



Established: June 3, 1961

Board of Directors Regular Meeting Agenda Wednesday, May 20, 2026

6:30pm

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

Board Members

Dawn Wolfson, President

Katie Gilchrest, Vice President

Sidney Bazett, Director

Tim Israel, Director

J.R. Hichborn, Director

Mission Statement

“To preserve and enhance the quality of life and to safeguard the health, safety, and welfare of our community”

CALL TO ORDER

- Roll Call
- Pledge of Allegiance
- Moment of Silence to Honor Service Members
 - Military, Law Enforcement, Fire, Emergency Personnel
- Adoption of Agenda

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

PRESENTATIONS

GENERAL PUBLIC COMMENT

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

CORRESPONDENCE

LEGAL UPDATES

CONSENT CALENDAR

Receive & File:

1. General District Report for April 2026 (Staff)
2. April 2026 Financial Report (M. Hornstra)

Approve:

3. Minutes of April 15, 2026 – Board of Directors Meeting (N. Garrison)

REVIEW ITEMS PULLED FOR DISCUSSION

GENERAL BUSINESS

4. APPROVE FY 2024-25 Audit (M. Hornstra & M. O'Connor)
5. APPROVE Resolution 2026-12 Supporting the El Dorado County Emergency Preparedness, Healthcare Access, and Wildfire Prevention Initiative (M. Hornstra)
6. RECEIVE and DISCUSS Staff Update Solid Waste and Recycling Actions (M. Hornstra)
7. APPROVE Revised Public Records Act Response Policy 1050 (N. Garrison)
8. APPROVE Revised Salary Wage Scale (M. Hornstra)

BOARD OF DIRECTORS' COMMENTS & FUTURE AGENDA ITEMS

ADJOURNMENT OF MEETING

The next regularly scheduled meeting of the Cameron Park Community Services District Board of Directors is **Wednesday, June 17th at 6:30pm**, in the Social Room at 2502 Country Club Drive, Cameron Park, CA 95682

This agenda and packet items are available online at the CPCSD website:

<https://www.cameronpark.org/board-of-directors>

In compliance with the Americans with Disabilities Act, if you need special assistance or materials to participate in this meeting, please contact the District Office at (530) 677-2231 or boardclerk@cameronpark.org. Notification 48 hours prior to the meeting will enable the District to make reasonable arrangements to ensure accessibility to this meeting and agenda materials.



DISTRICT MONTHLY REPORT FOR APRIL 2026

May 20, 2026

GENERAL MANAGER (M. Hornstra)

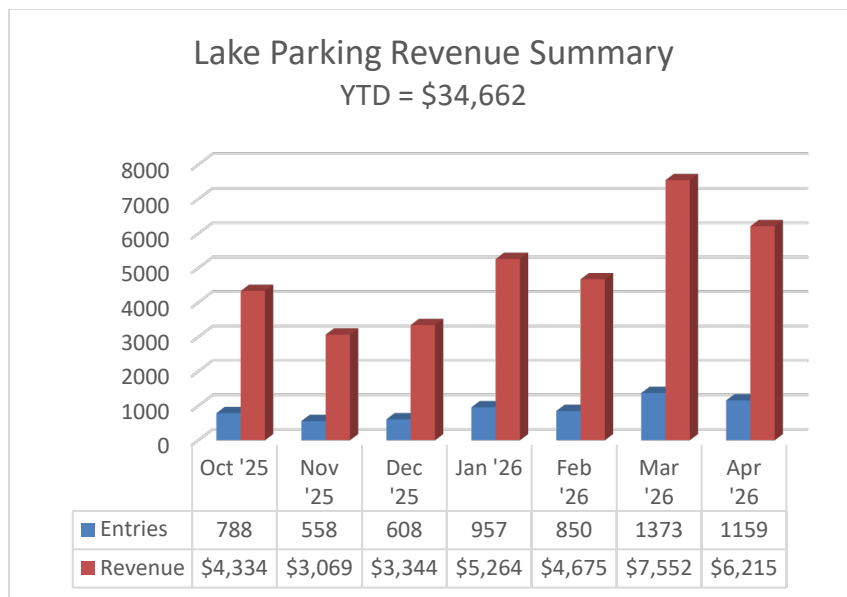
Things are starting to heat up at the District. Staff has been busy planning another exciting summer here at the CSD. Recruiting efforts for seasonal staff has been successful and we have almost filled all of our staffing requirements. As you will read below, we are gearing up for our youth camps with additional new and exciting camp options, as well as our popular activities at the Community Pool. We have a special Memorial Day swim session to get things kicked off, and summer recreation swim opens on May 31st.

