

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



**Budget and Administration Committee**  
**Tuesday, May 10, 2016**  
**5:30 p.m.**  
**2502 Country Club Drive, Cameron Park**

**Agenda**

Members: Chair Director Scott McNeil (SM), Vice Chair Director Greg Stanton (GS)  
Alternate Director Margaret Mohr (MM),  
Staff: General Manager Mary Cahill, Finance/Human Resources Officer Ted Williams

**CALL TO ORDER**

**ROLL CALL**

**ADOPTION OF AGENDA**

**APPROVAL OF CONFORMED AGENDA**

**OPEN FORUM**

*At this time, members of the Committee or public may speak on any item not on the agenda that falls within the jurisdiction of this Committee; however, no action may be taken unless the Committee agrees to include the matter on a subsequent agenda.*

*Principal party on each side of an issue (where applicable) is allocated 10 minutes to speak, individual comments are limited to four minutes and individuals representing a group allocated five minutes. Individuals shall be allowed to speak to an item only once. The Committee reserves the right to waive said rules by a majority vote.*

**DEPARTMENT MATTERS**

**PUBLIC COMMENT**

*Public testimony will be received on each agenda item as it is called. Principal party on each side of an issue (where applicable) is allocated 10 minutes to speak, individual comments are limited to four minutes and individuals representing a group allocated five minutes. Individuals shall be allowed to speak to an item only once. The Committee reserves the right to waive said rules by a majority vote.*

**1. Updates**

- a. Audit Review
- b. Preliminary April 2016 Financials – Attachment
- c. Second Draft Budget Review
- d. Cal Fire Exhibit D Update for Fiscal Year 2016/17
- e. GASB 45 Valuation (Retiree Health Insurance)
- f. Resolution for Preliminarily Accepting the Engineer's Report and Scheduling Public Hearing
- g. AB 272 – Part of Public Records Act

**2. Items for June Agenda**

**MATTERS TO AND FROM COMMITTEE MEMBERS**

**ADJOURNMENT**

Budget and Administration Committee

Agenda  
May 10, 2016

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



**Budget and Administration Committee**  
**Tuesday, April 12, 2016**  
**5:30 p.m.**  
**2502 Country Club Drive, Cameron Park**

**DRAFT Conformed Agenda**

Members: Chair Director Scott McNeil (SM), Vice Chair Director Greg Stanton (GS)  
Alternate Director Margaret Mohr (MM),  
Staff: General Manager Mary Cahill, Finance/Human Resources Officer Ted Williams

**CALL TO ORDER** – 5:30 p.m.

**ROLL CALL** – SM, GS

**ADOPTION OF AGENDA** - Adopted

**APPROVAL OF CONFORMED AGENDA** - Approved

**OPEN FORUM**

*At this time, members of the Committee or public may speak on any item not on the agenda that falls within the jurisdiction of this Committee; however, no action may be taken unless the Committee agrees to include the matter on a subsequent agenda.*

*Principal party on each side of an issue (where applicable) is allocated 10 minutes to speak, individual comments are limited to four minutes and individuals representing a group allocated five minutes. Individuals shall be allowed to speak to an item only once. The Committee reserves the right to waive said rules by a majority vote.*

**DEPARTMENT MATTERS**

**PUBLIC COMMENT**

*Public testimony will be received on each agenda item as it is called. Principal party on each side of an issue (where applicable) is allocated 10 minutes to speak, individual comments are limited to four minutes and individuals representing a group allocated five minutes. Individuals shall be allowed to speak to an item only once. The Committee reserves the right to waive said rules by a majority vote.*

**1. Updates**

- a. Long-Term Financial Plan – Paul Rankin – report will be provided prior to or at the meeting
- b. El Dorado Disposal/Waste Connections Rate Review Performance Standards for 2015 and Potential Rate Adjustment – Attachment A
  - o Presentation by El Dorado Disposal/Waste Connections
- c. Preliminary March 2016 Financials – Attachment B
- d. First Draft Budget Review
  - o Available prior to or at the meeting
- e. Parks & Recreation Department Reorganization
  - o Discuss reorganization options
- f. Landscape and Lighting Assessment District (LLAD) – Resolution No. 2016-05 – Attachment C
- g. Update on Fire and Parks Impact Fees - CIP

- h. Rasmussen Park Parking Lot Update
- i. June Committee Meeting Date
  - o The second Tuesday in June falls on the same week as the Board of Directors' meeting. It is suggested the June Budget & Admin Committee meeting be moved to the first Tuesday of the month – June 7<sup>th</sup>.

**2. Items for May Agenda**

- *Weed and Rubbish Abatement Update*
- *Draft Budget Review*

**MATTERS TO AND FROM COMMITTEE MEMBERS**

**ADJOURNMENT** – 6:55 p.m.

Item #1g.

**DRAFT**

**4/22/2016**

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, 2015**

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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, 2015, 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, 2015, 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 28), 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 29-30) is presented for the purpose of additional analysis and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly presented in all material respects in relation to the financial statements taken as a whole.

*R. J. Ricciardi, Inc.*

R. J. Ricciardi, Inc.  
Certified Public Accountants

San Rafael, California

Cameron Park Community Services District  
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)  
For the Year Ended June 30, 2015

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, 2015

**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, 2015:

Table 1  
Governmental Activities Net Position

	Governmental Activities	
	2015	2014
Current and other assets	\$ 7,804,565	\$ 7,026,814
Capital assets, net of accumulated depreciation	20,750,343	21,343,449
Total assets	<u>28,554,908</u>	<u>28,370,263</u>
Deferred outflows of resources	109,744	
Current liabilities	638,758	403,138
Long-term debt outstanding	8,772,376	8,283,818
Total liabilities	<u>9,411,134</u>	<u>8,686,956</u>
Deferred inflows of resources	<u>(686,215)</u>	
Net position:		
Invested in capital assets, net of related debt	12,758,028	13,245,668
Unrestricted	<u>7,181,705</u>	<u>6,437,639</u>
Total net position	<u>\$ 19,939,733</u>	<u>\$ 19,683,307</u>

The District's net position was \$19,939,733 for the fiscal year ended June 30, 2015.

The following table summarizes the District's change in net position for the year ended June 30, 2015:

Cameron Park Community Services District  
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)  
For the Year Ended June 30, 2015

Table 2  
Changes in Net Position

	Governmental Activities	
	2015	2014
<b>Revenues</b>		
Program revenues:		
Charges for services	\$ 907,334	\$ 965,007
Operating contributions and grants	1,063,792	989,719
Subtotal program revenues	<u>1,971,126</u>	<u>1,954,726</u>
General revenues:		
Property taxes	4,635,055	4,355,227
Interest income	77,702	79,932
Total revenues	<u>6,683,883</u>	<u>6,389,885</u>
<b>Program Expenses</b>		
General government	588,784	537,128
Recreation	149,811	533,939
Public safety - fire protection	3,375,160	3,638,969
Parks	178,475	525,080
Maintenance	339,226	709,220
Interest and fees	474,826	333,387
Total expenses	<u>5,106,282</u>	<u>6,277,723</u>
<b>Change in Net Position</b>	<u>\$ 1,577,601</u>	<u>\$ 112,162</u>

**Government Activities**

For the 2015 fiscal year, the total District revenues were \$6,683,883 and the total District expenses were \$5,106,282. The difference of \$1,577,601 is the change in net position bringing the total net position to \$19,939,733 on June 30, 2015. The main sources of revenue for the District are charges for services, operating grants and property taxes. The cost of all governmental activities was \$5,106,282 this year. District taxpayers ultimately financed \$4,635,055 for these activities through local taxes and assessments.

**Capital Assets**

At June 30, 2015, the District had \$20,750,343 in a broad range of capital assets, including land, buildings and furniture and equipment.

Table 3  
Capital Assets at Year End

	2015	2014
Land	\$ 8,093,000	\$ 8,093,000
Land and park improvement	317,936	269,756
Building and structure	15,751,758	15,751,758
Furniture and equipment	3,289,435	3,269,987
Accumulated depreciation	<u>(6,701,786)</u>	<u>(6,041,052)</u>
Net capital assets	<u>\$ 20,750,343</u>	<u>\$ 21,343,449</u>

Cameron Park Community Services District  
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)  
For the Year Ended June 30, 2015

**Debt Administration**

The District made all scheduled repayments of existing debt. Each of the District's debt issues is discussed in detail in Note 5 to the basic financial statements. As of June 30, 2015, the District's debt comprised:

Net pension liability	\$ 708,539
General Obligation Bond	224,458
Refunding bonds	7,634,000
Compensated absences	110,262
Other post-employment benefits	<u>333,598</u>
Total	<u>\$ 9,010,857</u>

**Economic Outlook and Major Initiatives**

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

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

**Contacting the District Financial Management**

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

## Cameron Park Community Services District

STATEMENT OF NET POSITION

June 30, 2015

ASSETS

Cash and investments	\$ 7,692,666
Accounts receivable	111,899
Non-depreciable capital assets	8,093,000
Depreciable capital assets, net	<u>12,657,343</u>
Total assets	<u>28,554,908</u>

DEFERRED OUTFLOWS OF RESOURCES

Deferred outflows of resources	<u>109,744</u>
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LIABILITIES

Accounts payable	3,552
Accrued expenses	83,134
Accrued interest	179,734
Long-term liabilities:	
Due within one year:	
General obligation bond	112,338
Refunding bonds	260,000
Due after one year:	
Unamortized bond premium, net	133,857
General obligation bond	112,120
Refunding bonds	7,374,000
Compensated absences	110,262
Other post employment benefits	333,598
Net pension liability	<u>708,539</u>
Total due after one year	<u>8,772,376</u>
Total liabilities	<u>9,411,134</u>

DEFERRED INFLOWS OF RESOURCES

Deferred inflows of resources	<u>(686,215)</u>
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NET POSITION

Invested in capital assets, net of related debt	12,758,028
Unrestricted	<u>7,181,705</u>
Total net position	<u>\$ 19,939,733</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, 2015

<u>Functions/Programs</u>	<u>Program Revenues</u>				Net (Expense)
	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating</u>	<u>Capital</u>	<u>Revenue and</u>
			<u>Grants and Contributions</u>	<u>Grants and Contributions</u>	<u>Changes in</u>
					<u>Net Position</u>
					<u>Total</u>
					<u>Governmental</u>
					<u>Activities</u>
Governmental activities:					
General government	\$ 588,784	\$ -	\$ 1,063,792	\$ -	\$ 475,008
Recreation	149,811	641,532	-	-	491,721
Public safety	3,375,160	265,802	-	-	(3,109,358)
Parks	178,475	-	-	-	(178,475)
Facility	339,226	-	-	-	(339,226)
Interest and fees	474,826	-	-	-	(474,826)
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Total governmental activities	<u>\$ 5,106,282</u>	<u>\$ 907,334</u>	<u>\$ 1,063,792</u>	<u>\$ -</u>	<u>(3,135,156)</u>
General revenues:					
Taxes					4,471,659
Franchise fees					163,396
Other income					61,101
Use of money and property					<u>16,601</u>
Total general revenues					<u>4,712,757</u>
Change in net position					<u>1,577,601</u>
Net position beginning of period					19,683,308
Prior period adjustment					<u>(1,321,176)</u>
Net position beginning of period restated					<u>18,362,132</u>
Net position ending of period					<u>\$ 19,939,733</u>

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

Cameron Park Community Services District  
 GOVERNMENTAL FUNDS  
BALANCE SHEET  
 June 30, 2015

	General	Fire Development	Nonmajor Governmental Funds	Total Governmental Funds
<u>ASSETS</u>				
Cash and investments	\$ 3,840,437	\$ 1,259,788	\$ 2,592,441	\$ 7,692,666
Accounts receivable	96,487	-	15,412	111,899
Due from other funds	-	-	36	36
Total assets	<u>\$ 3,936,924</u>	<u>\$ 1,259,788</u>	<u>\$ 2,607,889</u>	<u>\$ 7,804,601</u>
<u>LIABILITIES</u>				
Accounts payable	\$ -	\$ -	\$ 3,552	\$ 3,552
Accrued expenses	83,134	-	-	83,134
Due to other funds	-	-	36	36
Total liabilities	<u>83,134</u>	<u>-</u>	<u>3,588</u>	<u>86,722</u>
<u>FUND BALANCES</u>				
Committed - stabilization reserve	65,000	-	-	65,000
Assigned - specific purposes	-	1,259,788	2,604,301	3,864,089
Unassigned	3,788,790	-	-	3,788,790
Total fund balances	<u>3,853,790</u>	<u>1,259,788</u>	<u>2,604,301</u>	<u>7,717,879</u>
Total liabilities and fund balances	<u>\$ 3,936,924</u>	<u>\$ 1,259,788</u>	<u>\$ 2,607,889</u>	<u>\$ 7,804,601</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, 2015

TOTAL FUND BALANCES - TOTAL GOVERNMENTAL FUNDS	\$	7,717,879
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Amounts reported for Governmental Activities in the Statement of Net Position are different from those reported in the Governmental Funds above because of the following:

CAPITAL ASSETS

Capital Assets used in Governmental Activities are not current assets or financial resources and therefore are not reported in the Governmental Funds		20,750,343
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LONG-TERM ASSETS AND LIABILITIES

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

Unamortized bond premium, net		(133,857)
Accrued interest payable		(179,734)
General obligation bond		(224,458)
Other bonds		(7,634,000)
Other post employment benefits		(333,598)
Non-current portion of compensated absences		(110,262)
Deferred inflows		686,215
Deferred outflows		109,744
Net pension liability		<u>(708,539)</u>

NET POSITION OF GOVERNMENTAL ACTIVITIES	\$	<u>19,939,733</u>
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The accompanying notes are an integral part of these financial statements.

Cameron Park Community Services District  
 GOVERNMENTAL FUNDS  
STATEMENT OF REVENUES,  
EXPENDITURES AND CHANGES IN FUND BALANCES  
 For the year ended June 30, 2015

	General	Fire Development	Other Governmental Funds	Total Governmental Funds
Revenues:				
Property taxes	\$ 3,611,988	\$ -	\$ 859,671	\$ 4,471,659
Franchise fees	163,396	-	-	163,396
Intergovernmental	1,063,792	-	-	1,063,792
Charges for services	636,204	6,697	259,105	902,006
Donations	5,328	-	-	5,328
Other income	-	-	61,101	61,101
Interest	8,425	3,446	4,730	16,601
Total revenues	<u>5,489,133</u>	<u>10,143</u>	<u>1,184,607</u>	<u>6,683,883</u>
Expenditures:				
General government	471,117	-	117,667	588,784
Recreation	305,388	-	-	305,388
Public safety	3,038,186	-	-	3,038,186
Parks	648,007	-	-	648,007
Facility	520,866	-	287,892	808,758
Debt service:				
Principal	-	-	96,542	96,542
Interest	-	-	443,333	443,333
Total expenditures	<u>4,983,564</u>	<u>-</u>	<u>945,434</u>	<u>5,928,998</u>
Excess (deficit) of revenues over (under) expenditures	505,569	10,143	239,173	754,885
Fund balances, beginning of period	<u>3,348,221</u>	<u>1,249,645</u>	<u>2,365,128</u>	<u>6,962,994</u>
Fund balances, end of period	<u>\$ 3,853,790</u>	<u>\$ 1,259,788</u>	<u>\$ 2,604,301</u>	<u>\$ 7,717,879</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, 2015

Total net change in fund balances - governmental funds	\$ 754,885
 <b>CAPITAL ASSETS TRANSACTIONS</b>	
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	67,628
Depreciation expense is deducted from the fund balance	(660,734)
 <b>LONG-TERM DEBT PROCEEDS AND PAYMENT</b>	
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	96,542
Government 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.	
	1,408,596
 <b>ACCRUAL OF NON-CURRENT ITEMS</b>	
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):	
Accrued bond interest	(40,417)
Amortization of bond premium	8,924
Other post employment benefits	(51,567)
Long-term compensated absences	<u>(6,256)</u>
 Changes in net position of governmental activities	 <u>\$ 1,577,601</u>

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, 2015

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The basic financial statements of Cameron Park Community Services District (the "District") have been prepared in conformity with accounting principles generally accepted in the United States of America as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the District's accounting policies are described below.

A. Reporting Entity

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

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

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

B. Basis of Presentation - Government-Wide Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government and its component units. The effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. The District has no business-type activities or component units.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segments are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Certain indirect costs are allocated from the general government activity to the recreation and park activity based on relative percentages or prior year actual operating expenditures. Program revenues include 1) charges to customers who purchase, use or directly benefit from the goods, services, or privileges provided by a given function or segment, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

The government-wide financial statements are reported using the *economic resources measurement focus* and the *full accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue when reimbursable costs are incurred under the accrual basis of accounting.

Cameron Park Community Services District  
NOTES TO FINANCIAL STATEMENTS  
For the Year Ended June 30, 2015

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Basis of Presentation - Fund Financial Statements

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

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

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

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

The District reports the following major governmental fund types:

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

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

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

D. Budgets

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

General fund expenditures were under appropriations in the amount of \$406,610.

Cameron Park Community Services District  
NOTES TO FINANCIAL STATEMENTS  
For the Year Ended June 30, 2015

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

E. Cash and Investments

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

F. Interfund Transactions

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

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

G. Capital Assets

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

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

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

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

H. Compensated Absences

An employee accumulates vacation time in accordance with the employee's respective "Memorandum of Understanding." The amount of vacation and sick time vested and accrued depends on years of service and date of hire. Vacation vested may be accumulated up to various maximum 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 pay to represented employees 30% of accumulated sick leave up to 960 hours. Upon retirement at age 55 or over after at least 5 years of consecutive District employment, or upon industrial disability retirement, the District will pay to represented employees 60% of accumulated sick leave up to 960 hours. In the event of death of the employee, the District will pay to the employee's designated beneficiary 100% of accumulated sick leave up to 960 hours.

Cameron Park Community Services District  
NOTES TO FINANCIAL STATEMENTS  
For the Year Ended June 30, 2015

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

I. Property

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

J. Net Position

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

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

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

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

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

K. Fund Equity

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

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

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

Cameron Park Community Services District  
NOTES TO FINANCIAL STATEMENTS  
For the Year Ended June 30, 2015

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (concluded)

K. Fund Equity (concluded)

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

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

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

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

L. Use of Estimates

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

M. Deferred Outflows and Inflows of Resources

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

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

N. Pensions

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

Cameron Park Community Services District  
NOTES TO FINANCIAL STATEMENTS  
 For the Year Ended June 30, 2015

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.

Deposits and Investments	Carrying Amount	Market Value	Investment Risk
Cash in County Treasury	\$ 4,062,136	\$ 4,062,136	AA
Cash in bank	3,630,530	3,630,530	N/A
Total cash and investments	<u>\$ 7,692,666</u>	<u>\$ 7,692,666</u>	

A. Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for deposits and investments is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party.

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

B. Authorized Investments

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

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

Cameron Park Community Services District  
NOTES TO FINANCIAL STATEMENTS  
For the Year Ended June 30, 2015

NOTE 2 - CASH AND INVESTMENTS (concluded)

B. Authorized Investments (concluded)

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

C. Fair Value Reporting - Investments

The District has adopted provisions of GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*. GASB Statement No. 31 establishes accounting and financial standards for investments in interest earning investment contracts, external investment pools, and mutual funds. The statement requires all applicable investments to be reported at fair value on the balance sheet. Fair value is the amount at which an investment could be exchanged in a current transaction between willing parties, other than in a forced sale. All investment income, including change in fair market of investments, is recognized as revenue in the operating statement.

NOTE 3 - CAPITAL ASSETS

An analysis of capital assets as of June 30, 2015, is as follows:

	Balance at 07/01/14	Increase	Decrease	Balance at 6/30/15
<u>Governmental Activities</u>				
Capital assets, not being depreciated:				
Land	\$ 8,093,000	\$ -	\$ -	\$ 8,093,000
Total capital assets, not being depreciated	8,093,000	-	-	8,093,000
Capital assets, being depreciated:				
Land improvements	269,756	48,180	-	317,936
Buildings and structures	15,751,758	-	-	15,751,758
Furniture and equipment	3,269,987	19,448	-	3,289,435
Total capital assets, being depreciated	19,291,501	67,628	-	19,359,129
Less accumulated depreciation for:				
Land improvements	106,000	15,628	-	121,628
Buildings and structures	3,283,509	468,927	-	3,752,436
Furniture and equipment	2,651,543	176,179	-	2,827,722
Total accumulated depreciation	6,041,052	660,734	-	6,701,786
Total capital assets being depr. - net	13,250,449	(593,106)	-	12,657,343
Capital assets - net	\$ 21,343,449	\$ (593,106)	\$ -	\$ 20,750,343



Cameron Park Community Services District  
NOTES TO FINANCIAL STATEMENTS  
For the Year Ended June 30, 2015

NOTE 3 - CAPITAL ASSETS (concluded)

<u>Depreciation allocation:</u>	
Public safety	\$ 336,974
Recreation	<u>323,760</u>
Total	<u>\$ 660,734</u>

NOTE 4 - INTER-FUND RECEIVABLES AND PAYABLES

Current inter-fund balances arise in the normal course of business and are expected to be repaid shortly after the end of the fiscal year. At June 30, 2015, inter-fund balances comprised the following:

<u>Fund</u>	<u>Inter-fund Receivable</u>	<u>Inter-fund Payable</u>
Promotional grant	\$ -	\$ 36
Per Capita grant	<u>36</u>	<u>-</u>
Totals	<u>\$ 36</u>	<u>\$ 36</u>

NOTE 5 - LONG-TERM DEBT

The following is a summary of changes in long-term debt as of June 30, 2015:

	<u>Balance at 07/01/14</u>	<u>Increase</u>	<u>Decrease</u>	<u>Balance at 6/30/15</u>	<u>Current</u>
2005 Capital Appreciation bonds	\$ 7,955,000	\$ -	\$7,730,542	\$ 224,458	\$ 112,338
Refunding bond	-	7,634,000	-	7,634,000	200,000
Other post-employment benefits	282,031	51,567	-	333,598	-
Compensated absences	<u>104,006</u>	<u>6,256</u>	<u>-</u>	<u>110,262</u>	<u>-</u>
Total	<u>\$ 8,341,037</u>	<u>\$7,691,823</u>	<u>\$7,730,542</u>	<u>\$ 8,302,318</u>	<u>\$ 372,338</u>
Unamortized premium	<u>\$ 142,781</u>	<u>\$ -</u>	<u>\$ 8,924</u>	<u>\$ 133,857</u>	<u>\$ -</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 bond premium will be amortized from the date of issuance to August 1, 2016, the date the bonds become subject to call. The bonds were fully refunded with proceeds from Umpqua Bank at an interest rate of 3% through August 1, 2030.

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

Cameron Park Community Services District  
NOTES TO FINANCIAL STATEMENTS  
 For the Year Ended June 30, 2015

NOTE 5 - LONG-TERM DEBT (concluded)

Year Ending June 30	Principal	Interest	Total
2016	\$ 260,000	\$ 225,120	\$ 485,120
2017	45,000	220,545	265,545
2018	46,000	219,180	265,180
2019	337,000	213,435	550,435
2020	371,000	202,815	573,815
2021	404,000	191,190	595,190
2022	442,000	178,500	620,500
2023	469,000	164,835	633,835
2024	510,000	150,150	660,150
2025	546,000	134,310	680,310
2026	585,000	117,345	702,345
2027	629,000	99,135	728,135
2028	673,000	79,605	752,605
2029	724,000	58,650	782,650
2030	770,000	36,240	806,240
2031	<u>823,000</u>	<u>12,345</u>	<u>835,345</u>
Total	<u>\$ 7,634,000</u>	<u>\$ 2,303,400</u>	<u>\$ 10,065,906</u>

Capital Appreciation Bonds

On August 24, 2005, the District issued capital appreciation bonds of \$224,458 as part of the General Obligation Bonds, Series A issuance. Principal payments on the term bonds are due August 1 and interest is due on August 1 of each year. Debt service requirements are as follows:

Year Ending June 30	Principal	Interest	Total
2016	\$ 112,338	\$ 137,662	\$ 250,000
2018	<u>112,120</u>	<u>157,880</u>	<u>270,000</u>
Total	<u>\$ 224,458</u>	<u>\$ 295,542</u>	<u>\$ 520,000</u>

NOTE 6 - DEFINED BENEFIT PENSION PLAN

Plan Description: All qualified permanent and probationary employees are eligible to participate in the District's following cost-sharing multiple employer 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.

Cameron Park Community Services District  
NOTES TO FINANCIAL STATEMENTS  
 For the Year Ended June 30, 2015

NOTE 6 - DEFINED BENEFIT PENSION PLAN (continued)

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.

The Plan provisions and benefits in effect at June 30, 2015, are summarized as follows:

	District Miscellaneous	
	Prior to January 1, 2013	On or after January 1, 2013
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%	6.5%
Required employer contribution rates	7%	6.5%

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, 2015, the contributions recognized as part of pension expense for each Plan were as follows:

	Miscellaneous
Contributions - employer	\$109,744

As of June 30, 2015, the District reported net pension liabilities for its proportionate shares of the net pension liability of the Miscellaneous Plans as follows:

	Proportionate Share of Net Pension Liability
Miscellaneous	<u>\$ 708,539</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, 2014, 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, 2013 rolled forward to June 30, 2014 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.

Cameron Park Community Services District  
NOTES TO FINANCIAL STATEMENTS  
For the Year Ended June 30, 2015

NOTE 6 - DEFINED BENEFIT PENSION PLAN (continued)

The District's proportionate share of the net pension liability for each Plan as of June 30, 2013 and 2014 was as follows:

<u>District's Miscellaneous Plan</u>	<u>Miscellaneous</u>
Proportion - June 30, 2013	.026%
Proportion - June 30, 2014	.029%
Change – Increase (Decrease)	.003%

For the year ended June 30, 2015, the District recognized pension expense of (\$1,408,596). At June 30, 2015, 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
Pension contributions subsequent to measurement date	\$ 109,744	\$ -
Differences between actual and expected experience	-	-
Changes in assumptions	-	-
Change in employer's proportion and differences between the employer's contributions and the employer's proportionate share of contributions	-	(542)
Net differences between projected and actual earnings on plan investments	-	(685,673)
Total	\$ 109,744	\$ (686,215)

The \$109,744 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, 2016.

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>		
2016		\$ (37,552)
2017		(37,515)
2018		(37,358)
2019		-
2020		-
Thereafter		-

Actuarial Assumptions - The total pension liabilities in the June 30, 2013 actuarial valuations were determined using the following actuarial assumptions:

Cameron Park Community Services District  
NOTES TO FINANCIAL STATEMENTS  
 For the Year Ended June 30, 2015

NOTE 6 - DEFINED BENEFIT PENSION PLAN (concluded)

	All Plans(2)
Valuation Date	June 30, 2013
Measurement Date	June 30, 2014
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	7.5%
Inflation	2.75%
Payroll Growth	3.0%
Projected Salary Increase	Varies by Entry Age and Service
Investment Rate of Return	7.5% (2)
Mortality	Derived using CalPERS Membership Data for all Funds (3)
Post Retirement Benefit Increase	Contract COLA up to 2.75% until Purchasing Power Protection Allowance Floor on Purchasing Power applies, 2.75% thereafter.

- (1) Depending on age, service and type of employment
- (2) Net of pension plan investment expenses, including inflation
- (3) 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.
- (4) All of the District's plans for miscellaneous employed the same assumptions.

The underlying mortality assumptions and all other actuarial assumptions used in the June 30, 2013 valuation were based on the results of a January 2014 actuarial experience study for the period 1997 to 2011. Further details of the Experience Study can found on the CalPERS website.

Discount Rate - The discount rate used to measure the total pension liability was 7.50% 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 7.50 percent discount rate is adequate and the use of the municipal bond rate calculation is not necessary. The long term expected discount rate of 7.50 percent will be applied to all plans in the Public Employees Retirement Fund (PERF). The stress test results are presented in a detailed report that can be obtained from the CalPERS website.

According to Paragraph 30 of Statement 68, the long-term discount rate should be determined without reduction for pension plan administrative expense. The 7.50 percent investment return assumption used in this accounting valuation is net of administrative expenses. Administrative expenses are assumed to be 15 basis points. An investment return excluding administrative expenses would have been 7.65 percent. Using this lower discount rate has resulted in a slightly higher Total Pension Liability and Net Pension Liability. CalPERS checked the materiality threshold for the difference in calculation and did not find it to be a material difference.

