298.074 | | | 256.389 |
| 2020 | May | | 276.842 | | 301.317 | 106.899 | 256.394 |
| 2020 | June | 284.835 | 278.121 | 300.032 | | | 257.797 |
| 2020 | July | | 279.899 | | 305.611 | 107.640 | 259.101 |
| 2020 | August | 286.388 | 280.116 | 300.182 | | | 259.918 |
| 2020 | September | | 279.366 | | 304.443 | 108.201 | 260.280 |
| 2020 | October | 286.843 | 279.947 | 301.736 | | | 260.388 |
| 2020 | November | | 280.102 | | 306.334 | 108.626 | 260.229 |
| 2020 | December | 287.367 | 279.560 | 302.948 | | | 260.474 |
| 2020 | Annual Average | 285.315 | 278.567 | 300.084 | 303.932 | 107.672 | 258.811 |
| 2021 | January | | 280.178 | | 307.688 | 109.550 | 261.582 |
| 2021 | February | 289.632 | 281.347 | 304.387 | | | 263.014 |
| 2021 | March | | 282.648 | | 315.035 | 110.981 | 264.877 |
| 2021 | April | 294.274 | 285.808 | 309.419 | | | 267.054 |
| 2021 | May | | 287.620 | | 317.141 | 113.222 | 269.195 |
| 2021 | June | 297.447 | 289.218 | 309.497 | | | 271.696 |
| 2021 | July | | 290.890 | | 323.906 | 114.682 | 273.003 |
| 2021 | August | 299.815 | 291.333 | 311.167 | | | 273.567 |
| 2021 | September | | 292.209 | | 324.138 | 115.557 | 274.310 |
| 2021 | October | 302.793 | 294.961 | 313.265 | | | 276.589 |
| 2021 | November | | 296.790 | | 326.422 | 117.206 | 277.948 |
| 2021 | December | 306.109 | 297.925 | 315.805 | | | 278.802 |
| 2021 | Annual Average | 297.371 | 289.244 | 309.721 | 319.761 | 113.875 | 270.970 |

Date of last update: 2/10/2022

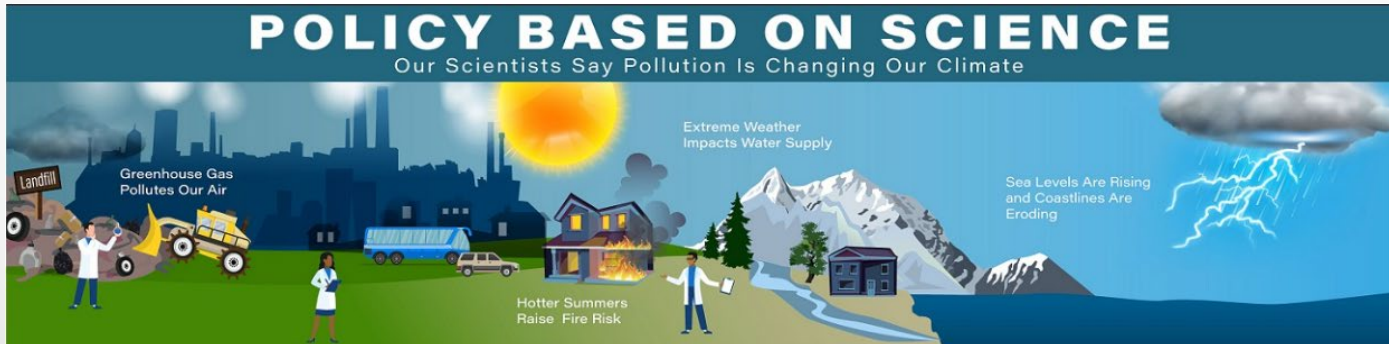
2020 Annual Average: 285.315
 2021 Annual Average: 297.371
 Year Over Year Change: 12.056
 Percentage Increase: 4.226%

Breakdown & Impact

- CPI Requested – **6.004%**
 - 3.643% CPI
 - -15% for performance standards miss
 - Answering Calls within Avg. of 3 min.
 - 2.36% Fuel Component
- Abbreviated Rate Sheet with CPI
 - **35gal**- \$31.45 from \$29.67, \$1.78 per month increase
 - **64gal**- \$35.12 from \$33.13, \$1.99 per month increase
 - **96gal**- \$44.35 from \$41.84, \$2.51 per month increase
 - **35gal Senior Rate**- \$22.93 from \$21.63, \$1.30 per month increase

CalRecycle – SB1383

- **THE GOAL:** Reducing Short-lived Climate Pollutants in California
- Requires the state to reduce organic waste by 75% by 2025
 - more than 20 million tons of organic waste annually
- Requires 20% of currently disposed edible food be recovered for human consumptions by 2025
- Significant Policy & Legal implications for state & local governments



SB 1383 – Why?

CLIMATE CHANGE NEGATIVELY IMPACTS CALIFORNIA

Landfilled Organic Waste Emits
**Methane Gas—
A Super Pollutant**
More Powerful than CO₂

Methane Gas Contributes to
Climate Change in California



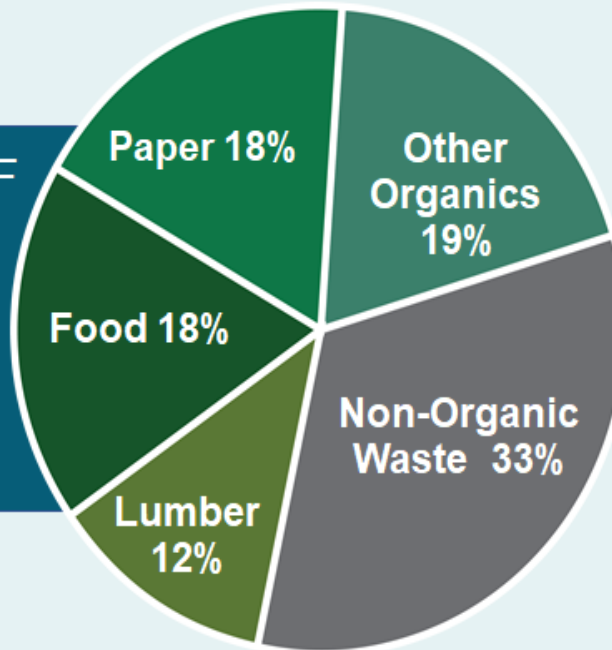
CALIFORNIA
is already experiencing
the impacts of
CLIMATE CHANGE

IN 2015 THE DROUGHT COST THE AGRICULTURE INDUSTRY IN THE CENTRAL VALLEY AN ESTIMATED \$2.7 BILLION & 20,000 JOBS

SB 1383 - Facts

Organic Waste Is the Largest Waste Stream in California

CALIFORNIA DISPOSED OF APPROXIMATELY **27 MILLION TONS** OF ORGANIC WASTE IN 2017



California's Waste Stream

IN CALIFORNIA, MILLIONS ARE
FOOD INSECURE

1 IN 8 CALIFORNIANS
1 IN 5 CHILDREN



CALIFORNIA THROWS AWAY
MORE THAN 6 MILLION TONS
OF FOOD WASTE EVERY YEAR!





SB 1383

Other Components

- **Food Recovery**
 - Getting edible food to people in need
- **Infrastructure**
 - Creating facilities to handle volume
- **Procurement**
 - Getting renewable material back & putting to good use
- **Reporting**
 - EDCO & Placerville

Pilot Programs

- **How do we know what works best for our customers?**
 - Pilots currently running in EDH, CP, PV, & EDCO
 - 700 + in Cameron Park
 - Over 1700 customers Total in EDCO
 - Kitchen Buckets – Value or Not?
 - Weekly vs. Bi-Weekly Service?
 - “Ick” Factor
 - Online Surveys
 - Call/Email Blasting
 - Cold Calls
 - Lid Flipping



Participation

- **ENTIRE LOAD - MRF**



- **INDIVIDUAL CARTS**



Feedback Highlights

- “Ick” factor
 - Stinks – It’s gross
 - Concerns with hot weather/Summer
 - Insects/Animals
 - Better with weekly service
- Kitchen bucket is cheap lid broke
- We compost at our home
- Would be better if we could use compostable bags
- Do you like the program as a whole?
 - 50/50 – Yes/No



SB1383 Rate Impact

- Weekly Service

- **\$7.11** per home monthly
- Cost Drivers: Additional trucks, drivers, disposal tonnage cost
- **Pros** – less “ick” factor & nuisance vectors (insects/animals),
- **Cons** – Higher cost, more trucks on the road – 3 on recycle week

- Every Other Week Service

- **\$3.02** per home monthly
- Cost Drivers: Disposal tonnage cost
- **Pros** – lower cost, less trucks on the road
- **Cons** – “ick” factor effects

Organics Example

- 64 gal Customer Example
 - Organics Weekly:
 - $\$35.12 + \$7.11 = \mathbf{\$42.23}$
 - Organics Every Other Week:
 - $\$35.12 + \$3.02 = \mathbf{\$38.14}$
- **Is \$4.09 worth it when considering the “Ick” factor?**

Educating Our Customers

- Creating a Community Outreach Package
 - Will give all information in relatable, easy to understand format
 - Print, Virtual/Web, with links to relevant info
 - New resource in our division – Outreach specialist & Graphic Designer who will be helping us
 - 1st draft Coming Soon
- Booth at Community Events
- Community Group Presentations
 - Piggy back opportunities?
- Open to your recommendations for outreach opportunities

SB 1383 Price Increases by Area

City of Folsom

| Jan-22 | Jan-23 | Jan-24 | Jan-25 | Jan-26 |
|---------|---------|---------|---------|---------|
| \$11.75 | \$13.50 | \$14.25 | \$10.00 | \$10.50 |

County of Sacramento

| Mar-21 | Jan-22 | July-22 |
|---------|---------|---------|
| \$ 5.00 | \$ 5.00 | \$2.22 |

City of Sacramento

| Apr-22 | Jan-23 | Jan-24 |
|--------|--------|--------|
| \$3.73 | \$3.73 | \$3.72 |

City of Roseville

| July-22 |
|---------|
| \$4.99 |

City of Elk Grove

| July-22 |
|---------|
| \$6.61 |

City of Rancho Cordova

| July-22 | July-23 | July-24 |
|---------|---------|---------|
| \$5.90 | \$1.06 | \$1.01 |

1383 Industry Comparison

Moving Forward

- **Timing** – Program ETA: July 1st 2022
 - Starting with EDH & Cameron Park, moving East up HWY 50 corridor
- **Possible Delays**
 - Delivery of New Trucks – Supply Chain - Ordered July 2021
 - Hiring Drivers
- **Education/Outreach & Community Presentations**
 - CSD, Workshops, Community Events, etc.

Know Someone?



EL DORADO DISPOSAL

Now Hiring

Drivers

Mechanics

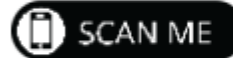
Customer Service

Transfer Station



EL DORADO DISPOSAL

A WASTE CONNECTIONS COMPANY



Eldorado Disposal is a rapidly growing company that has many opportunities for qualified and motivated individuals who want to be part of a dynamic organization.

DON'T WASTE THE CHANCE

Connect!

careers.wasteconnections.com/search-jobs/placerville

OR CALL TO CONNECT WITH A RECRUITER:

888-489-7295

QUESTIONS?



<https://www.calrecycle.ca.gov/organics/slcp>



 SCAN ME



CAMERON PARK COMMUNITY SERVICES DISTRICT

2502 Country Club Drive
Cameron Park, CA 95682
(530) 677-2231 Phone
(530) 677-2201 Fax
www.cameronpark.org

Conformed AGENDA

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

BOARD MEETING
Wednesday, April 20, 2022
6:30 p.m.

Cameron Park Community Center – Social Room

2502 Country Club Drive
Cameron Park, CA 95682

Board Members

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

CALL TO ORDER 6:31pm

1. Roll Call
 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.

FC/SB – Passed motion

Ayes – EA, FC, SB, MS

Noes - None

Absent - EW

CONVENE TO CLOSED SESSION

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

- Conference with Labor Negotiator, Andre Pichly, pursuant to Government Code section 54957.6 - all units

End closed session 7:02pm

Board of Directors approved the flexible schedule concept. I am authorized to execute an addendum the MOU to allow employees to work 4-10s or a 9-80 schedule except in operational need and to bring that addendum back to the regular scheduled board meeting to make ratifications by the board. That motion was adopted unanimously with a vote of 4 to 0.

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.

- Cameron Estates Community Services District Meet & Greet – Board President Angela Johnson
-

OPEN FORUM FOR NON-AGENDA ITEMS

AGENDA

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

Motion to approve the consent agenda.

FC/SB – Passed motion

Ayes – SB, FC, EA, MS

Noes - None

Absent - EW

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 #10 to be discussed and acted upon individually.

4. **APPROVE** Conformed Agenda – Board of Directors Regular Meeting March 16, 2022
5. **RECEIVE AND FILE** General Manager’s Report
Item approved to move forward – FC, EA, MS, SB
6. **APPROVE** Resolution No. 2022-05 Hybrid Meetings
Item approved to move forward – EA, FC, SB, MS
7. ~~**APPROVE** Resolution No. 2022-06 Executech 2022 Managed Services Agreement~~
This item is being removed.
8. **APPROVE** Resolution No. 2022-07 Directing Preparation of the Annual Engineers Report for Landscaping and Lighting Districts for the Fiscal Year 2022/23
Item approved to move forward – FC, EA, SB, MS
9. **APPROVE** Resolution No. 2022-08 Directing Auditor of El Dorado County to Levy and Collect Assessments for the Fiscal Year 2022/23

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.

10. Items removed from the Consent Agenda for discussion

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.

AGENDA

11. Committee Chair Report-Outs

- a. Budget & Administration
- b. Covenants, Conditions & Restrictions (CC&R)
- c. Fire & Emergency Services
- d. Parks & Recreation

12. General Matters to/from Board Members and Staff

- Upcoming Trainings & Community Meetings
- CSDA Gold Country Chapter Meeting & Workshop, May 4, 9:00am – 11:30 am, at the Cameron Park Community Center
- CSDA Special District Legislative Days, May 17-18, Sheraton Grand Sacramento Hotel
-

PUBLIC COMMENT

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ADJOURNMENT 8:02pm

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Conformed Agenda Prepared by:

Conformed Agenda Approved by:

Jessica Garrison
Board Secretary

Director Felicity Wood Carlson, President
Board of Directors



Agenda Transmittal

DATE: May 18, 2022

FROM: André Pichly, General Manager

AGENDA ITEM #6: GENERAL MANAGER'S REPORT

RECOMMENDED ACTION: RECEIVE AND FILE

CSD Attorney

Discussions with Jason Epperson have been minimal, but Mr. Epperson is responsive when I need his counsel.