In addition to our summer focused programming, we continue to offer our popular youth, adult, and senior programming at the Community Center. Planning for our hallmark event, the Summer Spectacular, is in full swing. This year's event celebrates our Country's 250th anniversary, as well as the 25th anniversary of the event itself. Tickets are on sale now at the Community center as well as at Forklift and Grocery Outlet stores. Don't miss out, get your tickets early!

PARKS AND FACILITIES (D. Garrison)

Cameron Park Lake

Lake visitation showed a slight drop in April, but we expect to see significant growth as the weather continues to improve.



Parking Gate Update

The new QR code process that allows for day-of park re-entry has made a significant reduction in calls for assistance from the parking gate.

Lake Water Quality Management

The District began its seasonal water quality management program last month with the first phase treatment. The second treatment will be an herbicide that is safe for the lake life but will help keep various plant growth to a minimum. This will help eliminate some of the blooms and reduce insect populations.

Lake Fishing

New signs with lake fishing rules have been made and will be placed at the main lake entry points around the lake at the more common fishing spots, to educate and remind anglers about the fishing rules. The fishing line volunteer group will have a booth at the Summer Spectacular to educate residents on the impact to wildlife of discarded lines and lures.

CP Lake Entrance/Exit Signage

The CSD, County DOT, and Cameron Park Fire have been working on this issue for a while. The County conducted a traffic study and is in the process of getting various approvals (ultimately by the Board of Supervisors) to place no parking signs along Cambridge Road. Based on recent discussions with County DOT, we are hopeful that the item will be on month's DOT TAC agenda. As this project moves forward, we will be making announcements regarding the signage and schedule.

No Dogs

New/additional "No Dogs Allowed" signage is being installed at various locations around the lake to help notify visitors.

Community Center

Farmers Market

The El Dorado County Certified Farmers' Market is coming to the Cameron Park Community Center, beginning May 22nd. Staff has been working with the organizers to bring the market to the Community Center parking lot on Friday mornings through September.

Community Pool

We are moving forward with the installation of the large capacity muriatic acid tank with the supplier. The installation of the new tank is progressing and should be completed in the upcoming months.

Lighting Control System

No update since last report

General Facilities

- With warmer weather, we are experiencing intermittent HVAC issues in the Gym. Johnson Controls has been working with us on repairs and preventative maintenance.
- We continue to focus on deferred maintenance with life and safety being the top priority
- Staff will be renewing the landscaping around the facility, with a focus on the planter boxes on the periphery of the parking lot and the interior of the pool area. We will be planting drought tolerant shrubs and bushes and installing drip irrigation to replace the spray heads to conserve water.
- District vehicles are being audited by California State B.A.R. and is near completion (final reporting by May 18th).

Parks

A large number of trees were damaged during the spring storms this year. We are continuing to utilize our staff as well as a vendor to help remove fallen and damaged trees throughout our parks.

Contract for Landscaping Services

Elite Maintenance and Tree Services (EMTS) began their first week of landscape maintenance. We are very excited about this transition allowing our team to adjust for some much-needed attention to other aspects of the parks.

Park Maintenance Tours

Staff began detailed park tours creating a “to-do-lists”. These lists give an overview of all wish items and safety items. We will continue to prioritize and work on completing these items.

Rasmussen Athletic Fields

Parks staff and the Ponderosa Little League continue to work together to improve the quality of the fields at Rasmussen.

Christa McAuliffe

Continued work at the park including repair of a leaking toilet, repaired drinking fountain, safety plates on electrical and new skylights installed. Park drinking fountain repair is in progress.