CalPERS is scheduled to review all actuarial assumptions as part of its regular Asset Liability Management (ALM) review cycle that is scheduled to be completed in February 2018. Any changes to the discount rate will require Board action and proper stakeholder outreach.

Cameron Park Community Services District  
NOTES TO FINANCIAL STATEMENTS  
 For the Year Ended June 30, 2015

NOTE 7 - 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 8 - 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.* Under GASB Statement No. 45, the District is required to expense the *annual required contribution of the employer (ARC)*, an amount actuarially determined in accordance with the parameters of GASB Statement No. 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years. The current ARC rate is 21.3% percent of annual covered payroll. The District has not contributed to a trust for the pre-funding of OPEB; therefore, the District's funding policy is currently pay-as-you-go.

Annual OPEB Cost and Net OPEB Obligation/(Asset)

The following table shows the components of the District’s Annual OPEB Cost for the fiscal years ended June 30, 2015, the amounts actually contributed to the plan (including administrative costs), and changes in the District’s Net OPEB Obligation/(Asset):

	2015	2014
Annual Required Contributions	\$ 120,532	\$ 163,545
Interest on Net OPEB Obligation/(Asset)	11,281	3,745
Adjustment to Annual Required Contributions	<u>(16,310)</u>	<u>(5,414)</u>
Annual OPEB cost (expense)	115,503	161,876
Contributions made	<u>(63,936)</u>	<u>(68,518)</u>
Increase in Net OPEB Obligation/(Asset)	51,567	93,358
Net OPEB Obligation/(Asset) – beginning of year	<u>282,031</u>	<u>188,673</u>
Net OPEB Obligation/(Asset) – end of year	<u>\$ 333,598</u>	<u>\$ 282,031</u>

Cameron Park Community Services District  
NOTES TO FINANCIAL STATEMENTS  
 For the Year Ended June 30, 2015

NOTE 8 - POST-EMPLOYMENT BENEFITS OTHER THAN RETIREMENT (concluded)

The District's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation was as follows, based on the District's actuarial valuation as of July 1, 2011:

Fiscal Year Ended	Annual OPEB Cost	Employer OPEB Contributions	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
6/30/13	\$ 161,876	\$ 66,821	41%	\$ 188,673
6/30/14	\$ 161,876	\$ 68,518	42%	\$ 282,031
6/30/15	\$ 115,503	\$ 63,936	55%	\$ 333,598

*Funded Status and Funding Progress.* The funded status of the plan was as follows:

(A) Valuation Date	(B) Actuarial Accrued Liability	(C) Unfunded Liability (Excess Assets) [(B)-(A)]	(D) Funded Ratio [(A)/(B)]	(E) Annual Covered Payroll	(F) UAAL as a % of Payroll {[(B)-(A)]/(E)}
7/01/11	\$ -	\$ 1,990,747	0%	\$ 581,998	342%
7/01/14	\$ -	\$ 1,483,107	0%	\$ 539,978	275%

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and the assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future.

The schedule of funding progress presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

*Actuarial Methods and Assumptions.* Projections of benefits for financial reporting purposes are based on the substantive Plan (the Plan as understood by the employer and the Plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and Plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the July 1, 2014 actuarial valuation, the projected unit credit cost method was used. The actuarial assumptions included a 4% investment rate of return (net of administrative expenses), which is the expected long-term investment return on plan assets and an annual healthcare cost trend rate of 8%. Annual increase in projected payroll is not applicable. The actuarial value of assets was determined based on the market value of investments (\$0). The UAAL is being amortized as a level percentage of projected payrolls on an open basis. The amortization period is thirty years.

Cameron Park Community Services District  
NOTES TO FINANCIAL STATEMENTS  
For the Year Ended June 30, 2015

NOTE 9 - 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 10 - CONTINGENT LIABILITIES

The District is involved in various lawsuits. Although the outcome of these lawsuits is not presently determinable, in the opinion of counsel, the resolution of these matters will not have a material adverse effect on the financial condition of the District.

NOTE 11 - STEWARDSHIP AND COMPLIANCE

At June 30, 2015, only one non-major fund had negative fund equity as follows:

- Promotional Grant

The fund's negative fund equity balance is expected to return to a positive status in fiscal year 2016.

NOTE 12 - PRIOR PERIOD ADJUSTMENTS

The prior period adjustment of \$(1,321,176) represents the change to the July 1, 2014 net position resulting from the GASB 68 implementation and the recording of the net pension liability.

NOTE 13 - SUBSEQUENT EVENTS

The District entered into a seven year lease to purchase a new fire engine in fiscal year 15-16.



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, 2015

(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	\$ 3,340,676	\$ 3,340,676	\$ 3,611,988	\$ 271,312
Franchise fees	155,000	155,000	163,396	8,396
Intergovernmental	1,038,708	1,038,708	1,063,792	25,084
Charges for services	547,564	547,564	641,532	93,968
Interest	7,000	7,000	8,425	1,425
Total revenues	<u>5,088,948</u>	<u>5,088,948</u>	<u>5,489,133</u>	<u>400,185</u>
Expenditures:				
General government	420,514	420,514	471,117	(50,603)
Recreation	346,648	346,648	305,388	41,260
Public safety	3,473,980	3,473,980	3,038,186	435,794
Facility	521,008	521,008	520,866	142
Parks	628,024	628,024	648,007	(19,983)
Total expenditures	<u>5,390,174</u>	<u>5,390,174</u>	<u>4,983,564</u>	<u>406,610</u>
Excess (deficit) of revenues over (under) expenditures	<u>\$ (301,226)</u>	<u>\$ (301,226)</u>	505,569	<u>\$ 806,795</u>
Fund balances, beginning of period			<u>3,348,221</u>	
Fund balances, end of period			<u>\$ 3,853,790</u>	

Cameron Park Community Services District  
NON-MAJOR GOVERNMENTAL FUNDS  
BALANCE SHEET  
June 30, 2015

	CC& R 2	AB 1600 4	Fire Training 5	Fire Equipment Replacement 7	Fire Safe Project 8	Fire Prevention 9	Maintenance 30-50	Fund 71	Per Capita Grant 80	Promotional Grant 81	Debt Service 90	Total Governmental Funds
<u>ASSETS</u>												
Cash and investments	\$ 212,631	283,073	\$ 64,590	\$ 512,819	\$ 5,075	\$ 28,095	\$ 914,064	\$ 12,078	\$ 150,893	\$ -	\$ 409,123	\$ 2,592,441
Accounts receivable	1,828	-	-	-	-	-	13,584	-	-	-	-	15,412
Due from other funds	-	-	-	-	-	-	-	-	36	-	-	36
Total assets	<u>\$ 214,459</u>	<u>\$ 283,073</u>	<u>\$ 64,590</u>	<u>\$ 512,819</u>	<u>\$ 5,075</u>	<u>\$ 28,095</u>	<u>\$ 927,648</u>	<u>\$ 12,078</u>	<u>\$ 150,929</u>	<u>\$ -</u>	<u>\$ 409,123</u>	<u>\$ 2,607,889</u>
<u>LIABILITIES</u>												
Accounts payable	\$ 3,322	\$ -	\$ -	\$ -	\$ 230	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,552
Due to other funds	-	-	-	-	-	-	-	-	-	36	-	36
Total liabilities	<u>3,322</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>230</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>36</u>	<u>-</u>	<u>3,588</u>
<u>FUND BALANCES</u>												
Assigned for:												
Specific purposes	<u>211,137</u>	<u>283,073</u>	<u>64,590</u>	<u>512,819</u>	<u>4,845</u>	<u>28,095</u>	<u>927,648</u>	<u>12,078</u>	<u>150,929</u>	<u>(36)</u>	<u>409,123</u>	<u>2,604,301</u>
Total fund balances	<u>211,137</u>	<u>283,073</u>	<u>64,590</u>	<u>512,819</u>	<u>4,845</u>	<u>28,095</u>	<u>927,648</u>	<u>12,078</u>	<u>150,929</u>	<u>(36)</u>	<u>409,123</u>	<u>2,604,301</u>
Total liabilities and fund balances	<u>\$ 214,459</u>	<u>\$ 283,073</u>	<u>\$ 64,590</u>	<u>\$ 512,819</u>	<u>\$ 5,075</u>	<u>\$ 28,095</u>	<u>\$ 927,648</u>	<u>\$ 12,078</u>	<u>\$ 150,929</u>	<u>\$ -</u>	<u>\$ 409,123</u>	<u>\$ 2,607,889</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, 2015

	CC& R 2	Quimby Act 3	AB 1600 4	Fire Training 5	Fire Equipment Replacement 7	Fire Safe Project 8	Fire Prevention 9	Maintenance 30-50	Community Center 70	Fund 71	Cap projects 73	Per Capita Grant 80	Promotional Grant 81	Debt Service 90	Total Governmental Funds
Revenues:															
Property taxes	\$ 82,999	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 272,410	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 504,262	\$ 859,671
Charges for services	23,824	-	40,105	2,100	185,266	-	7,810	-	-	-	-	-	-	-	259,105
Other income	480	-	-	-	-	-	780	220	49,621	-	10,000	-	-	-	61,101
Interest	573	-	508	43	89	-	42	2,738	-	-	-	-	-	737	4,730
Total revenues	107,876	-	40,613	2,143	185,355	-	8,632	275,368	49,621	-	10,000	-	-	504,999	1,184,607
Expenditures:															
General government	99,433	-	-	8,234	-	-	10,000.00	-	-	-	-	-	-	-	117,667
Public safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Facility	-	20,719	-	-	-	-	-	267,173	-	-	-	-	-	-	287,892
Debt service:															
Principal	-	-	-	-	39,520	-	-	-	-	-	-	-	-	200,000	239,520
Interest	-	-	-	-	1,789	-	-	-	-	-	-	-	-	298,566	300,355
Total expenditures	99,433	20,719	-	8,234	41,309	-	10,000	267,173	-	-	-	-	-	498,566	945,434
Excess (deficit) of revenues over (under) expenditures	8,443	(20,719)	40,613	(6,091)	144,046	-	(1,368)	8,195	49,621	-	10,000	-	-	6,433	239,173
Fund balances, beginning of period	202,694	20,719	242,460	70,681	368,773	4,845	29,463	919,453	(49,621)	12,078	(10,000)	150,929	(36)	402,690	2,365,128
Fund balances, end of period	\$ 211,137	\$ -	\$ 283,073	\$ 64,590	\$ 512,819	\$ 4,845	\$ 28,095	\$ 927,648	\$ -	\$ 12,078	\$ -	\$ 150,929	\$ (36)	\$ 409,123	\$ 2,604,301

Item #1g.

**DRAFT**

**4/22/2016**

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**

**MANAGEMENT REPORT**

**For the Year Ended  
JUNE 30, 2015**

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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, 2015, 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.

During our audit, we noted certain matters involving internal controls and other operational matters that are presented for your consideration in this report. We will review the status of these comments during our next audit engagement. Our comments and recommendations, all of which have been discussed with appropriate members of management, are not intended to be all-inclusive, but rather represent those matters that we considered worthy of your consideration. Our comments and recommendations are submitted as constructive suggestions to assist you in strengthening controls and procedures; they are not intended to reflect on the honesty or integrity of any employee. We will be pleased to discuss these comments in further detail at your convenience, to perform any additional study of these matters, or to assist Cameron Park Community Services District in implementing the recommendations.

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

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

*R.J. Ricciardi, Inc.*

R.J. Ricciardi, Inc.  
Certified Public Accountants

San Rafael, California

Cameron Park Community Services District  
MANAGEMENT REPORT  
For the Year Ended June 30, 2015

We have audited the basic financial statements of Cameron Park Community Services District for the year ended June 30, 2015. 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 July 8, 2015, 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 Cameron Park Community Services 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 Cameron Park Community Services 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 Cameron Park Community Services 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.

**Corrected and Uncorrected Misstatements**

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. Management has corrected all such misstatements. In addition, of the misstatements detected as a result of audit procedures and corrected by management, some were material, either individually or in the aggregate, to the financial statements taken as a whole.

Cameron Park Community Services District  
MANAGEMENT REPORT  
For the Year Ended June 30, 2015

**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 April 15, 2016.

**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 Cameron Park Community Services 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 Cameron Park Community Services 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.



Cameron Park Community Services District  
MANAGEMENT REPORT  
For the Year Ended June 30, 2015

**Current Year Observation**

There were no current year observations.

**Prior Year Observations**

1) GASB 54 Formal Policy

Observation:

During the course of the audit we noted Cameron Park Community Services District (the District) has not adopted a formal GASB 54 fund balance policy as discussed in the notes to the audited financial statements.

Recommendation:

We recommended the District formalize their fund balance policy and have it approved by the District's Governing Board.

Status:

This recommendation has been implemented.

2) Bank Statements and Non-Recurring Journal Entries

Observation:

During the course of our audit we noted that in the review of the monthly bank and County of El Dorado statements, the related reconciliations and non-recurring journal entries were not documented. The review and approval of bank and County statements should be documented.

Recommendation:

We recommended the General Manager review the monthly bank and County statements, related reconciliations and non-recurring journal entries and document their review by initialing the journal entries, bank reconciliation and related statements.

Status:

This recommendation has been implemented.

# Cameron Park Community Services District

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**To:** Cameron Park CSD Board of Directors  
**From:** Finance Department  
**Re #1.b.:** April 2016 Year-to-Date (YTD) Financial Reports Narrative  
**Recommended Action:** Receive and File

---

This report summarizes the General Fund's financial performance for the period of July 1, 2015 – April 30, 2016. The District is **83%** of the way through its fiscal year. All comparisons to Budget are to the adopted Final FY 2015-16 Budget including midyear adjustments.

## REVENUES

Year to Date (YTD) revenues through April are \$2,889,365, 54% of the budgeted revenues for the year of \$5,344,894. The first property tax installment of the year arrived in December. The payment of \$1,848,773 is 4% higher than last year's first payment of \$1,781,036. The next payment is expected to arrive in May.

The District has received the third of its four quarterly franchise fee payments from Waste Connections. YTD fee payments received are \$125,393, 78% of budget.

Recreation revenues are \$240,382 YTD, 58% of budget. This includes \$92,439 in property tax receipts. Excluding property tax receipts, YTD revenues are 63% of budget. Recreation revenue is seasonal in nature, therefore a straight line comparison to budget is not applicable.

Community Center revenues are \$252,651 YTD, 78% of budget. Community Center revenue is also somewhat seasonal. Therefore, revenue of 78% of budget when the District is 83% through the fiscal year should be considered on budget.

## EXPENDITURES

YTD expenditures through April are \$3,270,417, 57% of the budgeted expenses for the year of \$5,786,917. Excluding the expense of the District's agreement with CalFire, which is paid quarterly, expenses are at 73% of budget.

Expenditure line-items of note are:

- Salaries and Benefits are \$705,421 (75% of budget). In November the District paid the balance of the \$95k "catch up" CalPERS pension assessment for the year. This expense is budgeted.
- Agency Administration Fee is \$77,199 (103% of budget) due to El Dorado County charging the District a higher than expected fee for collecting taxes for the District. This is the total fee for the fiscal year.
- Contractual Services is \$192,358 (103% of budget) due to additional temporary help to cover staff vacancies. Overages in this line item will be offset by savings in Salaries & Benefits.

## Cameron Park Community Services District

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- Contractual Services – Provider is \$1,433,081 (44% of budget). This line is used exclusively to account for the Cal Fire contract expense. Two quarters have been paid and thus far this expense has been under budget.
- Household Supplies is \$23,051 (115% of budget) due to price increases of many supplies.
- Legal Services is \$46,098 (154% of budget) due to unanticipated legal issues.
- Maintenance Grounds is \$43,937 (99% of budget) due to unanticipated irrigation repairs.
- Maintenance - Vehicles is \$27,939 (112% of budget) due to Parks vehicles maintenance.
- Memberships and Subscriptions is \$8,465 (99% of budget) due to the annual membership dues payment to the California Special Districts Association (CSDA). This item will be on budget.
- Rent/Lease – Buildings is \$10,058 (133% of budget) for the cost of using outside facilities for our youth sports leagues.
- Utilities – Water is \$39,565 (71% of budget) in line with budget.
- Utilities – Electric/Gas is \$106,816 (74% of budget) due to rate increases.

**Summary: General Fund Balance**  
**For the Years ended June 30, 2012 - June 30, 2016**

Item #1.b.

	2011-12	2012-13	2013-14	2014-15	YTD 2015-16	2015-16
	General Fund	General Fund	General Fund	General Fund	General Fund	General Fund
	Actual	Actual	Actual	Actual	Actual	Budget
<b>General Fund SUMMARY:</b>						
<b>Beginning General Fund Balance 7/1</b>	<b>\$2,533,743</b>	<b>\$2,685,556</b>	<b>\$3,151,485</b>	<b>\$3,348,221</b>	<b>\$3,714,366</b>	<b>\$3,714,366</b>
<b>Revenues</b>						
Property Taxes	3,244,259	3,234,835	3,305,549	3,415,687	1,848,773	3,555,460
Interest	9,793	7,732	9,409	6,430	414	7,500
Program Fees, Special Events, and Facility Rentals	588,620	558,036	594,807	623,877	393,668	543,229
Intergovernmental-JPA	895,227	905,233	989,719	1,063,792	509,222	1,056,705
Reimbursement (rebates), Grants, Accounting Fee	51,550	7,034	171,433	4,302	0	0
Franchise Fees	152,517	156,704	160,778	163,396	125,393	160,000
Other Income	0	28,453	8,827	22,529	4,969	22,000
Transfers in from Equipment Funds	447,360	45,950	0	0	0	0
<b>Total revenues and other sources</b>	<b>5,389,326</b>	<b>4,943,977</b>	<b>5,240,523</b>	<b>5,300,013</b>	<b>2,882,439</b>	<b>5,344,894</b>
<b>Expenditures</b>						
Salaries and employee benefits	787,657	775,239	677,367	743,939	705,421	942,845
Cal Fire Personnel	2,525,645	2,462,981	2,682,557	2,651,400	1,433,081	3,287,334
Services and supplies	1,227,866	1,220,001	1,435,496	1,448,948	1,090,440	1,392,258
Capital Equipment	53,985	38,877	248,367	89,581	41,477	51,301
Fire Engines Lease & Purchase	447,360	45,950	0	0	0	0
Reserve for Capital Equipment						0
<b>Total expenditures</b>	<b>5,042,513</b>	<b>4,543,048</b>	<b>5,043,787</b>	<b>4,933,868</b>	<b>3,270,417</b>	<b>5,673,738</b>
<b>Net Surplus (deficit)</b>	<b>346,813</b>	<b>400,929</b>	<b>196,736</b>	<b>366,145</b>	<b>(387,979)</b>	<b>(328,844)</b>
<b>Contingency</b>						
<b>Transfer out to Capital Projects</b>	<b>(130,000)</b>					
<b>Net Change in General Fund Balance</b>	<b>216,813</b>	<b>400,929</b>	<b>196,736</b>	<b>366,145</b>	<b>(387,979)</b>	<b>(328,844)</b>
<b>Reserves</b>						
Economic Uncertainty Reserve	(65,000)	65,000				
Capital Replacement Reserve					0	0
<b>Ending General Fund Balance 6/30</b>	<b>\$2,685,556</b>	<b>\$3,151,485</b>	<b>\$3,348,221</b>	<b>\$3,714,366</b>	<b>\$3,326,387</b>	<b>\$3,385,522</b>
Unreserved, undesignated						

Note: Source of 2011-12 through 2013-14 results are from the District's audited Financial Statements.

Note: 2014-15 results are unaudited.

**Cameron Park Community Services District**  
**General Fund, CCR Fund, Fire Training Fund, and Fire Prevention Fund Budgets**  
**For Fiscal Year Ended June 30, 2016**  
**Final Budget Adopted August 19, 2015, with Midyear adjustments adopted February 17, 2016**

**Budgets FY 2015-16**

<b>General Fund:</b>	<b>Administration</b>	<b>Fire &amp; JPA</b>	<b>Parks</b>	<b>Recreation</b>	<b>Community Center</b>	<b>FY 2015-16 Final Adopted Final General Fund Budget</b>	<b>FY 2015-16 CC&amp;R Fund Budget</b>	<b>FY 2015-16 Fire Training Fund Budget</b>	<b>FY 2015-16 Fire Prevention Fund Budget</b>
<b>Expenditures:</b>									
Salaries - Permanent	147,273	0	172,546	82,005	33,516	435,340	53,374	0	0
Salaries - Seasonal/PT/Funded	7,488	0	0	54,009	105,190	166,687	0	0	4,000
Health - Retired	23,515	91,673	0	0	0	115,188	0	0	0
Health & Dental	18,127	0	41,455	29,866	13,143	102,591	0	0	0
Vision Insurance	274	0	544	472	188	1,478	0	0	0
Retirement Benefits (active)	29,271	0	30,678	16,418	6,755	83,122	10,696	0	0
Workers' Compensation	820	1,394	2,460	1,476	1,640	7,790	300	0	0
FICA/Medicare Contribution	2,400	0	3,000	5,362	8,550	19,312	700	0	400
UI/TT Contribution	1,302	0	1,736	3,500	4,800	11,338	434	0	300
<b>Total salaries and benefits</b>	<b>230,469</b>	<b>93,067</b>	<b>252,419</b>	<b>193,108</b>	<b>173,782</b>	<b>942,845</b>	<b>65,504</b>	<b>0</b>	<b>4,700</b>
Advertising/Marketing	600	0	0	30,000	9,500	40,100	0	0	0
Agency Administration Fee	5,253	52,530	13,508	3,752	0	75,043	4,000	500	0
Agriculture	0	0	6,000	0	1,500	7,500	0	0	0
Audit & Accounting	20,000	5,000	0	0	0	25,000	1,000	0	0
Bank Charge	2,500	0	0	3,000	6,500	12,000	167	0	0
Clothing/Uniform	0	2,500	1,500	0	400	4,400	0	0	200
Computer Software	2,000	2,500	1,200	4,000	3,000	12,700	2,500	0	700
Contractual Services - Plans	0	0	0	0	0	0	0	0	1,000
Contractual Services	0	25,000	32,500	0	96,720	154,220	0	0	0
Contractual Services - Provider	33,280	3,254,054	0	0	0	3,287,334	0	0	0
Directors Compensation	18,000	0	0	0	0	18,000	0	0	0
EDC Department Agency	800	800	800	800	0	3,200	900	0	0
Educational Material	300	0	0	0	500	800	0	2,000	2,500
Elections	0	0	0	0	0	0	0	0	0
Equipment-Minor/Small Tools	500	2,000	10,000	500	5,000	18,000	100	2,000	250
Deposit Refund	0	0	0	0	0	0	0	0	0
Fire & Safety Supplies	0	1,500	400	0	1,000	2,900	0	2,000	0
Fire Prevention & Inspection	0	21,000	0	0	0	21,000	0	0	0
Personal Protective Equipment	0	0	0	0	0	0	0	0	0
Fire-Volunteer/Resident	0	29,200	0	0	0	29,200	0	0	1,200
Food	700	1,000	300	3,800	300	6,100	100	500	0
Fuel	0	62,000	11,000	0	0	73,000	800	0	0
Government Fees /Permits	0	2,650	6,600	0	3,400	12,650	0	0	0
Household Supplies	0	6,000	6,000	0	8,000	20,000	0	0	0
Instructors	0	0	0	16,000	51,000	67,000	0	0	0
Insurance	3,000	28,000	22,000	8,500	11,500	73,000	2,000	0	0
Legal Services	30,000	0	0	0	0	30,000	20,000	0	0
Maintenance - Buildings	0	11,000	5,000	0	12,000	28,000	0	7,000	0
Maintenance - Equipment	1,000	25,000	10,000	1,500	13,000	50,500	400	2,000	0
Maintenance - Grounds	0	3,000	40,000	0	1,500	44,500	0	0	0
Maintenance - Radios & Phones	0	1,000	0	0	0	1,000	0	1,500	0
Maintenance - Tires & Tubes	0	10,000	0	0	0	10,000	300	0	0
Maintenance - Vehicles	0	20,000	5,000	0	0	25,000	500	0	0
Medical Supplies	0	0	0	0	200	200	0	0	0
Memberships & Subscriptions	7,000	850	500	225	0	8,575	0	0	500
Mileage Reimbursement	300	100	0	0	5,200	5,600	0	0	0
Miscellaneous	0	0	0	0	0	0	200	1,500	0
Office Supplies	2,500	4,000	1,150	900	1,800	10,350	800	1,000	0

**Cameron Park Community Services District**  
**General Fund, CCR Fund, Fire Training Fund, and Fire Prevention Fund Budgets**  
**For Fiscal Year Ended June 30, 2016**  
**Final Budget Adopted August 19, 2015, with Midyear adjustments adopted February 17, 2016**

**Budgets FY 2015-16**

<b>General Fund:</b>	<b>Administration</b>	<b>Fire &amp; JPA</b>	<b>Parks</b>	<b>Recreation</b>	<b>Community Center</b>	<b>FY 2015-16 Final Adopted Final General Fund Budget</b>	<b>FY 2015-16 CCR Fund Budget</b>	<b>FY 2015-16 Fire Training Fund Budget</b>	<b>FY 2015-16 Fire Prevention Fund Budget</b>
Pool Chemicals	0	0	30,000	0	35,000	65,000	0	0	0
Postage	1,000	500	0	400	0	1,900	450	0	500
Printing	300	350	500	0	200	1,350	0	2,000	250
Professional Services	42,500	4,200	28,400	5,000	6,000	86,100	600	1,500	0
Program Supplies	0	0	0	7,000	17,100	24,100	0	0	0
Publications & Legal Notices	400	250	0	0	0	650	200	0	300
Radios	0	500	0	0	0	500	0	1,000	0
Refund - Activity	0	0	0	0	0	0	0	0	0
Rent/Lease - Buildings	0	0	1,000	0	7,500	8,500	0	0	0
Rent/Lease - Equipment	0	0	1,500	70	0	1,570	0	0	0
Staff Development	4,200	5,000	3,000	1,500	500	14,200	0	0	1,250
Telephone	2,400	18,000	0	2,500	2,400	25,300	1,800	0	0
Travel/Lodging	1,000	1,000	0	0	0	2,000	0	0	250
Tuition	0	0	0	0	0	0	0	0	0
Utilities - Water	0	12,000	28,000	0	15,750	55,750	0	0	0
Utilities - Electricity / Gas	0	27,000	40,000	0	78,300	145,300	0	0	0
Vandalism	0	0	1,000	0	0	1,000	0	0	0
Summer Spectacular	0	0	0	52,000	0	52,000	0	0	0
Special Events Expense	0	0	0	17,500	0	17,500	0	0	0
<b>Total services and supplies</b>	<b>179,533</b>	<b>3,639,484</b>	<b>306,858</b>	<b>158,947</b>	<b>394,770</b>	<b>4,679,592</b>	<b>36,817</b>	<b>24,500</b>	<b>8,900</b>
<b>Revenues:</b>									
Property Tax	248,882	2,488,822	639,983	177,773	0	3,555,460	82,140	0	0
ARC / Fire Plan Review Fees	0	0	0	0	0	0	12,000	0	13,600
Interest	7,500	0	0	0	0	7,500	500	0	0
Recreation Program Revenues	0	0	0	119,276	162,943	282,219	0	0	0
Administration Process Fees	7,000	0	0	0	0	7,000	0	0	0
JPA Reimbursements	0	1,056,705	0	0	0	1,056,705	0	0	0
Grant Reimbursements	0	0	0	0	0	0	0	0	0
Special Events	0	0	0	24,500	0	24,500	0	0	0
Facility Use Revenue	0	0	0	24,500	160,010	184,510	0	0	0
Summer Spectacular	0	0	0	52,000	0	52,000	0	0	0
Franchise Fees	160,000	0	0	0	0	160,000	0	0	0
Sponsorships	0	0	0	15,000	0	15,000	0	0	0
Training	0	0	0	0	0	0	0	14,000	0
Fund Transfer: Fire Engines Lease	0	0	0	0	0	0	0	0	0
<b>Total revenues</b>	<b>423,382</b>	<b>3,545,527</b>	<b>639,983</b>	<b>413,049</b>	<b>322,953</b>	<b>5,344,894</b>	<b>94,640</b>	<b>14,000</b>	<b>13,600</b>
<b>Expenditures:</b>									
Capital Equipment	0	18,500	110,000	0	35,979	164,479	0	0	0
Salaries and employee benefits	230,469	93,067	252,419	193,108	173,782	942,845	65,504	0	4,700
Services and supplies	179,533	3,639,484	306,858	158,947	394,770	4,679,592	36,817	24,500	8,900
Equipment Replacement	0	0	0	0	0	0	0	0	0
Fire Engines Lease	0	0	0	0	0	0	0	0	0
Reserve for Capital Equipment	0	0	0	0	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>410,002</b>	<b>3,751,051</b>	<b>669,277</b>	<b>352,055</b>	<b>604,531</b>	<b>5,786,916</b>	<b>102,321</b>	<b>24,500</b>	<b>13,600</b>
<b>Excess (deficit)</b>	<b>13,380</b>	<b>(205,524)</b>	<b>(29,294)</b>	<b>60,994</b>	<b>(281,578)</b>	<b>(442,022)</b>	<b>(7,681)</b>	<b>(10,500)</b>	<b>0</b>
<b>Contingency (from PY)</b>						<b>0</b>			
<b>Transfers In/(Out) of General Fund</b>	<b>(13,380)</b>	<b>205,524</b>	<b>29,294</b>	<b>(60,994)</b>	<b>281,578</b>	<b>442,022</b>			
<b>Excess (deficit)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(7,681)</b>	<b>(10,500)</b>	<b>0</b>