Budget and Administration

Finance/Human Resources Officer Christina Greek has been busy preparing the draft budget for FY 2022/23. We have relocated her to a private office next to mine. In addition to reducing the number of people in the Finance Office from three to two people, the private office will allow Christina the ability to close her door as needed for personnel discussions.

CC&R

CC&R Officer Jim Mog and I continue to work on furthering my understanding of CC&R and ARC operations and needs. The CC&R office is now located in the room behind the stage (formerly the Green Room).

Parks

Parks Superintendent Mike Grassle coordinated with Cameron Park Rotary Club for the planting of 16 young trees, irrigation installation, and mulch at Christa McAuliffe Park. The project cost was covered by the Rotary Club to the tune of \$4,338, and is a beautiful improvement to the west end of the turf area at Christa. We expect much more shade on that end of the park in the not too distant future.



15 Rotarians, including Director Bazett, participated in the completion of the tree planting and mulch spreading.

Park Maintenance Worker Jose Cortez, Directors Scobey and Bazett, and I, along with representatives of Callander Associates, met with residents out at Eastwood Park to discuss conceptual designs developed from the previous on-site meeting from August 2021. The meeting was well attended and the team received a lot of valuable feedback on what those residents would like to see improved at their neighborhood park.



Iqra and Ben of Callander Associates discuss design options with meeting attendees.

At the request of the Parks and Recreation Committee, Mike and I started a Pickle Ball Sound Mitigation Task Force to look at possible solutions to the noise generated by pickle ball play at the Cameron Park Lake courts. The task force includes two members of the community – two pickle ball players and one of the neighbors who is negatively impacted by the noise. The goal of the task force is to study the situation, evaluate sound-mitigation solutions, explore short-term cost-effective solutions, test sound-mitigation options, and recommend to the PRC some options that would help reduce noise to the benefit of the neighbors without negatively impacting pickle ball play. The task force will meet every two weeks to discuss ideas and maintain momentum.



The Pickle Ball Sound Mitigation Task Force meets in the backyard of a neighbor.

Recreation

Staff continue to plan the Summer Spectacular, to be held on Saturday, June 25th. Plans continue to develop and we are making progress towards completing several tasks needed to host a great event this summer. One of those tasks was meeting with the Board of Directors for the Cameron Park Airport District. The Board approved the use of Baron Court and Boeing Road for public parking the day of our event.



Cameron Park Airport District BOD meeting in the private hanger of an Airpark resident.

Recreation Supervisor Kim Vickers provided me with an hour-long introductory training on Rec Trac. Kim demonstrated her level of expertise with this software, and despite her best efforts I will need more practice with the system to become competent.

Fire and Emergency Services

Chief Josh Agustin took me on a tour of Fire Department facilities on April 26th, including Stations 88 and 89, as well as some CAL FIRE facilities outside of the District. The tour was informative and demonstrated the complexity of CAL FIRE logistics and operations.



Tours of the communications and PPE inventory facilities.



Tour of base operations at McClellan Airpark.

Other

Chamber Activities – I have attended some Chamber networking luncheons. El Dorado County CAO Don Ashton was the guest speaker for the April 27th gathering. I also attended a Chamber Mixer at Marshal Medical Center in Cameron Park on April 28th, which included a tour of the Cancer Treatment facilities, and a ribbon cutting for the Home & Garden Show at the El Dorado County Fairgrounds, on April 29th.



A full house at the Tri-County Chamber mixer at Marshal Medical Center; ribbon cutting at EDC Fairgrounds.

Cameron Park Rotary Club – at the suggestion of Director Bazett, I have started attending weekly Rotary luncheons. At the May 5th meeting I was presented with the check for the Christa McAuliffe Park tree planting project. Looking forward to making more contacts as I expand my professional connections in our community.



Lunches for CP Rotary Club take place at Cameron Park Country Club and feature guest speakers each week.



Agenda Transmittal

DATE: May 18, 2022

FROM: André Pichly, General Manager

AGENDA ITEM #7: DISTRICT WORK PLAN 2022 UPDATE

RECOMMENDED ACTION: RECEIVE AND FILE

The Cameron Park Community Services District Board of Directors' Standing Committees reviewed, discussed and developed the 2022 Work Plans for each Standing Committee, which the Board of Directors approved in February 2022.

In an effort to stay focused on Work Plan objectives the General Manager intends to update the Board of Directors quarterly progress towards Work Plan objectives.

Budget and Administration Committee

- Update the 5 Year Budget Projection (*Meets Strategic Focus Area - E.1.b*),
UPDATE: No progress to report at this time.
- Develop a schedule for reviewing and updating District policies,
UPDATE: The General Manager has met with the Finance Officer and Parks Superintendent regarding policy review and schedule.
- Research process and develop policy for evaluating contractor performance,
UPDATE: No progress to report at this time, but District Counsel has advised that using the Scope of Work in the contract would make the most sense for measuring contractor performance.
- Develop a Reserve Policy and establish a healthy reserve balance for asset improvements and economic uncertainty (*Meets Strategic Focus Area - E.1.c*),
UPDATE: No progress to report at this time.
- Communicate required training opportunities for Board Members in effort to attain District of Distinction Certification (*Meets Strategic Focus Areas - E.4.b and E.4.c*),
UPDATE: Ongoing - the General Manager and Board Clerk will continue to communicate training opportunities to the Board of Directors, such as the SDRMA Spring Education Day on March 22nd.

- Cameron Park Lake fees research and analysis for 2022-23 budget (*Meets Strategic Focus Areas - E.1.a and E.3.e*).

UPDATE: No progress to report at this time.

Strategic Plan 2021-2026: Strategic Focus Areas

- **E.1 Financial Stability:** Our objective in the area of finance is to ensure the long-term fiscal health of the District. To do this, our strategy is to utilize best accounting practices and tools, conduct practical and realistic financial forecasting, seek optimal revenue sources, and acknowledge available financial resources to support the District vision and services.
 - **E.1.a** Develop and implement an annual budget that is operationally balanced and allocates appropriate funds to preserve and improve the District’s assets.
 - **E.1.b** Annually update a 5-year budget projection.
 - **E.1.c** Develop a funding plan for capital asset reserves and long term obligations.
- **E.3 Create Community:** Our objective is to provide positive, memorable experiences and establish strong relationships with residents. Our strategy is to create a feeling of community through caring service delivery and programs that meet the changing needs of the community.
 - **E.3.e** Examine benefits/constraints of charging entry fees at Cameron Park Lake.
- **E.4 Good Governance:** Our objective is for the Board of Directors to be a cohesive and effective governing board. Our strategy is to engage in continued special district education, adhere to District Board policies, follow good governance practices, and strengthen the workforce to achieve the District’s Vision.
 - **E.4.b** Achieve Special District Leadership Foundation’s District of Distinction certificate.
 - **E.4.c** Provide education opportunities for board members, appointed community members, residents and management staff regarding the value and role of special districts, services provided by the District, functions of the Board of Directors and good governance practices.

CC&R Committee

- Develop uniformed fence guidelines that collaborate with the El Dorado County Fence Code (*Meets Strategic Focus Area - E.3.f*),
UPDATE: No progress to report at this time.
- Provide a Power Point Presentation CC&R Public Workshop for residents to attend (*Meets Strategic Focus Area - E.3.f*),
UPDATE: Reviewing presentation previously used and making modifications to bring it up-to-date.

- Research and develop a short video about Common Restrictions, ARC Requirements, and Violations for District Website (*Meets Strategic Focus Area - E.3.f*),
UPDATE: No progress to report at this time.
- Collaborate with Apartment community management groups to improve curb appeal (*Meets Strategic Focus Area - E.3.f*).
UPDATE: Completed the main objective. The Cambridge Gateway of Country Club Gardens is complete, and coordination continues with management. – Knollwood Ct. has been improved and Cal Fire is helping with weed abatement.

Strategic Plan 2021-2026: Strategic Focus Areas

- **E.3 Create Community:** Our objective is to provide positive, memorable experiences and establish strong relationships with residents. Our strategy is to create a feeling of community through caring service delivery and programs that meet the changing needs of the community.
 - **E.3.f** To maintain an attractive, welcoming community, the CC&R office will update its processes and services in alignment with industry standards, and focus on education and engagement with residents to achieve residential compliance.

Fire & Emergency Services Committee

- Complete education and fuel reduction projects funded by the California Climate Investment grant, and identify plan and funding for continued maintenance efforts (*Meets Strategic Focus Areas - E.2.a and E.2.e*),
- **UPDATE:** The CCI grant has been completed. Continuing to look for grants to fund fuels reduction in the District.
- Continue to apply for grants that will fund Fire Department equipment and programs (*Meets Strategic Focus Area - E.2.e*),
- **UPDATE:** Continuing to look for grants to fund Fire Department equipment and programs.
- Work to implement a First Responder Fee to support Fire Department Advanced Life Support services based on the completed Nexus Study.
- **UPDATE:** The First Responder Fee nexus study was approved by the Board of Directors: next step is to create an ordinance to implement it.
- Continue with plan to make improvements of Fire Station 88 to accommodate current engine staffing and Fire Department operations (*Meets Strategic Focus Area - E.2.c*),

- **UPDATE:** Remodel application has been submitted to the County Planning Department.
- In support of the El Dorado County Public Health Department, take an active role in the County's response to the COVID pandemic with immunizations, community education, and implementation measures, to protect the health of the Fire Department personnel and the residents they serve.
- **UPDATE:** Maintaining communication and partnership with the County Health Department as it relates to the COVID 19 pandemic.
- Assist with the creation of a Firewise Community(s) in Cameron Park (*Meets Strategic Focus Area - E.2.d*),
- **UPDATE:** Coordinated a presentation to the Fire Committee by the Placer County Firewise Coordinator. General Manager will be arranging for member of the Greater Cameron Park Fire Safe Council to make a presentation to the Fire and Emergency Services Committee.
- Continue the education of the public on the importance of weed abatement and fuels reduction (*Meets Strategic Focus Areas - E.2.d and E.2.f*).
- **UPDATE:** Actively engaged with the implementation of the CSD's Weed and Rubbish Abatement Ordinance.

Strategic Plan 2021-2026: Strategic Focus Areas

- **E.2 Firewise Community:** Our objective is to create a Firewise Community and to provide a high level of fire protection and advanced life support services to the residents. Our strategy is to educate property owners, seek community involvement, and actively implement the District's Weed and Rubbish Abatement Ordinance to reduce fire fuels in the community.
 - **E.2.a** Complete the education and fuels reduction projects funded by the California Climate Investment Grant, which includes working with the El Dorado County Department of Transportation, to establish clearance along major roadways.
 - **E.2.c** Work on the expansion and improvement of Fire Station 88, for the wellbeing of fire station personnel.
 - **E.2.d** Achieve national recognition as a Firewise Community which enables benefits to residents with homeowner insurance policies
 - **E.2.e** Seek grants that will support fire protection and advanced life support services, and fuels reduction efforts.
 - **E.2.f** Continue to implement the District's Weed and Rubbish Abatement Ordinance to reduce the wildfire risk in the community.

Parks and Recreation Committee

- Continue the implementation for a Splash Pad feature at the old Swimming Lagoon site and determine funding options to minimize impact on the general fund (*Meets Strategic Focus Area E.3.a*)

UPDATE: Callander Associates has completed construction documents and submitted permits with El Dorado County; The District office is awaiting notification from the State of California regarding our Land and Water Conservation Fund grant application status; the Splash Pad Fundraising ad hoc committee has been formed and has begun meeting regularly.

- Develop a park entry sign program to clearly identify each park as a Cameron Park Community Services District public park (*Meets Strategic Focus Area E.3.a*)

UPDATE: No progress to report at this time.

- Develop viable options to better manage parking at Cameron Park Lake (*Relates to Strategic Focus Area E.3.e*),

UPDATE: The Parks Division has been utilizing the West side of the lake to allow overflow parking for special events. Due to staff shortages current staff have been scheduled to work special events and open the West side of the Lake as needed to meet this need; Staff are actively researching parking management solutions.

- Research and assess the need for inclusion services for Recreation Programs (*Relates to Strategic Focus Area E.3.c*),

UPDATE: No progress to report at this time.

- Research and develop shade options for pool deck.

UPDATE: No progress to report at this time.

Strategic Plan 2021-2026: Strategic Focus Areas

- **E.3 Create Community:** Our objective is to provide positive, memorable experiences and establish strong relationships with residents. Our strategy is to create a feeling of community through caring service delivery and programs that meet the changing needs of the community.
 - **E.3.a** Secure funding and implement priority projects outlined in the 2020 Park Improvement Plan and a park sign program
 - **E.3.c** Seek feedback, especially reaching out to under-served areas of the community, to assess effectiveness of District services and plan for improvements. Look for process efficiencies with technology.
 - **E.3.e** Examine benefits/constraints of charging entry fees at Cameron Park Lake



Agenda Transmittal

DATE: May 18, 2022

FROM: André Pichly, General Manager

AGENDA ITEM #8: Resolution 2022-09 to Approve an Addendum to 2021-2024 Memorandum of Understanding between Cameron Park Community Services District and Cameron Park Community Services District Employee Association

RECOMMENDED ACTION: RATIFY RESOLUTION 2022-09 TO APPROVE ADDENDUM TO THE 2021-2024 MEMORANDUM OF UNDERSTANDING BETWEEN THE CAMERON PARK COMMUNITY SERVICES DISTRICT AND CAMERON PARK COMMUNITY SERVICES DISTRICT EMPLOYEES ASSOCIATION.

Background

The Cameron Park Community Services District staff and Cameron Park Community Services District Employees Association have negotiated an Addendum to the 2021-2024 Memorandum of Understanding in good faith during the month of April 2022 and agreed upon the terms and conditions for the Addendum to the MOU which contains benefits to both the District and CPCSDEA.

Discussion

On April 20, 2022, the Board of Directors authorized the General Manager to execute an addendum to the MOU to allow employees to work 4-10s or a 9-80 schedule except in operational need. District Counsel advised that the General Manager provide a resolution that the Board of Directors could ratify at the May 18, 2022 meeting of the Board of Directors.