Playgrounds

With the rainy season coming to a close, the district will be moving forward to apply more playground fiber to several of our higher usage parks. We are receiving quotations to apply new or additional material at Christa McAuliffe, Rasmussen, and Cameron Park lake playgrounds.

RECREATION (C. Lowe)

The Recreation Department continues to expand its summer programming through strategic partnerships and new camp offerings. Building on last year's four morning camp options, staff has increased availability to nine total morning camps, providing a broader range of opportunities for participants. New additions include All-Net's basketball-focused camp for ages 7–14 designed to enhance skill development, as well as an expanded Dungeons & Dragons program—one of our highest-enrolled camps—which will now feature a two-week early evening session incorporating Magic: The Gathering.

In addition, staff has brought on a new instructor, Robert Garcia, who is teaching pickleball clinics for all levels (ages 18-99). Robert has many years of experience teaching and is currently offering classes for the City of South Lake Tahoe Recreation Department and at LifeTime Fitness. With his expertise, he is also providing clinics and classes for youth tennis at Cameron Park Lake. Staff is grateful to have a professional in the area and already we are seeing the enrollments coming in.

Staff is also actively working to enhance the annual Summer Spectacular event to deliver a more dynamic and engaging experience than in previous years. Planned improvements include an expanded selection of games and activities, a larger beer garden, and increased vendor participation. Entertainment has already been secured, with bands and stage production contracted. Efforts are also underway to secure additional event-specific sponsorships to further elevate the overall experience for attendees and partners alike.

The Activity Guide will continue to be updated as new programs and event details are finalized, and the community is encouraged to check regularly for the latest information. Please see the link below.

[Online Flipbook](#)

EVENT UPDATES

Spring Craft Faire - Sunday, April 12th

- 37 paid vendors, 29 attended – all paid and only one was refunded
- \$95/\$105 (with electricity)
- Total \$3,735.00
- Total in Attendance – approximately 100 people
- Planning for next year: Saturday event, will use all facilities, market more and already have a date planned for next year
- Last one was back in 2019

Community Clean Up Day

- First one of the year
- Over 15 Volunteers
- 20 bikes collected for Cameron Park Rotary Club

- Materials by weight hauled away for the day
 - Metal = 3.29 tons
 - Recycle = 1.60 tons
 - Mixed solid waste (trash) = 17.25 tons
 - Yard waste = 3.04 tons

UPCOMING EVENTS

- **Memorial Day Splash Bash – Monday, May 24th**

Recreation Swim will be open from 1pm-5pm. We may add a fun feature like “floats allowed” (TBD)

- **Cannon Ball Cinemas**

- ✓ Friday, June 5th – Goonies
- ✓ Friday, July 10th – Elio
- ✓ Friday, July 31st – Ron’s Gone Wrong
 - Pricing - \$5 per person, \$10 includes meal ticket, \$20 for a family/group of 5 (DOES NOT include meal tickets)

- **25th Annual Summer Spectacular – Saturday, June 27th from 5pm-10pm**

Celebrate a milestone year with the 25th Annual Summer Spectacular Firework Show at Cameron Park Lake – one of the community’s most anticipated summer traditions. This family-friendly event brings residents and visitors together for an evening filled with community spirit, scenic lakeside views, and a dazzling fireworks display. Staff is working to have wristbands sold at Forklift, Grocery Outlet, and Bel Air, by the end of the week. Wristband sales have begun at the front office. Posters and flyers continue to be distributed around the county.

UPDATES FOR PROGRAMMING

Sierra Sharks

- Held six swim clinics from March – April
- Began swim season on April 21 and will continue until July 17th, 2026
- Have approximately 200 swimmers on the team
- Meets coming: May 30th, June 6th, June 20th, June 27th – No Rec or Lap Swim on these dates

AquaSol

- Changed swim schedule as of April 22 for spring – Summer Sch. starts June 1
- Have approximately 220 swimmers on the team
- First Meet will be July 24th and July 25th – No Lap or Rec Swim on those dates

Futsal

- 4 seasons are complete as of May 3, 2026
- Approximately 544 different athletes have attended
- Total registrations were 1,349 for the season

Tennis Clinic – New Youth Clinics and Camps

- Started a new youth beginner tennis clinic with professional Robert Garcia
- Ages 6-14

All Level Pickleball Clinics

- Started a new beginner pickleball clinic with professional Robert Garcia
- Ages 18 - 100

WILDFIRE MITIGATION (A. Bourriague)

Unimproved Lots (Vacant Lots) – Initial notices were sent out on April 1st, letting property owners know what needs to be completed to pass inspections on May 4th. Notices are being received and property owners have been giving updates regarding the completion of work being done.