**Cameron Park Community Services District - General Fund  
Statement of Revenues & Expenditures - PRELIMINARY  
through NINE months of the Year Ended June 30, 2016.**

**83%**

**Current Year: FY 2015-16 YTD ACTUAL (PRELIMINARY)**

<b>General Fund:</b>	<b>Administration</b>	<b>Fire &amp; JPA</b>	<b>Parks</b>	<b>Recreation</b>	<b>Community Center</b>	<b>04/30/16 Actual</b>	<b>FY 2015-16 General Fund Budget</b>	<b>Actual as % of Budget</b>
<b>Expenditures:</b>								
5000 Salaries - Permanent	\$118,207	\$0	\$157,473	\$61,017	\$14,593	\$351,291	\$435,340	81%
5010 Salaries - Seasonal/PT/Funded	13,895	0	1,876	19,557	47,841	83,168	166,687	50%
5135 Health - Retired	18,043	67,620	5,444	0	0	91,107	115,188	79%
5130 Health & Dental Insurance	13,498	0	19,202	16,582	3,053	52,335	102,591	51%
5140 Vision Insurance	279	0	520	379	0	1,178	1,478	80%
5150 Retirement Benefits (active)	33,230	0	35,481	19,956	8,554	97,221	83,122	117%
5160 Workers' Compensation	824	1,400	2,471	1,483	1,647	7,825	7,790	100%
5180 FICA/Medicare Contribution	2,586	0	2,329	2,263	3,702	10,880	19,312	56%
5190 UI/TT Contribution	1,891	0	1,302	3,007	4,216	10,416	11,338	92%
<b>Total salaries and benefits</b>	<b>202,452</b>	<b>69,020</b>	<b>226,097</b>	<b>124,243</b>	<b>83,607</b>	<b>705,421</b>	<b>942,846</b>	<b>75%</b>
5209 Advertising/Marketing	275	0	0	27,796	2,654	30,725	40,100	77%
5210 Agency Administration Fee	5,404	54,039	13,896	3,860	0	77,199	75,043	103%
5215 Agriculture	0	0	2,812	0	225	3,037	7,500	40%
5220 Audit & Accounting	18,411	0	0	0	0	18,411	25,000	74%
5221 Bank Charges	1,416	0	0	2,869	5,030	9,315	12,000	78%
5230 Clothing/Uniforms	0	229	1,507	0	268	2,004	4,400	46%
5231 Computer Software	2,207	1,110	710	3,174	3,174	10,375	12,700	82%
5240 Contractual Services - other	0	0	0	0	0	0	0	#DIV/0!
5235 Contractual Services	30,188	16,773	75,923	4,997	64,478	192,358	187,500	103%
5236 Contractual Services - Provider	0	1,433,081	0	0	0	1,433,081	3,254,054	44%
5250 Directors Compensation	10,300	0	0	0	0	10,300	18,000	57%
5260 EDC Department Agency	1,760	880	880	880	0	4,399	3,200	137%
5265 Educational Material	0	2,136	0	0	0	2,136	800	267%
5270 Elections	0	0	0	0	0	0	0	0%
5275 Equipment-Minor/Small Tools	0	693	4,132	194	2,108	7,127	18,000	40%
5282 Deposit Refund	0	0	0	0	0	0	0	no budget
5285 Fire & Safety Supplies	0	462	437	0	252	1,151	2,900	40%
5295 Fire Turnouts	0	9,066	0	0	0	9,066	21,000	43%
5296 Fire-Volunteer/Resident	0	11,360	0	0	0	11,360	29,200	39%
5300 Food	1,049	226	316	373	335	2,298	6,100	38%
5305 Fuel	0	30,583	4,286	0	0	34,869	73,000	48%
5310 Government Fees/Permits	0	1,496	1,759	0	3,180	6,435	12,650	51%
5315 Household Supplies	0	4,496	9,369	0	9,186	23,051	20,000	115%
5316 Instructors	0	0	0	13,553	41,393	54,946	67,000	82%
5320 Insurance	2,499	23,997	18,116	6,922	9,995	61,529	73,000	84%
5335 Legal Services	25,260	15,944	214	820	3,860	46,098	30,000	154%
5345 Maintenance - Buildings	0	3,814	6,089	0	7,309	17,212	28,000	61%
5350 Maintenance - Equipment	291	8,857	11,762	355	13,028	34,292	50,500	68%
5355 Maintenance - Grounds	463	991	39,850	0	2,633	43,937	44,500	99%
5360 Maintenance - Radios & Phones	0	1,923	0	0	0	1,923	1,000	192%
5365 Maintenance - Tires & Tubes	0	8,147	0	0	0	8,147	10,000	81%
5370 Maintenance - Vehicles	0	16,517	11,107	0	315	27,939	25,000	112%
5375 Medical Supplies	0	0	0	0	0	0	200	0%
5380 Memberships & Subscriptions	7,498	674	108	185	0	8,465	8,575	99%
5385 Mileage Reimbursement	0	0	0	0	340	340	5,600	6%
5395 Miscellaneous	20	0	44	0	0	64	0	no budget
5400 Office Supplies	3,085	2,848	1,122	693	1,021	8,769	10,350	85%

**Cameron Park Community Services District - General Fund  
Statement of Revenues & Expenditures - PRELIMINARY  
through NINE months of the Year Ended June 30, 2016.**

**83%**

**Current Year: FY 2015-16 YTD ACTUAL (PRELIMINARY)**

<b>General Fund:</b>		<b>Administration</b>	<b>Fire &amp; JPA</b>	<b>Parks</b>	<b>Recreation</b>	<b>Community Center</b>	<b>04/30/16 Actual</b>	<b>FY 2015-16 General Fund Budget</b>	<b>Actual as % of Budget</b>
5405	Pool Chemicals	0	0	17,937	0	12,119	30,056	65,000	46%
5410	Postage	858	196	0	348	103	1,506	1,900	79%
5415	Printing	95	85	176	270	0	625	1,350	46%
5420	Professional Services	36,260	1,991	18,996	2,618	8,633	68,499	86,100	80%
5421	Program Supplies	0	0	0	9,763	9,982	19,745	24,100	82%
5425	Publications & Legal Notices	923	0	710	0	0	1,632	650	251%
5430	Radios	0	0	0	0	0	0	500	0%
5431	Refund-Activity	0	0	0	(55)	0	(55)	0	no budget
5435	Rent/Lease - Buildings	153	0	0	6,030	3,875	10,058	7,570	133%
5440	Rent/Lease - Equipment	0	0	711	172	0	882	1,000	88%
5455	Staff Development	233	4,402	205	60	0	4,900	12,700	39%
5470	Telephone	5,349	8,948	511	1,791	2,466	19,065	28,300	67%
5480	Travel/Lodging	0	128	0	0	0	128	2,000	6%
5490	Utilities - Water	0	6,006	22,833	0	10,726	39,565	55,750	71%
5492	Utilities - Electricity / Gas	0	21,040	24,778	0	60,999	106,816	145,300	74%
5500	Vandalism	0	0	6,902	0	0	6,902	1,000	690%
5466	Summer Spectacular	0	0	0	2,346	0	2,346	52,000	5%
5465	Special Events Expense	0	0	0	8,493	0	8,493	17,500	49%
<b>Total services and supplies</b>		<b>153,995</b>	<b>1,693,134</b>	<b>298,198</b>	<b>98,505</b>	<b>279,688</b>	<b>2,523,520</b>	<b>4,679,592</b>	<b>54%</b>
<b>Revenues:</b>									
	Property Tax	129,414	1,294,141	332,779	92,439	0	1,848,773	3,555,460	52%
	Interest	414	0	0	0	0	414	7,500	6%
	Recreation Program Revenue	0	0	0	135,650	101,315	236,965	282,219	84%
	Administration Process Fees	0	0	0	0	0	0	7,000	0%
	JPA Reimbursements	0	509,222	0	0	0	509,222	1,056,705	48%
	Grant Reimbursement	0	0	0	0	0	0	24,500	0%
	Facility Use Revenue	0	0	0	5,367	151,336	156,703	184,510	85%
	Special Events	0	0	0	0	0	0	52,000	0%
	Franchise Fees	125,393	0	0	0	0	125,393	160,000	78%
	Other Income	4,969	0	0	0	0	4,969	0	no budget
	Sponsorships	0	0	0	6,926	0	6,926	15,000	46%
	Fire Engines Lease & Purchase	0	0	0	0	0	0	0	no budget
<b>Total revenues</b>		<b>260,190</b>	<b>1,803,363</b>	<b>332,779</b>	<b>240,382</b>	<b>252,651</b>	<b>2,889,365</b>	<b>5,344,894</b>	<b>54%</b>
<b>Expenditures:</b>									
	Salaries and employee benefits	202,452	69,020	226,097	124,243	83,607	705,421	942,846	75%
	Services and supplies	153,995	1,693,134	298,198	98,505	279,688	2,523,520	4,679,592	54%
	Capital Equipment	0	8,760	17,344	0	15,373	41,477	164,479	25%
	Fire Engines Lease	0	0	0	0	0	0	0	0%
	Reserve for Capital Equipment	0	0	0	0	0	0	0	0%
<b>Total expenditures</b>		<b>356,448</b>	<b>1,770,914</b>	<b>541,639</b>	<b>222,749</b>	<b>378,668</b>	<b>3,270,417</b>	<b>5,786,917</b>	<b>57%</b>
<b>Excess (deficit)</b>		<b>(\$96,258)</b>	<b>\$32,448</b>	<b>(\$208,860)</b>	<b>\$17,634</b>	<b>(\$126,017)</b>	<b>(\$381,053)</b>	<b>(\$442,023)</b>	
<b>Contingency</b>									
<b>Transfers In/(Out) of General Fund</b>								<b>\$442,023</b>	
<b>Excess (deficit)</b>		<b>(\$96,258)</b>	<b>\$32,448</b>	<b>(\$208,860)</b>	<b>\$17,634</b>	<b>(\$126,017)</b>	<b>(\$381,053)</b>	<b>\$0</b>	



**Cameron Park Community Service District - Administration**  
**Statement of Revenues & Expenditures - PRELIMINARY**  
**For the Year ended June 30, 2016; Compared to Prior Fiscal Years ended June 30, 2013-2015 and the Annual Budget for FY 2015-16**

Administration	Actual FY 2012-13	Actual FY 2013-14	Actual FY 2014-15	YTD as of 4/30/2015	MTD as of 4/30/2015	YTD as of 4/30/2016	MTD as of 3/31/2016	Annual Budget FY 2015-16	YTD Actual as % of Budget
<b>Revenues:</b>									
4110 Property Tax	\$226,439	\$227,540	\$239,099	\$124,673	\$0	\$129,414	\$0	\$248,882	52%
4113 Franchise Fees	156,704	160,778	163,396	127,601	48,261	125,393	45,421	160,000	78%
4115 Admin. Fee	7,000	7,500	7,500	0	0	0	0	7,000	0%
4400 Reimbursement	29	4,546	9,728	5,144	0	4,969	0	0	-%
4505 Interest	7,732	8,807	6,430	5,162	811	414	97	7,500	6%
4600 Other Income	5	0	0	0	0	0	0	0	-%
<b>Total revenues</b>	<b>397,909</b>	<b>409,172</b>	<b>426,152</b>	<b>262,579</b>	<b>49,073</b>	<b>260,190</b>	<b>45,518</b>	<b>423,382</b>	<b>61%</b>
<b>Expenditures:</b>									
5000 Salaries - Permanent	141,704	98,137	138,389	109,013	11,252	118,207	11,801	147,273	80%
5010 Salaries - Seasonal/PT funded	13,172	12,003	7,799	6,341	648	13,895	2,061	7,488	186%
5135 Health - Retired	21,206	25,333	22,380	18,590	1,295	18,043	1,393	23,515	77%
5130 Health & Dental Insurance	14,338	9,276	12,313	9,543	1,619	13,498	1,513	18,127	74%
5140 Vision Insurance	278	187	183	159	25	279	50	274	102%
5150 Retirement Benefits (active)	28,678	20,599	27,830	19,925	2,001	33,230	1,170	29,271	114%
5160 Workers' Compensation	352	550	659	659	0	824	0	820	101%
5180 FICA/Medicare Contribution	2,999	2,302	2,392	2,005	(48)	2,586	304	2,400	108%
5190 UI/TT Contribution	1,382	963	1,732	628	0	1,891	1,166	1,302	145%
<b>Salaries &amp; benefits</b>	<b>224,109</b>	<b>169,350</b>	<b>213,675</b>	<b>166,863</b>	<b>16,791</b>	<b>202,452</b>	<b>19,457</b>	<b>230,469</b>	<b>88%</b>
5209 Advertising/Marketing	351	582	2,636	2,636	0	275	119	600	46%
5210 Agency Administration Fee	5,985	4,314	3,363	3,363	3,363	5,404	5,404	5,253	103%
5215 Agriculture	0	0	0	0	0	0	0	0	-%
5220 Audit & Accounting	5,539	26,358	16,800	12,627	3,533	18,411	8,497	20,000	92%
5221 Bank Charges	2,709	2,455	1,807	1,315	218	1,416	497	2,500	57%
5230 Clothing/Uniforms	0	0	0	0	0	0	0	0	-%
5231 Computer Software	1,512	2,021	4,564	4,228	396	2,207	340	2,000	110%
5235 Contractual Services - Other	11,960	129,701	51,879	44,889	2,832	0	0	0	-%
5240 Temporary Help Contractual Service	4,637	27,365	3,500	0	0	30,188	4,361	33,280	91%
5250 Director Comp	0	0	6,600	3,800	1,000	10,300	1,400	18,000	57%
5260 EDC Department Agency	835	842	749	749	0	1,760	0	800	220%
5265 Educational Material	0	0	138	138	0	0	0	300	0%
5270 Elections	1,500	0	9,727	9,727	0	0	0	0	-%
5275 Equipment-Minor/Small	0	173	3,949	2,858	1,058	0	0	500	0%
5300 Food	683	951	875	838	257	1,049	13	700	150%
5305 Fuel	0	1,138	0	0	0	0	0	0	-%
5310 Government Fees/Permits	0	53	0	0	0	0	0	0	-%
5315 Household Supplies	0	0	23	23	23	0	0	0	-%
5320 Insurance	2,997	2,619	2,833	2,833	0	2,499	0	3,000	83%
5335 Legal Services	32,710	40,680	39,038	33,278	0	25,260	6,440	30,000	84%
5340 Maintenance - Vehicle Supplies	0	0	0	0	0	0	0	0	-%
5345 Maintenance - Buildings	0	0	0	0	0	0	0	0	-%
5350 Maintenance - Equipment	966	1,282	609	483	44	291	0	1,000	29%
5355 Maintenance - Grounds	0	0	0	0	0	463	0	0	-%
5360 Maintenance - Radios & Phones	0	0	0	0	0	0	0	0	-%
5365 Maintenance - Tires & Tubes	0	0	0	0	0	0	0	0	-%
5370 Maintenance - Vehicles	0	0	0	0	0	0	0	0	-%
5375 Medical Supplies	0	0	0	0	0	0	0	0	-%

**Cameron Park Community Service District - Administration**  
**Statement of Revenues & Expenditures - PRELIMINARY**  
**For the Year ended June 30, 2016; Compared to Prior Fiscal Years ended June 30, 2013-2015 and the Annual Budget for FY 2015-16**

	Actual	Actual	Actual	YTD as of	MTD as of	YTD as of	MTD as of	Annual	YTD
Administration	FY 2012-13	FY 2013-14	FY 2014-15	4/30/2015	4/30/2015	4/30/2016	3/31/2016	Budget	Actual
								FY 2015-16	as % of
									Budget
5380 Memberships & Subscriptions	5,453	5,881	6,666	6,666	0	7,498	125	7,000	107%
5385 Mileage Reimbursement	0	0	209	209	0	0	0	300	0%
5395 Miscellaneous	70	0	0	0	0	20	0	0	-%
5400 Office Supplies	4,026	2,494	2,413	2,311	273	3,085	170	2,500	123%
5410 Postage	744	766	882	637	98	858	143	1,000	86%
5415 Printing	358	99	341	190	0	95	0	300	32%
5420 Professional Services	8,594	1,144	27,071	4,760	50	36,260	483	42,500	85%
5425 Publications & Legal Notices	14	288	493	307	0	923	762	400	231%
5435 Rent/Lease - Buildings	0	0	15	15	0	153	0	0	-%
5440 Rent/Lease - Equipment	0	38	0	0	0	0	0	0	-%
5455 Staff Development	217	139	3,494	1,356	226	233	173	4,200	6%
5470 Telephone	1,584	2,216	2,724	2,035	145	5,349	693	2,400	223%
5480 Travel/Lodging	0	0	595	595	0	0	0	1,000	0%
5486 Tuition	0	0	0	0	0	0	0	0	-%
5490 Utilities - Water	0	0	0	0	0	0	0	0	-%
5492 Utilities - Electricity / Gas	90	20	0	0	0	0	0	0	-%
5625 Capital Equipment	17,031	8,170	0	0	0	0	0	0	-%
<b>Total services &amp; supplies</b>	<b>110,565</b>	<b>261,790</b>	<b>193,990</b>	<b>142,865</b>	<b>13,515</b>	<b>153,995</b>	<b>29,620</b>	<b>179,533</b>	<b>86%</b>
Salaries & benefits	224,109	169,350	213,675	166,863	16,791	202,452	19,457	230,469	88%
Total expenditures	334,674	431,140	407,666	309,728	30,306	356,448	49,078	410,002	87%
Total revenues	397,909	409,172	426,152	262,579	49,073	260,190	45,518	423,382	61%
<b>Surplus/(deficit)</b>	<b>\$63,235</b>	<b>(\$21,968)</b>	<b>\$18,486</b>	<b>(\$47,150)</b>	<b>\$18,767</b>	<b>(\$96,258)</b>	<b>(\$3,560)</b>	<b>\$13,380</b>	
<b>Transfers In/(Out) of General Fund</b>								<b>(\$13,380)</b>	

**Cameron Park Community Services District - Fire  
Statement of Revenues & Expenditures - PRELIMINARY  
For the Year ended June 30, 2016; Compared to Prior Fiscal Years ended June 30, 2013-2015 and the Annual Budget for FY 2015-16**

Fire	Actual FY 2012-13	Actual FY 2013-14	Actual FY 2014-15	YTD as of 4/30/2015	MTD as of 4/30/2015	YTD as of 4/30/2016	MTD as of 3/31/2016	Annual Budget FY 2015-16	YTD Actual as % of Budget
<b>Revenues:</b>									
4110 Property Tax	\$2,264,383	\$2,275,403	\$2,390,981	\$1,246,725	\$0	\$1,294,141	\$0	\$2,488,822	52%
4260 JPA Reimbursement	905,228	989,719	1,063,792	550,755	0	509,222	3,785	1,056,705	48%
4320 Grant Reimbursement	0	162,787	0	0	0	0	0	0	-%
4415 Fire Equipment Fund Reimbursement	0	0	0	0	0	0	0	0	-%
4400 Reimbursement Engines	0	4,280	0	0	0	0	0	0	-%
4165 Fire Engine Lease	0	45,950	0	0	0	0	0	0	-%
<b>Total revenues</b>	<b>3,169,611</b>	<b>3,478,139</b>	<b>3,454,774</b>	<b>1,797,480</b>	<b>0</b>	<b>1,803,363</b>	<b>3,785</b>	<b>3,545,527</b>	<b>51%</b>
<b>Expenditures:</b>									
5000 Salaries - Permanent	0	0	0	0	0	0	0	0	-%
5010 Salaries - Seasonal/PT funded	8,680	5,572	0	0	0	0	0	0	-%
5135 Health - Retired	52,215	46,647	41,557	34,639	3,459	67,620	3,697	91,673	74%
5160 Workers' Compensation	1,005	935	1,120	1,120	0	1,400	0	1,394	100%
5180 FICA/Medicare Contribution	664	426	0	0	0	0	0	0	-%
5190 UI/TT Contribution	310	54	0	0	0	0	0	0	-%
<b>Salaries &amp; benefits</b>	<b>62,874</b>	<b>53,634</b>	<b>42,677</b>	<b>35,759</b>	<b>3,459</b>	<b>69,020</b>	<b>3,697</b>	<b>93,067</b>	<b>74%</b>
5209 Advertising/Marketing	0	0	0	0	0	0	0	0	-%
5210 Agency Administration Fee	59,850	43,145	33,625	33,625	33,625	54,039	54,039	52,530	103%
5215 Agriculture	0	0	0	0	0	0	0	0	-%
5220 Audit & Accounting	5,000	5,000	5,000	0	0	0	0	5,000	0%
5221 Bank Charges	0	0	0	0	0	0	0	0	-%
5230 Clothing/Uniforms	2,543	3,000	2,920	640	208	229	0	2,500	9%
5231 Computer Software	4,667	1,344	1,010	690	0	1,110	0	2,500	44%
5235 Contractual Services - Other	13,630	25,739	27,341	1,999	167	16,773	0	25,000	67%
5236 Contractual Services - Provider	2,451,021	2,666,439	2,651,400	1,197,174	0	1,433,081	0	3,254,054	44%
5250 Director Comp	0	0	0	0	0	0	0	0	-%
5260 EDC Department Agency	835	842	749	749	0	880	0	800	110%
5265 Educational Material	196	57	0	0	0	2,136	0	0	-%
5270 Elections	1,500	0	0	0	0	0	0	0	-%
5275 Equipment-Minor/Small	2,276	1,954	2,041	1,569	347	693	0	2,000	35%
5285 Fire & Safety Supplies	423	3,000	1,561	1,545	0	462	25	1,500	31%
5295 Fire Turnouts	13,967	18,632	18,318	2,652	0	9,066	240	21,000	43%
5296 Fire-Volunteer/Resident	24,375	21,480	16,785	14,745	1,040	11,360	880	29,200	39%
5300 Food	540	1,582	720	720	131	226	0	1,000	23%
5305 Fuel	63,088	70,377	53,635	44,606	4,198	30,583	2,249	62,000	49%
5310 Government Fees/Perm	1,769	1,868	508	0	0	1,496	0	2,650	56%
5315 Household Supplies	2,577	6,660	6,569	4,238	1,297	4,496	884	6,000	75%
5320 Insurance	27,258	24,212	26,276	25,276	0	23,997	0	28,000	86%
5335 Legal Services	0	0	9,764	1,890	0	15,944	5,616	0	-%
5345 Maintenance - Buildings	26,758	7,466	10,228	5,231	152	3,814	561	11,000	35%
5350 Maintenance - Equipment	11,377	16,806	18,300	10,625	844	8,857	330	25,000	35%
5355 Maintenance - Grounds	5,327	2,165	2,876	2,129	626	991	114	3,000	33%
5360 Maintenance - Radios & Phones	1,075	3,309	1,947	657	108	1,923	0	1,000	192%
5365 Maintenance - Tires & Tubes	4,597	7,158	9,719	9,719	3,146	8,147	150	10,000	81%
5370 Maintenance - Vehicles	14,507	20,985	20,385	15,658	2,521	16,517	2,652	20,000	83%
5375 Medical Supplies	0	0	0	0	0	0	0	0	-%
5380 Memberships & Subscriptions	705	962	863	713	0	674	112	850	79%
5385 Mileage Reimbursement	0	0	0	0	0	0	0	100	0%

Cameron Park Community Services District - Fire  
Statement of Revenues & Expenditures - PRELIMINARY  
For the Year ended June 30, 2016; Compared to Prior Fiscal Years ended June 30, 2013-2015 and the Annual Budget for FY 2015-16

Fire	Actual FY 2012-13	Actual FY 2013-14	Actual FY 2014-15	YTD as of 4/30/2015	MTD as of 4/30/2015	YTD as of 4/30/2016	MTD as of 3/31/2016	Annual Budget FY 2015-16	YTD Actual as % of Budget
5395 Miscellaneous	0	4,327	0	0	0	0	0	0	-%
5400 Office Supplies	5,097	3,748	3,550	2,502	699	2,848	0	4,000	71%
5410 Postage	561	192	540	288	29	196	0	500	39%
5415 Printing	359	0	20	0	0	85	0	350	24%
5420 Professional Services	4,972	1,910	5,402	2,225	110	1,991	497	4,200	47%
5425 Publications & Legal Notices	0	35	358	0	0	0	0	250	0%
5430 Radios	19	0	403	403	403	0	0	500	0%
5440 Rent/Lease - Equip	(100)	0	0	0	0	0	0	0	-%
5455 Staff Development	2,080	5,536	5,000	1,862	433	4,402	3,615	5,000	88%
5470 Telephone	11,917	15,086	12,684	9,446	416	8,948	979	18,000	50%
5480 Travel/Lodging	925	840	25	25	0	128	0	1,000	13%
5486 Tuition	0	0	0	0	0	0	0	0	-%
5490 Utilities - Water	8,084	8,435	9,404	7,945	1,520	6,006	944	12,000	50%
5492 Utilities - Electricity / Gas	26,111	27,397	25,316	19,577	1,292	21,040	1,551	27,000	78%
5625 Capital Equipment	6,965	220,261	10,755	4,433	0	8,760	8,760	18,500	47%
Reserve for Capital Equipment	0	0	0	0	0	0	0	0	-%
Fire Engine purchase and Fire Engine	0	45,950	0	0	0	0	0	0	-%
<b>Total services &amp; supplies</b>	<b>2,806,851</b>	<b>3,287,898</b>	<b>2,995,998</b>	<b>1,425,555</b>	<b>53,312</b>	<b>1,701,894</b>	<b>84,199</b>	<b>3,657,984</b>	<b>47%</b>
Salaries & benefits	62,874	53,634	42,677	35,759	3,459	69,020	3,697	93,067	74%
Total expenditures	2,869,725	3,341,532	3,038,675	1,461,314	56,771	1,770,914	87,896	3,751,051	47%
Total revenues	3,169,611	3,478,139	3,454,774	1,797,480	0	1,803,363	3,785	3,545,527	51%
<b>Surplus/(deficit)</b>	<b>\$299,886</b>	<b>\$136,608</b>	<b>\$416,099</b>	<b>\$336,166</b>	<b>(\$56,771)</b>	<b>\$32,448</b>	<b>(\$84,112)</b>	<b>(\$205,524)</b>	
<b>Transfers In/(Out) of General Fund</b>								<b>\$205,524</b>	
<b>Net Surplus/(deficit)</b>	<b>\$299,886</b>	<b>\$136,608</b>	<b>\$416,099</b>	<b>\$336,166</b>	<b>(\$56,771)</b>	<b>\$32,448</b>	<b>(\$84,112)</b>	<b>\$0</b>	

**Cameron Park Community Services District - Parks**  
**Statement of Revenues & Expenditures - PRELIMINARY**  
**For the Year ended June 30, 2016; Compared to Prior Fiscal Years ended June 30, 2013-2015 and the Annual Budget for FY 2015-16**