Attachment:

- 8a – Resolution 2022-09 2022 Addendum for flexible work hours
- 8b – 2022 Addendum for flexible work hours

**RESOLUTION NO. 2022-09
of the Board of Directors
of the Cameron Park Community Services District
May 18, 2022**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE CAMERON PARK
COMMUNITY SERVICES DISTRICT RATIFYING THE ADDENDUM TO THE 2021-2024
MEMORANDUM OF UNDERSTANDING BETWEEN THE CAMERON PARK COMMUNITY
SERVICES DISTRICT AND CAMERON PARK COMMUNITY SERVICES DISTRICT
EMPLOYEES ASSOCIATION.**

WHEREAS, Cameron Park Community Services District (District) staff and Cameron Park Community Services District Employees Association (CPCSDEA) negotiated an Addendum to the 2021-2024 Memorandum of Understanding (MOU) in good faith during the month of April 2022; and

WHEREAS, The District staff and CPCSDEA agreed upon the terms and conditions for the Addendum to the MOU which contains benefits to both the District and CPCSDEA.

NOW, THEREFORE BE IT RESOLVED, that the Board of Directors authorizes the General Manager to execute an addendum to the MOU to allow employees to work 4-10s or a 9-80 schedule except in operational need.

PASSED AND ADOPTED BY THE Board of Directors of the Cameron Park Community Services District at a meeting held on 18th day of May 2022, by the following vote of said Board:

AYES:

NOES:

ABSENT:

ATTEST:

Director Felicity Wood Carlson, President
Board of Directors

André Pichly
General Manager

**2022 ADDENDUM
TO
2021-2024 MEMORANDUM OF UNDERSTANDING
BETWEEN THE CAMERON PARK COMMUNITY SERVICES DISTRICT
AND CAMERON PARK COMMUNITY SERVICES DISTRICT EMPLOYEES ASSOCIATION**

This addendum has been created to verify modifications to the 2021-2024 Labor MOU authorized by and between the Cameron Park Community Services District, a political subdivision of the State of California, herein-after referred to as "District", and American Federation of State, County and Municipal Employees (AFSCME, Local 1), herein-after referred to as "AFSCME". All prior agreements not specifically amended by this addendum shall remain in effect.

Regarding Duty Hours and Schedule, the executed agreement between the District and AFSCME reads as follows:

Reference: page 17

Chapter V: Hours, Schedules and Staffing

Article 24: Duty Hours and Schedule:

- A. For all full-time and part-time employees, the normal work week shall consist of eight hours a day, five (5) days per week, exclusive of the lunch period. Hours for Administration and Recreation shall generally be from 8 a.m. to 5 p.m., Parks will generally be from 7 a.m. to 4 p.m. The District may require employees to work flexible work schedules consistent with District policy.
- B. All employees shall be provided a meal period of not less than thirty (30) minutes nor more than one (1) hour, which shall be scheduled in the middle of the eight (8) hour work day. Additional meal time shall be provided for any time worked over twelve (12) hours.
- C. Formal breaks shall be provided as close to the mid-point of each four (4) hour work period for a period of fifteen (15) minutes each.

In consideration of those mutual promises contained in the original agreement, the following changes (underlined) are agreed upon by all concerned parties:

Reference: page 17

Chapter V: Hours, Schedules and Staffing

Article 24: Duty Hours and Schedule:

- A. For all full-time and part-time employees, the normal work week shall consist of eight hours a day, five (5) days per week, exclusive of the lunch period. Hours for Administration and Recreation shall generally be from 8 a.m. to 5 p.m., Parks will generally be from 7 a.m. to 4 p.m. The District may require employees to work flexible work schedules consistent with District policy. Employees may work a 4-10 or a 9-80 schedule except in operational need.
- B. All employees shall be provided a meal period of not less than thirty (30) minutes nor more than one (1) hour, which shall be scheduled in the middle of the eight (8) hour work day. Additional meal time shall be provided for any time worked over twelve (12) hours.

Attachment 8b

C. Formal breaks shall be provided as close to the mid-point of each four (4) hour work period for a period of fifteen (15) minutes each.

This Addendum to the Memorandum of Understanding is hereby executed this 18th day of May 2022, by District/Union representatives whose signatures appear below on behalf of their respective organizations.

For the District:

For the Union:

André Pichly, General Manager

Brian Dane, Representative

Date:

Date:



Agenda Transmittal

DATE: May 18, 2022

FROM: André Pichly, General Manager

AGENDA ITEM #9: Resolution 2022-06 – Consideration authorizing open meetings via teleconference for Cameron Park Board of Director and Committee meetings per AB 361

RECOMMENDED ACTION: APPROVE RESOLUTION NO. 2022-06

Background

Assembly Bill 361, until January 1, 2024, would authorize a local agency to use teleconferencing without complying with the teleconferencing requirements imposed by the Ralph M. Brown Act when a legislative body of a local agency holds a meeting during a declared state of emergency, as that term is defined, when state or local health officials have imposed or recommended measures to promote social distancing, during a proclaimed state of emergency held for the purpose of determining, by majority vote, whether meeting in person would present imminent risks to the health or safety of attendees, and during a proclaimed state of emergency when the legislative body has determined that meeting in person would present imminent risks to the health or safety of attendees, as provided.

The District Board of Directors passed resolutions in January and February that permitted the Board and Committees to hold virtual meetings from February 17, 2022, to March 18, 2022. While the reasons for holding these virtual meetings was due to minimizing the risk of exposure to COVID-19 to all attendees, the current status of positive cases and hospitalizations in El Dorado County is very low, according to the [El Dorado County Health and Human Services COVID-19 interactive dashboard](#).

Continuing the state's phased rollback of executive orders implemented in response to the pandemic, Governor Gavin Newsom took action to lift all but 5 percent of COVID-19 related executive order provisions, while maintaining critical measures that support the state's ongoing response and recovery efforts. In short, the mask mandate for all California citizens has been rolled back and masks are no longer required.

Throughout the pandemic, public agencies had to adapt to continue holding public meetings while maintaining transparency and complying with the Brown Act. This was done using virtual meetings. After almost 2-years of using technology that permitted virtual meetings, public agencies became more proficient at facilitating meetings that allowed policymakers, staff, and the public to participate without being physically present. Despite some of the minor challenges that remain, the use of virtual meeting software has shown that public agencies can still conduct business and remain transparent.

Another benefit of the virtual meetings is its convenience for most users. Whether a Board Member, staff, or a member of the public, participation is relatively easy, and can be done just about anywhere, as long as the participant has a reliable Wi-Fi signal. Whether a panel member or an attendee, virtual meetings have made it easier for most citizens to participate. That said, nothing can replace the experience of meeting face-to-face, but that may not be convenient for most individuals. Allowing a hybrid virtual format for some people may increase participation and engagement.

Discussion

By adopting Resolution 2022-06, the Board of Directors would be able to implement hybrid meetings using virtual technology for meetings of the Board, as well as standing and ad hoc committees, as warranted, while remaining compliant with the State's Brown Act, for a 30-day period beginning May 21, 2022, to June 19, 2022. Adopting this resolution would permit the Board of Directors the option of all Cameron Park Community Services District public meetings to be held virtually while allowing members of the public to join during all open and public proceedings. A hybrid model would be the use of teleconferencing for meeting participants who would not be present for the meetings held at the Community Center while the meeting was taking place in-person. Members of the public and staff could opt to join in-person or virtually. The District would post the meeting agenda with the necessary information for joining the meeting online or by phone. A new resolution will need to be adopted by the Board of Directors at least every 30-days to have the option of having public meetings held virtually.

Attachment: 9.a – Resolution 2022-06

**RESOLUTION NO. 2022-06
of the Board of Directors
of the Cameron Park Community Services District
May 18, 2022**

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE CAMERON PARK
COMMUNITY SERVICES DISTRICT AUTHORIZING REMOTE TELECONFERENCE
MEETINGS OF THE LEGISLATIVE BODIES OF CAMERON PARK COMMUNITY
SERVICES DISTRICT FOR THE PERIOD MAY 21, 2022, TO JUNE 19, 2022, PURSUANT TO
BROWN ACT PROVISIONS.**

WHEREAS, the Cameron Park Community Services District is committed to preserving and nurturing public access and participation in meetings of the Board of Directors; and

WHEREAS, all meetings of Cameron Park Community Services District’s legislative bodies are open and public, as required by the Ralph M. Brown Act (Cal. Gov. Code 54950 – 54963), so that any member of the public may attend, participate, and watch the District’s legislative bodies conduct their business; and

WHEREAS, the Brown Act, Government Code section 54953(e), makes provisions for remote teleconferencing participation in meetings by members of a legislative body, without compliance with the requirements of Government Code section 54953(b)(3), subject to the existence of certain conditions; and

WHEREAS, the Board of Directors does hereby find that the legislative bodies of Cameron Park Community Services District shall conduct their meetings without compliance with paragraph (3) of subdivision (b) of Government Code section 54953, as authorized by subdivision (e) of section 54953, and that such legislative bodies shall comply with the requirements to provide the public with access to the meetings as prescribed in paragraph (2) of subdivision (e) of section 54953; and

NOW, THEREFORE, THE BOARD OF DIRECTORS OF Cameron Park Community Services District DOES HEREBY RESOLVE AS FOLLOWS:

Section 1. Recitals. The Recitals set forth above are true and correct and are incorporated into this Resolution by this reference.

Section 2. Remote Teleconference Meetings. The General Manager and legislative bodies of Cameron Park Community Services District are hereby authorized and directed to take all actions necessary to carry out the intent and purpose of this Resolution including, conducting open and public meetings in accordance with Government Code section 54953(e) and other applicable provisions of the Brown Act.

Section 3. Effective Date of Resolution. This Resolution shall take effect immediately upon its adoption and shall be effective until the earlier of (i) June 19, 2022, or such time the Board of Directors adopts a subsequent resolution in accordance with Government Code section

54953(e)(3) to extend the time during which the legislative bodies of Cameron Park Community Services District may continue to teleconference without compliance with paragraph (3) of subdivision (b) of section 54953.

PASSED AND ADOPTED by the Board of Directors of Cameron Park Community Services District, this 18th day of May 2022, by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

ATTEST:

Director Felicity Wood Carlson, President
Board of Directors

André Pichly
General Manager

*Cameron Park
Community Services District*



Agenda Transmittal

DATE: May 18, 2021

FROM: Christina Greek, Finance Officer

AGENDA ITEM #10: **THIRD QUARTER FISCAL YEAR 2021-2022 BUDGET TO ACTUALS REPORT**

RECOMMENDED ACTION: Receive and File.

Staff is providing the Third Quarter Fiscal Year 2021-2022 Budget to Actuals Report (July 1, 2021 to March 30, 2022) to the Board of Directors as information. Seventy-five percent of the Fiscal Year is completed.

The District appears to be on track to meet budget allocations. Revenues are 65.74% received, but the second installment of property taxes has not been allocated from the County yet. Expenditures are at 64.43%.

Attachment

10A - Third Quarter Fiscal Year 2021-2022 Budget to Actuals Report

Cameron Park Community Services District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
01 - General Fund
From 7/1/2021 Through 3/31/2022

| | | FY 2020-21 Final Budget | FY 2020-21 7/1-3/31/21 Actual | FY 2021-22- Revised Final Budget | FY 2021-22 7/1-3/31/22 Actual | ent Exp to I |
|--------------------------------------|------|----------------------------|----------------------------------|--|----------------------------------|--------------|
| Operating Revenue | | | | | | |
| Property Taxes | 4110 | 4,363,061.00 | 2,588,108.06 | 4,582,358.00 | 2,699,328.57 | 58.90% |
| Franchise Fees | 4113 | 200,000.00 | 101,726.85 | 206,780.00 | 108,531.81 | 52.48% |
| Fire Marshall Plan Review | 4132 | 40,000.00 | 25,672.55 | 105,000.00 | 51,165.45 | 113.70% |
| 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% |
| Adult Classes | 4146 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Youth Sports | 4147 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Adult Sports | 4148 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Senior Programs | 4153 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Recreation Program Revenue | 4154 | 116,918.38 | 3,519.00 | 142,639.00 | 132,341.61 | 107.91% |
| Transfer In | 4165 | 24,570.00 | 22,146.00 | 39,598.85 | 0.00 | 0.00% |
| 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 | 30,230.99 | 84.77% |
| Annual Passes (Lake/Pool Combo) | 4181 | 66,782.00 | 22,958.25 | 75,000.00 | 17,337.75 | 23.11% |
| Picnic Site Rentals | 4182 | 0.00 | 0.00 | 1,500.00 | 1,043.00 | 69.53% |
| Assembly Hall & Classroom Rentals | 4185 | 15,304.00 | 13,965.00 | 35,139.00 | 11,892.45 | 33.84% |
| Gym Rentals | 4186 | 27,810.00 | 20,135.40 | 26,000.00 | 4,805.20 | 18.48% |
| Pool Rental Fees | 4187 | 87,215.00 | 75,361.84 | 98,000.00 | 73,627.65 | 75.13% |
| Sports Field Rentals | 4190 | 27,070.00 | 10,842.96 | 19,580.00 | 13,115.00 | 66.98% |
| Brochure Ads | 4209 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Donations | 4250 | 0.00 | 1,200.00 | 0.00 | 0.00 | 0.00% |
| Sponsorships | 4255 | 14,500.00 | 0.00 | 20,000.00 | 0.00 | 0.00% |
| JPA Reimbursable | 4260 | 1,150,000.00 | 862,499.97 | 1,150,000.00 | 862,499.97 | 74.99% |
| Fire Apparatus Equip Rental | 4262 | 20,000.00 | 19,656.46 | 10,000.00 | 0.00 | 0.00% |
| Reimbursement | 4400 | 6,776.00 | 25,636.97 | 1,800.00 | 15,080.43 | 837.80% |
| Weed Abatement | 4410 | 4,020.00 | 8,457.72 | 15,750.00 | 6,029.96 | 38.28% |
| Settlements | 4450 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Interest Income | 4505 | 25,000.00 | 3,788.39 | 19,000.00 | 921.62 | 4.85% |
| Other Income | 4600 | 12,000.00 | 2,802.90 | 8,000.00 | 1,198.22 | 14.97% |
| Relief Funds | 4601 | 0.00 | 0.00 | 193,788.00 | 193,788.00 | 0.00% |
| Grant - CCI | 4605 | 153,794.00 | 108,117.66 | 113,120.00 | 129,344.68 | 114.34% |
| Grants | 4610 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |

Cameron Park Community Services District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
01 - General Fund
From 7/1/2021 Through 3/31/2022

| | | FY 2020-21 Final Budget | FY 2020-21 7/1-3/31/21 Actual | FY 2021-22- Revised Final Budget | FY 2021-22 7/1-3/31/22 Actual | ent Exp to I |
|---|------|----------------------------|----------------------------------|--|----------------------------------|--------------|
| Gain/Loss of Assets | 4615 | 0.00 | 0.00 | 0.00 | 3,015.31 | 0.00% |
| Total Operating Revenue | | 6,354,820.38 | 3,917,868.48 | 6,898,712.85 | 4,355,297.67 | 65.74% |
| Expenditures | | | | | | |
| Salaries - Perm. | 5000 | 668,160.00 | 504,598.74 | 777,784.00 | 587,387.46 | 75.52% |
| Salaries - Seasonal | 5010 | 90,540.00 | 62,744.25 | 141,975.00 | 92,460.00 | 66.91% |
| Overtime | 5020 | 7,050.00 | 10,218.29 | 13,750.00 | 12,717.73 | 188.41% |
| In Lieu Benefits Stipend | 5120 | 0.00 | 0.00 | 6,000.00 | 3,333.33 | 0.00% |
| Health Benefit | 5130 | 118,523.00 | 94,034.23 | 127,540.00 | 97,786.57 | 89.27% |
| Retiree Health Benefit | 5135 | 78,016.00 | 69,093.23 | 112,025.00 | 78,107.14 | 102.73% |
| Dental Insurance | 5140 | 9,663.00 | 8,742.17 | 9,721.00 | 9,205.58 | 94.69% |
| Vision Insurance | 5150 | 1,396.00 | 1,453.20 | 1,513.00 | 1,362.18 | 90.03% |
| CalPERS Employer Retirement | 5160 | 207,664.00 | 189,677.95 | 248,154.00 | 232,629.57 | 93.74% |
| Worker's Compensation | 5170 | 57,914.00 | 53,016.48 | 31,622.93 | 31,996.85 | 101.18% |
| FICA/Medicare Employer Contribution | 5180 | 23,999.00 | 14,077.43 | 24,516.00 | 16,901.05 | 68.93% |
| UI/TT Contribution | 5190 | 10,689.00 | 7,129.38 | 10,682.00 | 5,288.23 | 49.50% |
| Advertising/Marketing | 5209 | 7,810.00 | 8,125.31 | 15,200.00 | 15,022.53 | 98.83% |
| Agriculture | 5215 | 14,816.00 | 12,592.48 | 14,400.00 | 16,229.15 | 112.70% |
| Audit/Accounting | 5220 | 30,000.00 | 17,398.97 | 36,000.00 | 23,291.09 | 64.69% |
| Bank Charge | 5221 | 10,000.00 | 3,578.38 | 6,800.00 | 5,354.80 | 140.91% |
| Clothing/Uniforms | 5230 | 4,285.00 | 2,169.46 | 6,350.00 | 2,540.52 | 40.00% |
| Computer Software | 5231 | 27,200.00 | 23,649.74 | 30,721.00 | 26,963.06 | 85.00% |
| Computer Hardware | 5232 | 5,500.00 | 3,823.69 | 7,250.00 | 7,037.16 | 97.06% |
| Contractual Services | 5235 | 10,000.00 | 11,740.60 | 10,000.00 | 3,558.82 | 35.58% |
| Contractual - Provider Services - FIRE | 5236 | 4,059,061.00 | 1,673,358.72 | 4,160,537.26 | 1,981,056.45 | 47.61% |
| Contract Under Utilization | 5237 | (250,000.00) | 0.00 | (300,000.00) | 0.00 | 0.00% |
| Contract Services - Other | 5240 | 163,438.00 | 90,273.89 | 176,290.00 | 59,289.05 | 33.63% |
| Director Compensation | 5250 | 18,000.00 | 8,300.00 | 16,800.00 | 11,700.00 | 69.64% |
| EDC Department Agency | 5260 | 4,300.00 | 4,252.73 | 4,300.00 | 4,418.54 | 102.75% |
| Educational Materials | 5265 | 12,500.00 | 13,470.21 | 11,000.00 | 2,711.73 | 24.65% |
| Elections | 5270 | 0.00 | 45.00 | 0.00 | 0.00 | 0.00% |
| Equipment-Minor/Small Tools | 5275 | 9,340.00 | 4,431.57 | 8,500.00 | 37,047.81 | 435.85% |

Cameron Park Community Services District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
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From 7/1/2021 Through 3/31/2022

| | | FY 2020-21 Final Budget | FY 2020-21 7/1-3/31/21 Actual | FY 2021-22- Revised Final Budget | FY 2021-22 7/1-3/31/22 Actual | ent Exp to I |
|----------------------------------|------|----------------------------|----------------------------------|--|----------------------------------|--------------|
| Fire & Safety Supplies | 5285 | 3,913.04 | 3,266.20 | 3,450.00 | 3,152.55 | 91.37% |
| Fire Prevention & Inspection | 5290 | 1,200.00 | 1,445.00 | 1,100.00 | 1,785.00 | 162.27% |
| Fire Turnout Gear | 5295 | 31,000.00 | 6,958.16 | 31,000.00 | 43,363.32 | 139.88% |
| Fire- Intern paid | 5296 | 14,200.00 | 12,160.00 | 20,200.00 | 5,600.00 | 27.72% |
| Food | 5300 | 2,750.00 | 1,378.76 | 2,500.00 | 2,406.36 | 96.25% |
| Fuel | 5305 | 38,200.00 | 27,923.34 | 34,000.00 | 36,068.55 | 106.08% |
| Government Fees/Permits | 5310 | 25,382.00 | 19,589.88 | 25,400.00 | 20,800.59 | 81.89% |
| Janitorial / HH Supplies | 5315 | 26,700.00 | 21,961.32 | 35,000.00 | 26,784.56 | 92.36% |
| Instructors | 5316 | 1,000.00 | 39.00 | 26,500.00 | 17,078.60 | 262.74% |
| Insurance | 5320 | 130,000.00 | 129,177.41 | 175,886.00 | 172,195.17 | 97.90% |
| Legal Services | 5335 | 15,000.00 | 11,413.50 | 15,000.00 | 6,953.00 | 46.35% |
| Maint. - Vehicle Supplies | 5340 | 1,700.00 | 1,085.04 | 2,200.00 | 0.00 | 0.00% |
| Maint. - Buildings | 5345 | 27,900.00 | 22,362.19 | 23,000.00 | 37,172.15 | 161.61% |
| Maint. - Equipment | 5350 | 42,225.00 | 27,984.89 | 43,040.00 | 24,242.03 | 56.32% |
| Maint. - Grounds | 5355 | 50,026.00 | 33,701.15 | 42,500.00 | 31,862.27 | 74.97% |
| Maint. - Radio/Phones | 5360 | 2,000.00 | 1,453.05 | 2,000.00 | 420.00 | 21.00% |
| Maint. - Tires & Tubes | 5365 | 14,800.00 | 4,567.30 | 13,200.00 | 11,452.30 | 84.20% |
| Maint. - Vehicle | 5370 | 33,750.00 | 28,923.87 | 31,500.00 | 29,870.68 | 117.13% |
| Medical Supplies | 5375 | 700.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Memberships/Subscriptions | 5380 | 10,160.00 | 9,800.32 | 10,660.00 | 10,122.55 | 94.95% |
| Mileage Reimbursement | 5385 | 1,250.00 | 128.58 | 1,600.00 | 1,287.44 | 257.48% |
| Miscellaneous | 5395 | 100.00 | 0.00 | 0.00 | 500.00 | 0.00% |
| Office Supplies/Expense | 5400 | 10,200.00 | 5,701.21 | 9,700.00 | 6,374.41 | 65.71% |
| Pool Chemicals | 5405 | 26,827.00 | 26,000.64 | 25,000.00 | 17,371.23 | 69.48% |
| Postage | 5410 | 10,300.00 | 1,297.67 | 7,800.00 | 7,385.54 | 94.68% |
| Printing | 5415 | 1,100.00 | 156.56 | 850.00 | 320.13 | 37.66% |
| Professional Services | 5420 | 129,587.00 | 59,686.30 | 89,110.00 | 73,518.88 | 99.20% |
| Program Supplies | 5421 | 2,579.00 | 37.47 | 13,730.00 | 8,196.66 | 41.54% |
| Publications & Legal Notices | 5425 | 600.00 | 186.50 | 600.00 | 230.01 | 38.33% |
| Radios | 5430 | 3,000.00 | 0.00 | 3,000.00 | 24.61 | 0.82% |
| Rent/Lease - Bldgs, Fields, etc. | 5435 | 0.00 | 490.15 | 3,060.00 | 0.00 | 0.00% |
| Rent/Lease - Equipment | 5440 | 4,200.00 | 1,816.30 | 3,400.00 | 2,444.98 | 71.91% |
| Staff Development | 5455 | 19,300.00 | 15,455.34 | 24,250.00 | 12,799.04 | 55.04% |
| Special Events | 5465 | 500.00 | 516.84 | 0.00 | 0.00 | 0.00% |

Cameron Park Community Services District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
01 - General Fund
From 7/1/2021 Through 3/31/2022

| | | FY 2020-21 Final Budget | FY 2020-21 7/1-3/31/21 Actual | FY 2021-22- Revised Final Budget | FY 2021-22 7/1-3/31/22 Actual | ent Exp to I |
|---------------------------------------|------|----------------------------|----------------------------------|--|----------------------------------|---------------|
| Phones/internet | 5470 | 41,600.00 | 31,438.98 | 42,100.00 | 35,087.08 | 83.34% |
| Utilities - Water | 5490 | 38,500.00 | 35,127.12 | 46,000.00 | 40,292.30 | 87.59% |
| Utilities - Gas | 5491 | 0.00 | 0.00 | 80,000.00 | 75,414.72 | 0.00% |
| Utilities - Electric/Solar | 5492 | 147,860.00 | 161,854.60 | 100,798.00 | 91,815.77 | 54.71% |
| Utilites - Water - LLAD's | 5495 | 350.00 | 689.02 | 0.00 | 0.00 | 0.00% |
| Vandalism | 5500 | 2,200.00 | 985.10 | 0.00 | 0.00 | 0.00% |
| Cal Fire In Kind Purchases | 5501 | 12,400.00 | 5,745.19 | 4,500.00 | 2,124.32 | 16.99% |
| Capital Equipment Expense | 5625 | 0.00 | 1,000.00 | 45,000.00 | 46,817.39 | 0.00% |
| Transfer Out | 7000 | 9,020.00 | 9,020.00 | 9,020.00 | 0.00 | 0.00% |
| Transfer to Reserve | 7001 | 0.00 | 0.00 | 27,639.66 | 0.00 | 0.00% |
| Reconciliation Discrepancy Account | 9999 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Total Expenditures | | <u>6,333,943.04</u> | <u>3,614,520.05</u> | <u>6,784,724.85</u> | <u>4,268,730.59</u> | <u>64.43%</u> |
| Net Revenue Over Expenditures | | <u>20,877.34</u> | <u>303,348.43</u> | <u>113,988.00</u> | <u>86,567.08</u> | <u>0.00%</u> |



Agenda Transmittal

DATE: May 18, 2022

FROM: André Pichly, General Manager

AGENDA ITEM #12: EL DORADO DISPOSAL ANNUAL FEE ADJUSTMENT

RECOMMENDED ACTION: REVIEW, DISCUSS AND APPROVE

BACKGROUND

The Solid Waste Services Agreement between El Dorado Disposal (EDD) and Cameron Park Community Services District (District), Section 18 – Compensation outlines the timeline, procedure and triggers for rate adjustments. Rates may be adjusted for Inflation/Deflation and Fuel Surcharge, as long as performance standards have been met.

DISCUSSION

EDD is requesting adjustments under Section 18C – Inflation/Deflation and Fuel Surcharge. The Consumer Price Index – All Items – for the State of California increased by 4.286%. Based on 2021 performance standards they are including a 15% reduction to the CPI as a result of the call answer hold times exceeding the standard bringing the CPI rate increase to 3.643%.

The fuel component experienced an increase from 4.24% to 6.6% a 2.36% increase. EDD is requesting a rate increase to capture both percentage changes, for a total net increase of 6.004% effective July 1, 2022. Percentage increase will be applied the same to all customers, including seniors and commercial.

Attachments:

- 12A- Correspondence from El Dorado Disposal, March 15, 2022
- 12B - State of California, Consumer Price Index Calculator
- 12C - Fuel Component Calculation
- 12D - Resolution 2022-10



WASTE CONNECTIONS INC.
Connect with the Fi,tur^e

El Dorado Disposal Service
P.O. Box 1270
Diamond Springs, CA 95619
(530) 626-4141

Andre Pichly, General Manager
Cameron Park Community Services District
2502 Country Club Drive
Cameron Park, CA 95682
(530) 350-4652

Re: Annual Rate Adjustment

March 15, 2022

Dear Mr. Pichly,

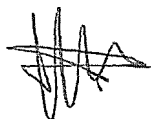
Pursuant to Section 18.C. of that certain Solid Waste Services Agreement, dated as of February 21, 2008 (the 'Agreement'), we are formally requesting that the District implement the automatic CPI adjustment for our hauling rates as provided for in Section 18.C of the Agreement. We have attached the CPI calculator as the reference. As you will see, the increase in the Consumer Price Index -All Items-for the State of California for the past year was 4.286%. However, based on our 2021 performance standards, we are including a 15% reduction to the CPI as a result of the call answer hold times exceeding the standard. The adjusted rate increase request is 3.643%. Accordingly, we are requesting a 3.643% rate increase effective as of July 1, 2022.

In addition, we are formally requesting the review and approval of a change in the fuel component of the rate. The year over year comparison we do through the Purchaser's Price Index is done based on January to January view. This year, the fuel component increased from 4.24% to 6.60%, a 2.36% change. Accordingly, the net rate increase effective July 1, 2021 is 6.004%. We have attached the PPI calculator for your reference.

We would like to review the Performance Standards with you, and also share with the public. As you know, we have summarized our performance and our program data in a monthly report, separately

submitted to the CSD. We appreciate your co-operation and look forward to hearing from you. If you have any questions or need further information, please feel free to contact me at (530) 295-2854.

Sincerely,

A handwritten signature in black ink, appearing to read 'Ross Reaksecker', with a stylized, somewhat abstract flourish at the end.