Staff toured all the properties and parks CSD owns to come up with a plan regarding future maintenance for wildfire mitigation and defensible space efforts. Previous efforts have left these areas in great shape making the current scope simple.

Zone 0 – The board of Forestry has released a draft of what the rules will be for this zone. Currently there are two zones; Zone 1 (0-30ft) and Zone 2 (30-100ft). Zone Zero would be (0-5ft). This draft can be viewed on the Board of Forestry website.

Inspection History for April 2026

AB38s

5	28	5	31	0	5	0	0	0
Parcels Inspected	Parcels Inspected YTD	Inspections	Inspections YTD	Compliant	1st – NC	2nd – NC	3rd – NC	RTC

YTD = Year-to-Date, NC = Non-Complaint, RTC = Referred to County

County Complaints

0	2	0	2	0	0	0	0	0
Parcels Inspected	Parcels Inspected YTD	Inspections	Inspections YTD	Compliant	1st – NC	2nd – NC	3rd – NC	RTC

YTD = Year-to-Date, NC = Non-Complaint, RTC = Referred to County

Unimproved

4	20	4	20	0	1	3
Parcels Inspected	Parcels Inspected YTD	Inspections	Inspections YTD	Pass	Developed	No Access
				0	0	0
				Fail	Fail – Final	Abatement

Developed = unimproved lots that have been improved with a structure on them

No Access = properties that are not able be accessed

Abatement = properties that have failed the initial & final and have been abated

KNOW YOUR ZONE

ZONE (0-5 FEET)

ZONE (5-30 FEET)

ZONE (30-100 FEET)



Remove all dead and dying grass, plants, shrubs, trees, branches, leaves, weeds, and needles

Remove all branches within 10 feet of any chimney or stovepipe

Remove dead tree or shrub branches that overhang roofs, below or adjacent windows and/or wall surfaces

Remove flammable vegetation and items that could catch fire which are adjacent to, or below, combustible decks, balconies and stairs

Relocate exposed wood piles outside of Zone 1, unless completely covered in a fire-resistant material

Remove leaves, needles or other vegetation on roofs, gutters, decks, porches, stairways, etc.

Remove or separate fuels to maintain spacing between vegetation to interrupt the fire's path



Match the letter to the correct description. Scan to find out if your answers are right!



Call (530) 677-2231 or contact wmc@cameronpark.org, for more information on defensible space

COVENANTS, CONDITIONS, AND RESTRICTIONS (CC&R) (J. Mog)

Architectural Review Update:

In the ARC department, the month of April had no quorum for both meetings, due to illness and work schedules. The CC&R Committee completed the reviews at the May 4th meeting to fulfill the 30-day requirement to review submittals. Staff continues to make requests for the additional ARC community members via our website and newsletters.

Architectural Review Projects – Period – April 2026:

- Projects Reviewed – 23
- Projects Approved – 23

Site assistance meetings have been on the rise as residents work on new spring projects such as fencing and new gates.

CC&R Updates:

The CC&R Officer worked on complaints and neighborhood issues throughout Cameron Park in April. Complaints increased at the end of April. Staff has continued to work with educational tools such as neighborhood campaigns and newsletter announcements which are proving to improve homeowner awareness of ARC and CC&R responsibilities.