Parks	Actual FY 2012-13	Actual FY 2013-14	Actual FY 2014-15	YTD as of 4/30/2015	MTD as of 4/30/2015	YTD as of 4/30/2016	MTD as of 3/31/2016	Annual Budget FY 2015-16	YTD Actual as % of Budget
<b>Revenues:</b>									
4110 Property Tax	\$582,273	\$585,103	\$614,823	\$320,586	\$0	\$332,779	\$0	\$639,983	52%
4600 Other Income	0	3,670	4,302	4,175	0	0	0	0	-%
4190 Parks/Field Use Fees	0	0	100	100	0	0	0	0	-%
<b>Total revenues</b>	<b>582,273</b>	<b>588,773</b>	<b>619,225</b>	<b>324,861</b>	<b>0</b>	<b>332,779</b>	<b>0</b>	<b>639,983</b>	<b>52%</b>
<b>Expenditures:</b>									
5000 Salaries - Permanent	154,960	149,653	163,043	128,999	10,443	157,473	34,027	172,546	91%
5010 Salaries - Seasonal/PT funded	0	0	0	0	0	1,876	0	0	-%
5135 Health - Retired	0	0	0	0	0	5,444	698	0	-%
5130 Health & Dental Insurance	35,409	40,394	40,548	34,278	3,697	19,202	2,042	41,455	46%
5140 Vision Insurance	571	645	764	702	62	520	87	544	96%
5150 Retirement Benefits (active)	33,317	35,193	39,883	32,538	2,437	35,481	1,335	30,678	116%
5160 Workers' Compensation	1,507	1,650	1,977	1,977	0	2,471	0	2,460	100%
5180 FICA/Medicare Contribution	2,348	2,346	2,408	1,915	155	2,329	650	3,000	78%
5190 UI/TT Contribution	1,736	1,643	1,628	0	0	1,302	1,302	1,736	75%
<b>Salaries &amp; benefits</b>	<b>229,848</b>	<b>231,524</b>	<b>250,252</b>	<b>200,409</b>	<b>16,794</b>	<b>226,097</b>	<b>40,141</b>	<b>252,419</b>	<b>90%</b>
5209 Advertising/Marketing	0	0	0	0	0	0	0	0	
5210 Agency Administration Fee	15,390	11,094	8,646	8,646	8,646	13,896	13,896	13,508	103%
5215 Agriculture	7,097	8,414	8,465	1,396	0	2,812	1,371	6,000	47%
5220 Audit & Accounting	0	0	0	0	0	0	0	0	-%
5221 Bank Charges	78	0	0	0	0	0	0	0	-%
5230 Clothing/Uniforms	1,292	1,832	1,528	1,528	892	1,507	100	1,500	100%
5231 Computer Software	1,240	793	808	808	0	710	0	1,200	59%
5235 Temporary Help Contractual Service	28,810	40,426	46,237	29,032	3,193	75,923	15,429	32,500	234%
5240 Contractual Services - Other	0	0	0	0	0	0	0	0	-%
5250 Director Comp	0	0	0	0	0	0	0	0	-%
5260 EDC Department Agency	859	842	749	749	0	880	0	800	110%
5265 Educational Material	0	0	0	0	0	0	0	0	-%
5270 Elections	1,505	0	0	0	0	0	0	0	-%
5275 Equipment-Minor/small	681	3,085	4,296	3,985	0	4,132	136	10,000	41%
5285 Fire & Safety Sup	92	333	139	98	0	437	437	400	109%
5300 Food	215	76	222	83	0	316	0	300	105%
5305 Fuel	11,966	5,139	6,596	5,022	0	4,286	1,601	11,000	39%
5310 Government Fees/Perm	5,371	6,746	5,576	1,113	0	1,759	275	6,600	27%
5315 Household Supplies	5,210	5,918	6,164	4,603	716	9,369	6,248	6,000	156%
5316 Internet	0	0	0	0	0	0	0	0	-%
5320 Insurance	19,852	18,966	20,476	20,476	0	18,116	0	22,000	82%
5335 Legal Services	0	0	1,540	1,340	0	214	64	0	-%
5345 Maintenance - Buildings	18,401	5,239	14,654	1,943	855	6,089	160	5,000	122%

**Cameron Park Community Services District - Parks**  
**Statement of Revenues & Expenditures - PRELIMINARY**  
**For the Year ended June 30, 2016; Compared to Prior Fiscal Years ended June 30, 2013-2015 and the Annual Budget for FY 2015-16**

Parks	Actual FY 2012-13	Actual FY 2013-14	Actual FY 2014-15	YTD as of 4/30/2015	MTD as of 4/30/2015	YTD as of 4/30/2016	MTD as of 3/31/2016	Annual Budget FY 2015-16	YTD Actual as % of Budget
5350 Maintenance - Equipment	9,712	11,317	33,573	15,661	3,220	11,762	2,035	10,000	118%
5355 Maintenance - Grounds	22,230	21,859	38,876	34,066	6,727	39,850	12,331	40,000	100%
5360 Maintenance - Radios & Phones	108	0	0	0	0	0	0	0	-%
5365 Maintenance - Tires & Tubes	0	27	0	0	0	0	0	0	-%
5370 Maintenance - Vehicles	3,158	6,556	5,580	4,312	514	11,107	316	5,000	222%
5375 Medical Supplies	0	0	0	0	0	0	0	0	-%
5380 Memberships & Subscriptions	85	0	60	60	0	108	0	500	22%
5385 Mileage Reimbursement	0	0	0	0	0	0	0	0	-%
5395 Miscellaneous	0	1,950	0	0	0	44	0	0	-%
5400 Office Supplies	1,114	1,722	1,720	1,040	15	1,122	37	1,150	98%
5405 Pool Chemicals	34,894	37,036	30,297	12,834	0	17,937	0	30,000	60%
5410 Postage	0	6	0	0	0	0	0	0	-%
5415 Printing	60	81	87	87	83	176	0	500	35%
5420 Professional Services	10,253	10,366	22,425	16,289	2,425	18,996	2,716	28,400	67%
5425 Publications & Legal Notices	0	0	162	162	0	710	710	0	-%
5430 Radios	0	0	0	0	0	0	0	0	-%
5435 Rent/Lease - Buildings	0	0	60	60	0	0	0	0	-%
5440 Rent/Lease - Equipment	1,101	1,098	1,312	979	0	711	0	1,000	71%
5445 Staff Development	840	240	0	0	0	205	(30)	1,500	14%
5470 Telephone	1,669	1,425	3,631	2,738	17	511	26	3,000	17%
5480 Travel/Lodging	0	0	0	0	0	0	0	0	-%
5490 Utilities - Water	20,352	26,963	26,310	21,255	2,739	22,833	2,821	28,000	82%
5492 Utilities - Electricity / Gas	42,373	38,339	37,925	24,589	844	24,778	1,002	40,000	62%
5500 Vandalism	2,510	(36)	320	0	0	6,902	4,652	1,000	690%
5625 Capital Equipment	14,277	19,945	71,086	22,906	1,888	17,344	16,709	110,000	16%
<b>Total services &amp; supplies</b>	<b>282,795</b>	<b>287,794</b>	<b>399,520</b>	<b>237,860</b>	<b>32,774</b>	<b>315,542</b>	<b>83,041</b>	<b>416,858</b>	<b>76%</b>
Salaries & benefits	229,848	231,524	250,252	200,409	16,794	226,097	40,141	252,419	90%
Total expenditures	512,643	519,317	649,772	438,269	49,568	541,639	123,182	669,277	81%
Total revenues	582,273	588,773	619,225	324,861	0	332,779	0	639,983	52%
<b>Surplus/(deficit)</b>	<b>\$69,630</b>	<b>\$69,456</b>	<b>(\$30,547)</b>	<b>(\$113,408)</b>	<b>(\$49,568)</b>	<b>(\$208,860)</b>	<b>(\$123,182)</b>	<b>(\$29,294)</b>	
<b>Transfers In/(Out) of General Fund</b>								<b>\$29,294</b>	

**Cameron Park Community Services District - Recreation**  
**Statement of Revenues & Expenditures - PRELIMINARY**  
**For the Year ended June 30, 2016; Compared to Prior Fiscal Years ended June 30, 2013-2015 and the Annual Budget for FY 2015-16**

Recreation	Actual FY 2012-13	Actual FY 2013-14	Actual FY 2014-15	YTD as of 4/30/2015	MTD as of 4/30/2015	YTD as of 4/30/2016	MTD as of 3/31/2016	Annual Budget FY 2015-16	YTD Actual as % of Budget
<b>Revenues:</b>									
4110 Property Tax	\$161,740	\$162,529	\$170,784	\$89,052	\$0	\$92,439	\$0	\$177,773	52%
4145 Youth Programs	7,313	6,937	12,968	7,581	911	6,251	564	5,175	121%
4146 Adult Programs	2,963	4,795	6,318	4,606	922	3,864	681	1,863	207%
4147 Youth Sports	23,828	32,157	41,733	34,667	1,258	44,124	4,898	25,162	175%
4148 Adult Sports	2,089	767	5,602	5,201	590	1,678	192	3,760	45%
4149 Sport Camp Revenues	18,319	12,149	9,196	2,987	615	6,272	2,941	9,891	63%
4170 Special Events	34,693	26,854	26,322	25,847	2,828	33,532	2,457	24,500	137%
4195 Special Event Rental	0	8,610	5,026	4,026	0	56	0	0	-%
4180 CP Lake Kiosk/Day Pass	24,651	28,780	29,652	15,886	115	15,775	0	32,000	49%
4181 CP Lake Season Pass	17,812	22,538	20,687	4,600	4,112	18,618	14,050	19,325	96%
4182 CP Lake Reservations	9,799	8,622	5,714	3,056	1,078	3,101	700	7,800	40%
4183 Summer Kids Camp	0	0	0	0	0	0	0	0	-%
4184 CP Lake Concessions	7,249	8,782	5,540	2,661	53	2,183	0	8,000	27%
4190 Park/Field Use Fees	25,285	27,154	21,370	305	0	2,266	0	24,500	9%
4255 Sponsorships	28,180	13,803	5,264	8,000	0	6,926	0	15,000	46%
4220 Summer Spectacular	27,781	50,942	51,331	2,188	1,448	1,798	570	52,000	3%
4210 Sponsorships Ads	2,100	0	0	0	0	0	0	0	-%
4209 Brochure Ads	1,958	2,393	1,000	875	0	1,325	375	3,800	35%
4250 Donations	250	0	0	0	0	0	0	0	-%
4400 Reimbursement (vending)	1,856	1,273	329	329	18	176	0	2,500	7%
<b>Total revenues</b>	<b>397,866</b>	<b>419,084</b>	<b>418,834</b>	<b>211,866</b>	<b>13,949</b>	<b>240,382</b>	<b>27,428</b>	<b>413,049</b>	<b>58%</b>
<b>Expenditures:</b>									
5000 Salaries - Permanent	76,845	64,307	49,965	40,011	3,829	61,017	6,308	82,005	74%
5010 Salaries - Seasonal/PT funded	31,812	28,186	44,781	25,903	235	19,557	120	54,009	36%
5135 Health - Retired	0	0	0	0	0	0	0	0	-%
5130 Health & Dental Insurance	24,625	25,318	21,274	18,057	1,871	16,582	3,428	29,866	56%
5140 Vision Insurance	374	443	352	322	31	379	98	472	80%
5150 Retirement Benefits (active)	17,748	16,332	15,418	12,742	1,071	19,956	733	16,418	122%
5160 Workers' Compensation	904	990	1,186	1,186	0	1,483	0	1,476	100%
5180 FICA/Medicare Contribution	3,516	3,049	3,624	2,052	58	2,263	85	5,362	42%
5190 UI/TT Contribution	3,318	2,605	3,156	1,745	0	3,007	886	3,500	86%
<b>Salaries &amp; benefits</b>	<b>159,142</b>	<b>141,229</b>	<b>139,757</b>	<b>102,017</b>	<b>7,094</b>	<b>124,243</b>	<b>11,658</b>	<b>193,108</b>	<b>64%</b>
5209 Advertising/Marketing	26,853	29,847	30,964	30,240	9,765	27,796	5,745	30,000	93%
5210 Agency Admin	4,275	3,082	2,402	2,402	2,402	3,860	3,860	3,752	103%
5220 Audit & Accounting	0	0	0	-	0	0	0	0	-%
5221 Bank Charges	2,669	2,121	3,183	2,629	214	2,869	415	3,000	96%
5230 Clothing/Uniforms	0	874	0	-	0	0	0	0	-%
5231 Computer Software	2,421	3,281	3,217	3,217	0	3,174	0	4,000	79%
5235 Contractual Services - Other	0	10,289	17,964	13,332	1,155	4,997	67	0	-%
5240 Temporary Help Contractual Service	1,501	0	0	-	0	0	0	0	-%
5250 Director Comp	0	0	0	-	0	0	0	0	-%
5260 EDC Department Agency	835	842	749	749	0	880	0	800	110%
5265 Educational Material	0	0	0	-	0	0	0	0	-%

**Cameron Park Community Services District - Recreation**  
**Statement of Revenues & Expenditures - PRELIMINARY**  
**For the Year ended June 30, 2016; Compared to Prior Fiscal Years ended June 30, 2013-2015 and the Annual Budget for FY 2015-16**

Recreation	Actual FY 2012-13	Actual FY 2013-14	Actual FY 2014-15	YTD as of 4/30/2015	MTD as of 4/30/2015	YTD as of 4/30/2016	MTD as of 3/31/2016	Annual Budget FY 2015-16	YTD Actual as % of Budget
5270 Elections	1,500	0	997	-	0	0	0	0	-%
5275 Equipment-Minor/Small	0	0	0	423	423	194	194	500	39%
5282 Refund - Deposit	2,350	5,342	0	-	0	0	0	0	-%
5285 Fire & Safety Supplies	0	0	0	-	0	0	0	0	-%
5300 Food	2,100	2,457	3,140	553	11	373	23	3,800	10%
5305 Fuel	0	0	0	-	0	0	0	0	-%
5310 Government Fees/Perm	0	0	0	-	0	0	0	0	-%
5315 Household Supplies	0	146	0	-	0	0	0	0	-%
5316 Instructors	9,471	17,208	23,244	16,389	3,611	13,553	1,008	16,000	85%
5320 Insurance	7,916	7,428	7,564	7,564	0	6,922	50	8,500	81%
5335 Legal Services	0	0	0	-	0	820	0	0	-%
5350 Maintenance - Equipment	771	1,726	717	537	44	355	0	1,500	24%
5380 Memberships & Subscriptions	225	248	248	248	0	185	0	225	82%
5385 Mileage Reimbursement	0	0	0	-	0	0	0	0	-%
5395 Miscellaneous	0	0	0	-	0	0	0	0	-%
5400 Office Supplies	962	875	1,109	845	28	693	134	900	77%
5410 Postage	153	258	412	314	67	348	0	400	87%
5415 Printing	0	0	0	-	0	270	0	0	-%
5420 Professional Services	1,721	5,699	5,702	4,670	173	2,618	346	5,000	52%
5421 Program Supplies	3,882	11,593	9,866	8,449	2,926	9,763	4,474	7,000	139%
5425 Publications & Legal Notices	0	0	0	-	0	0	0	0	-%
5431 Refund - Activity	1,279	1,095	0	-	0	(55)	0	0	-%
5435 Rent/Lease - Bldgs	0	91	920	-	0	6,030	6,030	0	-%
5440 Rent/Lease - Equip	54	0	0	-	0	172	0	70	245%
5455 Staff Development	752	309	481	481	0	60	0	1,500	4%
5470 Telephone	3,467	3,735	1,736	1,294	145	1,791	206	2,500	72%
5480 Travel/Lodging	0	0	0	-	0	0	0	0	-%
5625 Capital Equipment	604	(8)	0	-	0	0	0	0	-%
5466 Summer Spectacular	43,209	47,713	46,184	11,472	10,163	2,346	263	52,000	5%
5465 Special Events Expense	19,663	3,850	4,748	4,748	82	8,493	303	17,500	49%
<b>Total services &amp; supplies</b>	<b>138,633</b>	<b>160,100</b>	<b>165,546</b>	<b>110,557</b>	<b>31,210</b>	<b>98,505</b>	<b>23,118</b>	<b>158,947</b>	<b>62%</b>
Salaries & benefits	159,142	141,229	139,757	102,017	7,094	124,243	11,658	193,108	64%
Total expenditures	297,775	301,329	305,302	212,574	38,304	222,749	34,776	352,055	63%
Total revenues	397,866	419,084	418,834	211,866	13,949	240,382	27,428	413,049	58%
<b>Surplus/(deficit)</b>	<b>\$100,091</b>	<b>\$117,755</b>	<b>\$113,532</b>	<b>(\$708)</b>	<b>(\$24,355)</b>	<b>\$17,634</b>	<b>(\$7,348)</b>	<b>\$60,994</b>	
<b>Transfers In/(Out) of General Fund</b>								<b>(\$60,994)</b>	



**Cameron Park Community Services District - Community Center  
Statement of Revenues & Expenditures - PRELIMINARY  
For the Year ended June 30, 2016; Compared to Prior Fiscal Years ended June 30, 2013-2015 and the Annual Budget for FY 2015-16**

Community Center	Actual FY 2012-13	Actual FY 2013-14	Actual FY 2014-15	YTD as of 4/30/2015	MTD as of 4/30/2015	YTD as of 4/30/2016	MTD as of 3/31/2016	Annual Budget FY 2015-16	YTD Actual as % of Budget
<b>Revenues:</b>									
4145 CC Youth Programs	\$18,807	\$24,677	\$30,647	\$16,559	\$2,095	\$12,668	\$1,775	\$19,330	66%
4146 CC Adult Programs	42,938	36,763	35,947	29,855	2,743	25,504	2,715	32,958	77%
4150 Pre-School Program	4,303	1,134	0	0	0	0	0	0	-%
4151 Teen Center/Activities	2,670	0	0	0	0	0	0	0	-%
4170 CC Special Events/Concerts	0	0	7	7	0	(77)	0	0	-%
4153 Senior Program	261	1,426	6,085	5,025	447	6,663	951	5,000	133%
4183 Summer Kids Camp	39,884	49,160	54,058	19,294	1,542	18,375	736	40,000	46%
4184 CC Concessions	1,919	855	606	287	10	643	0	1,500	43%
4185 Community Center Rentals	49,869	45,100	46,449	37,542	7,416	61,145	5,405	36,750	166%
4186 Gym Use Fees/Programs	20,007	12,093	11,823	10,892	1,525	9,156	243	10,160	90%
4187 Community Center Pool	122,340	118,185	141,411	76,323	14,326	81,035	35,704	113,100	72%
4147 Youth Sports	27,938	38,059	39,682	35,586	4,189	30,079	4,684	49,755	60%
4148 Adult Sports	14,477	8,735	8,975	8,963	0	7,460	641	14,400	52%
4255 Sponsorships	0	0	37	0	0	0	0	0	-%
<b>Total revenues</b>	<b>345,413</b>	<b>336,186</b>	<b>375,727</b>	<b>240,332</b>	<b>34,293</b>	<b>252,651</b>	<b>52,853</b>	<b>322,953</b>	<b>78%</b>
<b>Expenditures:</b>									
5000 Salaries - Permanent	7,643	9,481	8,221	8,221	853	14,593	1,634	33,516	44%
5010 Salaries - Seasonal/PT funded	74,257	55,304	70,916	39,560	72	47,841	120	105,190	45%
5130 Health & Dental Insurance	4,062	4,344	4,165	3,502	332	3,053	349	13,143	23%
5140 Vision Insurance	50	0	0	0	0	0	0	188	0%
5150 Retirement Benefits (active)	2,184	3,109	3,191	2,541	238	8,554	253	6,755	127%
5160 Workers' Compensation	1,005	1,100	1,318	1,318	0	1,647	0	1,640	100%
5180 FICA/Medicare Contribution	5,839	4,133	5,535	3,136	17	3,702	31	8,550	43%
5190 UI/TT Contribution	4,250	4,160	4,232	3,063	0	4,216	424	4,800	88%
<b>Salaries &amp; benefits</b>	<b>99,290</b>	<b>81,631</b>	<b>97,578</b>	<b>61,341</b>	<b>1,512</b>	<b>83,607</b>	<b>2,811</b>	<b>173,782</b>	<b>48%</b>
5209 Advertising/Marketing	1,571	4,056	3,810	3,176	505	2,654	612	9,500	28%
5210 Agency Administration Fee	0	0	0	0	0	0	0	0	-%
5215 Agriculture	1,642	640	1,510	828	75	225	0	1,500	15%
5220 Audit & Accounting	0	0	0	0	0	0	0	0	-%
5221 Bank Charges	4,880	5,714	6,881	5,093	428	5,030	246	6,500	77%
5230 Clothing/Uniforms	0	0	853	530	212	268	0	400	67%
5231 Computer Software	2,421	2,362	3,197	3,197	0	3,174	0	3,000	106%
5235 Temporary Help Contractual Service	74,066	121,421	133,666	101,004	7,906	64,478	6,151	96,720	67%
5240 Contract Services - Other	0	0	0	0	0	0	0	0	-%
5250 Director Comp	0	0	0	0	0	0	0	0	-%
5260 EDC Department Agency	24	0	0	0	0	0	0	0	-%
5265 Educational Material	0	0	0	0	0	0	0	500	0%
5270 Elections	0	0	0	0	0	0	0	0	-%
5275 Equipment-Minor/Small	193	816	5,759	5,213	423	2,108	633	5,000	42%

**Cameron Park Community Services District - Community Center  
Statement of Revenues & Expenditures - PRELIMINARY  
For the Year ended June 30, 2016; Compared to Prior Fiscal Years ended June 30, 2013-2015 and the Annual Budget for FY 2015-16**

Community Center	Actual FY 2012-13	Actual FY 2013-14	Actual FY 2014-15	YTD as of 4/30/2015	MTD as of 4/30/2015	YTD as of 4/30/2016	MTD as of 3/31/2016	Annual Budget FY 2015-16	YTD Actual as % of Budget
5285 Fire & Safety Supplies	0	1,048	145	145	0	252	0	1,000	25%
5290 Fire Prevention & Inspection	0	0	0	0	0	0	0	0	-%
5282 Refund - Deposit	15,716	12,438	300	0	0	0	0	0	-%
5300 Food	268	19	459	199	8	335	12	300	112%
5310 Government Fees/Perm	1,491	2,928	3,252	2,046	0	3,180	25	3,400	94%
5315 Household Supplies	9,583	7,005	8,478	5,905	241	9,186	1,831	8,000	115%
5316 Instructors	48,285	50,019	64,975	46,039	6,563	41,393	5,737	51,000	81%
5320 Insurance	10,487	10,477	11,005	11,005	0	9,995	0	11,500	87%
5335 Legal Services	0	0	3,200	2,830	0	3,860	2,260	0	-%
5345 Maintenance - Buildings	10,890	14,289	7,382	4,159	559	7,309	462	12,000	61%
5350 Maintenance - Equipment	4,731	11,478	20,547	12,448	2,233	13,028	2,260	13,000	100%
5355 Maintenance - Grounds	1,359	7,615	1,519	1,153	462	2,633	0	1,500	176%
5360 Maintenance - Radio & Phones	0	288	0	0	0	0	0	0	-%
5370 Maintenance - Vehicles	0	27	0	0	0	315	0	0	-%
5375 Medical Supplies	0	0	0	0	0	0	0	200	0%
5380 Memberships & Subscriptions	3,347	0	0	0	0	0	0	0	-%
5385 Mileage Reimbursement	0	6,020	1,460	1,460	0	340	0	5,200	7%
5395 Miscellaneous	0	0	0	0	0	0	0	0	-%
5400 Office Supplies	517	698	2,927	2,568	28	1,021	163	1,800	57%
5405 Pool Chemicals	30,691	29,856	25,516	17,920	1,286	12,119	3,678	35,000	35%
5410 Postage	0	0	4	0	0	103	0	0	-%
5415 Printing	0	1	160	160	0	0	0	200	0%
5420 Professional Services	13,725	4,198	4,974	3,460	165	8,633	878	6,000	144%
5421 Program Supplies	7,047	8,587	12,531	9,764	1,228	9,982	1,509	17,100	58%
5425 Publications & Legal Notices	5,270	0	0	0	0	0	0	0	-%
5431 Refund - Activity	7,388	9,444	0	0	0	0	0	0	-%
5435 Rent/Lease - Bldgs	649	6,209	9,910	9,910	2,109	3,875	3,845	7,500	52%
5440 Rent/Lease - Equip	1,862	463	178	178	0	0	0	0	-%
5455 Staff Development	0	0	0	0	0	0	0	500	0%
5470 Telephone	2,102	2,879	1,760	1,304	145	2,466	206	2,400	103%
5480 Tuition	0	0	0	0	0	0	0	0	-%
5490 Utilities - Water	9,744	10,709	10,164	11,783	1,087	10,726	1,111	15,750	68%
5492 Utilities - Electricity / Gas	53,285	61,083	80,614	61,443	3,910	60,999	9,152	78,300	78%
5493 Utilities - Garbage	0	0	0	0	0	0	0	0	-%
5625 Capital Equipment	0	0	7,740	7,740	7,740	15,373	9,195	35,979	43%
<b>Total services &amp; supplies</b>	<b>323,234</b>	<b>392,786</b>	<b>434,876</b>	<b>332,659</b>	<b>37,314</b>	<b>295,060</b>	<b>49,965</b>	<b>430,749</b>	<b>68%</b>
Salaries & benefits	99,290	81,631	97,578	61,341	1,512	83,607	2,811	173,782	48%
Total expenditures	422,524	474,416	532,453	394,000	38,825	378,668	52,776	604,531	63%
Total revenues	345,413	336,186	375,727	240,332	34,293	252,651	52,853	322,953	78%
<b>Surplus/(deficit)</b>	<b>(77,111)</b>	<b>(138,231)</b>	<b>(156,727)</b>	<b>(153,668)</b>	<b>(4,532)</b>	<b>(126,017)</b>	<b>77</b>	<b>(281,578)</b>	<b>45%</b>
<b>Transfers In/(Out) of General Fund</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>245,400</b>	
<b>Net Surplus/(deficit)</b>	<b>(\$77,111)</b>	<b>(\$138,231)</b>	<b>(\$156,727)</b>	<b>(\$153,668)</b>	<b>(\$4,532)</b>	<b>(\$126,017)</b>	<b>\$77</b>	<b>(\$36,178)</b>	

**Cameron Park Community Services District - General Fund  
Statement of Revenues & Expenditures - PRELIMINARY UNAUDITED  
For the Year Ended June 30, 2015**