Ross Reaksecker
Site Manager
Waste Connections of California, Inc. dba
El Dorado Disposal Services

Cc: Sue VanDelinder, Jeff England

Attachments: Consumer Price Index Calculator
Fuel Component Calculation

State of California
Department of Industrial Relations
<http://www.dir.ca.gov/OPRL>

Office of the Director- Research Unit
P.O. Box 420603, San Francisco, California 94142

CONSUMER PRICE INDEX - CALIFORNIA

Los Angeles-Long Beach-Anaheim, San Francisco-Oakland-Hayward, San Diego-Carlsbad,
Riverside-San Bernardino-Ontario, United States City Average, 2020-2021

All Items
1982 - 1984 = 100
All Urban Consumers

| Year | Month | California ^a | Los Angeles Long Beach Anaheim ^b | San Francisco Oakland Hayward ^b | San Diego Carlsbad ^b | Riverside San Bernardino Ontario ^b | U.S. City Average ^b |
|------|-----------------------|-------------------------|---|---|------------------------------------|--|-----------------------------------|
| 2020 | January | | 277.755 | | 302.564 | 107.143 | 257.971 |
| 2020 | February | 284.886 | 278.657 | 299.690 | | | 258.678 |
| 2020 | March | | 276.589 | | 302.589 | 107.162 | 258.115 |
| 2020 | April | 283.006 | 275.853 | 298.074 | | | 256.389 |
| 2020 | May | | 276.842 | | 301.317 | 106.899 | 256.394 |
| 2020 | June | 284.835 | 278.121 | 300.032 | | | 257.797 |
| 2020 | July | | 279.899 | | 305.611 | 107.640 | 259.101 |
| 2020 | August | 286.388 | 280.116 | 300.182 | | | 259.918 |
| 2020 | September | | 279.366 | | 304.443 | 108.201 | 260.280 |
| 2020 | October | 286.843 | 279.947 | 301.736 | | | 260.388 |
| 2020 | November | | 280.102 | | 306.334 | 108.626 | 260.229 |
| 2020 | December | 287.367 | 279.560 | 302.948 | | | 260.474 |
| 2020 | Annual Average | 285.315 | 278.567 | 300.084 | 303.932 | 107.672 | 258.811 |
| 2021 | January | | 280.178 | | 307.688 | 109.550 | 261.582 |
| 2021 | February | 289.632 | 281.347 | 304.387 | | | 263.014 |
| 2021 | March | | 282.648 | | 315.035 | 110.981 | 264.877 |
| 2021 | April | 294.274 | 285.808 | 309.419 | | | 267.054 |
| 2021 | May | | 287.620 | | 317.141 | 113.222 | 269.195 |
| 2021 | June | 297.447 | 289.218 | 309.497 | | | 271.696 |
| 2021 | July | | 290.890 | | 323.906 | 114.682 | 273.003 |
| 2021 | August | 299.815 | 291.333 | 311.167 | | | 273.567 |
| 2021 | September | | 292.209 | | 324.138 | 115.557 | 274.310 |
| 2021 | October | 302.793 | 294.961 | 313.265 | | | 276.589 |
| 2021 | November | | 296.790 | | 326.422 | 117.206 | 277.948 |
| 2021 | December | 306.109 | 297.925 | 315.805 | | | 278.802 |
| 2021 | Annual Average | 297.371 | 289.244 | 309.721 | 319.761 | 113.875 | 270.970 |

Date of last update: 2/10/2022

^a Weighted average of the consumer price indexes for Los Angeles-Long Beach-Anaheim, San Francisco-Oakland-Hayward, San Diego-Carlsbad, and Riverside-San Bernardino-Ontario. A conversion factor has been included for comparability of 2018 data with 2017 and prior years. Computed by the Department of Industrial Relations, Office of the Director - Research Unit from indexes issued by the U.S. Department of Labor.

^b Source: U.S. Department of Labor, Bureau of Labor Statistics. Beginning with the November 2017 data, indexes for San Diego-Carlsbad will be published bi-monthly on odd months only (January, March, May, etc.). The Riverside-San Bernardino-Ontario indexes are on a December 2017 = 100 base and will be published bi-monthly on odd months only (January, March, May, etc.).

State of California
 Department of Industrial Relations
<http://www.dir.ca.gov/OPRL>

Office of the Director- Research Unit
 P.O. Box 420603, San Francisco, California 94142

CONSUMER PRICE INDEX - CALIFORNIA

Los Angeles-Long Beach-Anaheim, San Francisco-Oakland-Hayward, San Diego-Carlsbad,
 Riverside-San Bernardino-Ontario, United States City Average, 2020-2021

All Items
 1982 - 1984 = 100

Urban Wage Earners and Clerical Workers

| Year | Month | California ^a | Los Angeles Long Beach Anaheim ^b | San Francisco Oakland Hayward ^b | San Diego Carlsbad ^b | Riverside San Bernardino Ontario ^b | U.S. City Average ^b |
|------|-----------------------|-------------------------|---|---|------------------------------------|--|-----------------------------------|
| 2020 | January | | 268.127 | | 284.272 | 107.580 | 251.361 |
| 2020 | February | 274.917 | 268.938 | 292.010 | | | 251.935 |
| 2020 | March | | 266.964 | | 285.543 | 107.425 | 251.375 |
| 2020 | April | 273.050 | 265.930 | 290.304 | | | 249.515 |
| 2020 | May | | 267.007 | | 284.607 | 107.490 | 249.521 |
| 2020 | June | 274.921 | 268.118 | 292.420 | | | 251.054 |
| 2020 | July | | 270.012 | | 288.956 | 108.055 | 252.636 |
| 2020 | August | 276.751 | 270.563 | 293.062 | | | 253.597 |
| 2020 | September | | 270.257 | | 287.515 | 108.684 | 254.004 |
| 2020 | October | 277.443 | 270.864 | 294.442 | | | 254.076 |
| 2020 | November | | 270.695 | | 290.228 | 109.021 | 253.826 |
| 2020 | December | 277.885 | 270.167 | 295.687 | | | 254.081 |
| 2020 | Annual Average | 275.568 | 268.970 | 292.601 | 286.967 | 108.117 | 252.248 |
| 2021 | January | | 271.129 | | 291.490 | 110.204 | 255.296 |
| 2021 | February | 280.644 | 272.816 | 297.170 | | | 256.843 |
| 2021 | March | | 274.097 | | 298.292 | 111.823 | 258.935 |
| 2021 | April | 285.139 | 277.126 | 302.294 | | | 261.237 |
| 2021 | May | | 279.139 | | 300.413 | 113.749 | 263.612 |
| 2021 | June | 288.784 | 280.687 | 304.971 | | | 266.412 |
| 2021 | July | | 282.271 | | 307.737 | 115.129 | 267.789 |
| 2021 | August | 291.317 | 282.691 | 307.423 | | | 268.387 |
| 2021 | September | | 283.191 | | 308.351 | 116.254 | 269.086 |
| 2021 | October | 294.211 | 285.973 | 309.656 | | | 271.552 |
| 2021 | November | | 287.940 | | 311.014 | 117.840 | 273.042 |
| 2021 | December | 297.426 | 288.910 | 312.019 | | | 273.925 |
| 2021 | Annual Average | 288.595 | 280.498 | 304.602 | 303.670 | 114.496 | 265.510 |

Date of last update: 2/10/2022

^a Weighted average of the consumer price indexes for Los Angeles-Long Beach-Anaheim, San Francisco-Oakland-Hayward, San Diego-Carlsbad, and Riverside-San Bernardino-Ontario. A conversion factor has been included for comparability of 2018 data with 2017 and prior years. Computed by the Department of Industrial Relations, Office of the Director- Research Unit from indexes issued by the U.S. Department of Labor.

^b Source: U.S. Department of Labor, Bureau of Labor Statistics. Beginning with the November 2017 data, indexes for San Diego-Carlsbad will be published bi-monthly on odd months only (January, March, May, etc.). The Riverside-San Bernardino-Ontario indexes are on a December 2017 = 100 base and will be published bi-monthly on odd months only (January, March, May, etc.).

El Dorado Disposal
Fuel Component Calculation
For the Period January 2006 through January 2021

| Item | Data Source | Beginning Period (Jan 06) | Current Period (Jan 21) | Index Change | % Increase | Beginning Fuel Component | Ending Fuel component | Fuel Surcharge applied in 2020 | Change for 2021 |
|-------------|---|---------------------------|-------------------------|--------------|------------|--------------------------|-----------------------|--------------------------------|-----------------|
| Diesel Fuel | PPI Commodity, #2 Diesel Series ID:wpu057303 | 197.1 | 364.6 | 167.459 | 84.96% | 3.57% | 6.60% | 4.24% | 2.36% |

http://data.bls.gov/timeseries/WPU057303?data_tool=XGtable

| Year | Jan | Feb | Mar | Apr | May | Jun | Jul | Aug | Sep | Oct | Nov | Dec |
|------|------------|----------|-------|-------|-------|-------|---------|---------|---------|-----------|-----------|-----------|
| 2012 | 322 | 329.2(P) | 344.3 | 339.4 | 325.8 | 295.4 | 298.7 | 324.1 | 342.4 | 351 | 323.8 | 317.4 |
| 2013 | 318.9 | 342.4 | 321 | 318.3 | 307.7 | 304.8 | 311.6 | 319.3 | 328 | 318.4 | 307 | 314.7 |
| 2014 | 308.5 | 322 | 318.1 | 318.7 | 316.5 | 308.8 | 307.8 | 306.9 | 302.3 | 283.4 | 272.3 | 229.9 |
| 2015 | 182.6 | 191.5 | 193.1 | 183.8 | 202.6 | 198.7 | 194 | 189.2 | 169.4 | 173.5 | 167.4 | 130.8 |
| 2016 | 119.2 | 113.4 | 119.4 | 123.6 | 144.4 | 155.4 | 157.6 | 149.8 | 163.1 | 159.7 | 157 | 158.8 |
| 2017 | 161.1 | 163.5 | 161.3 | 162.9 | 173.6 | 171.5 | 179.6 | 188.9 | 204.2 | 213.5 | 223.7 | 223.8 |
| 2018 | 229.4 | 226.5 | 224.8 | 231.8 | 251.1 | 261.4 | 256.9 | 254.3 | 262.5 | 271.7 | 264.8 | 232.7 |
| 2019 | 201.1 | 218.3 | 239.3 | 237.7 | 235 | 204.4 | 220 | 207.2 | 218.4 | 220.5 | 223.1 | 231.1 |
| 2020 | 214.5 | 193.3 | 169.7 | 123.6 | 108.3 | 137.8 | 179.2 | 191 | 177.5 | 167.3 | 201.1 | 224.6 |
| 2021 | 232.9 | 264.4 | 304.1 | 282 | 318.8 | 317.8 | 326.966 | 322.279 | 334.175 | 74.107(P) | 86.731(P) | 46.746(P) |
| 2022 | 364.599(P) | | | | | | | | | | | |

P : Preliminary. All indexes are subject to monthly revisions up to four months after original publication.

- 297.371
- 285.150
- 12.221
- 4.286%
- 3.643% 55% Reduced CPI Adjustment
- 2.361%
- 6.004% Annual CPI and Fuel Increase

RESOLUTION No. 2022-10
of the Board of Directors
of the Cameron Park Community Services District
May 18, 2022

RESOLUTION ESTABLISHING RATES FOR THE COLLECTION OF SOLID WASTE WITHIN THE CAMERON PARK COMMUNITY SERVICES DISTRICT

WHEREAS, the Cameron Park Community Services District (District) and Waste Connections of California, Inc., doing business as El Dorado Disposal Services (EDD), have entered into a Franchise Agreement for the collection of solid waste within the Cameron Park Community Services District; and

WHEREAS EDD is entitled to request certain rate increases for CPI and fuel as outlined in the Agreement; and

WHEREAS, EDD has met or exceed Performance Standards, a qualifying condition for a rate adjustment; and

WHEREAS, EDD is requesting a Rate Adjustment as depicted below;

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

- A Rate Adjustment for CPI and fuel component effective July 1, 2022 for both commercial and residential accounts.

| 2021 PRICE INCREASE- COMMON MONTHLY RATES | CURRENT | NEW RATE | CHANGE |
|---|---------|----------|--------|
| 35G CAN WEEKLY | 29.67 | 31.45 | 1.78 |
| 35G CAN WEEKLY SR | 21.63 | 22.93 | 1.30 |
| 64G CAN WEEKLY | 33.13 | 35.12 | 1.99 |
| 96G CAN WEEKLY | 41.84 | 44.35 | 2.51 |

PASSED AND ADOPTED by the Board of Directors of the Cameron Park Community Services District, at a regular scheduled meeting, held on the 18th day of May 2022, by the following vote of said Board:

AYES:

NOES:

ABSENT:

ABSTAIN:

ATTEST:

Director Felicity Wood Carlson, President
Board of Directors

Andre Pichly, General Manager
Secretary to the Board



Agenda Transmittal

DATE: May 18, 2022

FROM: Christina Greek, Finance Officer

AGENDA ITEM #13: FISCAL YEAR 2020-21 DRAFT AUDIT REPORT

RECOMMENDED ACTION: REVIEW, DISCUSS, AND APPROVE

Please find attached the FY 2020-2021 Draft Audit Report for your review and approval.

The Auditor's opinion indicates the District's FY 2020-21 "financial statements present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information" and "the respective changes in financial position are in accordance with Generally Accepted Accounting Principles (GAAP)". In short, no Audit findings are attached to this FY 2020-21 Draft Audit Report, which is the highest rating for an Audit.

In addition, the Auditor noted no observations and recommendations during the current or prior year.

Attachments:

13A – Management Report, June 30, 2021

13B – Basic Financial Statements, June 30, 2021

DRAFT

4/18/2022

To be used only for management discussion purposes; engagement is incomplete; this draft is subject to final review and possible revision. **Report/Letter date is TENTATIVE-TBD**

CAMERON PARK COMMUNITY SERVICES DISTRICT

BOARD OF DIRECTORS & MANAGEMENT REPORT

**For the Year Ended
JUNE 30, 2021**

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DRAFT

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, 2021, 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.
Certified Public Accountants

San Rafael, California

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, 2021. 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 September 8, 2021, 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).

There were no audit adjustments proposed for June 30, 2021.

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 XX/XX/XX.

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, 2021

Current Year Observation

There were no current year observations.

Prior Year Observations

There were no prior year observations.

DRAFT

DRAFT

4/22/2022

To be used only for management discussion purposes; engagement is incomplete; this draft is subject to final review and possible revision. **Report/Letter date is TENTATIVE-TBD**

**CAMERON PARK COMMUNITY
SERVICES DISTRICT**

CAMERON PARK, CALIFORNIA

BASIC FINANCIAL STATEMENTS

JUNE 30, 2021

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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, 2021, 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, 2021, 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.