The CC&R department log adjustments:

- The CC&R current case log is at 31 cases
- Five new violation cases were added
- Fourteen cases were cleared of violations
- One pre-legal notice was requested for approval at the CC&R Committee

CC&R staff will be reviewing Cameron Park #2. Specifically, on Holly Hills Lane and Merrywood Circle, where we have seen residents leaving trailered items in their frontages beyond staging periods. Cameron Park #11 through Royal Park will also be reviewed via Neighborhood Campaigns.

The CC&R Newsletter for the month of April focused on:

- A tutorial of what CC&Rs are and how it relates to properties
- Top priorities for owners to manage on their properties
- New projects and ARC review requirements
- ARC & CC&R Committee vacancies that need to be filled by volunteers

Silver Springs Phase 3

Staff worked with Lennar and El Dorado County on the first phase release for 16 new homes to be constructed. These homes are being developed as fire resistant homes with exterior treatments. The location of the development is south of Green Valley Road on Silver Springs Parkway, behind the first development of Silver Springs.

Cameron Park Design Review Committee

On April 13th, the Cameron Park Design Review Committee held a second workshop focusing on architectural guidelines for future commercial/retail buildings and high-density housing developments. This meeting was held in classroom B on the CSD campus. The DRC is a committee of the El Dorado County Planning Department, focusing on our commercial and retail corridors in Cameron Park. Staff attended this meeting for education and collaboration.

Items covered this session were:

- Comments on the models developed and presented at the previous meeting
- Collaboration with the DRC consultants

TAC Meeting

On April 27th, staff attended a TAC meeting to review the preliminary designs for a new high density residential project on the north end of Green Valley Road, between Hastings Drive and Starbuck Road.

The site proposal is:

- Approximately 5 acres of development area behind the Dollar Tree on the old apartment site.
- Four residential buildings with 108 unit
- One community center building
- Sports courts and playgrounds
- A Headstart program
- This will be a gated community with the amenities intended for residents only

FIRE DEPARTMENT (Chief Richards)

NEW TYPE III ENGINE

I am pleased and excited to report that our new Type III wildland fire engine is expected to be delivered within the coming week. Boise Mobile completed a significant portion of the punch list repairs, and Golden State currently has the apparatus and is finalizing the remaining items. The estimated delivery to Cameron Park is the week of May 11th. Once received, fire department staff will begin the outfitting and setup of the engine with the goal of placing it into service by July 1st or sooner, if possible.

PERSONNEL MOVEMENT

Over the past month, we have had several staffing changes within the Cameron Park Fire Department. As many of you know, this is my first Fire Chief's Report as the Assistant Chief of the West Division, serving both the Cameron Park Fire Department and the McClellan Air Tanker Base. I am honored and humbled to be selected for this position, and I look forward to continuing to engage with the CSD staff and Board of Directors.

Fire Captain/Paramedic, Litho Vasquez, accepted a transfer to Station 88. He started in mid-April and brings a wide breadth of experience, including fire crew operations, municipal fire protection, and more than 20 years of experience as a licensed paramedic.

Fire Captain, Kyle Catto, accepted a transfer to Station 89 in early April and brings valuable experience in wildland fire operations and water rescue.

TRAINING

Over the past month, the CAL FIRE Amador El Dorado Unit hosted both a Water Rescue Technician and Non-Motorized Watercraft Rescue Technician course, with assistance and participation from several Cameron Park Fire personnel. During the courses, one of the Cameron Park Fire Captain/Paramedics opened an instructor task book to begin the process of becoming a registered instructor, bringing additional experience and technical expertise back to the Cameron Park Fire Department.

These intensive 40-hour courses focused on hydrology, rescuer and victim safety, swimming techniques, technical rope rescue skills, and the use of non-motorized rescue boats (rafts) for swiftwater and flood search and rescue operations. Students also trained in basic boat handling, victim management, boat flip recovery, eddy catching, and Class II paddling skills.

This training enhances responder safety, interagency coordination, and operational effectiveness in dynamic and hazardous water environments, ensuring personnel remain prepared to respond to water related emergencies throughout California.