**Prior Year: FY 2014-15 ACTUAL (UNAUDITED)**

<b>General Fund:</b>	<b>Administration</b>	<b>Fire &amp; JPA</b>	<b>Parks</b>	<b>Recreation</b>	<b>Community Center</b>	<b>FY 2014-15 Actual</b>	<b>FY 2014-15 General Fund Budget</b>	<b>Actual as % of Budget</b>
<b>Expenditures:</b>								
5000 Salaries - Permanent	138,389	0	163,043	49,965	8,221	359,618	416,753	86%
5010 Salaries - Seasonal/PT/Funded	7,799	0	0	44,781	70,916	123,495	162,554	76%
5135 Health - Retired	22,380	41,557	0	0	0	63,937	84,539	76%
5130 Health & Dental Insurance	12,313	0	40,548	21,274	4,165	78,300	107,657	73%
5140 Vision Insurance	183	0	764	352	0	1,300	1,371	95%
5150 Retirement Benefits (active)	27,830	0	39,883	15,418	3,191	86,323	86,691	100%
5160 Workers' Compensation	659	1,120	1,977	1,186	1,318	6,261	5,500	114%
5180 FICA/Medicare Contribution	2,392	0	2,408	3,624	5,535	13,958	14,097	99%
5190 UI/TT Contribution	1,732	0	1,628	3,156	4,232	10,749	11,904	90%
<b>Total salaries and benefits</b>	<b>213,675</b>	<b>42,677</b>	<b>250,252</b>	<b>139,757</b>	<b>97,578</b>	<b>743,939</b>	<b>891,066</b>	<b>83%</b>
5209 Advertising/Marketing	2,636	0	0	30,964	3,810	37,410	35,100	107%
5210 Agency Administration Fee	3,363	33,625	8,646	2,402	0	48,036	87,275	55%
5215 Agriculture	0	0	8,465	0	1,510	9,975	11,500	87%
5220 Audit & Accounting	16,800	5,000	0	0	0	21,800	26,000	84%
5221 Bank Charges	1,807	0	0	3,183	6,881	11,870	10,000	119%
5230 Clothing/Uniforms	0	2,920	1,528	0	853	5,300	4,400	120%
5231 Computer Software	4,564	1,010	808	3,217	3,197	12,796	15,500	83%
5240 Contractual Services - other	51,879	27,341	0	0	0	79,220	33,280	238%
5235 Contractual Services	3,500	0	46,237	17,964	133,666	201,367	133,320	151%
5236 Contractual Services - Provider	0	2,651,400	0	0	0	2,651,400	2,953,237	90%
5250 Directors Compensation	6,600	0	0	0	0	6,600	18,000	37%
5260 EDC Department Agency	749	749	749	749	0	2,994	3,450	87%
5265 Educational Material	138	0	0	997	0	1,135	1,000	113%
5270 Elections	9,727	0	0	0	0	9,727	8,000	122%
5275 Equipment-Minor/Small Tools	3,949	2,041	4,296	0	5,759	16,046	18,800	85%
5282 Deposit Refund	0	0	0	0	300	300	0	#DIV/0!
5285 Fire & Safety Supplies	0	1,561	139	0	145	1,846	3,400	54%
5290 Fire Prevention & Inspection	0	0	0	0	0	0	0	#DIV/0!
5295 Fire Turnouts	0	18,318	0	0	0	18,318	21,000	87%
5296 Fire-Volunteer/Resident	0	16,785	0	0	0	16,785	29,200	57%
5300 Food	875	720	222	3,140	459	5,416	5,800	93%
5305 Fuel	0	53,635	6,596	0	0	60,231	76,000	79%
5310 Government Fees/Permits	0	508	5,576	0	3,252	9,336	12,650	74%
5315 Household Supplies	23	6,569	6,164	0	8,478	21,234	16,200	131%
5316 Instructors	0	0	0	23,244	64,975	88,219	56,825	155%
5320 Insurance	2,833	26,276	20,476	7,564	11,005	68,154	73,000	93%
5335 Legal Services	39,038	9,764	1,540	0	3,200	53,542	40,000	134%
5345 Maintenance - Buildings	0	10,228	14,654	0	7,382	32,264	31,000	104%
5350 Maintenance - Equipment	609	18,300	33,573	717	20,547	73,745	40,000	184%
5355 Maintenance - Grounds	0	2,876	38,876	0	1,519	43,271	42,000	103%
5360 Maintenance - Radios & Phones	0	1,947	0	0	0	1,947	1,000	195%
5365 Maintenance - Tires & Tubes	0	9,719	0	0	0	9,719	8,000	121%
5370 Maintenance - Vehicles	0	20,385	5,580	0	0	25,965	26,500	98%
5375 Medical Supplies	0	0	0	0	0	0	200	0%
5380 Memberships & Subscriptions	6,666	863	60	248	0	7,836	7,575	103%
5385 Mileage Reimbursement	209	0	0	0	1,460	1,669	5,300	31%
5395 Miscellaneous	0	0	0	0	0	0	70	0%
5400 Office Supplies	2,413	3,550	1,720	1,109	2,927	11,720	8,750	134%

**Cameron Park Community Services District - General Fund  
Statement of Revenues & Expenditures - PRELIMINARY UNAUDITED  
For the Year Ended June 30, 2015**

**Prior Year: FY 2014-15 ACTUAL (UNAUDITED)**

<b>General Fund:</b>	<b>Administration</b>	<b>Fire &amp; JPA</b>	<b>Parks</b>	<b>Recreation</b>	<b>Community Center</b>	<b>FY 2014-15 Actual</b>	<b>FY 2014-15 General Fund Budget</b>	<b>Actual as % of Budget</b>
5405 Pool Chemicals	0	0	30,297	0	25,516	55,813	76,831	73%
5410 Postage	882	540	0	412	4	1,838	2,000	92%
5415 Printing	341	20	87	0	160	608	1,650	37%
5420 Professional Services	27,071	5,402	22,425	5,702	4,974	65,574	83,620	78%
5421 Program Supplies	0	0	0	9,866	12,531	22,397	13,850	162%
5425 Publications & Legal Notices	493	358	162	0	0	1,013	450	225%
5430 Radios	0	403	0	0	0	403	500	81%
5431 Refund-Activity	0	0	0	0	0	0	0	#DIV/0!
5435 Rent/Lease - Buildings	15	0	60	920	9,910	10,905	8,500	128%
5440 Rent/Lease - Equipment	0	0	1,312	0	178	1,490	1,880	79%
5455 Staff Development	3,494	5,000	0	481	0	8,975	14,300	63%
5470 Telephone	2,724	12,684	3,631	1,736	1,760	22,536	26,400	85%
5480 Travel/Lodging	595	25	0	0	0	620	1,000	62%
5486 Tuition	0	0	0	0	0	0	0	#DIV/0!
5490 Utilities - Water	0	9,404	26,310	0	10,164	45,878	61,750	74%
5492 Utilities - Electricity / Gas	0	25,316	37,925	0	80,614	143,855	148,450	97%
5500 Vandalism	0	0	320	0	0	320	4,000	8%
5466 Summer Spectacular	0	0	0	46,184	0	46,184	52,700	88%
5465 Special Events Expense	0	0	0	4,748	0	4,748	17,540	27%
<b>Total services and supplies</b>	<b>193,991</b>	<b>2,985,243</b>	<b>328,433</b>	<b>165,546</b>	<b>427,136</b>	<b>4,100,349</b>	<b>4,378,753</b>	<b>94%</b>
<b>Revenues:</b>								
Property Tax	239,099	2,390,981	614,823	170,784		3,415,687	3,373,676	101%
Interest	6,430					6,430	7,000	92%
Recreation Program Revenue				170,085	176,007	346,091	264,877	131%
Administration Process Fees	7,500					7,500	7,000	107%
JPA Reimbursements		1,063,792				1,063,792	962,000	111%
Grant Reimbursement	0	0	4,302			4,302	24,050	18%
Facility Use Revenue			100	21,370	199,683	221,153	184,675	120%
Special Events				51,331		51,331	58,600	88%
Franchise Fees	163,396					163,396	155,000	105%
Other Income	9,728	0				9,728	70,000	14%
Sponsorships				5,264	37	5,301	15,100	35%
Fire Engines Lease & Purchase		0				0		
<b>Total revenues</b>	<b>426,152</b>	<b>3,454,774</b>	<b>619,225</b>	<b>418,834</b>	<b>375,727</b>	<b>5,294,712</b>	<b>5,142,866</b>	<b>103%</b>
<b>Expenditures:</b>								
Salaries and employee benefits	213,675	42,677	250,252	139,757	97,578	743,939	891,066	83%
Services and supplies	193,991	2,985,243	328,433	165,546	427,136	4,100,349	4,378,753	94%
Capital Equipment	0	10,755	71,086	0	7,740	89,581	153,355	58%
Fire Engines Lease	0	0	0	0	0	0	0	0%
Reserve for Capital Equipment	0	0	0	0	0	0	0	0%
<b>Total expenditures</b>	<b>407,666</b>	<b>3,038,675</b>	<b>649,772</b>	<b>305,302</b>	<b>532,453</b>	<b>4,933,868</b>	<b>5,256,157</b>	<b>94%</b>
<b>Excess (deficit)</b>	<b>18,486</b>	<b>416,099</b>	<b>(30,547)</b>	<b>113,532</b>	<b>(156,727)</b>	<b>360,844</b>	<b>(113,291)</b>	
Contingency								
<b>Excess (deficit)</b>	<b>18,486</b>	<b>416,099</b>	<b>(30,547)</b>	<b>113,532</b>	<b>(156,727)</b>	<b>360,844</b>	<b>(113,291)</b>	

Note: The Fiscal Year 2014-15 financial results are unaudited.

Cameron Park Community Services District  
 Fiscal Year 2016-17 Budget Process  
 General Fund Projection by Department  
 For Fiscal Year Ended June 30, 2016

**DRAFT**

General Fund:	Administration	Fire & JPA	Park	Recreation	Community Center	FY 2015-16 General Fund Projection	FY 2015-16 Approved General Fund Budget
<b>Expenditures:</b>							
5000 Salaries - Permanent	\$ 151,000	\$ -	\$ 164,000	\$ 82,005	\$ 33,516	\$ 430,521	\$ 435,340
5010 Salaries - Seasonal/PT/Funded	7,488	0	0	54,009	105,190	166,687	166,687
5135 Health - Retired	23,515	91,673	0	0	0	115,188	115,188
5130 Health & Dental	18,127	0	41,455	29,866	13,143	102,591	102,591
5140 Vision Insurance	274	0	544	472	188	1,478	1,478
5150 Retirement Benefits (active)	29,271	0	30,678	16,418	6,755	83,122	83,122
5160 Workers' Compensation	820	1,394	2,460	1,476	1,640	7,790	7,790
5180 FICA/Medicare Contribution	2,400	0	3,000	5,362	8,550	19,312	19,312
5190 UI/TT Contribution	1,302	0	1,736	3,500	4,800	11,338	11,338
<b>Total salaries and benefits</b>	<b>234,197</b>	<b>93,067</b>	<b>243,873</b>	<b>193,108</b>	<b>173,782</b>	<b>938,027</b>	<b>942,846</b>
5209 Advertising/Marketing	600	0	0	30,000	9,500	40,100	40,100
5210 Agency Administration Fee	5,405	54,000	13,900	3,752	0	77,057	75,043
5215 Agriculture	0	0	6,000	0	500	6,500	7,500
5220 Audit & Accounting	20,000	5,000	0	0	0	25,000	25,000
5221 Bank Charge	2,500	0	0	3,000	6,500	12,000	12,000
5230 Clothing/Uniform	0	1,100	1,500	0	400	3,000	4,400
5231 Computer Software	2,000	2,500	1,000	4,000	3,200	12,700	12,700
5240 Contractual Services - Plans	33,280					33,280	33,280
5235 Contractual Services	0	25,000	80,000	10,000	96,720	211,720	154,220
5236 Contractual Services - Provider	0	2,980,486	0	0	0	2,980,486	3,254,054
5250 Directors Compensation	12,000	0	0	0	0	12,000	18,000
5260 EDC Department Agency	1,800	800	800	800	0	4,200	3,200
5265 Educational Material		0				0	800
5270 Elections	0	0	0	0	0	0	-
5275 Equipment-Minor/Small Tools	500	2,000	10,000	500	5,000	18,000	18,000
5282 Deposit Refund	0	0	0	0	0	0	-
5285 Fire & Safety Supplies	0	1,500	400	0	500	2,400	2,900
5290 Fire Prevention & Inspection	0	0	0	0	0	0	-
5295 Personal Protective Equipment	0	21,000	0	0	0	21,000	21,000
5296 Fire-Volunteer/Resident	0	29,200	0	0	0	29,200	29,200
5300 Food	700	1,000	350	3,800	400	6,250	6,100
5305 Fuel	0	62,000	6,000	0	0	68,000	73,000
5310 Government Fees/Permits	0	2,650	6,600	0	4,000	13,250	12,650
5315 Household Supplies	0	6,000	9,500	0	9,200	24,700	20,000
5316 Instructors		0		16,000	51,000	67,000	67,000
5320 Insurance	3,000	24,000	18,000	7,000	11,500	63,500	73,000
5335 Legal Services	30,000	15,000	0	1,000	1,600	47,600	30,000
5345 Maintenance. - Buildings	0	11,000	6,000	0	12,000	29,000	28,000
5350 Maintenance. - Equipment	600	25,000	12,000	1,000	13,000	51,600	50,500
5355 Maintenance. - Grounds	0	3,000	40,000	0	3,000	46,000	44,500
5360 Maintenance. - Radio/Phones	0	2,000	0	0	0	2,000	1,000
5365 Maintenance. - Tires & Tubes	0	10,000	0	0	0	10,000	10,000
5370 Maintenance. - Vehicle	0	20,000	12,000	0	0	32,000	25,000
5375 Medical Supplies	0	0	0	0	200	200	200
5380 Memberships/Subscriptions	7,400	850	200	225	0	8,675	8,575
5385 Mileage Reimbursement	300	100	0	0	5,200	5,600	5,600
5395 Miscellaneous	0	0	0	0	0	0	-
5405 Pool Chemicals	0		22,500	0	25,000	47,500	65,000
5400 Office Supplies	3,000	4,000	1,250	900	1,800	10,950	10,350
5410 Postage	1,000	500	0	400	0	1,900	1,900

Cameron Park Community Services District  
 Fiscal Year 2016-17 Budget Process  
 General Fund Projection by Department  
 For Fiscal Year Ended June 30, 2016

**DRAFT**

General Fund:						FY 2015-16	FY 2015-16
	Administration	Fire & JPA	Park	Recreation	Community Center	General Fund Projection	Approved General Fund Budget
5415 Printing	300	350	250	0	200	1,100	1,350
5420 Professional Services	42,500	4,200	28,400	5,000	8,000	88,100	86,100
5421 Program Supplies	0		0	7,000	12,000	19,000	24,100
5425 Publications & Legal Notices	1,000	250	0	0	0	1,250	650
5430 Radios	0	500	0	0	0	500	500
5431 Refund-Activity	0		0	0	0	0	-
5435 Rent/Lease - Bldgs	0	0	0	900	10,300	11,200	7,570
5440 Rent/Lease - Equipment	0	0	1,000	200	0	1,200	1,000
5455 Staff Development	2,000	5,000	500	500	500	8,500	12,700
5470 Telephone	6,000	15,000	1,000	2,500	2,400	26,900	28,300
5480 Travel/Lodging	1,000	1,000	0	0	0	2,000	2,000
5486 Tuition	0	0	0	0	0	0	-
5490 Utilities - Water	0	12,000	28,000	0	12,000	52,000	55,750
5492 Utilities - Electric/Gas	0	27,000	40,000	0	78,300	145,300	145,300
5500 Vandalism	0	0	3,500	0	0	3,500	1,000
5466 Summer Spectacular	0	0	0	52,000	0	52,000	52,000
5465 Special events Expense	0		0	17,500	0	17,500	17,500
<b>Total services and supplies</b>	<b>176,885</b>	<b>3,374,986</b>	<b>350,650</b>	<b>167,977</b>	<b>383,920</b>	<b>4,454,418</b>	<b>4,679,592</b>
<b>Revenues:</b>							
Property Tax	248,882	2,488,822	639,983	177,773		3,555,460	3,555,460
Interest	7,500					7,500	7,500
Recreation Program Revenue				119,276	162,943	282,219	282,219
Administration Process Fees	7,000					7,000	7,000
JPA Reimbursements		1,056,705				1,056,705	1,056,705
Special Events				24,500		24,500	24,500
Facility Use Revenue				24,500	177,910	202,410	184,510
Summer Spectacular				52,000		52,000	52,000
Franchise Fees	160,000					160,000	160,000
Sponsorships				15,000		15,000	15,000
Salary Savings						0	-
Fire Engines Lease & Purchase						0	-
<b>Total revenues</b>	<b>423,382</b>	<b>3,545,527</b>	<b>639,983</b>	<b>413,049</b>	<b>340,853</b>	<b>5,362,794</b>	<b>5,344,894</b>
<b>Expenditures:</b>							
Salaries and employee benefits	234,197	93,067	243,873	193,108	173,782	938,027	942,846
Services and supplies	176,885	3,374,986	350,650	167,977	383,920	4,454,418	4,679,592
Capital Equipment	0	18,500	110,000	0		128,500	164,479
Fire Engines Lease						0	0
Reserve for Capital Equipment							0
<b>TOTAL EXPENDITURES</b>	<b>411,082</b>	<b>3,486,553</b>	<b>704,523</b>	<b>361,085</b>	<b>557,702</b>	<b>5,520,945</b>	<b>5,786,917</b>
<b>Excess (deficit)</b>	<b>12,300</b>	<b>58,974</b>	<b>(64,540)</b>	<b>51,964</b>	<b>(216,849)</b>	<b>(158,151)</b>	<b>(442,023)</b>
Contingency							0
<b>Excess (deficit)</b>	<b>\$ 12,300</b>	<b>\$ 58,974</b>	<b>\$ (64,540)</b>	<b>\$ 51,964</b>	<b>\$ (216,849)</b>	<b>\$ (158,151)</b>	<b>(442,023)</b>

Cameron Park Community Services District  
 Fiscal Year 2016-17 Budget Process  
 General Fund Preliminary Budget by Department  
 For Fiscal Year Ended June 30, 2017

**DRAFT**

<u>General Fund:</u>	Administration	Fire & JPA	Park	Recreation	Community Center	FY 2015-16 Budget	FY 2016-17 DRAFT General Fund Budget	\$ Change '17 vs '16	% Change '17 vs '16
<b>Expenditures:</b>									
5000 Salaries - Permanent	\$ 156,000	\$ -	\$ 154,000	\$ 84,000	\$ 37,000	\$ 415,162	\$ 431,000	\$ 15,838	3.8%
5010 Salaries - Seasonal/PT/Funde	24,000	0	0	60,000	99,000	166,687	183,000	\$ 16,313	9.8%
5135 Health - Retired	25,000	78,000	26,000	0	0	115,188	129,000	\$ 13,812	12.0%
5130 Health & Dental	19,000	0	42,000	32,000	15,000	102,591	108,000	\$ 5,409	5.3%
5140 Vision Insurance	300	0	600	500	200	1,478	1,600	\$ 122	8.3%
5150 Retirement Benefits (active)	35,000	0	34,000	29,000	4,500	83,122	102,500	\$ 19,378	23.3%
5160 Workers' Compensation	1,000	1,800	2,900	1,800	2,000	7,790	9,500	\$ 1,710	22.0%
5180 FICA/Medicare Contribution	2,500	0	3,200	5,600	9,000	19,312	20,300	\$ 988	5.1%
5190 UI/TT Contribution	1,400	0	1,800	3,600	5,000	11,338	11,800	\$ 462	4.1%
<b>Total salaries and benefits</b>	<b>264,200</b>	<b>79,800</b>	<b>264,500</b>	<b>216,500</b>	<b>171,700</b>	<b>922,668</b>	<b>996,700</b>	<b>74,032</b>	<b>8.0%</b>
5209 Advertising/Marketing	600	0	0	30,000	9,500	35,100	40,100	5,000	14.2%
5210 Agency Administration Fee	5,500	55,000	14,200	3,752	0	75,043	78,452	3,409	4.5%
5215 Agriculture	0	0	6,000	0	1,500	7,500	7,500	-	0.0%
5220 Audit & Accounting	20,000	5,000	0	0	0	25,000	25,000	-	0.0%
5221 Bank Charge	2,500	0	0	3,000	6,500	12,000	12,000	-	0.0%
5230 Clothing/Uniform	0	2,500	1,500	0	400	4,400	4,400	-	0.0%
5231 Computer Software	2,000	2,500	1,200	4,000	3,500	12,700	13,200	500	3.9%
5240 Contractual Services - Plans	37,440					33,280	37,440	4,160	12.5%
5235 Contractual Services	0	30,000	60,000	10,000	96,720	149,220	196,720	47,500	31.8%
5236 Contractual Services - Provide	0	3,285,016	0	0	0	3,254,054	3,285,016	30,962	1.0%
5250 Directors Compensation	18,000	0	0	0	0	18,000	18,000	-	0.0%
5260 EDC Department Agency	1,800	800	800	800	0	3,200	4,200	1,000	31.3%
5265 Educational Material		0			500	800	500	(300)	-37.5%
5270 Elections	10,000	0	0	0	0	-	10,000	10,000	N/A
5275 Equipment-Minor/Small Tools	500	2,000	10,000	500	5,000	18,000	18,000	-	0.0%
5282 Deposit Refund	0	0	0	0	0	-	0	-	N/A
5285 Fire & Safety Supplies	0	1,500	400	0	1,000	2,900	2,900	-	0.0%
5290 Fire Prevention & Inspection	0	0	0	0	0	-	0	-	N/A
5295 Personal Protective Equipmer	0	21,000	0	0	0	21,000	21,000	-	0.0%
5296 Fire-Volunteer/Resident	0	29,200	0	0	0	29,200	29,200	-	0.0%
5300 Food	700	1,000	300	2,100	300	6,100	4,400	(1,700)	-27.9%
5305 Fuel	0	62,000	11,000	0	0	73,000	73,000	-	0.0%
5310 Government Fees/Permits	0	2,650	8,000	0	4,500	12,650	15,150	2,500	19.8%
5315 Household Supplies	0	6,000	6,000	0	9,000	20,000	21,000	1,000	5.0%
5316 Instructors		0		16,500	44,200	67,000	60,700	(6,300)	-9.4%
5320 Insurance	3,000	24,000	19,000	8,500	11,500	73,000	66,000	(7,000)	-9.6%
5335 Legal Services	30,000	10,000	0	0	0	30,000	40,000	10,000	33.3%
5345 Maintenance. - Buildings	0	11,000	6,000	0	12,000	28,000	29,000	1,000	3.6%
5350 Maintenance. - Equipment	600	25,000	12,000	1,500	13,000	47,500	52,100	4,600	9.7%
5355 Maintenance. - Grounds	0	3,000	45,000	0	2,500	44,500	50,500	6,000	13.5%
5360 Maintenance. - Radio/Phones	0	2,000	0	0	0	1,000	2,000	1,000	100.0%
5365 Maintenance. - Tires & Tubes	0	12,000	0	0	0	10,000	12,000	2,000	20.0%
5370 Maintenance. - Vehicle	0	20,000	10,000	0	0	25,000	30,000	5,000	20.0%
5375 Medical Supplies	0	0	0	0	200	200	200	-	0.0%
5380 Memberships/Subscriptions	7,500	850	500	225	0	8,575	9,075	500	5.8%
5385 Mileage Reimbursement	300	0	0	0	5,200	5,600	5,500	(100)	-1.8%
5395 Miscellaneous	0	0	0	0	0	-	0	-	N/A
5405 Pool Chemicals	0		27,129	0	28,900	65,000	56,029	(8,971)	-13.8%
5400 Office Supplies	3,000	4,000	1,150	900	1,800	10,350	10,850	500	4.8%
5410 Postage	1,000	500	0	400	0	1,900	1,900	-	0.0%

Cameron Park Community Services District  
 Fiscal Year 2016-17 Budget Process  
 General Fund Preliminary Budget by Department  
 For Fiscal Year Ended June 30, 2017

**DRAFT**

<u>General Fund:</u>	Administration	Fire & JPA	Park	Recreation	Community Center	FY 2015-16 Budget	FY 2016-17 DRAFT General Fund Budget	\$ Change '17 vs '16	% Change '17 vs '16
5415 Printing	300	350	500	0	200	1,350	1,350	-	0.0%
5420 Professional Services	42,500	4,200	14,000	5,000	8,000	71,100	73,700	2,600	3.7%
5421 Program Supplies	0	0	0	7,250	6,800	24,100	14,050	(10,050)	-41.7%
5425 Publications & Legal Notices	1,000	300	0	0	0	650	1,300	650	100.0%
5430 Radios	0	500	0	0	0	500	500	-	0.0%
5431 Refund-Activity	0	0	0	0	0	-	0	-	N/A
5435 Rent/Lease - Bldgs	0	0	0	900	9,000	7,570	9,900	2,330	30.8%
5440 Rent/Lease - Equipment	0	0	1,000	200	0	1,000	1,200	200	20.0%
5455 Staff Development	4,000	5,000	1,500	500	500	12,700	11,500	(1,200)	-9.4%
5470 Telephone	6,000	15,000	3,000	2,500	2,400	28,300	28,900	600	2.1%
5480 Travel/Lodging	1,000	1,000	0	0	0	2,000	2,000	-	0.0%
5486 Tuition	0	0	0	0	0	-	0	-	N/A
5490 Utilities - Water	0	12,000	28,000	0	15,750	55,750	55,750	-	0.0%
5492 Utilities - Electric/Gas	0	27,000	40,000	0	78,300	145,300	145,300	-	0.0%
5500 Vandalism	0	0	3,000	0	1,000	1,000	4,000	3,000	300.0%
5466 Summer Spectacular	0	0	0	52,000	0	52,000	52,000	-	0.0%
5465 Special events Expense	0	0	0	17,500	0	17,500	17,500	-	0.0%
<b>Total services and supplies</b>	<b>199,240</b>	<b>3,683,866</b>	<b>331,179</b>	<b>168,027</b>	<b>379,670</b>	<b>4,651,592</b>	<b>4,761,982</b>	<b>110,390</b>	<b>2.4%</b>
<b>Revenues:</b>									
Property Tax	248,882	2,488,822	639,983	177,773		3,555,460	3,555,460	-	0.0%
Interest	7,500					7,500	7,500	-	0.0%
Recreation Program Revenue				124,525	171,015	282,219	295,540	13,321	4.7%
Administration Process Fees	7,000					7,000	7,000	-	0.0%
JPA Reimbursements		1,075,523				1,056,705	1,075,523	18,818	1.8%
Special Events	0			25,725		24,500	25,725	1,225	5.0%
Facility Use Revenue				24,500	176,256	184,510	200,756	16,246	8.8%
Summer Spectacular				55,000		52,000	55,000	3,000	5.8%
Franchise Fees	160,000					160,000	160,000	-	0.0%
Sponsorships	0			15,750		15,000	15,750	750	5.0%
Grant Reimbursement		0				-	0	-	N/A
<b>TOTAL REVENUES</b>	<b>423,382</b>	<b>3,564,345</b>	<b>639,983</b>	<b>423,273</b>	<b>347,271</b>	<b>5,344,894</b>	<b>5,398,253</b>	<b>53,359</b>	<b>1.0%</b>
<b>Expenditures:</b>									
Salaries and employee benefit	264,200	79,800	264,500	216,500	171,700	922,668	996,700	74,032	8.0%
Services and supplies	199,240	3,683,866	331,179	168,027	379,670	4,651,592	4,761,982	110,390	2.4%
Capital Equipment	0	0	0	0		51,301	0	(51,301)	-100.0%
Fire Engines Lease		0				0	0	-	N/A
Reserve for Capital Equipment						0	0	-	
<b>TOTAL EXPENDITURES</b>	<b>463,440</b>	<b>3,763,666</b>	<b>595,679</b>	<b>384,527</b>	<b>551,370</b>	<b>5,625,561</b>	<b>5,758,682</b>	<b>133,121</b>	<b>2.4%</b>
<b>Excess (deficit)</b>	<b>(\$40,058)</b>	<b>(\$199,321)</b>	<b>\$44,304</b>	<b>\$38,746</b>	<b>(\$204,099)</b>	<b>(\$280,667)</b>	<b>(\$360,429)</b>	<b>(\$79,762)</b>	<b>-28.4%</b>
<b>Transfers In/(Out) of Genera</b>	<b>\$40,058</b>	<b>\$199,321</b>	<b>(\$44,304)</b>	<b>(\$38,746)</b>	<b>\$204,099</b>	<b>\$280,667</b>	<b>\$360,429</b>	<b>\$79,762</b>	
<b>Excess (deficit)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>#DIV/0!</b>



Cameron Park CSD - Administration  
 Fiscal Year 2016-17 Budget Process  
 Statement of Revenues & Expenditures: Actuals, Projection, Budgets  
 For Fiscal Years Ended June 30, 2014,2015,2016,2017