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.
Certified Public Accountants

San Rafael, California

Cameron Park Community Services District
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
For the Year Ended June 30, 2021

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, 2021

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, 2021:

Table 1
Governmental Activities Net Position

| | Governmental Activities | |
|---|----------------------------|----------------------|
| | 2021 | 2020 |
| Current and other assets | \$ 8,513,424 | \$ 8,561,014 |
| Capital assets, net of accumulated depreciation | 18,768,224 | 18,542,865 |
| Total assets | <u>27,281,648</u> | <u>27,103,879</u> |
| Deferred outflows of resources | <u>647,073</u> | <u>704,254</u> |
| Current liabilities | 1,209,945 | 1,060,293 |
| Long-term debt outstanding | <u>10,749,504</u> | <u>10,690,849</u> |
| Total liabilities | <u>11,959,449</u> | <u>11,751,142</u> |
| Deferred inflows of resources | <u>475,098</u> | <u>534,247</u> |
| Net position: | | |
| Invested in capital assets, net of related debt | 12,519,309 | 11,738,816 |
| Restricted | 3,959,926 | 2,410,217 |
| Unrestricted | <u>(985,061)</u> | <u>1,373,711</u> |
| Total net position | <u>\$ 15,494,174</u> | <u>\$ 15,522,744</u> |

The District's net position was \$15,494,174 for the fiscal year ended June 30, 2021.

The following table summarizes the District's change in net position for the year ended June 30, 2021:

Cameron Park Community Services District
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
 For the Year Ended June 30, 2021

Table 2
Changes in Net Position

| | Governmental Activities | |
|------------------------------------|----------------------------|--------------------|
| | 2021 | 2020 |
| Revenues | | |
| Program revenues: | | |
| Charges for services | \$ 1,213,552 | \$ 614,720 |
| Operating contributions and grants | 1,191,899 | 1,122,400 |
| Subtotal program revenues | <u>2,405,451</u> | <u>1,737,120</u> |
| General revenues: | | |
| Property taxes | 5,376,199 | 5,153,687 |
| Franchise fees | 206,526 | 188,602 |
| Interest income | 26,823 | 131,106 |
| Total revenues | <u>8,014,999</u> | <u>7,210,515</u> |
| Program Expenses | | |
| General government | 1,664,820 | 1,351,685 |
| Recreation | 352,220 | 400,416 |
| Public safety - fire protection | 3,828,901 | 4,323,935 |
| Parks | 1,205,213 | 361,673 |
| Maintenance | 785,040 | 590,867 |
| Interest and fees | 199,306 | 206,661 |
| Total expenses | <u>8,035,499</u> | <u>7,235,237</u> |
| Change in Net Position | <u>\$ (20,500)</u> | <u>\$ (24,722)</u> |

Government Activities

For the 2021 fiscal year, the total District revenues were \$8,014,999 and the total District expenses were \$8,035,499. The difference of \$(20,500) is the change in net position bringing the total net position to \$15,494,174 on June 30, 2021. The main sources of revenue for the District are charges for services, operating grants, and property taxes. District taxpayers ultimately financed \$5,376,199 for these activities through local taxes and assessments.

Capital Assets

At June 30, 2021, the District had \$18,768,224 in a broad range of capital assets, including land, buildings and furniture and equipment.

Table 3
Capital Assets at Year End

| | 2021 | 2020 |
|----------------------------|----------------------|----------------------|
| Land | \$ 8,093,000 | \$ 8,093,000 |
| Construction in progress | 724,803 | 130,257 |
| Land and park improvements | 710,830 | 644,821 |
| Buildings and structures | 15,953,096 | 15,890,072 |
| Furniture and equipment | 4,270,256 | 4,198,949 |
| Accumulated depreciation | <u>(10,983,761)</u> | <u>(10,414,234)</u> |
| Net capital assets | <u>\$ 18,768,224</u> | <u>\$ 18,542,865</u> |

Cameron Park Community Services District
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
 For the Year Ended June 30, 2021

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, 2021, the District's debt comprised:

| | |
|--------------------------------|----------------------|
| Net pension liability | \$ 2,330,687 |
| Refunding bond | 6,171,000 |
| Fire Truck lease | 77,915 |
| Compensated absences | 33,353 |
| Other post-employment benefits | <u>2,136,549</u> |
| Total | <u>\$ 10,749,504</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's 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, 2021

ASSETS

| | |
|---------------------------------|-------------------|
| Cash and investments | \$ 8,408,922 |
| Accounts receivable | 104,502 |
| Non-depreciable capital assets | 8,817,803 |
| Depreciable capital assets, net | <u>9,950,421</u> |
| Total assets | <u>27,281,648</u> |

DEFERRED OUTFLOWS OF RESOURCES

| | |
|--|----------------|
| Deferred outflows of resources - pension | <u>647,073</u> |
|--|----------------|

LIABILITIES

| | |
|--------------------------------|-------------------|
| Accounts payable | 1,177,021 |
| Accrued expenses | 32,924 |
| Long-term liabilities: | |
| Due within one year: | |
| Refunding bonds | 442,000 |
| Fire Truck lease | 77,915 |
| Due after one year: | |
| Refunding bonds | 5,729,000 |
| Compensated absences | 33,353 |
| Other post-employment benefits | 2,136,549 |
| Net pension liability | <u>2,330,687</u> |
| Total due after one year | <u>10,229,589</u> |
| Total liabilities | <u>11,959,449</u> |

DEFERRED INFLOWS OF RESOURCES

| | |
|---|----------------|
| Deferred inflows of resources - pension | <u>475,098</u> |
|---|----------------|

NET POSITION

| | |
|---|----------------------|
| Invested in capital assets, net of related debt | 12,519,309 |
| Restricted | 3,959,926 |
| Unrestricted | <u>(985,061)</u> |
| Total net position | <u>\$ 15,494,174</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, 2021

| <u>Functions/Programs</u> | <u>Expenses</u> | <u>Program Revenues</u> | | <u>Total Governmental Activities</u> | Net (Expense) Revenue and Changes in Net Position |
|---|---------------------|-----------------------------|---|--------------------------------------|--|
| | | <u>Charges for Services</u> | <u>Operating Grants and Contributions</u> | | |
| Governmental activities: | | | | | |
| General government | \$ 1,664,820 | \$ - | \$ 1,191,899 | \$ - | \$ (472,921) |
| Recreation | 352,220 | 553,962 | - | - | 201,742 |
| Public safety | 3,828,901 | 659,590 | - | - | (3,169,311) |
| Parks | 1,205,213 | - | - | - | (1,205,213) |
| Facility | 785,040 | - | - | - | (785,040) |
| Interest and fees | 199,306 | - | - | - | (199,306) |
| Total governmental activities | <u>\$ 8,035,499</u> | <u>\$ 1,213,552</u> | <u>\$ 1,191,899</u> | <u>\$ -</u> | <u>(5,630,048)</u> |
| General revenues: | | | | | |
| Taxes | | | | | 5,376,199 |
| Franchise fees | | | | | 206,526 |
| Use of money and property | | | | | <u>26,823</u> |
| Total general revenues | | | | | <u>5,609,548</u> |
| Change in net position | | | | | <u>(20,500)</u> |
| Net position beginning of period | | | | | 15,522,744 |
| Prior Period adjustment | | | | | <u>(8,070)</u> |
| Net position beginning of period restated | | | | | <u>15,514,674</u> |
| Net position ending of period | | | | | <u>\$ 15,494,174</u> |

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

Cameron Park Community Services District
 GOVERNMENTAL FUNDS
BALANCE SHEET
 June 30, 2021

| | General | Fire Development | Parks Impact AB 1600 | Fire Equipment Replacement | Debt Service | Nonmajor Governmental Funds | Total Governmental Funds |
|-------------------------------------|---------------------|---------------------|-------------------------|----------------------------------|-------------------|-----------------------------------|--------------------------------|
| <u>ASSETS</u> | | | | | | | |
| Cash and investments | \$ 4,224,942 | \$ 912,468 | \$ 1,104,755 | \$ 734,316 | \$ 549,359 | \$ 883,082 | \$ 8,408,922 |
| Accounts receivable | 102,012 | - | - | 2,240 | - | 250 | 104,502 |
| Due from other funds | 105,077 | - | - | - | - | - | 105,077 |
| Total assets | <u>\$ 4,432,031</u> | <u>\$ 912,468</u> | <u>\$ 1,104,755</u> | <u>\$ 736,556</u> | <u>\$ 549,359</u> | <u>\$ 883,332</u> | <u>\$ 8,618,501</u> |
| <u>LIABILITIES</u> | | | | | | | |
| Accounts payable | \$ 935,400 | \$ - | \$ - | \$ 193,473 | \$ - | \$ 48,150 | \$ 1,177,023 |
| Accrued expenses | 28,211 | - | - | - | - | 4,713 | 32,924 |
| Due to other funds | - | - | - | - | - | 105,077 | 105,077 |
| Total liabilities | <u>963,611</u> | <u>-</u> | <u>-</u> | <u>193,473</u> | <u>-</u> | <u>157,940</u> | <u>1,315,024</u> |
| <u>FUND BALANCES</u> | | | | | | | |
| Committed - stabilization reserve | 65,000 | - | - | - | - | - | 65,000 |
| Committed - economic uncertainties | 400,000 | - | - | - | - | - | 400,000 |
| Restricted | - | 912,468 | 1,104,755 | 543,083 | 549,359 | 850,261 | 3,959,926 |
| Unassigned | 3,003,420 | - | - | - | - | (124,869) | 2,878,551 |
| Total fund balances | <u>3,468,420</u> | <u>912,468</u> | <u>1,104,755</u> | <u>543,083</u> | <u>549,359</u> | <u>725,392</u> | <u>7,303,477</u> |
| Total liabilities and fund balances | <u>\$ 4,432,031</u> | <u>\$ 912,468</u> | <u>\$ 1,104,755</u> | <u>\$ 736,556</u> | <u>\$ 549,359</u> | <u>\$ 883,332</u> | <u>\$ 8,618,501</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, 2021

| | |
|--|--------------|
| TOTAL FUND BALANCES - TOTAL GOVERNMENTAL FUNDS | \$ 7,303,477 |
|--|--------------|

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 | 18,768,226 |
|---|------------|

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 | (77,915) |
| Other bonds | (6,171,000) |
| Other post-employment benefits | (2,136,549) |
| Non-current portion of compensated absences | (33,353) |
| Deferred inflows- pension | (475,098) |
| Deferred outflows- pension | 647,073 |
| Net pension liability | <u>(2,330,687)</u> |

| | |
|---|----------------------|
| NET POSITION OF GOVERNMENTAL ACTIVITIES | \$ <u>15,494,174</u> |
|---|----------------------|

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, 2021

| | General | Fire Development | Parks Impact AB 1600 | Fire Equipment Replacement | Debt Service | Other Governmental Funds | Total Governmental Funds |
|---|---------------------|---------------------|-------------------------|----------------------------------|-------------------|--------------------------------|--------------------------------|
| Revenues: | | | | | | | |
| Property taxes | \$ 4,419,680 | \$ - | \$ - | \$ - | \$ 613,901 | \$ 342,618 | \$ 5,376,199 |
| Franchise fees | 206,526 | - | - | - | - | - | 206,526 |
| Intergovernmental | 1,127,797 | - | - | - | - | 64,102 | 1,191,899 |
| Charges for services | 408,931 | 42,764 | 227,306 | 324,931 | - | 30,593 | 1,034,525 |
| Donations | 145,031 | - | - | - | - | - | 145,031 |
| Other income | 2,802 | - | - | 18,989 | - | 12,205 | 33,996 |
| Interest | 4,266 | 4,800 | 4,332 | 3,049 | 2,189 | 8,187 | 26,823 |
| Total revenues | <u>6,315,033</u> | <u>47,564</u> | <u>231,638</u> | <u>346,969</u> | <u>616,090</u> | <u>457,705</u> | <u>8,014,999</u> |
| Expenditures: | | | | | | | |
| General government | 596,949 | - | - | 657,877 | - | 409,994 | 1,664,820 |
| Recreation | 349,261 | - | - | - | - | - | 349,261 |
| Public safety | 3,646,225 | 427 | - | - | - | - | 3,646,652 |
| Parks | 514,346 | - | 2,271 | - | - | - | 516,617 |
| Facility | 982,919 | - | - | - | - | 289,462 | 1,272,381 |
| Debt service: | | | | | | | |
| Principal | - | - | - | 151,134 | 404,000 | - | 555,134 |
| Interest | - | - | - | 8,116 | 191,190 | - | 199,306 |
| Total expenditures | <u>6,089,700</u> | <u>427</u> | <u>2,271</u> | <u>817,127</u> | <u>595,190</u> | <u>699,456</u> | <u>8,204,171</u> |
| Excess (deficit) of revenues over (under) expenditures | <u>225,333</u> | <u>47,137</u> | <u>229,367</u> | <u>(470,158)</u> | <u>20,900</u> | <u>(241,751)</u> | <u>(189,172)</u> |
| Other financing sources (uses): | | | | | | | |
| Transfer in | 22,146 | - | - | 128,000 | - | 22,058 | 172,204 |
| Transfer out | (9,020) | (128,000) | (13,038) | - | - | (22,146) | (172,204) |
| Total other financing sources (uses): | <u>13,126</u> | <u>(128,000)</u> | <u>(13,038)</u> | <u>128,000</u> | <u>-</u> | <u>(88)</u> | <u>-</u> |
| Net change in fund balance | <u>238,459</u> | <u>(80,863)</u> | <u>216,329</u> | <u>(342,158)</u> | <u>20,900</u> | <u>(241,839)</u> | <u>(189,172)</u> |
| Fund balances, beginning of period | 3,229,961 | 993,331 | 888,426 | 885,241 | 528,459 | 975,301 | 7,500,719 |
| Prior Period adjustment | - | - | - | - | - | (8,070) | (8,070) |
| Fund balances, beginning of period restated | <u>3,229,961</u> | <u>993,331</u> | <u>888,426</u> | <u>885,241</u> | <u>528,459</u> | <u>967,231</u> | <u>7,492,649</u> |
| Fund balances, end of period | <u>\$ 3,468,420</u> | <u>\$ 912,468</u> | <u>\$ 1,104,755</u> | <u>\$ 543,083</u> | <u>\$ 549,359</u> | <u>\$ 725,392</u> | <u>\$ 7,303,477</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, 2021

| | |
|--|--------------|
| Total net change in fund balances - governmental funds | \$ (189,172) |
| 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 | 794,886 |
| Depreciation expense is deducted from the fund balance | (569,527) |
| 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 | 555,134 |
| 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. | |
| | (258,902) |
| 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 | (349,960) |
| Compensated absences | (2,959) |
| | (352,919) |
| Changes in net position of governmental activities | \$ (20,500) |

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, 2021

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 segment 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, 2021

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.

Governmental capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of governmental long-term debt and acquisitions under capital leases are reported as other financing sources.