**DRAFT**

Administration	Actual FY 2013-14	Actual FY 2014-15	Projection FY 2015-16	Adopted Budget FY 2015-16	Proposed Budget FY 2016-17	\$ Change '17 vs '16	% Change '17 vs '16	Comments
<b>Revenues:</b>								
Property Tax	\$ 231,388	\$ 239,099	\$ 248,882	\$ 248,882	\$ 248,882	0	0.0%	
Franchise Fees	160,778	163,396	160,000	160,000	160,000	0	0.0%	
Admin. Fee	7,500	7,500	7,000	7,000	7,000	0	0.0%	
Reimbursement	0	0	0	0	0	0	N/A	
Interest	9,409	6,430	7,500	7,500	7,500	0	0.0%	
Other Income	4,546	9,728	0	0	0	0	N/A	
<b>Total revenues</b>	<b>413,621</b>	<b>426,153</b>	<b>423,382</b>	<b>423,382</b>	<b>423,382</b>	<b>0</b>	<b>0.0%</b>	
<b>Expenditures:</b>								
5000 Salaries - Permanent	102,120	138,389	151,000	146,273	156,000	5,000	3.3%	Includes GM, Fin/HR Ofc
5010 Salaries - Seasonal/PT funded	12,327	7,799	7,488	7,488	24,000	16,512	220.5%	Includes Admin Asst., Payroll
5135 Health - Retired	25,333	22,380	23,515	23,515	25,000	1,485	6.3%	
5130 Health & Dental	9,276	12,313	18,127	18,127	19,000	873	4.8%	Assumes 10% increase effective 1/1/17
5140 Vision Insurance	187	183	274	274	300	26	9.5%	Assumes 10% increase effective 1/1/17
5150 Retirement Benefits (active)	20,599	27,830	29,271	29,271	35,000	5,729	19.6%	Includes Unfunded Liability contribution
5160 Worker's Comp	550	659	820	820	1,000	180	22.0%	
5180 FICA/Medicare Employ	2,404	2,392	2,400	2,400	2,500	100	4.2%	
5190 UI/TT Contribution	963	1,732	1,302	1,302	1,400	98	7.5%	
<b>Salaries &amp; benefits</b>	<b>173,759</b>	<b>213,677</b>	<b>234,197</b>	<b>229,470</b>	<b>264,200</b>	<b>30,003</b>	<b>12.8%</b>	
5209 Advertising/Marketing	582	2,636	600	600	600	0	0.0%	
5210 Agency Admin	4,314	3,363	5,405	5,253	5,500	95	1.8%	
5215 Agriculture	0	0	0	0	0	0	N/A	
5220 Audit/Accounting	26,358	16,800	20,000	20,000	20,000	0	0.0%	
5221 Bank Charge	2,678	1,807	2,500	2,500	2,500	0	0.0%	
5230 Clothing/Uniform	0	0	0	0	0	0	N/A	
5231 Computer Software	2,021	4,564	2,000	2,000	2,000	0	0.0%	
5235 Temporary Help Contractual Service	129,701	51,879	33,280	33,280	37,440	4,160	12.5%	A/P Asst + Marketing Asst
5236 Contractual Services - Plans	27,365	3,500	0	0	0	0	N/A	
5250 Director Comp	0	6,600	12,000	18,000	18,000	6,000	50.0%	
5260 EDC Dept Agency	842	749	1,800	800	1,800	0	0.0%	
5265 Educational Material	0	138	300	300	300	0	0.0%	
5270 Elections	0	9,727	0	0	10,000	10,000	N/A	
5275 Equipment-Minor/Small	173	3,949	500	500	500	0	0.0%	
5300 Food	951	875	700	700	700	0	0.0%	
5305 Fuel	1,138	0	0	0	0	0	N/A	
5310 Government Fees/Perm	53	0	0	0	0	0	N/A	
5315 Household Supplies	0	23	0	0	0	0	N/A	
5320 Insurance	2,619	2,833	3,000	3,000	3,000	0	0.0%	
5335 Legal Services	40,680	39,038	30,000	30,000	30,000	0	0.0%	

Cameron Park CSD - Administration  
 Fiscal Year 2016-17 Budget Process  
 Statement of Revenues & Expenditures: Actuals, Projection, Budgets  
 For Fiscal Years Ended June 30, 2014,2015,2016,2017

**DRAFT**

Administration	Actual FY 2013-14	Actual FY 2014-15	Projection FY 2015-16	Adopted Budget FY 2015-16	Proposed Budget FY 2016-17	\$ Change '17 vs '16	% Change '17 vs '16	Comments
5340 Maintenance - Vehicle Sup	0	0	0	0	0	0	N/A	
5345 Maintenance - Buildings	0	0	0	0	0	0	N/A	
5350 Maintenance - Equipment	1,282	609	600	1,000	600	0	0.0%	
5355 Maintenance - Grounds	0	0	0	0	0	0	N/A	
5360 Maintenance - Radio/Phones	0	0	0	0	0	0	N/A	
5365 Maintenance - Tires & Tubes	0	0	0	0	0	0	N/A	
5370 Maintenance - Vehicle	0	0	0	0	0	0	N/A	
5375 Medical Supplies	0	0	0	0	0	0	N/A	
5380 Memberships/Subscription	5,881	6,666	7,400	7,000	7,500	100	1.4%	
5385 Mileage Reimburse	0	209	300	300	300	0	0.0%	
5395 Miscellaneous	0	0	0	0	0	0	N/A	
5400 Office Supplies	2,494	2,413	3,000	2,500	3,000	0	0.0%	
5410 Postage	766	882	1,000	1,000	1,000	0	0.0%	
5415 Printing	99	341	300	300	300	0	0.0%	
5420 Professional Service	1,144	27,071	42,500	42,500	42,500	0	0.0%	Parks analysis 10; Financial analysis 10;
5425 Public & Legal Not	288	493	1,000	400	1,000	0	0.0%	5420 contd: Actuarials 7; Policy Revs 10;
5435 Rent/Lease - Bldgs	0	15	0	0	0	0	N/A	5420 contd: Browning 3; Surveys 3;
5440 Rent/Lease - Equip	38	0	0	0	0	0	N/A	
5455 Staff Development	139	3,494	2,000	4,200	4,000	2,000	100.0%	
5470 Telephone	2,216	2,724	6,000	2,400	6,000	0	0.0%	
5480 Travel/Lodging	0	595	1,000	1,000	1,000	0	0.0%	
5486 Tuition	0	0	0	0	0	0	N/A	
5490 Utilities - Water	0	0	0	0	0	0	N/A	
5492 Utilities - Elec/Gas	20	0	0	0	0	0	N/A	
5625 Capital Equipment Ex	8,170	0	0	0	0	0	N/A	
<b>Total services &amp; supplies</b>	<b>262,013</b>	<b>193,993</b>	<b>177,185</b>	<b>179,533</b>	<b>199,540</b>	<b>22,355</b>	<b>12.6%</b>	
Salaries & benefits	173,759	213,677	234,197	229,470	264,200	30,003	12.8%	
Total expenditures	435,772	407,670	411,382	409,003	463,740	52,358	12.7%	
Total revenues	413,621	426,153	423,382	423,382	423,382	0	0.0%	
<b>Excess (deficit) of revenues over expenditu</b>	<b>(22,151)</b>	<b>18,483</b>	<b>12,000</b>	<b>14,379</b>	<b>(40,358)</b>	<b>(52,358)</b>		

Cameron Park CSD - Fire  
 Fiscal Year 2016-17 Budget Process  
 Statement of Revenues & Expenditures: Actuals, Projection, Budgets  
 For Fiscal Years Ended June 30, 2014,2015,2016,2017

**DRAFT**

Fire	Actual FY 2013-14	Actual FY 2014-15	Projection FY 2015-16	Adopted Budget FY 2015-16	Proposed Budget FY 2016-17	\$ Change '17 vs '16	% Change '17 vs '16	Comments
<b>Revenues:</b>								
Property Tax	\$ 2,313,885	\$ 2,390,981	\$ 2,488,822	\$ 2,488,822	\$ 2,488,822	0	0.0%	
JPA Reimbursement	989,719	1,063,792	1,056,705	1,056,705	1,075,523	18,818	1.8%	Updated number from Fire
Grant Reimbursement	162,787	0	0	0	0	0	N/A	
Other Income	4,280	0	0	0	0	0	N/A	
<b>Total revenues</b>	<b>3,470,671</b>	<b>3,454,773</b>	<b>3,545,527</b>	<b>3,545,527</b>	<b>3,564,345</b>	<b>18,818</b>	<b>0.5%</b>	
<b>Expenditures:</b>								
5000 Salaries - Permanent	0	0	0	0	0		N/A	
5010 Salaries - Seasonal/PT funded	5,572	0	0	0	0	0	N/A	
5135 Health - Retired	46,647	41,557	91,673	91,673	78,000	(13,673)	-14.9%	Includes Retiree Health & Pension Adj.
5160 Worker's Comp	935	1,120	1,394	1,394	1,800	406	29.1%	
5180 FICA/Medicare Employ	426	0	0	0	0	0	N/A	
5190 UI/TT Contribution	54	0	0	0	0	0	N/A	
<b>Salaries &amp; benefits</b>	<b>53,634</b>	<b>42,677</b>	<b>93,067</b>	<b>93,067</b>	<b>79,800</b>	<b>(13,267)</b>	<b>-14.3%</b>	
5209 Advertising/Marketing	0	0	0	0	0			
5210 Agency Admin	43,145	33,625	54,000	52,530	55,000	1,000	1.9%	
5215 Agriculture	0	0	0	0	0	0	N/A	
5220 Audit/Accounting	5,000	5,000	5,000	5,000	5,000	0	0.0%	
5221 Bank Charge	0	0	0	0	0	0	N/A	
5230 Clothing/Uniform	3,000	2,920	1,100	2,500	2,500	1,400	127.3%	
5231 Computer Software	1,344	1,010	2,500	2,500	2,500	0	0.0%	
5235 Contractual Service-Other	25,739	27,341	25,000	25,000	30,000	5,000	20.0%	Dispatch Services
5236 Contractual Service - Provider	2,666,439	2,651,400	2,980,486	3,254,054	3,285,016	304,530	10.2%	Updated Exhibit D for 16-17
5250 Director Comp	0	0	0	0	0	0	N/A	
5260 EDC Dept Agency	842	749	800	800	800	0	0.0%	
5265 Educational Material	57	0	0	0	0	0	N/A	
5270 Elections	0	0	0	0	0	0	N/A	
5275 Equipment-Minor/Small	1,954	2,041	2,000	2,000	2,000	0	0.0%	
5285 Fire & Safety Supplies	3,000	1,561	1,500	1,500	1,500	0	0.0%	
5295 Personal Protective Equipment	18,632	18,318	21,000	21,000	21,000	0	0.0%	
5296 Fire-Volunteer/Resident	21,480	16,785	29,200	29,200	29,200	0	0.0%	
5300 Food	1,582	720	1,000	1,000	1,000	0	0.0%	
5305 Fuel	70,377	53,635	62,000	62,000	62,000	0	0.0%	
5310 Government Fees/Perm	1,868	508	2,650	2,650	2,650	0	0.0%	
5315 Household Supplies	6,660	6,569	6,000	6,000	6,000	0	0.0%	
5320 Insurance	24,212	26,276	24,000	28,000	24,000	0	0.0%	
5335 Legal Services	0	9,764	15,000	0	10,000	(5,000)	-33.3%	Weed Abatement Ordinance
5345 Maintenance. - Buildings	7,466	10,228	11,000	11,000	11,000	0	0.0%	
5350 Maintenance. - Equipment	16,806	18,300	25,000	25,000	25,000	0	0.0%	

Cameron Park CSD - Fire

Fiscal Year 2016-17 Budget Process

Statement of Revenues & Expenditures: Actuals, Projection, Budgets

For Fiscal Years Ended June 30, 2014,2015,2016,2017

**DRAFT**

Fire	Actual FY 2013-14	Actual FY 2014-15	Projection FY 2015-16	Adopted Budget FY 2015-16	Proposed Budget FY 2016-17	\$ Change '17 vs '16	% Change '17 vs '16	Comments
5355 Maintenance. Grounds	2,165	2,876	3,000	3,000	3,000	0	0.0%	
5360 Maintenance. Radio/Phones	3,309	1,947	2,000	1,000	2,000	0	0.0%	
5365 Maintenance. Tires & Tubes	7,158	9,719	10,000	10,000	12,000	2,000	20.0%	
5370 Maintenance. Vehicle	20,985	20,385	20,000	20,000	20,000	0	0.0%	
5375 Medical Supplies	0	0	0	0	0	0	N/A	
5380 Memberships/Subscription	962	863	850	850	850	0	0.0%	
5385 Mileage Reimburse	0	0	100	100	0	(100)	-100.0%	
5395 Miscellaneous	4,327	0	0	0	0	0	N/A	
5400 Office Supplies	3,748	3,550	4,000	4,000	4,000	0	0.0%	
5410 Postage	192	540	500	500	500	0	0.0%	
5415 Printing	0	20	350	350	350	0	0.0%	
5420 Professional Service	1,910	5,402	4,200	4,200	4,200	0	0.0%	
5425 Public & Legal Not	35	358	250	250	300	50	20.0%	
5430 Radios	0	403	500	500	500	0	0.0%	
5440 Rent/Lease - Equip	0	0	0	0	0	0	N/A	
5455 Staff Development	5,536	5,000	5,000	5,000	5,000	0	0.0%	
5470 Telephone	15,086	12,684	15,000	18,000	15,000	0	0.0%	
5480 Travel/Lodging	840	25	1,000	1,000	1,000	0	0.0%	
5486 Tuition	0	0	0	0	0	0	N/A	
5490 Utilities - Water	8,435	9,404	12,000	12,000	12,000	0	0.0%	
5492 Utilities - Elec/Gas	27,397	25,316	27,000	27,000	27,000	0	0.0%	
5625 Capital Equipment Ex	220,261	10,755	18,500	18,500		(18,500)	-100.0%	
<b>Total services &amp; supplies</b>	<b>3,241,948</b>	<b>2,995,997</b>	<b>3,393,486</b>	<b>3,657,984</b>	<b>3,683,866</b>	<b>290,380</b>	<b>8.6%</b>	
Salaries & benefits	53,634	42,677	93,067	93,067	79,800	(13,267)	-14.3%	
Total expenditures	3,295,582	3,038,674	3,486,553	3,751,051	3,763,666	277,113	7.9%	
Total revenues	3,470,671	3,454,773	3,545,527	3,545,527	3,564,345	18,818	0.5%	
<b>Excess (deficit) of revenues over expenditu</b>	<b>175,089</b>	<b>416,099</b>	<b>58,974</b>	<b>(205,524)</b>	<b>(199,321)</b>	<b>(258,295)</b>		
<b>Rollover surplus/(deficit)</b>	<b>0</b>							
<b>Excess (deficit) of revenues over expenditu</b>	<b>175,089</b>	<b>416,099</b>	<b>58,974</b>	<b>(205,524)</b>	<b>(199,321)</b>	<b>(258,295)</b>		

Cameron Park CSD - Parks

Fiscal Year 2016-17 Budget Process

Statement of Revenues & Expenditures: Actuals, Projection, Budgets

For Fiscal Years Ended June 30, 2014,2015,2016,2017

**DRAFT**

Parks	Actual FY 2013-14	Actual FY 2014-15	Projection FY 2015-16	Adopted Budget FY 2015-16	Proposed Budget FY 2016-17	\$ Change '17 vs '16	% Change '17 vs '16	Comments
<b>Revenues:</b>								
Property Tax	\$ 594,999	\$ 614,823	\$ 639,983	\$ 639,983	\$ 639,983	\$ -	0.0%	
Other Income	3,670	4,302	0	0	0	0	N/A	
Parks/Field Use Fees	0	100	0	0	0	0	N/A	
<b>Total revenues</b>	<b>598,669</b>	<b>619,225</b>	<b>639,983</b>	<b>639,983</b>	<b>639,983</b>	<b>0</b>	<b>0.0%</b>	
<b>Expenditures:</b>								
5000 Salaries - Permanent	157,521	163,043	164,000	153,368	154,000	(10,000)	-6.1%	3FT staff (4th to LLADs & CC)
5010 Salaries - Seasonal/PT funded	0	0	0	0	0	0	N/A	
5135 Health - Retired	0	0	0	0	26,000	26,000	N/A	2 new retirees
5130 Health & Dental	40,394	40,548	41,455	41,455	42,000	545	1.3%	
5140 Vision Insurance	645	764	544	544	600	56	10.3%	
5150 Retirement Benefits (active)	35,193	39,883	30,678	30,678	34,000	3,322	10.8%	Includes Unfunded Liability contribution
5160 Worker's Comp	1,650	1,977	2,460	2,460	2,900	440	17.9%	
5180 FICA/Medicare Employ	2,502	2,408	3,000	3,000	3,200	200	6.7%	
5190 UI/TT Contribution	1,643	1,628	1,736	1,736	1,800	64	3.7%	
<b>Salaries &amp; benefits</b>	<b>239,549</b>	<b>250,251</b>	<b>243,873</b>	<b>233,241</b>	<b>264,500</b>	<b>20,627</b>	<b>8.5%</b>	
5209 Advertising/Marketing	0	0	0	0	0	0	N/A	
5210 Agency Admin	11,094	8,646	13,900	13,508	14,200	300	2.2%	
5215 Agriculture	8,414	8,465	6,000	6,000	6,000	0	0.0%	
5220 Audit/Accounting	0	0	0	0	0	0	N/A	
5221 Bank Charge	0	0	0	0	0	0	N/A	
5230 Clothing/Uniform	1,832	1,528	1,500	1,500	1,500	0	0.0%	
5231 Computer Software	793	808	1,000	1,200	1,200	200	20.0%	
5235 Temporary Help Contractual Service	40,426	46,237	80,000	32,500	60,000	(20,000)	-25.0%	
5250 Director Comp	0	0	0	0	0	0	N/A	
5260 EDC Dept Agency	842	749	800	800	800	0	0.0%	
5265 Educational Material	309	0	200	200	200	0	0.0%	
5270 Elections	0	0	0	0	0	0	N/A	
5275 Equipment-Minor/small	3,085	4,296	10,000	10,000	10,000	0	0.0%	
5285 Fire & Safety Sup	333	139	400	400	400	0	0.0%	
5300 Food	76	222	350	300	300	(50)	-14.3%	
5305 Fuel	5,139	6,596	6,000	11,000	11,000	5,000	83.3%	
5310 Government Fees/Perm	6,746	5,576	6,600	6,600	8,000	1,400	21.2%	
5315 Household Supplies	5,918	6,164	9,500	6,000	6,000	(3,500)	-36.8%	
5320 Insurance	18,966	20,476	18,000	22,000	19,000	1,000	5.6%	
5335 Legal Services	0	1,540	0	0	0	0	N/A	
5345 Maintenance. - Buildings	5,239	14,654	6,000	5,000	6,000	0	0.0%	
5350 Maintenance. - Equipment	11,317	33,573	12,000	10,000	12,000	0	0.0%	

Cameron Park CSD - Parks

Fiscal Year 2016-17 Budget Process

Statement of Revenues & Expenditures: Actuals, Projection, Budgets

For Fiscal Years Ended June 30, 2014,2015,2016,2017

**DRAFT**

Parks	Actual FY 2013-14	Actual FY 2014-15	Projection FY 2015-16	Adopted Budget FY 2015-16	Proposed Budget FY 2016-17	\$ Change '17 vs '16	% Change '17 vs '16	Comments
5355 Maintenance. Grounds	21,859	38,876	40,000	40,000	45,000	5,000	12.5%	
5360 Maintenance. Radio/Phones	0	0	0	0	0	0	N/A	
5365 Maintenance. Tires & Tubes	27	0	0	0	0	0	N/A	
5370 Maintenance. Vehicle	6,556	5,580	12,000	5,000	10,000	(2,000)	-16.7%	
5380 Memberships/Subscription	0	60	200	500	500	300	150.0%	
5395 Miscellaneous	1,950	0	0	0	0	0	N/A	
5400 Office Supplies	1,722	1,720	1,250	1,150	1,150	(100)	-8.0%	
5405 Pool Chemicals	37,036	30,297	22,500	30,000	27,129	4,629	20.6%	
5410 Postage	6	0	0	0	0	0	N/A	
5415 Printing	81	87	250	500	500	250	100.0%	
5420 Professional Service	10,366	22,425	28,400	13,400	14,000	(14,400)	-50.7%	
5425 Public & Legal Not	0	162	0	0	0	0	N/A	
5430 Radios	0	0	0	0	0	0	N/A	
5435 Rent/Lease - Bldgs	0	60	0	0	0	0	N/A	
5440 Rent/Lease - Equip	1,098	1,312	1,000	1,000	1,000	0	0.0%	
5445 Staff Development	240	0	500	1,500	1,500	1,000	200.0%	
5470 Telephone	1,425	3,631	1,000	3,000	3,000	2,000	200.0%	
5480 Travel/Lodging	0	0	0	0	0	0	N/A	
5490 Utilities - Water	26,963	26,310	28,000	28,000	28,000	0	0.0%	
5492 Utilities - Elec/Gas	38,339	37,925	40,000	40,000	40,000	0	0.0%	
5500 Vandalism	(36)	320	3,500	1,000	3,000	(500)	-14.3%	
5625 Capital Equipment Ex	19,945	71,086	110,000	20,000		(110,000)	-100.0%	
<b>Total services &amp; supplies</b>	<b>288,102</b>	<b>399,520</b>	<b>460,850</b>	<b>312,058</b>	<b>331,379</b>	<b>(129,471)</b>	<b>-28.1%</b>	
Salaries & benefits	239,549	250,251	243,873	233,241	264,500	20,627	8.5%	
Total expenditures	527,651	649,771	704,723	545,299	595,879	(108,844)	-15.4%	
Total revenues	598,669	619,225	639,983	639,983	639,983	0	0.0%	
<b>Excess (deficit) of revenues over expendit</b>	<b>71,018</b>	<b>(30,546)</b>	<b>(64,740)</b>	<b>94,684</b>	<b>44,104</b>	<b>108,844</b>		

Cameron Park CSD - Recreation

Fiscal Year 2016-17 Budget Process

Statement of Revenues & Expenditures: Actuals, Projection, Budgets

For Fiscal Years Ended June 30, 2014,2015,2016,2017

**DRAFT**

Recreation	Actual FY 2013-14	Actual FY 2014-15	Projection FY 2015-16	Adopted Budget FY 2015-16	Proposed Budget FY 2016-17	\$ Change '17 vs '16	% Change '17 vs '16	Comments
<b>Revenues:</b>								
4110 Property Tax	\$ 165,278	\$ 170,784	\$ 177,773	\$ 177,773	\$ 177,773	\$ -	0.0%	
4145 Youth Programs	6,937	12,968	5,175	5,175	5,434	259	5.0%	
4146 Adult Programs	4,795	6,318	1,863	1,863	1,956	93	5.0%	
4147 Youth Sports	32,157	41,733	25,162	25,162	26,420	1,258	5.0%	
4148 Adult Sports	767	5,602	3,760	3,760	3,948	188	5.0%	
4149 Camp Revenues	12,149	9,196	9,891	9,891	10,386	495	5.0%	
4170 Special Events	26,854	26,322	24,500	24,500	25,725	1,225	5.0%	
4195 Special Event Rentals	8,610	5,026	0	0	0	0	N/A	
4180 CP Lake Kiosk/Day Pass	28,780	29,652	32,000	32,000	33,600	1,600	5.0%	
4181 CP Lake Season Pass	22,538	20,687	19,325	19,325	20,291	966	5.0%	
4182 CP Lake Reservations	8,622	5,714	7,800	7,800	8,190	390	5.0%	
4183 Summer Kids Camp	0	0	0	0	0	0	N/A	
4184 CP Lake Concessions	8,782	5,540	8,000	8,000	8,000	0	0.0%	
4190 Park/Field Use Fees	27,154	21,370	24,500	24,500	24,500	0	0.0%	
4255 Sponsorships	13,803	5,264	15,000	15,000	15,750	750	5.0%	
4220 Summer Spectacular	50,942	51,331	52,000	52,000	55,000	3,000	5.8%	
4210 Sponsorships Ads	0	0	0	0	0	0	N/A	
4209 Brochure Ads	2,393	1,000	3,800	3,800	3,800	0	0.0%	
4250 Donations	0	0	0	0	0	0	N/A	
4400 Reimbursement (vending)	1,273	329	2,500	2,500	2,500	0	0.0%	
<b>Total revenues</b>	<b>421,833</b>	<b>418,834</b>	<b>413,049</b>	<b>413,049</b>	<b>423,273</b>	<b>10,224</b>	<b>2.5%</b>	
<b>Expenditures:</b>								
5000 Salaries - Permanent	66,413	49,965	82,005	82,005	84,000	1,995	2.4%	Rec Supv. & Rec Coord.
5010 Salaries - Seasonal/PT funded	34,772	44,781	54,009	54,009	60,000	5,991	11.1%	Min Wage from \$10 to \$10.50 1/1/17
5135 Health - Retired	0	0	0	0	0	0	N/A	
5130 Health & Dental	25,318	21,274	29,866	29,866	32,000	2,134	7.1%	
5140 Vision Insurance	443	352	472	472	500	28	5.9%	
5150 Retirement Benefits (active)	16,332	15,418	16,418	16,418	29,000	12,582	76.6%	Includes Unfunded Liability contribution
5160 Worker's Comp	990	1,186	1,476	1,476	1,800	324	22.0%	
5180 FICA/Medicare Employ	3,770	3,624	5,362	5,362	5,600	238	4.4%	
5190 UI/TT Contribution	2,605	3,156	3,500	3,500	3,600	100	2.9%	
<b>Salaries &amp; benefits</b>	<b>150,642</b>	<b>139,756</b>	<b>193,108</b>	<b>193,108</b>	<b>216,500</b>	<b>23,392</b>	<b>12.1%</b>	
Advertising/Marketing	29,847	30,964	30,000	30,000	30,000	0	0.0%	
Agency Admin	3,082	2,402	3,752	3,752	3,752	0	0.0%	
Audit/Accounting	0	0	0	0	0	0	N/A	
Bank Charge	2,121	3,183	3,000	3,000	3,000	0	0.0%	
Clothing/Uniform	874	0	0	0	0	0	N/A	
Computer Software	3,281	3,217	4,000	4,000	4,000	0	0.0%	
Temporary Help Contractual Service	10,289	17,964	10,000	0	10,000	0	0.0%	
Director Comp	0	0	0	0	0	0	N/A	
EDC Dept Agency	842	749	800	800	800	0	0.0%	
Educational Material	0	997	0	0	0	0	N/A	
Elections	0	0	0	0	0	0	N/A	
Equipment-Minor/Small	0	0	500	500	500	0	0.0%	
Refund - Deposit	5,342	0	0	0	0	0	N/A	

Cameron Park CSD - Recreation

Fiscal Year 2016-17 Budget Process

Statement of Revenues & Expenditures: Actuals, Projection, Budgets

For Fiscal Years Ended June 30, 2014,2015,2016,2017

**DRAFT**

Recreation	Actual FY 2013-14	Actual FY 2014-15	Projection FY 2015-16	Adopted Budget FY 2015-16	Proposed Budget FY 2016-17	\$ Change '17 vs '16	% Change '17 vs '16	Comments
Fire & Safety Supplies	0	0	0	0	0	0	N/A	
Food	2,457	3,140	3,800	3,800	2,100	(1,700)	-44.7%	
Fuel	0	0	0	0	0	0	N/A	
Government Fees/Perm	0	0	0	0	0	0	N/A	
Household Supplies	146	0	0	0	0	0	N/A	
Instructors	17,208	23,244	16,000	16,000	16,500	500	3.1%	
Insurance	7,428	7,564	7,000	8,500	8,500	1,500	21.4%	
Legal Services	0	0	1,000	0	0	(1,000)	-100.0%	
Maintenance. - Equipment	1,726	717	1,000	1,500	1,500	500	50.0%	
Memberships/Subscription	248	248	225	225	225	0	0.0%	
Mileage Reimburse	0	0	0	0	0	0	N/A	
Miscellaneous	0	0	0	0	0	0	N/A	
Office Supplies	875	1,109	900	900	900	0	0.0%	
Postage	258	412	400	400	400	0	0.0%	
Printing	0	0	0	0	0	0	N/A	
Professional Service	5,699	5,702	5,000	5,000	5,000	0	0.0%	
Program Supplies	11,593	9,866	7,000	7,000	7,250	250	3.6%	
Public & Legal Not	0	0	0	0	0	0	N/A	
Refund - Activity	1,095	0	0	0	0	0	N/A	
Rent/Lease - Bldgs	91	920	900	70	900	0	0.0%	
Rent/Lease - Equip	0	0	200	0	200	0	0.0%	
Staff Development	309	481	500	1,500	500	0	0.0%	
Telephone	3,735	1,736	2,500	2,500	2,500	0	0.0%	
Travel/Lodging	0	0	0	0	0	0	N/A	
Capital Equipment Ex	(8)	0	0	0	0	0	N/A	
Summer Spectacular	47,713	46,184	52,000	52,000	52,000	0	0.0%	
Special Events Expense	3,850	4,748	17,500	17,500	17,500	0	0.0%	
<b>Total services &amp; supplies</b>	<b>160,100</b>	<b>165,547</b>	<b>167,977</b>	<b>158,947</b>	<b>168,027</b>	<b>50</b>	<b>0.0%</b>	
Salaries & benefits	150,642	139,756	193,108	193,108	216,500	23,392	12.1%	
Total expenditures	310,742	305,303	361,085	352,055	384,527	23,442	6.5%	
Total revenues	421,833	418,834	413,049	413,049	423,273	10,224	2.5%	
<b>\$ 111,091</b>	<b>\$ 113,531</b>	<b>\$ 51,964</b>	<b>\$ 60,994</b>	<b>\$ 38,746</b>	<b>\$ (13,218)</b>			

Excess (deficit) of revenues over expenditures



Cameron Park CSD - Community Center

Fiscal Year 2016-17 Budget Process

Statement of Revenues & Expenditures: Actuals, Projection, Budgets

For Fiscal Years Ended June 30, 2014,2015,2016,2017

**DRAFT**

Community Center	Actual FY 2013-14	Actual FY 2014-15	Projection FY 2015-16	Adopted Budget FY 2015-16	Proposed Budget FY 2016-17	\$ Change '17 vs '16	% Change '17 vs '16	Comments
<b>Revenues:</b>								
4145 CC Youth Programs	\$ 24,677	\$ 30,647	\$ 19,330	\$ 19,330	\$ 20,297	\$ 967	5.0%	
4146 CC Adult Programs	36,763	35,947	32,958	32,958	\$ 34,606	1,648	5.0%	
4150 Pre-School Program	1,134	0	0	0	0	0	N/A	
4151 Teen Center/Activities	0	0	0	0	0	0	N/A	
4170 CC Special Events/Concerts	0	7	0	0	0	0	N/A	
4153 Senior Program	1,426	6,085	5,000	5,000	\$ 5,250	250	5.0%	
4183 Summer Kids Camp	49,160	54,058	40,000	40,000	\$ 42,000	2,000	5.0%	
4184 CC Concessions	855	606	1,500	1,500	1,500	0	0.0%	
4185 Community Center Rentals	44,640	46,449	36,750	36,750	\$ 38,588	1,838	5.0%	
4186 Gym Use Fees/Programs	12,093	11,823	10,160	10,160	\$ 10,668	508	5.0%	
4187 Community Center Pool	118,185	141,411	131,000	113,100	127,000	(4,000)	-3.1%	Includes Sharks adj.
4147 Youth Sports	38,059	39,682	49,755	49,755	\$ 52,243	2,488	5.0%	
4148 Adult Sports	8,735	8,975	14,400	14,400	\$ 15,120	720	5.0%	
4255 Sponsorships	0	37	0	0	0	0	N/A	
<b>Total revenues</b>	<b>335,726</b>	<b>375,727</b>	<b>340,853</b>	<b>322,953</b>	<b>347,271</b>	<b>6,418</b>	<b>1.9%</b>	
<b>Expenditures:</b>								
5000 Salaries - Permanent	9,887	8,221	33,516	33,516	37,000	3,484	10.4%	Includes Front Desk
5010 Salaries - Seasonal/PT funded	66,631	70,916	105,190	105,190	99,000	(6,190)	-5.9%	
5130 Health & Dental	4,344	4,165	13,143	13,143	15,000	1,857	14.1%	
5140 Vision Insurance	0	0	188	188	200	12	6.4%	
5150 Retirement Benefits (active)	3,109	3,191	6,755	6,755	4,500	(2,255)	-33.4%	
5160 Worker's Comp	1,100	1,318	1,640	1,640	2,000	360	22.0%	
5180 FICA/Medicare Employ	5,005	5,535	8,550	8,550	9,000	450	5.3%	
5190 UI/TT Contribution	4,160	4,232	4,800	4,800	5,000	200	4.2%	
<b>Salaries &amp; benefits</b>	<b>94,235</b>	<b>97,578</b>	<b>173,782</b>	<b>173,782</b>	<b>171,700</b>	<b>(2,082)</b>	<b>-1.2%</b>	
5209 Advertising/Marketing	4,056	3,810	9,500	4,500	9,500	0	0.0%	
5210 Agency Admin	0	0	0	0	0	0	N/A	
5215 Agriculture	640	1,510	500	1,500	1,500	1,000	200.0%	
5220 Audit/Accounting	0	0	0	0	0	0	N/A	
5221 Bank Charge	5,714	6,881	6,500	6,500	6,500	0	0.0%	
5230 Clothing/Uniform	0	853	400	400	400	0	0.0%	
5231 Computer Software	2,362	3,197	3,200	3,000	3,500	300	9.4%	
5235 Temporary Help Contractual Service	121,421	133,666	96,720	91,720	96,720	0	0.0%	
5250 Director Comp	0	0	0	0	0	0	N/A	
5260 EDC Dept Agency	0	0	0	0	0	0	N/A	
5265 Educational Material	0	0	500	500	500	0	0.0%	
5270 Elections	0	0	0	0	0	0	N/A	
5275 Equipment-Minor/Small	816	5,759	5,000	5,000	5,000	0	0.0%	
5285 Fire & Safety Supplies	1,048	145	500	1,000	1,000	500	100.0%	
5290 Fire Prevention & Inspection	0	0	0	0	0	0	N/A	
5282 Refund - Deposit	12,438	300	0	0	0	0	N/A	
5300 Food	19	459	400	300	300	(100)	-25.0%	
5310 Government Fees/Perm	2,928	3,252	4,000	3,400	4,500	500	12.5%	

Cameron Park CSD - Community Center

Fiscal Year 2016-17 Budget Process

Statement of Revenues & Expenditures: Actuals, Projection, Budgets

For Fiscal Years Ended June 30, 2014,2015,2016,2017

**DRAFT**

Community Center	Actual FY 2013-14	Actual FY 2014-15	Projection FY 2015-16	Adopted Budget FY 2015-16	Proposed Budget FY 2016-17	\$ Change '17 vs '16	% Change '17 vs '16	Comments
5315 Household Supplies	7,005	8,478	9,200	8,000	9,000	(200)	-2.2%	
5316 Instructors	50,019	64,975	51,000	51,000	44,200	(6,800)	-13.3%	
5320 Insurance	10,477	11,005	11,500	11,500	11,500	0	0.0%	
5335 Legal Services	0	3,200	1,600	0	0	(1,600)	-100.0%	
5345 Maintenance. - Buildings	14,289	7,382	12,000	12,000	12,000	0	0.0%	
5350 Maintenance. - Equipment	14,183	20,547	13,000	10,000	13,000	0	0.0%	
5355 Maintenance. Grounds	7,615	1,519	3,000	1,500	2,500	(500)	-16.7%	
5375 Medical Supplies	0	0	200	200	200	0	0.0%	
5380 Memberships/Subsription	0	0	0	0	0	0	N/A	
5385 Mileage Reimburse	6,020	1,460	5,200	5,200	5,200	0	0.0%	
5395 Miscellaneous	315	0	0	0	0	0	N/A	
5400 Office Supplies	698	2,927	1,800	1,800	1,800	0	0.0%	
5405 Pool Chemicals	29,856	25,516	25,000	35,000	28,900	3,900	15.6%	
5410 Postage	0	4	0	0	0	0	N/A	
5415 Printing	1	160	200	200	200	0	0.0%	
5420 Professional Service	4,198	4,974	8,000	6,000	8,000	0	0.0%	
5421 Program Supplies	8,587	12,531	12,000	17,100	6,800	(5,200)	-43.3%	
5425 Public & Legal Not	0	0	0	0	0	0	N/A	
5431 Refund - Activity	9,444	0	0	0	0	0	N/A	
5435 Rent/Lease - Bldgs	6,209	9,910	10,300	7,500	9,000	(1,300)	-12.6%	
5440 Rent/Lease - Equip	463	178	0	0	0	0	N/A	
5455 Staff Development	0	0	500	500	500	0	0.0%	
5470 Telephone	2,879	1,760	2,400	2,400	2,400	0	0.0%	
5480 Tuition	0	0	0	0	0	0	N/A	
5490 Utilities - Water	10,709	10,164	12,000	15,750	15,750	3,750	31.3%	
5492 Utilities - Elec/Gas	61,083	80,614	78,300	78,300	78,300	0	0.0%	
5500 Vandalism					1,000	N/A	N/A	new account
5625 Capital Equipment Ex		7,740	35,979	12,801	0	(35,979)	-100.0%	
<b>Total services &amp; supplies</b>	<b>395,491</b>	<b>434,876</b>	<b>420,399</b>	<b>394,571</b>	<b>379,670</b>	<b>(40,729)</b>	<b>-9.7%</b>	
Salaries & benefits	94,235	97,578	173,782	173,782	171,700	(2,082)	-1.2%	
Total expenditures	489,726	532,454	594,181	568,353	551,370	(42,811)	-7.2%	
Total revenues	335,726	375,727	340,853	322,953	347,271	6,418	1.9%	
<b>Excess (deficit) of revenues over expenditu</b>	<b>(154,000)</b>	<b>(156,727)</b>	<b>(253,328)</b>	<b>(245,400)</b>	<b>(204,099)</b>	<b>49,229</b>		
<b>Contingency</b>	<b>0</b>							
<b>Excess (deficit) of revenues over expenditu</b>	<b>\$ (154,000)</b>	<b>\$ (156,727)</b>	<b>\$ (253,328)</b>	<b>\$ (245,400)</b>	<b>\$ (204,099)</b>	<b>\$ 49,229</b>		

**Cameron Park Community Services District  
FY 2016-17 Budget  
Capital Improvement Plan**

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**FY 2016-17 TO BE TIERED LATER**

<u>Department</u>	<u>Location</u>	<u>Description</u>	<u>Amount</u>
Parks	Cameron Park Lake	Tennis Court Reseal	\$ 45,000
Fire	Station 89	Exterior Station Paint	\$ 25,000
Fire	Station 89	Metal fence with electric gates	\$ 24,000
Fire	Station 89	Rear 4 bay doors	\$ 22,000
Fire	Station 88	Flooring/Reception area desk	\$ 21,000
Fire	Station 89	Front Apron Repair	\$ 20,000
Fire	Station 89	Replace upstairs office carpet	\$ 15,000
Fire	Station 89	Extractor	\$ 8,000
Fire	Station 88 & 89	Hose	\$ 5,000
Fire	Station 89	Upstairs bathrooms remodel continued	\$ 5,000
Parks	Cameron Park Lake	Gazebo Repairs/Improvements	TBD
Comm Center	Comm Center	Drop Safe	TBD
Parks	Christa McAuliffe	Upgrade Playground Area	TBD
Parks	Hacienda	Extend parking area	TBD
Parks	TBD	Bocce Ball Court	TBD
Parks	Cameron Park Lake	Barge refurbishing	TBD
Parks	Christa McAuliffe	Reroof restrooms	TBD
Parks	Christa McAuliffe	Resurface Parking Lot	TBD
Parks	Christa McAuliffe	Resurface Turf Area	TBD
Parks	Several	Drinking Fountains	TBD
Parks	Gateway	Redo Trail	TBD
Parks	Rasmussen	New Fence at Ball Fields	TBD
Comm Center	Comm Center	Pool Slide Pump	TBD
Comm Center	Comm Center	Pool Heater Pump	TBD
Comm Center	Comm Center	Pool Tiles	TBD
			<hr/>
			\$ 190,000
 <b><u>Possible Impact Fee Projects</u></b>			
Parks	Cameron Park Lake	Deck area at Concession Stand	\$ 15,000
Parks	Cameron Park Lake	New Turf for Picnic area	\$ 20,000
Parks	All	Picnic tables	\$ 10,000
Parks	All	Portable Lights	\$ 40,000
Comm Center	Comm Center	Concession Window	\$ 20,000
Parks	Cameron Park Lake	New Entrance	\$ 30,000
Parks	Several	Information Kiosks	\$ 40,000
Parks	Cameron Park Lake	Exercise Course	\$ 20,000
Parks	Bonanza Park	Disc Golf Course	\$ 30,000
Parks	All	Pickup Truck	\$ 20,000
			<hr/>
			\$ 245,000

**Cameron Park Community Services District  
FY 2016-17 Preliminary Budget**

**DRAFT**

**Operating and Reserve Considerations**

*Items ARE NOT included in Preliminary budget*

<b>Operating Expense Items</b>	<b>Cost</b>	<b>Department/Category</b>
Front office counters (Station 89)	\$ 3,000	Fire/Maintenance - Buildings
Mattresses (Station 89)	\$ 10,000	Fire/Maintenance - Buildings
Washer & Dryer (Station 89)	\$ 2,200	Fire/Maintenance - Buildings
<b>Subtotal</b>	\$ 15,200	

<b>Reserves</b>	<b>Cost</b>	<b>Category</b>
Retiree Healthcare		All Depts/Health-Retired
Capital Improvement Plan		Fire,Parks,CC/Capital Equipment Expense

**Item #1d.**

**EXHIBIT D, SCHEDULE A**

**FISCAL DISPLAY  
PRC 4142 & 4144**

**NAME OF LOCAL AGENCY: CAMERON PARK COMMUNITY SERVICES DISTRICT**

INDEX 2700

PCA SUMMARY

This is Attachment A of Cooperative Agreement originally dated July 1, 2013, by and between the Department of Forestry and Fire Protection of the State of California and LOCAL AGENCY

    Original

  X  Amendment for Fiscal Year 2016-2017

	FY 16/17	Administrative Charge 12.79%	
<b>TOTAL SCHEDULE A - 4142 (PCA 27750) 16/17 BENEFITS</b>	\$1,958,944	\$250,549	\$2,209,493
<b>TOTAL SCHEDULE A - 4142 (PCA 27750) 15/16 BENEFITS</b>	\$1,915,999	\$241,224	\$2,157,223
<b>TOTAL SCHEDULE A - 4142 (PCA 27750) 14/15 BENEFITS</b>	\$1,759,492	\$210,611	\$1,970,103
<b>TOTAL AMADOR PLAN - 4144 (PCA 27751) 16/17 BENEFITS</b>	\$0	\$0	\$0
<b>TOTAL AMADOR PLAN - 4144 (PCA 27751) 15/16 BENEFITS</b>	\$14,804	\$1,864	\$16,668
<b>TOTAL AMADOR PLAN - 4144 (PCA 27751) 14/15 BENEFITS</b>	\$14,787	\$1,770	\$16,557
<b>TOTAL SCHEDULE A MEDICS - 4142 (PCA 27753) 16/17 BENEFITS</b>	\$953,562	\$121,961	\$1,075,523
<b>TOTAL SCHEDULE A MEDICS - 4142 (PCA 27753) 15/16 BENEFITS</b>	\$857,625	\$102,658	\$960,283
<b>TOTAL SCHEDULE A MEDICS - 4142 (PCA 27753) 14/15 BENEFITS</b>	\$842,403	\$96,792	\$939,195
YEAR 4 CONTRACT TOTALS USING 16/17 STAFF BENEFIT RATES	\$2,863,551	\$360,521	<b>\$3,285,016</b>
YEAR 3 CONTRACT TOTALS USING 15/16 STAFF BENEFIT RATES	\$2,788,428	\$345,746	<b>\$3,134,174</b>
YEAR 2 CONTRACT TOTALS USING 14/15 STAFF BENEFIT RATES	\$2,616,682	\$309,173	<b>\$2,925,855</b>
ESTIMATED TOTAL FY 18/19 WITH 2.5% INCREASE	\$3,451,319.94		
ESTIMATED TOTAL FY 17/18 WITH 2.5% INCREASE	\$3,367,141.40		
FY 16/17 Administrative Charge	12.79%		
FY 15/16 Administrative Charge	12.59%		
FY 14/15 Administrative Charge	11.97%		

**EXHIBIT D, SCHEDULE A**

**FISCAL DISPLAY  
 PRC 4142**

**NAME OF LOCAL AGENCY: CAMERON PARK COMMUNITY SERVICES DISTRICT**

INDEX 2700

PCA 27750

This is Attachment A of Cooperative Agreement originally dated July 1, 2013, by and between the Department of Forestry and Fire Protection of the State of California and LOCAL AGENCY

   Original

  X   Amendment for Fiscal Year 2016-2017

**PERSONNEL SERVICES**

Fire Control Salaries				Total	Benefits	
<u>No.</u>	<u>Class</u>	<u>Mos.</u>	<u>Rate</u>	<u>Salary</u>	<u>83.07%</u>	<u>TOTAL</u>
2	Capt.(P)	12	\$5,108	122,592	101,837	224,429
2	Capt.	12	\$4,793	115,032	95,557	210,589
3	FAE(P)	12	\$4,456	160,416	133,258	293,674
3	FAE	12	\$4,163	149,868	124,495	274,363
1	BC FM (72 hr)	12	\$6,104	73,248	60,847	134,095
1	BC (72 hr)	12	\$6,104	73,248	60,847	134,095
Subtotal				694,404	576,841	1,271,245

5	Medic Retention	12	\$500	30,000	<u>43.50%</u> 13,050	43,050
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Planned Overtime				POT		
<u>No.</u>	<u>Class</u>	<u>Mos.</u>	<u>Rate</u>		<u>44.51%</u>	<u>TOTAL</u>
2	Capt.(P)	12	\$2,822	\$67,728	\$30,146	\$97,874
2	Capt.	12	\$2,650	\$63,600	\$28,308	\$91,908
3	FAE(P)	12	\$2,467	\$88,812	\$39,530	\$128,342
3	FAE	12	\$2,307	\$83,052	\$36,966	\$120,018
1	BC FM (72 hr)	12	\$2,617	\$31,404	\$13,978	\$45,382
1	BC (72 hr)	12	\$2,617	<u>\$31,404</u>	<u>\$13,978</u>	<u>\$45,382</u>
Subtotal				\$366,000	\$162,906	\$528,906

Office Support Salaries						
0	Office Tech	12	\$3,455	\$0	<u>74.01%</u> \$0	\$0

Unplanned Overtime				\$100,000	<u>1.45%</u> \$1,450	\$101,450
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<b>TOTAL PERSONNEL SERVICES</b>				<u>\$1,190,404</u>	<u>\$754,247</u>	<u>\$1,944,651</u>
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**OPERATING EXPENSE**

Uniforms						
Fire Control	12	\$830	\$9,960	<u>43.50%</u> \$4,333	\$14,293	

<b>TOTAL OPERATING</b>						\$14,293
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<b>TOTAL SCHEDULE A 4142 (PCA 27750)</b>						<u><b>\$1,958,944</b></u>
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<b>ADMINISTRATIVE CHARGE</b>				12.79%		\$250,549
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<b>TOTAL SCHEDULE A - 4142</b>						<u><b>\$2,209,493</b></u>
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**EXHIBIT D, SCHEDULE A**

**FISCAL DISPLAY  
PRC 4144**

**NAME OF LOCAL AGENCY: CAMERON PARK COMMUNITY SERVICES DISTRICT**

INDEX 2700

PCA 27751

This is Attachment A of Cooperative Agreement originally dated July 1, 2013, by and between the Department of Forestry and Fire Protection of the State of California and LOCAL AGENCY

Original

Amendment for Fiscal Year 2016-2017

**PERSONNEL SERVICES**

	Mos.	Rate	Total	Benefits	Total
Amador Rate				<u>0.00%</u>	
0 FAE	7	\$831	\$0	\$0	\$0
0 BC	7	\$1,119	\$0	\$0	\$0
<b>TOTAL PERSONNEL SERVICES</b>			<u>\$0</u>	<u>\$0</u>	<u><b>\$0</b></u>

**OPERATING**

Vehicle					
0 (MILES)	7	\$0.575	250		\$0
<b>Subtotal Vehicles</b>					<u>\$0</u>

**COMMUNICATIONS**

0 Mobile Radio	7	\$13.70			\$0
0 Portable Radio	7	\$7.42			\$0
<b>Communications - Total</b>					<u>\$0</u>

**TOTAL OPERATING**

TOTAL AMADOR PLAN 4144 (PCA 27751)

**\$0**

ADMINISTRATIVE CHARGE

12.79%

**\$0**

**TOTAL SCHEDULE A - 4144**

**\$0**

**EXHIBIT D, SCHEDULE A**

**FISCAL DISPLAY  
 PRC 4142**

**NAME OF LOCAL AGENCY: CAMERON PARK COMMUNITY SERVICES DISTRICT**

INDEX 2700

PCA 27753

This is Attachment A of Cooperative Agreement originally dated July 1, 2013, by and between the Department of Forestry and Fire Protection of the State of California and LOCAL AGENCY

   Original

  X   Amendment for Fiscal Year 2016-2017

**PERSONNEL SERVICES**

Command/Support				Total	Benefits	
<u>No.</u>	<u>Class</u>	<u>Mos.</u>	<u>Rate</u>	<u>Salary</u>	<u>83.07%</u>	<u>TOTAL</u>
6	FAE(P)	12	\$4,456	\$320,832	\$266,515	\$587,347
6	Medic Retention	12	\$500	\$36,000	\$15,660	\$51,660
			Subtotal	\$356,832	\$282,175	\$639,007
Planned Overtime						
<u>No.</u>	<u>Class</u>	<u>Mos.</u>	<u>Rate</u>	<u>Salary</u>	<u>44.51%</u>	<u>TOTAL</u>
6	FAE(P)	12	\$2,467	\$177,624	\$79,060	\$256,684
	Unplanned Overtime			\$50,000	\$725	\$50,725
	TOTAL PERSONNEL SERVICES			\$584,456	\$361,960	<b>\$946,416</b>

**OPERATING EXPENSE**

Uniforms					<u>43.50%</u>	
6	Fire Control		\$830	\$4,980	\$2,166	\$7,146

TOTAL OPERATING \$7,146

TOTAL SCHEDULE A 4142 (PCA 27753) **\$953,562**

ADMINISTRATIVE CHARGE 12.79% \$121,961

**TOTAL SCHEDULE A - 4142 **\$1,075,523****



STAFF BENEFIT RATE MATRIX FY 16/17			
Weighted for Coded and Temp Help			
Fixed Rates- (Bold) Estimated Rates- (italics)			
<b>STAFF BENEFIT RATES</b>	<b>MISC.</b>	<b>SAFETY</b>	<b>POF</b>
RETIREMENT	27.39%	19.98%	42.05%
EMPLOYEE LEAVE BUYOUT	1.01%	1.01%	1.01%
RETIREMENT OFFSET	0.00%	0.00%	0.00%
HEALTH/DENTAL/VISION	29.33%	29.33%	29.33%
SOCIAL SECURITY INSURANCE (SSI)	6.20%	0.00%	0.00%
MEDICARE TAX	1.45%	1.45%	1.45%
LIFE INSURANCE	0.01%	0.00%	0.01%
SURVIVOR'S BENEFITS	0.00%	0.14%	0.14%
SUBTOTAL	65.39%	51.91%	73.99%
WORKERS COMP.	10.24%	9.08%	9.08%
TOTAL	75.63%	60.99%	83.07%
UNEMPLOYMENT INSURANCE (applied to limited term/seasonal employees only)	MISC.	SAFETY	POF
UNEMPLOYMENT INSURANCE			
Note: See Attached UI Billing Process Summary	0.00%	0.00%	8.85%
ADMINISTRATIVE CHARGE (inc. all contract costs)	MISC.	SAFETY	POF
STATEWIDE PRO RATA	5.65%	5.65%	5.65%
CAL FIRE INDIRECT	7.14%	7.14%	7.14%
TOTAL	12.79%	12.79%	12.79%
<b>STAFF BENEFIT RATES</b>	<b>MISC.</b>	<b>SAFETY</b>	<b>POF</b>
UNPLANNED OVERTIME	7.65%	1.45%	1.45%
PLANNED OVERTIME	0.00%	0.00%	44.51%
UNIFORM ALLOWANCE	0.00%	0.00%	43.50%
PARAMEDIC RETENTION	0.00%	0.00%	43.50%
EMERGENCY RESPONSE BONUS	0.00%	0.00%	43.50%
ARDUOUS DUTY ASSIGNMENT	7.65%	0.00%	1.45%

- \* Medicare
- \*\* Social Security and Medicare
- \*\*\* Retirement and Medicare

*Cameron Park Community Services District – CAL FIRE*

## **Staff Benefits Rates**

The Cooperative Agreement between CAL FIRE and the Cameron Park Community Services District has very specific language in it that dictates how the two parties will operate in regards to budget detail and payment provisions.

In Exhibit B, Section 1 Payment for Services, the Agreement states “LOCAL Agency shall pay STATE actual cost for fire protection services pursuant to this agreement an amount not to exceed that set forth in Exhibit D, Schedule A for each fiscal year. STATE shall prepare an Exhibit D, Schedule A each year, which shall be the basis for payment for the entire fiscal year for which services are provided.”

Typically, in late January or early February the State provides updated “Staff Benefits Rates” which are the primary cause of change in monetary amounts of the Exhibit D. The Staff Benefits Rates include healthcare costs, retirement, Medicare, Social Security, etc. The Administrative Officer for the Amador El Dorado Unit would then take the new Staff Benefits Rate information and update the Exhibit D to reflect the change. The Exhibit D would then be disseminated to the Division Chief overseeing the Cooperative Agreement, and the Battalion Chief of Administration/Operations for the Cooperative Agreement. The Battalion Chief would then notify the General Manager of the Cameron Park Community Services District of the proposed changes to the Exhibit D, who would in turn notify the Board of Directors.

It is important to remember that the Staff Benefits Rate that is provided by CAL PERS in February is an estimate for the following fiscal year, which is what the Exhibit D is based on, and what we budget from. The actual rates come out in the fall, prior to the end of the first quarter. Last year the estimated Staff Benefit Rates for the 15/16 Fiscal year were 81.25%, and actual numbers came in at 78.72%

This year CAL PERS is estimating a Staff Benefits rate of 83.07%, which as shown in the Exhibit D, puts the “Do Not Exceed Amount” for FY 16/17 at \$3,285,016, a 1% increase from 15/16 Fiscal year (\$3,254,054). Because the increase for FY 16/17 does not exceed the 2.5% escalator per the Cooperative Agreement Amendment signed last year, there is no need to amend the Cooperative Agreement this Fiscal Year.



February 24, 2016

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

Re: Cameron Park Community Services District ("District") GASB 45 Valuation

Dear Ms. Cahill:

This report sets forth the results of our GASB 45 actuarial valuation of the District's retiree health insurance program as of July 1, 2014.

In June, 2004 the Governmental Accounting Standards Board (GASB) issued accrual accounting standards for retiree healthcare benefits, GASB 43 and GASB 45. GASB 43/45 require public employers such as the District to perform periodic actuarial valuations to measure and disclose their retiree healthcare liabilities for the financial statements of both the employer and the trust, if any, set aside to pre-fund these liabilities. The District must obtain actuarial valuations of its retiree health insurance program under GASB 45 not less frequently than once every three years.

To accomplish these objectives the District selected Demsey, Filliger and Associates (DF&A) to perform an actuarial valuation of the retiree health insurance program as of July 1, 2014. This report may be compared with the valuation performed by DF&A as of July 1, 2011, to see how the liabilities have changed since the last valuation. We are available to answer any questions the District may have concerning the report.

### **Financial Results**

We have determined that the amount of actuarial liability for District-paid retiree benefits is \$1,713,714 as of July 1, 2014. This represents the present value of all benefits expected to be paid by the District for its current and future retirees. If the District were to place this amount in a fund earning interest at the rate of 4.0% per year, and all other actuarial assumptions were exactly met, the fund would have exactly enough to pay all expected benefits.

This includes benefits for 6 retirees as well as 7 active employees who may become eligible to retire and receive benefits in the future. It excludes employees hired after the valuation date.

When we apportion the \$1,713,714 into past service and future service components under the Projected Unit Credit Cost Method, the past service liability (or "Accrued Liability") component is \$1,483,107 as of July 1, 2014. This represents the present value of all benefits earned to date assuming that an employee earns retiree healthcare benefits ratably over his or her career. The \$1,483,107 is comprised of liabilities of \$475,156 for active employees and \$1,007,951 for retirees. Because the District has not established an irrevocable trust for the pre-funding of retiree healthcare benefits, the Unfunded Accrued Liability (called the UAL, equal to the AL less Assets) is also \$1,483,107.

We have determined that Cameron Park Community Services District's "Annual Required Contributions", or "ARC", for the fiscal year 2014-15, is \$120,532. The \$120,532 is comprised of the present value of benefits accruing in the current year, called the "Service Cost", and a 30-year amortization of the UAL. We estimate that the District paid approximately \$58,953 for the 2014-15 fiscal year in healthcare costs for its retirees and their covered dependents, so the difference between the accrual accounting expense (ARC) and pay-as-you-go is an increase of \$61,579.

There are two adjustments to the ARC that are required in order to determine the District's Annual OPEB Cost (AOC) for the 2014-15 fiscal year. We have calculated these adjustments based on a Net OPEB Obligation of \$282,031 as of June 30, 2014, resulting in an AOC for 2014-15 of \$115,503.

We show these numbers in the table on the next page and in Exhibit I. All amounts are net of expected future retiree contributions, if any.