The emphasis of fund financial statements is on major governmental funds, each of which is displayed in a separate column. All remaining governmental funds are aggregated and reported as non-major funds in a single column, regardless of their fund type. Major funds are those that have assets, liabilities, revenue or expenditures equal to ten percent of their fund-type total. The General Fund is always a major fund. The District may also select other funds it believes should be presented as major funds.

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.

Park Impact AB1600 Fund - this fund was established to account for the park impact fee and related activities and associated costs.

Fire Equipment Replacement Fund - this fund was established to account for the activities and transactions related to fire replacement equipment.

Debt Service Fund - this fund was established to account for the payment of debt principal and interest charges.

Cameron Park Community Services District
NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)C. Basis of Presentation - Fund Financial Statements (concluded)

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 \$607,450.

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.

Cameron Park Community Services District
NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)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.

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.

Cameron Park Community Services District
NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)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.

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.

Cameron Park Community Services District
NOTES TO FINANCIAL STATEMENTS
 For the Year Ended June 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (concluded)M. Deferred Outflows and Inflows of Resources (concluded)

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.

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 | \$ 3,833,045 | \$ 3,833,045 | AA |
| Cash in County Treasury | <u>4,575,877</u> | <u>4,575,877</u> | N/A |
| Total cash and investments | <u>\$ 8,408,922</u> | <u>\$ 8,408,922</u> | |

Cameron Park Community Services District
NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2021

NOTE 2 - CASH AND INVESTMENTS (concluded)

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
- 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.

Cameron Park Community Services District
NOTES TO FINANCIAL STATEMENTS
 For the Year Ended June 30, 2021

NOTE 3 - CAPITAL ASSETS

An analysis of capital assets as of June 30, 2021, is as follows:

| | Balance at 07/01/20 | Increase | Decrease | Balance at 6/30/21 |
|---|------------------------|-------------------|------------------|-----------------------|
| <u>Governmental Activities</u> | | | | |
| Capital assets, not being depreciated: | | | | |
| Land | \$ 8,093,000 | \$ - | \$ - | \$ 8,093,000 |
| Construction in progress | 130,257 | 607,260 | 12,714 | 724,803 |
| Total capital assets, not being depreciated | <u>8,223,257</u> | <u>607,260</u> | <u>12,714</u> | <u>8,817,803</u> |
| Capital assets, being depreciated: | | | | |
| Land improvements | 644,821 | 66,009 | - | 710,830 |
| Buildings and structures | 15,890,072 | 63,024 | - | 15,953,096 |
| Furniture and equipment | 4,198,949 | 71,307 | - | 4,270,256 |
| Total capital assets, being depreciated | <u>20,733,842</u> | <u>200,340</u> | <u>-</u> | <u>20,934,182</u> |
| Less accumulated depreciation for: | | | | |
| Land improvements | 257,430 | 35,533 | - | 292,963 |
| Buildings and structures | 6,412,913 | 372,705 | - | 6,785,618 |
| Furniture and equipment | 3,743,891 | 161,289 | - | 3,905,180 |
| Total accumulated depreciation | <u>10,414,234</u> | <u>569,527</u> | <u>-</u> | <u>10,983,761</u> |
| Total capital assets being depr. - net | <u>10,319,608</u> | <u>(369,187)</u> | <u>-</u> | <u>9,950,421</u> |
| Capital assets - net | <u>\$ 18,542,865</u> | <u>\$ 238,073</u> | <u>\$ 12,714</u> | <u>\$ 18,768,224</u> |
| <u>Depreciation allocation:</u> | | | | |
| Parks | | | | \$ 79,734 |
| Facility | | | | 307,545 |
| Public safety | | | | 182,249 |
| Total | | | | <u>\$ 569,527</u> |

NOTE 4 - LONG-TERM DEBT

The following is a summary of changes in long-term debt as of June 30, 2021:

| | Balance at 07/01/20 | Increase | Decrease | Balance at 6/30/21 | Current |
|--------------------------------|------------------------|-------------------|-------------------|-----------------------|-------------------|
| Refunding bond | \$ 6,575,000 | \$ - | \$ 404,000 | \$ 6,171,000 | \$ 442,000 |
| Fire Truck Lease | 153,963 | - | 76,048 | 77,915 | 77,915 |
| F-250 Fire Truck Utility Lease | 75,086 | - | 75,086 | - | - |
| Other post-employment benefits | 1,786,589 | 349,960 | - | 2,136,549 | - |
| Compensated absences | 30,394 | 20,902 | 17,943 | 33,353 | - |
| Total | <u>\$ 8,621,032</u> | <u>\$ 370,862</u> | <u>\$ 573,077</u> | <u>\$ 8,418,817</u> | <u>\$ 519,915</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.

Cameron Park Community Services District
NOTES TO FINANCIAL STATEMENTS
 For the Year Ended June 30, 2021

NOTE 4 - LONG-TERM DEBT (concluded)

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:

| <u>Year Ending June 30</u> | <u>Principal</u> | <u>Interest</u> | <u>Total</u> |
|----------------------------|---------------------|---------------------|---------------------|
| 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 | <u>823,000</u> | <u>12,345</u> | <u>835,345</u> |
| Total | <u>\$ 6,171,000</u> | <u>\$ 1,031,115</u> | <u>\$ 7,202,115</u> |

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> |
|----------------------------|------------------|-----------------|------------------|
| 2022 | \$ 77,915 | \$ 158 | \$ 78,073 |
| Total | <u>\$ 77,915</u> | <u>\$ 158</u> | <u>\$ 78,073</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, 2021

NOTE 5 - DEFINED BENEFIT PENSION PLAN (continued)

The Plan provisions and benefits in effect at June 30, 2021, 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, 2021, the contributions recognized as part of pension expense for each Plan were as follows:

| | |
|--------------------------|--------------------------------|
| Contributions – employer | <u>All Plans</u> \$ 208,378 |
|--------------------------|--------------------------------|

As of June 30, 2021, the District reported net pension liabilities for its proportionate shares of the net pension liability of the Plans as follows:

| | |
|-----------------------------|---------------------|
| Miscellaneous | \$ 967,032 |
| Safety | <u>1,363,655</u> |
| Total Net Pension Liability | <u>\$ 2,330,687</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, 2020, 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, 2019 rolled forward to June 30, 2020 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, 2020 and 2021 was as follows:

Cameron Park Community Services District
NOTES TO FINANCIAL STATEMENTS
 For the Year Ended June 30, 2021

NOTE 5 - DEFINED BENEFIT PENSION PLAN (continued)

| <u>District's Plans</u> | <u>All Plans</u> |
|------------------------------|------------------|
| Proportion - June 30, 2020 | .020% |
| Proportion - June 30, 2021 | .021% |
| Change – Increase (Decrease) | .001% |

For the year ended June 30, 2021, the District recognized pension expense of \$467,277. At June 30, 2021, 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 | \$ - | \$ 11,440 |
| Differences between expected and actual experience | 155,579 | - |
| Differences between projected and actual investment earnings | 58,365 | - |
| Differences between employer's contributions and proportionate share of contributions | 23,265 | 441,857 |
| Change in employer's proportion | 201,487 | 21,801 |
| Pension contributions subsequent to measurement date | 208,378 | - |
| Total | \$ 647,074 | \$ 475,098 |

The \$208,378 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, 2022.

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> | | | |
|---------------------------|--|----|----------|
| 2022 | | \$ | 22,746 |
| 2023 | | | (54,499) |
| 2024 | | | (20,905) |
| 2025 | | | 6,338 |
| Thereafter | | | - |

Actuarial Assumptions - The total pension liabilities in the June 30, 2020 actuarial valuations were determined using the following actuarial assumptions:

| | All Plans |
|---------------------------|---|
| Valuation Date | June 30, 2019 |
| Measurement Date | June 30, 2020 |
| Actuarial Cost Method | Entry-Age Normal Cost Method |
| Actuarial Assumptions: | |
| Discount Rate | 7.15% |
| Inflation | 2.50% |
| 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) |

Cameron Park Community Services District
NOTES TO FINANCIAL STATEMENTS
 For the Year Ended June 30, 2021

NOTE 5 - DEFINED BENEFIT PENSION PLAN (continued)

- (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.

| <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>100%</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:

Cameron Park Community Services District
NOTES TO FINANCIAL STATEMENTS
 For the Year Ended June 30, 2021

NOTE 5 - DEFINED BENEFIT PENSION PLAN (concluded)

| | All Plans |
|-----------------------|-------------|
| 1% Decrease | 6.15% |
| Net Pension Liability | \$4,073,324 |
| Current Discount Rate | 7.15% |
| Net Pension Liability | \$2,330,687 |
| 1% Increase | 8.15% |
| Net Pension Liability | \$897,728 |

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.

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, 2021 (the census date), the benefit terms covered the following employees:

| | |
|---|----|
| Inactive employees or beneficiaries currently receiving benefit payments: | 11 |
| Active employees or beneficiaries currently receiving benefit payments: | 14 |
| Inactive employees entitled to but not yet receiving benefit payment: | 0 |
| Active plan members: | 25 |

Cameron Park Community Services District
NOTES TO FINANCIAL STATEMENTS
 For the Year Ended June 30, 2021

NOTE 7 - POST-EMPLOYMENT BENEFITS OTHER THAN RETIREMENT (continued)Actuarial Assumptions

The District's net OPEB liability was measured as of June 30, 2021 and the total OPEB liability used to calculate the net OPEB liability was determined by Alternative Measurement Method valuation dated June 30, 2021 to determine the June 30, 2021 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, 2020 | \$ 1,786,589 |
| Changes for the year: | |
| Service cost | 80,851 |
| Interest | 426,540 |
| Benefit payments, including refunds of employee contributions | (157,431) |
| Administrative expenses | - |
| Net changes | 349,960 |
| Balances as of June 30, 2021 | \$ 2,136,549 |

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%) |
| \$ 2,312,642 | \$ 2,136,549 | \$ 1,977,210 |

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, 2021, the District recognized an OPEB expense of \$349,960. At June 30, 2021, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

Cameron Park Community Services District
NOTES TO FINANCIAL STATEMENTS
 For the Year Ended June 30, 2021

NOTE 7 - POST-EMPLOYMENT BENEFITS OTHER THAN RETIREMENT (concluded)

| | 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 | <u>\$ -</u> | <u>\$ -</u> |

\$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, 2022.

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> | |
|--------------------------|------|
| 6/30/22 | \$ - |
| 6/30/23 | - |
| 6/30/24 | - |
| Thereafter | - |

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.

Cameron Park Community Services District
NOTES TO FINANCIAL STATEMENTS
 For the Year Ended June 30, 2021

NOTE 9 - CONTINGENT LIABILITIES (concluded)

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, 2021, only two non-major funds had negative fund equity as follows: Promotional Grant and Per Capita Grant.

The fund's negative fund equity balances are expected to return to a positive status in fiscal year 2022.

NOTE 11- TRANSFERS

Interfund transfers for the year ended June 30, 2021 consisted of the following amounts:

| | <u>Transfers In</u> | <u>Transfers Out</u> |
|--|---------------------|----------------------|
| General Fund | \$ 22,146 | \$ 9,020 |
| Fire Development | - | 128,000 |
| CC&R | - | 17,146 |
| Parks Impact AB 1600 | - | 13,038 |
| Fire and Emergency Service Capital Asset Reserve | 128,000 | - |
| Maintenance | 9,020 | - |
| Scholarship Fund | - | 5,000 |
| Per Capita Grant | 13,038 | - |
| Total | <u>\$ 172,204</u> | <u>\$ 172,204</u> |

The composition of inter-fund balances was as follows:

| | <u>Due from Asset</u> | <u>Due to Liability</u> |
|-------------------|-----------------------|-------------------------|
| General Fund | \$ 105,077 | \$ - |
| Promotional grant | - | 36 |
| Per Capita grant | - | 105,041 |
| Total | <u>\$ 105,077</u> | <u>\$ 105,077</u> |

The above balances generally resulted from a time lag between the dates that inter-fund goods and services are provided, or reimbursable expenditures occur, transactions are recorded in the accounting system, and payment between funds are made.

NOTE 12- PRIOR PERIOD ADJUSTMENT

El Dorado County Auditor's office made adjustments in May 2021 to correct outstanding receivable amounts from 2004. Fund 2 CC& R fund balance decreased \$21,829 and the Maintenance fund balance increased \$13,759 which resulted in a net overall decrease of \$8,070.

REQUIRED SUPPLEMENTARY INFORMATION

DRAFT

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, 2021
(Unaudited)

| | <u>Budgeted Amounts</u> | | <u>Actual</u> | <u>Variance with</u> |
|---|-------------------------|------------------|---------------------|----------------------|
| | <u>Original</u> | <u>Final</u> | | <u>Final Budget</u> |
| Revenues: | | | | |
| Property taxes | \$ 4,327,328 | \$ 4,327,061 | \$ 4,419,680 | \$ 92,619 |
| Franchise fees | 200,000 | 200,000 | 206,526 | 6,526 |
| Intergovernmental | 1,150,000 | 1,150,000 | 1,127,797 | (22,203) |
| Charges for services | 834,979 | 834,979 | 408,931 | (426,048) |
| Donations and grants | 101,120 | 101,120 | 145,031 | 43,911 |
| Other income | 12,000 | 12,000 | 2,802 | (9,198) |
| Interest | 25,000 | 25,000 | 4,266 | (20,734) |
| Total revenues | <u>6,650,427</u> | <u>6,650,160</u> | <u>6,315,033</u> | <u>(335,127)</u> |
| Expenditures: | | | | |
| General government | 1,011,454 | 1,011,454 | 596,949 | 414,505 |
| Recreation | 501,655 | 501,655 | 349,261 | 152,394 |
| Public safety | 4,257,847 | 4,257,847 | 3,646,225 | 611,622 |
| Facility | 378,238 | 378,238 | 982,919 | (604,681) |
| Parks | 547,956 | 547,956 | 514,346 | 33,610 |
| Total expenditures | <u>6,697,150</u> | <u>6,697,150</u> | <u>6,089,700</u> | <u>607,450</u> |
| Excess (deficit) of revenues over (under) expenditures | <u>(46,723)</u> | <u>(46,990)</u> | <u>225,333</u> | <u>272,323</u> |
| Other financing sources (uses): | | | | |
| Transfer in | 50,033 | 50,033 | 22,146 | (27,887) |
| Transfer out | - | - | (9,020) | (9,020) |
| Total other financing sources (uses): | <u>50,033</u> | <u>50,033</u> | <u>13,126</u> | <u>(36,907)</u> |
| Net change in fund balance | <u>\$ 3,310</u> | <u>\$ 3,043</u> | 238,459 | <u>\$ 235,416</u> |
| Fund balances, beginning of period | | | <u>3,229,961</u> | |
| Fund balances, end of period | | | <u>\$ 3,468,420</u> | |