**Cameron Park Community Services District**  
**Annual Liabilities and Expense under**  
**GASB 45 Accrual Accounting Standard**  
**Projected Unit Credit Cost Method**

Item	As of July 1, 2014
Present Value of Future Benefits (PVFB)	
Active	\$705,763
Retired	<u>1,007,951</u>
<b>Total: PVFB</b>	<b>\$1,713,714</b>
Accrued Liability (AL)	
Actives	\$475,156
Retired	<u>1,007,951</u>
<b>Total: AL</b>	<b>\$1,483,107</b>
Assets	<u>(0)</u>
<b>Total: Unfunded AL</b>	<b>\$1,483,107</b>
Annual Required Contributions (ARC)	
Service Cost At Year-End	\$34,764
30-year Amortization of Unfunded AL	<u>85,768</u>
<b>Total: ARC</b>	<b>\$120,532</b>
Adjustments to ARC	
Interest on Net OPEB Obligation	11,281
Adjustment to ARC	<u>(16,310)</u>
<b>Total: Annual OPEB Cost (AOC) for 2014-15</b>	<b>\$115,503</b>

\*Amounts based on June 30, 2014 Net OPEB Obligation of \$282,031.

The ARC of \$120,532, shown above, should be used for the 2014-15, 2015-16 and 2016-17 fiscal years, but the Annual OPEB Cost for 2015-16 and 2016-17 must include an adjustment based on the Net OPEB Obligation as reported in the preceding year's financial statement, which is not known precisely in advance.

When the District begins preparation of the June 30, 2016 government-wide financial statements, DF&A will provide the District and its auditors with complimentary assistance in preparation of footnotes and required supplemental information for compliance with GASB 45 (and GASB 43, if applicable).

## Differences from Prior Valuation

The most recent prior valuation was completed as of July 1, 2011 by DF&A. The AL (Accrued Liability) as of that date was \$1,990,747 (see page 3 of the prior report), compared to \$1,483,107 as of July 1, 2014. In this section, we provide a reconciliation between the two numbers so that it is possible to trace the AL from one actuarial report to the next.

Several factors have caused the AL to change since 2011. The AL increases as employees accrue more service and get closer to receiving benefits, and decreases as benefit obligations to retirees are satisfied. There are actuarial gains/losses from one valuation to the next, and changes in actuarial assumptions and methodology for the current valuation. To summarize, the most important changes were as follows:

1. There was a gain (a decrease in the AL) of \$369,418 due to increases in healthcare premiums less than expected.
2. We increased the initial healthcare trend rate from 5% to 8% to reflect our expectations of increases in healthcare premiums over the next several years. This change caused an increase in the AL of \$75,596.
3. The PERS Health administrative fee changed from 0.36% of premium to 0.34% of premium. This change caused a decrease in the AL of \$263.
4. We changed to more up-to-date mortality tables. This change caused an increase in the AL of \$84,767.
5. The change in retiree health provisions for employees hired on or after July 1, 2007 decreased the AL by \$18,260.
6. There was a net census gain (a decrease in the AL) of \$436,737, from fewer retirements than expected and reductions in the amount of dependent coverage for current retirees.

The estimated changes to the AL from July 1, 2011 to July 1, 2014 may be summarized as follows:

<b>Changes to AL</b>	<b>AL</b>
AL as of 7/1/11	<b>\$1,990,747</b>
Passage of time	156,675
Premium increases < expected	(369,418)
Change in trend rates	75,596
Change in admin. fee	(263)
Change in mortality tables	84,767
Change in retiree health provisions	(18,260)
Census (gain)	<u>(436,737)</u>
AL as of 7/1/14	<b>\$1,483,107</b>

## Funding Schedules

There are many ways to approach the pre-funding of retiree healthcare benefits. In the *Financial Results* section, we determined the annual expense for all District-paid benefits. The expense is an orderly methodology, developed by the GASB, to account for retiree healthcare benefits. However, the GASB 45 expense has no direct relation to amounts the District may set aside to pre-fund healthcare benefits.

The table on the next page provides the District with three alternative schedules for funding (as contrasted with expensing) retiree healthcare benefits. The schedules all assume that the retiree fund earns or is otherwise credited with 4.0% per annum, and that contributions and benefits are paid mid-year.

The schedules are:

1. A level contribution amount for the next 20 years.
2. A level percent of the Unfunded Accrued Liability.
3. A constant percentage (3%) increase for the next 20 years.

We provide these funding schedules to give the District a sense of the various alternatives available to it to pre-fund its retiree healthcare obligation. The three funding schedules are simply three different examples of how the District may choose to spread its costs.

By comparing the schedules, you can see the effect that early pre-funding has on the total amount the District will eventually have to pay. Because of investment earnings on fund assets, the earlier contributions are made, the less the District will have to pay in the long run. Of course, the advantages of pre-funding will have to be weighed against other uses of the money.

The table on the following page shows the required annual outlay under the pay-as-you-go method and each of the above schedules. **The three funding schedules include the "pay-as-you-go" costs; therefore, the amount of pre-funding is the excess over the "pay-as-you-go" amount.**

These numbers are computed on a closed group basis, assuming no new entrants, and using unadjusted premiums.



**Cameron Park Community Services District**

**Sample Funding Schedules (Closed Group)**

<b>Fiscal Year</b>	<b>Pay-as-you-go</b>	<b>Level Contribution for 20 years</b>	<b>Level % of Unfunded Liability</b>	<b>Constant Percentage Increase</b>
2014	\$58,953	\$123,650	\$222,466	\$95,635
2015	68,003	123,650	200,480	98,504
2016	79,387	123,650	181,087	101,459
2017	87,600	123,650	164,001	104,502
2018	88,308	123,650	148,873	107,637
2019	88,316	123,650	135,340	110,867
2020	90,743	123,650	123,209	114,193
2021	97,631	123,650	112,350	117,618
2022	93,265	123,650	102,661	121,147
2023	85,486	123,650	93,870	124,781
2024	90,082	123,650	85,856	128,525
2025	86,531	123,650	78,658	132,381
2026	89,503	123,650	72,109	136,352
2027	92,250	123,650	66,184	140,442
2028	84,324	123,650	60,800	144,656
2029	86,043	123,650	55,849	148,995
2030	87,219	123,650	51,329	153,465
2031	87,937	123,650	47,183	158,069
2032	88,802	123,650	43,282	162,811
2033	89,667	123,650	38,394	167,696
2034	90,273	0	34,058	0
2035	84,870	0	30,212	0
2036	84,782	0	26,801	0
2037	84,612	0	23,775	0
2038	84,364	0	21,091	0
2039	83,842	0	18,710	0
2040	83,048	0	16,598	0
2041	81,982	0	14,725	0
2042	80,838	0	13,064	0
2043	79,733	0	11,590	0
2044	78,531	0	10,282	0
2045	77,113	0	9,123	0
2046	75,477	0	8,094	0
2047	66,214	0	7,182	0
2048	63,401	0	6,372	0
2049	60,384	0	5,654	0
2050	51,374	0	5,017	0
2055	32,988	0	2,760	0
2060	20,990	0	1,518	0
2065	15,743	0	836	0
2070	10,314	0	460	0

## **Actuarial Assumptions**

In order to perform the valuation, the actuary must make certain assumptions regarding such items as rates of employee turnover, retirement, and mortality, as well as economic assumptions regarding healthcare inflation and interest rates. Our assumptions are based on a standard set of assumptions we have used for similar valuations, modified as appropriate for the District. For example, turnover rates are taken from a standard actuarial table, T-5, increased by 20% at all ages. This matches the District's historic turnover patterns. Retirement rates were also based on recent District retirement patterns. Both assumptions should be reviewed in the next valuation to see if they are tracking well with experience.

The discount rate of 4.0% is based on our best estimate of expected long-term plan experience. It is in accordance with our understanding of the guidelines for selection of this rate under GASB 45 for unfunded plans such as the District's. The healthcare trend rates are based on our analysis of recent District experience and our knowledge of the general healthcare environment.

A complete description of the actuarial assumptions used in the valuation is set forth in the "Actuarial Assumptions" section.

## **Projected Annual Pay-as-you go Costs**

As part of the valuation, we prepared a projection of the expected annual cost to the District to pay benefits on behalf of its retirees on a pay-as-you-go basis. These numbers are computed on a closed group basis, assuming no new entrants, and are net of retiree contributions. Projected pay-as-you-go costs for selected years are as follows:

<b>FYB</b>	<b>Pay-as-you-go</b>
2014	\$58,953
2015	68,003
2016	79,387
2017	87,600
2018	88,308
2019	88,316
2020	90,743
2025	86,531
2030	87,219
2035	84,870
2040	83,048
2045	77,113
2050	51,374
2055	32,988
2060	20,990
2065	15,743
2070	10,314

### **Treatment of Implicit Subsidy**

The District's "implicit subsidy" has been valued at \$0 in this report. This is a result of the standard actuarial practice of using the "community-rated exception" for PERS Health under GASB 45. An implicit subsidy is present whenever an employer covers its non-Medicare eligible retirees under the same premium structure as its active employees, as is the case with PERS Health. However the "community-rated exception" permits actuaries to ignore the implicit subsidy in cases where, in the actuary's judgment, the employer's group is so small that it does not have a measurable effect on the claims experience for the entire pool.

We would like the District to be aware that a change to the actuarial standards of practice has now prohibited the ongoing use of community rating for valuation dates after March, 2015, so the results of the District's next valuation could be significantly higher as result of the change.

### **Net OPEB Obligation (NOO) and Annual OPEB Cost (AOC)**

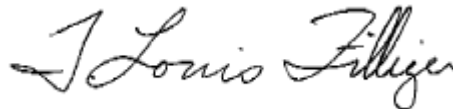
Exhibit I shows a development of the District's Net OPEB Obligation ("NOO") as of June 30, 2012, through June 30, 2014, and the Annual OPEB Cost ("AOC") for the fiscal years 2011-12 through 2014-15.

### **Certification**

The actuarial certification, including a caveat regarding limitations of scope, if any, is contained in the "Actuarial Certification" section at the end of the report.

We have enjoyed working with the District on this report, and are available to answer any questions you may have concerning any information contained herein.

Sincerely,  
DEMSEY, FILLIGER AND ASSOCIATES



T. Louis Filliger, FSA, EA, MAAA  
Partner & Actuary

## **Benefit Plan Provisions**

This report analyzes the actuarially projected costs of the District's retiree health insurance program. Our findings and assumptions are based on census data as of July 1, 2014 and PEMHCA premiums blended 50-50 for calendar years 2014 and 2015.

### **Active Employee Coverage**

Integrated medical/prescription drug coverage is provided through CalPERS under the Public Employees' Medical and Hospital Care Act (PEMHCA). Employees may choose from a variety of HMO and PPO options.

The District pays 100% of the cost of PEMHCA coverage for active employees. The District pays the following toward coverage for spouse and dependent children:

- District pays 80% of the premiums for dependents of employees hired before July 1, 2007.
- District pays 50% of the premiums for dependents of employees hired on or after July 1, 2007 and on or before June 30, 2012.
- District pays 0% of the premiums for dependents of employees hired on or after July 1, 2012.

The District pays all PEMHCA administrative charges.

### **Post-Retirement Coverage**

The District offers the same medical plans to its retirees as to its active employees, with the exception that once a retiree becomes eligible for Medicare (that is, reaches age 65), he or she must join a Medicare HMO or a Medicare Supplement plan under PEMHCA.

Employees hired before July 1, 1998 become eligible to receive fully-paid lifetime District-paid retiree healthcare benefits upon retirement under CalPERS (later of age 50 and 5 years of service, or by qualifying disability retirement status).

Employees hired on or after July 1, 1998 and on or before June 30, 2007 become eligible to retire and receive lifetime District-paid healthcare benefits upon completion of 10 years of consecutive service for the District. The District-paid percentage is 50% after 10 years of consecutive service and increases by 5% per year until reaching 100% for 20 or more years of consecutive service.

Employees hired on or after July 1, 2007 shall receive only the statutory minimum contribution under PEMHCA. This minimum is \$119/month for 2014, \$122/month for 2015, and is scheduled to increase with medical inflation in 2016 and thereafter. The retiree will pay for all premium costs in excess of the minimum. This will apply to all future employees.

<b>Benefit Plan Provisions (Continued)</b>
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**Premiums**

The following table shows January 1, 2015 monthly PERS Health (PEMHCA) premiums for retirees within the "Sacramento" region:

	Blue Shield HMO	Kaiser HMO	PERSCare PPO	PERSChoice PPO	Blue Shield Net Value
<u>Basic Plan</u>					
Retiree	\$809.22	\$660.96	\$751.21	\$679.26	\$758.45
Retiree + 1	1,618.44	1,321.92	1,502.42	1,358.52	1,516.90
Family	2,103.97	1,718.50	1,953.15	1,766.08	1,971.97
<u>Medicare Supplement</u>					
Retiree	\$352.63	\$295.51	\$368.76	\$339.47	\$352.63
Retiree + 1	705.26	591.02	737.52	678.94	705.26
Family	1,057.89	886.53	1,106.28	1,018.41	1,057.89

<b>Valuation Data</b>
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**Active and Retiree Census**

Age distribution of retirees included in the valuation

Age	Count
Under 50	0
50-54	0
55-59	2
60-64	1
65-69	1
70-74	2
75+	<u>0</u>
Total	6
Average Age	64.50

Age/Years of service distribution of active employees included in the valuation

Years→	0-4	5-9	10-14	15-19	20-24	25-29	30-34	35+	Total
<u>Age</u>									
<25	0								0
25-29	0	0							0
30-34	0	0	1						1
35-39	0	0	0	0					0
40-44	0	0	0	0	0				0
45-49	0	0	0	0	0	0			0
50-54	1	0	0	0	1	0	0		2
55-59	1	0	0	0	1	0	0	0	2
60-64	1	0	0	0	0	0	0	0	1
65+	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1</u>	<u>0</u>	<u>0</u>	<u>1</u>
All Ages	3	0	1	0	2	1	0	0	7

Average Age: 54.86  
 Average Service: 12.57

## Actuarial Assumptions

The liabilities set forth in this report are based on the actuarial assumptions described in this section.

Valuation Date:	July 1, 2014
Actuarial Cost Method:	Projected Unit Credit
Amortization Method:	30-year level dollar, open period
Discount Rate:	4.0% per annum
Return on Assets:	4.0% per annum
Pre-retirement Turnover:	According to Crocker-Sarason Table T-5 less mortality, increased by 20% at all ages. Sample rates are as follows:

Age	Turnover (%)
25	9.3%
30	8.7
35	7.5
40	6.2
45	4.8
50	3.1
55	1.1

Pre-retirement Mortality: RP-2014 Employee Mortality, without projection. Sample deaths per 1,000 employees are as follows:

Age	Males	Females
25	0.48	0.17
30	0.45	0.22
35	0.52	0.29
40	0.63	0.40
45	0.97	0.66
50	1.69	1.10
55	2.79	1.67
60	4.69	2.44

Post-retirement Mortality: RP-2014 Healthy Annuitant Mortality, without projection. Sample deaths per 1,000 retirees are as follows:

Age	Males	Females
55	5.74	3.62
60	7.78	5.19
65	11.01	8.05
70	16.77	12.87
75	26.83	20.94
80	44.72	34.84
85	77.50	60.50
90	135.91	107.13

<b>Actuarial Assumptions (Continued)</b>
--

Claim Cost per Retiree or Spouse:

Age	Medical/Rx
50-64	\$9,491
65+	3,893

Retirement Rates:

Age	Percent Retiring*
50-54	5.0%
55-59	8.0
60	12.0
61	15.0
62	18.0
63	20.0
64	25.0
65	30.0
66	40.0
67	50.0
68	100.0

\* Of those having met eligibility to receive PERS retirement benefits. The percentage refers to the probability that an active employee who has reached the stated age will retire within the following year.

Trend Rate:

Healthcare costs were assumed to increase according to the following schedule:

FYB	Medical/Rx
2014	8.0%
2015	7.0
2016	6.0
2017+	5.0

Percent Married:

Future retirees: 60%. Male spouses assumed 3 years older than female spouses. For current retirees, actual dependent data was used.

Percent Electing Survivor Annuity: 50%

Percent Waiving Coverage: 0%



## Actuarial Certification

The results set forth in this report are based on our actuarial valuation of the health and welfare benefit plans of the Cameron Park Community Services District ("District") as of July 1, 2014.

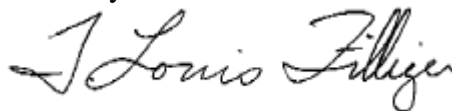
The valuation was performed in accordance with generally accepted actuarial principles and practices. We relied on census data for active employees and retirees provided to us by the District in October, 2015. We also made use of claims, premium, expense, and enrollment data, and copies of relevant sections of healthcare documents provided to us by the District.

The assumptions used in performing the valuation, as summarized in this report, and the results based thereupon, represent our best estimate of the actuarial costs of the program under GASB 43 and GASB 45, and the existing and proposed Actuarial Standards of Practice for measuring post-retirement healthcare benefits. We have assumed no post-valuation mortality improvements, consistent with our belief that there will be no further significant, sustained increases in life expectancy in the United States over the projection period covered by the valuation.

Throughout the report, we have used unrounded numbers, because rounding and the reconciliation of the rounded results would add an additional, and in our opinion unnecessary, layer of complexity to the valuation process. By our publishing of unrounded results, no implication is made as to the degree of precision inherent in those results. Clients and their auditors should use their own judgment as to the desirability of rounding when transferring the results of this valuation report to the clients' financial statements.

The undersigned actuary meets the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion contained in this report.

Certified by:



T Louis Filliger, FSA, EA, MAAA Date: 2/24/16  
Partner & Actuary

**Cameron Park Community Services District  
Development of Annual OPEB Costs**

**Exhibit I**

	<b>Amount</b>
ARC for 2011-12	163,545
Interest on Net OPEB Obligation	-
Amortization adjustment to ARC	-
<b>Annual OPEB Cost 2011-12</b>	<b>163,545</b>
Employer Contribution	<u>(69,927)</u>
Change in Net OPEB Obligation 2011-12	93,618
Net OPEB Obligation 6/30/2011	-
<b>Net OPEB Obligation 6/30/2012</b>	<b>93,618</b>
ARC for 2012-13	163,545
Interest on Net OPEB Obligation	3,745
Amortization adjustment to ARC	<u>(5,414)</u>
<b>Annual OPEB Cost 2012-13</b>	<b>161,876</b>
Employer Contribution	<u>(66,821)</u>
Change in Net OPEB Obligation 2012-13	95,055
Net OPEB Obligation 6/30/2012	<u>93,618</u>
<b>Net OPEB Obligation 6/30/2013</b>	<b>188,673</b>
ARC for 2013-14	163,545
Interest on Net OPEB Obligation	3,745
Amortization adjustment to ARC	<u>(5,414)</u>
<b>Annual OPEB Cost 2013-14</b>	<b>161,876</b>
Employer Contribution	<u>(68,518)</u>
Change in Net OPEB Obligation 2013-14	93,358
Net OPEB Obligation 6/30/2013	<u>188,673</u>
<b>Net OPEB Obligation 6/30/2014</b>	<b>282,031</b>
ARC for 2014-15	120,532
Interest on Net OPEB Obligation	11,281
Amortization adjustment to ARC	<u>(16,310)</u>
<b>Annual OPEB Cost 2014-15</b>	<b>115,503</b>

RESOLUTION NO. 2016-09

OF THE

BOARD OF DIRECTORS OF THE CAMERON PARK COMMUNITY SERVICES DISTRICT,  
COUNTY OF EL DORADO, STATE OF CALIFORNIA,

APPROVING THE PRELIMINARY ENGINEERS REPORT, DECLARING ITS INTENTION TO  
CONTINUE ASSESSMENTS FOR FY 2016-17 IN:

AIRPARK LLAD #30, UNIT 6 LLAD #31, UNIT 7 LLAD #32, UNIT 8 LLAD #33, VIEWPOINTE  
LLAD #34, GOLDORADO LLAD #35, UNIT 11 LLAD #36, UNIT 12 LLAD #37, CAMERON  
WOODS 1-4 LLAD #38, BAR J 15A COUNTRY CLUB LLAD #39, BAR J 15B MERRYCHASE  
LLAD #40, CREEKSIDE LLAD #41, EASTWOOD LLAD #42, DAVID WEST LLAD #43,  
CAMBRIDGE OAKS LLAD #44, NORTHVIEW LLAD #45, CAMERON VALLEY LLAD #46,  
CAMERON WOODS 8 LLAD #47, SILVER SPRINGS LLAD #48 and BAR J 15A No 2 LLAD #50

AND NOTICE OF PUBLIC HEARING (STREETS AND HIGHWAYS CODE §22624)

WHEREAS, the Board of Directors of the Cameron Park Community Services District adopted its Resolution Initiating Proceedings for the preparation and filing of the annual engineer's report for Fiscal Year 2016-17, commencing on July 1, 2016 and ending June 30, 2017, pursuant to the Landscaping and Lighting Act of 1972;

WHEREAS, the Annual Engineer's Report has been filed as directed with the Board of Directors, pursuant to the Landscaping and Lighting Act of 1972 for the above-identified Landscaping and Lighting Assessment Districts, all of which are located within the boundaries of the Cameron Park Community Services District and are more specifically described in the Engineer's Reports on file;

WHEREAS, the improvements to be paid for by the funds collected during Fiscal Year 2016-17 generally consist of maintenance of the existing improvements.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE CAMERON PARK COMMUNITY SERVICES DISTRICT AS FOLLOWS:

1. APPROVAL OF ENGINEER'S REPORT: The Board of Directors hereby approves, as submitted, the preliminary Engineer's Report filed with this Board of Directors for the:  
AIRPARK LLAD #30, UNIT 6 LLAD #31, UNIT 7 LLAD #32, UNIT 8 LLAD #33, VIEWPOINTE LLAD #34, GOLDORADO LLAD #35, UNIT 11 LLAD #36, UNIT 12 LLAD #37, CAMERON WOODS 1-4 LLAD #38, BAR J 15A COUNTRY CLUB LLAD #39, BAR J 15B MERRYCHASE LLAD #40,

CREEKSIDE LLAD #41, EASTWOOD LLAD #42, DAVID WEST LLAD #43, CAMBRIDGE OAKS LLAD #44, NORTHVIEW LLAD #45, CAMERON VALLEY LLAD #46, CAMERON WOODS 8 LLAD #47, SILVER SPRINGS LLAD #48 and , BAR J 15A No. 2 LLAD #50, Landscaping and Lighting Assessment Districts for Fiscal Year 2016-17.

2. PROPOSED ASSESSMENT: The Board of Directors intends to continue and to collect assessments during Fiscal Year 2016-17 within the Landscaping and Lighting Assessment Districts identified in Number 1 above, to pay for and maintain the above-described improvements. The Fiscal Year 2016-17 levy rates are not proposed to increase, with the exception of Cameron Woods 8 and Bar J15-A No. 2 LLADs. The authorized maximum assessment rate change for Cameron Woods 8 and Bar J15-A No. 2 is not to exceed 3% per year with no maximum and for SILVER SPRINGS is not to exceed 4% per year with no maximum. The annual Bay Area CPI change as of December 2015 is 3.17%, and the Unused CPI carried forward from the previous fiscal year is 0.0%. Therefore, the maximum authorized increase that may be levied for Cameron Woods 8 and Bar J15-A No. 2 in fiscal year 2016-17 is 3%. The Maximum authorized increase that may be levied for Silver Springs in fiscal year 2016-17 is 3.17%

Therefore, the maximum authorized assessment rate for Cameron Woods 8 is \$116.58, for Silver Springs is \$586.70, and for Bar J15A No. 2 is \$49.15; the assessment rate proposed to be continued for fiscal year 2016-17 for Cameron Woods 8 is \$113.18, which is the same as last year, and for Bar J15A No. 2 is \$49.15, which are equal to the maximum authorized rate. For Silver Springs the proposed rate will continue to be \$0.00.

The proposed assessment rates for Fiscal Year 2016-17 for the above-identified Landscaping and Lighting Assessment Districts are identified in the Engineer's Reports on file with the District and are as follows:

LLAD	2016-17 Rates
AIRPARK LLAD	\$60.14
UNIT 6 LLAD	\$54.50
UNIT 7 LLAD	\$36.18
UNIT 8 LLAD	\$36.20
VIEWPOINTE LLAD	\$45.06
GOLDORADO LLAD	varies by size of parcel
UNIT 11 LLAD	\$22.42
UNIT 12 LLAD	\$37.28
CAMERON WOODS 1-5 LLAD	\$47.50
BAR J 15A COUNTRY CLUB LLAD	\$48.24
BAR J 15B MERRYCHASE LLAD	\$190.04
CREEKSIDE LLAD	\$31.00
EASTWOOD LLAD	\$223.54
DAVID WEST LLAD	\$165.00
CAMBRIDGE OAKS LLAD	\$14.88
NORTHVIEW LLAD	\$324.00
CAMERON VALLEY LLAD	\$106.52
CAMERON WOODS 8 LLAD	\$113.18
SILVER SPRINGS	\$0.00
BAR J15A No. 2	\$49.15

3. REVIEW OF ENGINEER'S REPORT: Affected property owners and interested persons may review the Engineer's Reports, which contain a full and detailed description of the boundaries of the Landscaping and Lighting Assessment Districts identified in number 1 above, the improvements, and the proposed maintenance budget and assessments upon each parcel, at the Cameron Park Community Services District Office located at 2502 Country Club Dr., Cameron Park, CA 95682 between the hours of 8:30 a.m. and 5:00 p.m., Monday through Friday.

4. NOTICE OF PUBLIC HEARING: NOTICE IS HEREBY GIVEN that the Board of Directors has scheduled a public hearing on the proposed assessments for June 15, 2016, 7:00 p.m., at the Cameron Park Community Services District Office located at 2502 Country Club Dr., Cameron Park, CA 95682, after which it will determine whether to continue and collect the proposed assessments and the amount of the assessments.

5. ADDITIONAL INFORMATION: Interested persons may contact the Cameron Park Community Services District Office located at 2502 Country Club Dr., Cameron Park, CA 95682, (530) 677-2231 to receive additional information about the proposed formation and assessments.

PASSED AND ADOPTED this 18<sup>th</sup> day of May, 2016, by the following vote:

AYES:

NOES:

ABSENT:

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Greg Stanton, President,  
Board of Directors

ATTEST:

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Mary Cahill  
Secretary to the Board of Directors

This is a blog entry from Streamline discussing SB 272. Streamline, a division of Digital Deployment, makes a web-based solution for SB 272 compliance.

## California Senate Bill 272 updates California Public Records Act with new mandate

Sloane Dell'Orto

January 30, 2016

### **SB-272, SECTION 6270.5 OF THE CALIFORNIA PUBLIC RECORDS ACT: LOCAL AGENCIES: INVENTORY.**

SB 272 requires local agencies (excluding school districts) to create catalogs of all enterprise systems that store information about the public, and to post this catalog on their websites, if they have websites. If they do not have a website, they are required to publish the catalog in a way that can be provided to anyone who asks. This law applies to all California special districts, cities and counties, and compliance is required by July 1, 2016.

Governor Brown approved SB 272 in October 2015, adding section 6270.5 to the California Public Records Act (the "Act," Government Code Sections 6250-6276.48). Because it was added to the Public Records Act, local agencies will not be able to seek reimbursement from the State for costs associated with compliance.

### WHAT IS COVERED BY SB 272?

Section 6270.5 defines an enterprise system as a software application or computer system that collects, stores, exchanges, and analyzes information that the agency uses that is:

1. a multidepartmental system **or** system that contains information collected about the public *and*
2. a system of record

A system of record means a system that serves as an original source of data within an agency.

SB 272 requires local agencies to create a catalog of multidepartmental systems or systems containing information about the public that store original records and post the catalog on their agency website.

## WHAT IS EXCLUDED?

Enterprise systems do not include cybersecurity systems, infrastructure and mechanical control systems, or information that would reveal vulnerabilities to, or otherwise increase the potential for an attack on, a public agency's IT system.

Additionally, section 6270.5 does not automatically require disclosure of the specific records that the IT systems collect, store, exchange or analyze, however, the Act's other provisions pertaining to disclosure of such records still apply.

## WHAT IS REQUIRED IN THE CATALOG?

For each enterprise system included in the catalog list, agencies must disclose:

- Current system vendor
- Current system product
- The purpose of the system
- What kind of data is stored in it
- The department that serves as the system's primary custodian
- How frequently system data is collected
- How frequently system data is updated

For the full text of the bill, see

[https://leginfo.legislature.ca.gov/faces/billNavClient.xhtml?bill\\_id=201520160S B272](https://leginfo.legislature.ca.gov/faces/billNavClient.xhtml?bill_id=201520160S B272)