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

June 30, 2021

| Measurement Date, June 30 | 2020 | 2019 | 2018 | 2017 | 2016 | 2015 |
|--|--------------|--------------|--------------|--------------|--------------|------------|
| Proportion of the net pension liability | 0.02142% | 0.02020% | 0.01938% | 0.01962% | 0.03895% | 0.03225% |
| Proportion share of the net pension liability | \$ 2,330,687 | \$ 2,069,818 | \$ 1,867,820 | \$ 1,945,624 | \$ 1,650,266 | \$ 976,452 |
| Covered - employee payroll | \$ 734,282 | \$ 684,507 | \$ 692,037 | \$ 539,852 | \$ 539,852 | \$ 450,150 |
| Proportionate share of the net pension liability as percentage of covered-employee payroll | 317.41% | 302.38% | 269.90% | 360.40% | 305.69% | 216.92% |
| Plan fiduciary net position as a percentage of the total pension liability | 81.33% | 81.77% | 85.27% | 84.18% | 85.39% | 91.01% |

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

Cameron Park Community Services District
SCHEDULE OF CONTRIBUTIONS - ALL PLANS
 June 30, 2021

| <u>Fiscal Year Ending June 30</u> | <u>All Plans</u> | | | | | | |
|--|------------------|------------------|------------------|------------------|------------------|-----------------|-----------------|
| | <u>2021</u> | <u>2020</u> | <u>2019</u> | <u>2018</u> | <u>2017</u> | <u>2016</u> | <u>2015</u> |
| Contractually required contribution (actuarially determined) | \$ 208,378 | \$ 216,326 | \$ 186,826 | \$ 142,135 | \$ 123,075 | \$ 81,896 | \$ 82,050 |
| Contributions in relation to the actuarially determined contributions | <u>(208,378)</u> | <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> | <u>\$ -</u> |
| Covered - employee payroll | \$ 734,282 | \$ 684,507 | \$ 692,037 | \$ 601,799 | \$ 539,852 | \$ 450,150 | \$ 450,150 |
| Contributions as a percentage of covered- employee payroll | 28.38% | 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, 2021

| Total OPEB Liability | 2021 | 2020 | 2019 |
|---|---------------------|---------------------|---------------------|
| Service cost | \$ 80,851 | \$ 44,823 | \$ 42,833 |
| Interest | 426,540 | (333,232) | (481,697) |
| Benefit payments, included refunds of employee contributions | <u>(157,431)</u> | <u>(147,850)</u> | <u>(149,117)</u> |
| Net change in OPEB liability | 349,960 | (436,259) | (587,981) |
| Total OPEB liability - beginning of year | <u>1,786,589</u> | <u>2,222,848</u> | <u>2,810,829</u> |
| | | | |
| Total OPEB liability - end of year | <u>\$ 2,136,549</u> | <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> | <u>-</u> |
| Net change in plan fiduciary net position | - | - | - |
| | | | |
| Plan fiduciary net position - beginning of year | <u>-</u> | <u>-</u> | <u>-</u> |
| | | | |
| Plan fiduciary net position - end of year | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| | | | |
| District's net OPEB liability - end of year | <u>\$ 2,136,549</u> | <u>\$ 1,786,589</u> | <u>\$ 2,222,848</u> |
| | | | |
| Covered-employee payroll | \$ 734,282 | \$ 684,507 | \$ 692,037 |
| | | | |
| Net OPEB liability as a percentage of covered-employee payroll | 290.97% | 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, 2021

| | CC& R 2 | Quimby Act 3 | Fire Training 5 | Maintenance 30-50 | Community Center 70 | Scholarship Fund 71 | Per Capita Grant 80 | Promotional Grant 81 | Total Governmental Funds |
|-------------------------------------|-------------------|--------------------|-----------------------|----------------------|---------------------------|---------------------------|---------------------------|----------------------------|--------------------------------|
| <u>ASSETS</u> | | | | | | | | | |
| Cash and investments | \$ 183,514 | \$ 10,414 | \$ 33,417 | \$ 648,658 | \$ 1 | \$ 7,078 | \$ - | \$ - | \$ 883,082 |
| Accounts receivable | 250 | - | - | - | - | - | - | - | 250 |
| Total assets | <u>\$ 183,764</u> | <u>\$ 10,414</u> | <u>\$ 33,417</u> | <u>\$ 648,658</u> | <u>\$ 1</u> | <u>\$ 7,078</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 883,332</u> |
| <u>LIABILITIES</u> | | | | | | | | | |
| Accounts payable | \$ 9,993 | \$ - | \$ 203 | \$ 18,162 | \$ - | \$ - | 19,792 | \$ - | \$ 48,150 |
| Due to other funds | - | - | - | - | - | - | 105,041 | 36 | 105,077 |
| Accrued expenses | 2,113 | - | - | 2,600 | - | - | - | - | 4,713 |
| Total liabilities | <u>12,106</u> | <u>-</u> | <u>203</u> | <u>20,762</u> | <u>-</u> | <u>-</u> | <u>124,833</u> | <u>36</u> | <u>157,940</u> |
| <u>FUND BALANCES</u> | | | | | | | | | |
| Restricted | 171,658 | 10,414 | 33,214 | 627,896 | 1 | 7,078 | - | - | 850,261 |
| Unassigned | - | - | - | - | - | - | (124,833) | (36) | (124,869) |
| Total fund balances | <u>171,658</u> | <u>10,414</u> | <u>33,214</u> | <u>627,896</u> | <u>1</u> | <u>7,078</u> | <u>(124,833)</u> | <u>(36)</u> | <u>725,392</u> |
| Total liabilities and fund balances | <u>\$ 183,764</u> | <u>\$ 10,414</u> | <u>\$ 33,417</u> | <u>\$ 648,658</u> | <u>\$ 1</u> | <u>\$ 7,078</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 883,332</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, 2021

| | CC& R 2 | Quimby Act 3 | Fire Training 5 | Maintenance 30-50 | Community Center 70 | Scholarship Fund 71 | Per Capita Grant 80 | Promotional Grant 81 | Total Governmental Funds |
|---|------------|--------------------|-----------------------|----------------------|---------------------------|---------------------------|---------------------------|----------------------------|--------------------------------|
| Revenues: | | | | | | | | | |
| Property taxes | \$ 78,944 | \$ - | \$ - | \$ 263,674 | \$ - | \$ - | \$ - | \$ - | \$ 342,618 |
| Intergovernmental | - | 64,102 | - | - | - | - | - | - | 64,102 |
| Charges for services | 26,605 | - | - | 3,988 | - | - | - | - | 30,593 |
| Other income | 3,057 | - | - | - | - | - | 9,148 | - | 12,205 |
| Interest | 988 | 243 | 58 | 6,403 | - | - | 495 | - | 8,187 |
| Total revenues | 109,594 | 64,345 | 58 | 274,065 | - | - | 9,643 | - | 457,705 |
| Expenditures: | | | | | | | | | |
| General government | 100,504 | 64,102 | 21,496 | - | - | - | 223,892 | - | 409,994 |
| Facility | - | - | - | 289,462 | - | - | - | - | 289,462 |
| Total expenditures | 100,504 | 64,102 | 21,496 | 289,462 | - | - | 223,892 | - | 699,456 |
| Excess (deficit) of revenues over (under) expenditures | 9,090 | 243 | (21,438) | (15,397) | - | - | (214,249) | - | (241,751) |
| Other financing sources (uses): | | | | | | | | | |
| Transfer in | - | - | - | 9,020 | - | - | 13,038 | - | 22,058 |
| Transfer out | (17,146) | - | - | - | - | (5,000) | - | - | (22,146) |
| Total other financing sources (uses): | (17,146) | - | - | 9,020 | - | (5,000) | 13,038 | - | (88) |
| Net change in fund balance | (8,056) | 243 | (21,438) | (6,377) | - | (5,000) | (201,211) | - | (241,839) |
| Fund balances, beginning of period | 201,543 | 10,171 | 54,652 | 620,514 | 1 | 12,078 | 76,378 | (36) | 975,301 |
| Prior period adjustment | (21,829) | - | - | 13,759 | - | - | - | - | (8,070) |
| Fund balances, beginning of period restated | 179,714 | 10,171 | 54,652 | 634,273 | 1 | 12,078 | 76,378 | (36) | 967,231 |
| Fund balances, end of period | \$ 171,658 | \$ 10,414 | \$ 33,214 | \$ 627,896 | \$ 1 | \$ 7,078 | \$ (124,833) | \$ (36) | \$ 725,392 |



Budget and Administration Committee
Tuesday, April 5, 2022
6:45 p.m.

Cameron Park Community Center – Social Room

2502 Country Club Drive
Cameron Park, CA 95682

Conformed Agenda

Members: Chair, Felicity Wood Carlson (FC), Vice-Chair, Director Sidney Bazett (SB)
Alternate Director Eric Aiston (EA)

Staff: André Pichly, General Manager; Christina Greek, Finance/HR Officer

CALL TO ORDER 6:48 PM

ROLL CALL FC, SB

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 Only Item #1 -FC, SB

APPROVAL OF CONFORMED AGENDA – SB, FC

1. Conformed Agenda – Budget & Administration Committee Meeting – March 8, 2022

OPEN FORUM – No members of the public present.

Members of the public may speak on any item not on the agenda that falls within the responsibilities of the Committee.

DEPARTMENT MATTERS – *Items 2-5 will be moved to next months meeting.*

2. Fire Prevention Specialist Job Description (S. Moranz)

3. Staff Updates

- a. Check Register Review (C. Greek)
- b. Finance & Admin Staff Report (C. Greek)

4. Items for Future Committee Meetings

5. Items to take to the Board of Directors – *April 20th BOD meeting Hybrid meeting vote*

MATTERS TO AND FROM COMMITTEE MEMBERS & STAFF

ADJOURNMENT – *6:53 PM*

Conformed Agenda Prepared by:

Conformed Agenda Approved by:

Jessica Garrison
Board Secretary

Director Felicity Wood Carlson, Chair
Budget and Administration Committee

Item 14B

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



**Covenants, Conditions & Restrictions (CC&R) Committee
Monday, April 4, 2022
5:30 p.m.**

Cameron Park Community Center – Social Room

**2502 Country Club Drive
Cameron Park, CA 95682**

Conformed Agenda

Members: Chair, Kelly Kantola (KK) V. Chair, Director Ellie Wooten (EW) Candace Hill-Calvert (CHC),
Tim Israel (TI), Director Eric Aiston (EA),
Alternate: Monique Scobey (MS)

Staff: General Manager André Pichly, CC&R Compliance Officer Jim Mog

CALL TO ORDER - 5:33 PM

ROLL CALL – KK/CHC/EA

- *EW Absent*
- *TI Absent*

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 – Approved

APPROVAL OF CONFORMED AGENDA - Approved

1. Conformed Agenda – CC&R Meeting – March 7, 2022

OPEN FORUM

Item 14B

Members of the public may speak on any item not on the agenda that falls within the responsibilities of the Committee.

DEPARTMENT MATTERS

2. Monthly Staff Report

- a. Open Violations, CC&R Violation Manager Case Detail Report (written report)
 - o Total Cases Open = 42
 - Initial Notices – 2
 - Referred to Legal – 0
 - Pre-Legal Notices – 0
 - Final Notices - 5
 - o Courtesy Notices – 17
 - o Prior Month’s Cleared Cases – 6
 - o Prior Month’s New Cases - 7

- b. Architectural Review Projects – Period – February 2022
 - o Projects Reviewed – 33
 - o Approved – 33

3. Staff Updates

- a. Neighborhood Campaign Update (oral, J. Mog)
 - Cameron Valley Estates – Completed
 - Cameron Park N. Unit 7 – In progress

4. Items for Future CC&R Committee Agendas - None

5. Items to take to the Board of Directors - None

MATTERS TO AND FROM COMMITTEE MEMBERS & STAFF

– KK requests breakdown of ARC Reviews by project

ADJOURNMENT – 6:14 PM

Conformed Agenda Prepared by:

Conformed Agenda Approved by:

Jim Mog, CC&R Officer

Chair Kelly Kantola
CC&R Committee



Parks & Recreation Committee
Monday, March 7, 2022
6:30 p.m.

TELECONFERENCE ZOOM MEETING
<https://us02web.zoom.us/j/81506815993>

Meeting ID: 815 0681 5993

(Teleconference/Electronic Meeting Protocols are attached)

Conformed Agenda

Members: Chair, Director Monique Scobey (MS), Vice-Chair, Ellie Wooten (EW)
Alternate: Director Sidney Bazett (SB)

Staff: General Manager André Pichly, Parks & Facilities Superintendent Mike Grassle,
Recreation Supervisor Kimberly Vickers

CALL TO ORDER - 6:47

ROLL CALL – MS- present, EW- joined around 6:55 during Open Forum

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APPROVAL OF AGENDA

Motion to approve the Agenda
MS – Motion passed, APPROVED

APPROVAL OF CONFORMED AGENDAS

1. Conformed Agenda – Parks & Recreation Committee Meeting – February 7, 2022

Motion to approve Conformed Agenda
MS – Motion passed, APPROVED

ITEM 14D

OPEN FORUM

Members of the public may speak on any item not on the agenda that falls within the responsibilities of the Committee.

-Community member Liz Gates addressed concerns regarding the pickleball court at the Cameron Park Lake.

-Community member Laura Hollister addressed concerns regarding drug use at the Skate Park.

-Director Wooten joined around 6:55 during Open Forum.

DEPARTMENT MATTERS

2. Conduct in Parks - Ordinance No. 2001-01

-Director Scobey suggests that staff not only make amendments by adding comments on unauthorized commercial business activities at Parks but also review the Ordinance as a whole for other possible amendments.

-Staff has agreed to review the Ordinance and produce example language to address the unauthorized commercial use in parks in a future meeting.

3. Staff Oral & Written Updates

a. Recreation Report (K. Vickers)

b. Parks & Facilities Report (M. Grassle)

4. Items for Future Committee Agendas

-Suggested verbiage for updating Ordinance 2001-01 on unauthorized commercial use in CSD parks.

-Summary of lake testing report from Solitude Lake Management

5. Items to take to the Board of Directors

MATTERS TO AND FROM COMMITTEE MEMBERS

ADJOURNMENT – 7:56 (EW/MS)

Cameron Park Community Services District **ITEM 14D**
2502 Country Club Drive
Cameron Park, CA 95682



Conformed Agenda Prepared by:

Conformed Agenda Approved by:

Lindsay Dorosh / Jessica Garrison
Board Secretary

Director Monique Scobey, Chair
Parks and Recreation Committee