FIRE SEASON OUTLOOK

As we enter the 2026 wildfire season, I wanted to take a moment to brief the public and Board on the current conditions and forecasted outlook. As of May 1st, the CAL FIRE Amador El Dorado Unit is requiring burn permits for all controlled burns and burn piles. As I write this report, we are beginning to see vegetation fires starting and spreading in the lower elevations below 2,000 feet. Most of these fires have been quickly contained at less than one half acre; however, we anticipate fire activity increasing over the coming weeks as fuels continue to dry and temperatures rise.

El Dorado County is expected to experience an active and potentially above normal 2026 fire season due to below average Sierra snowpack, warming temperatures, and abundant fine fuels produced by spring rainfall. The healthy grass crop across the foothills and lower elevations is expected to cure rapidly as temperatures rise, increasing the potential for fast moving vegetation fires during the summer months. Higher elevation timber areas may also become more vulnerable later in the season as live fuel moistures decline and dry lightning activity increases. Periods of extended heat, low humidity, and wind events will likely elevate fire danger and place increased demand on regional firefighting resources throughout the peak fire season. **- End of Report -**

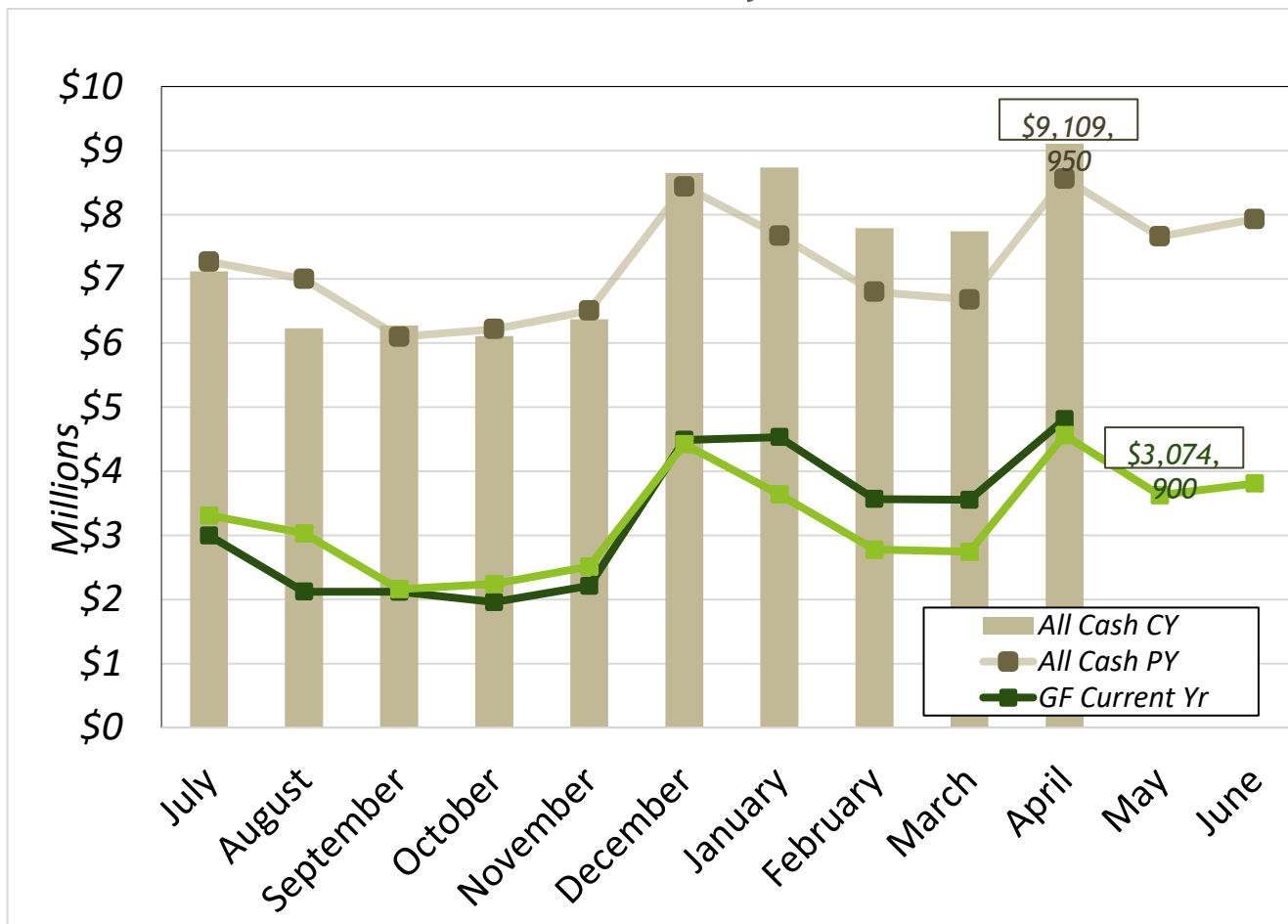


Monthly Financial Report April 2026

Board of Directors
Meeting

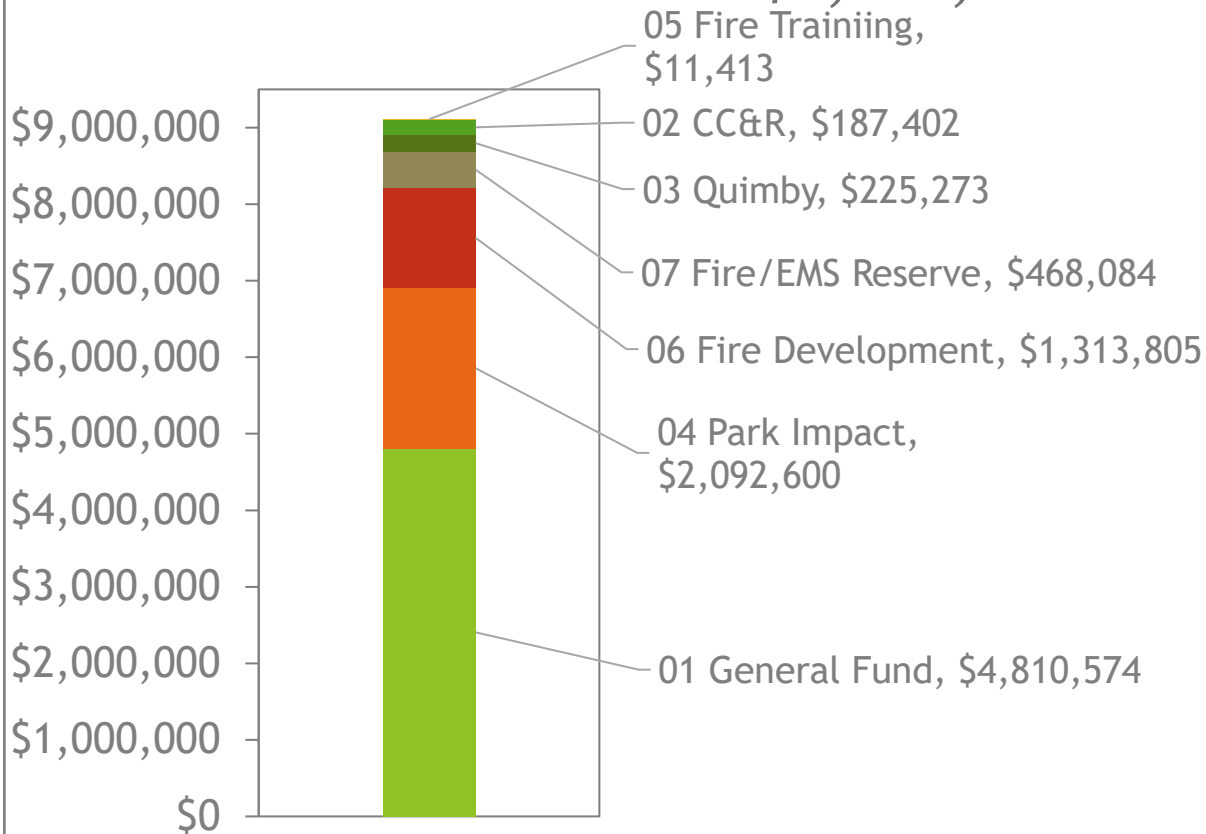
May 20, 2026

Non LLAD Cash as of 4/30/2026



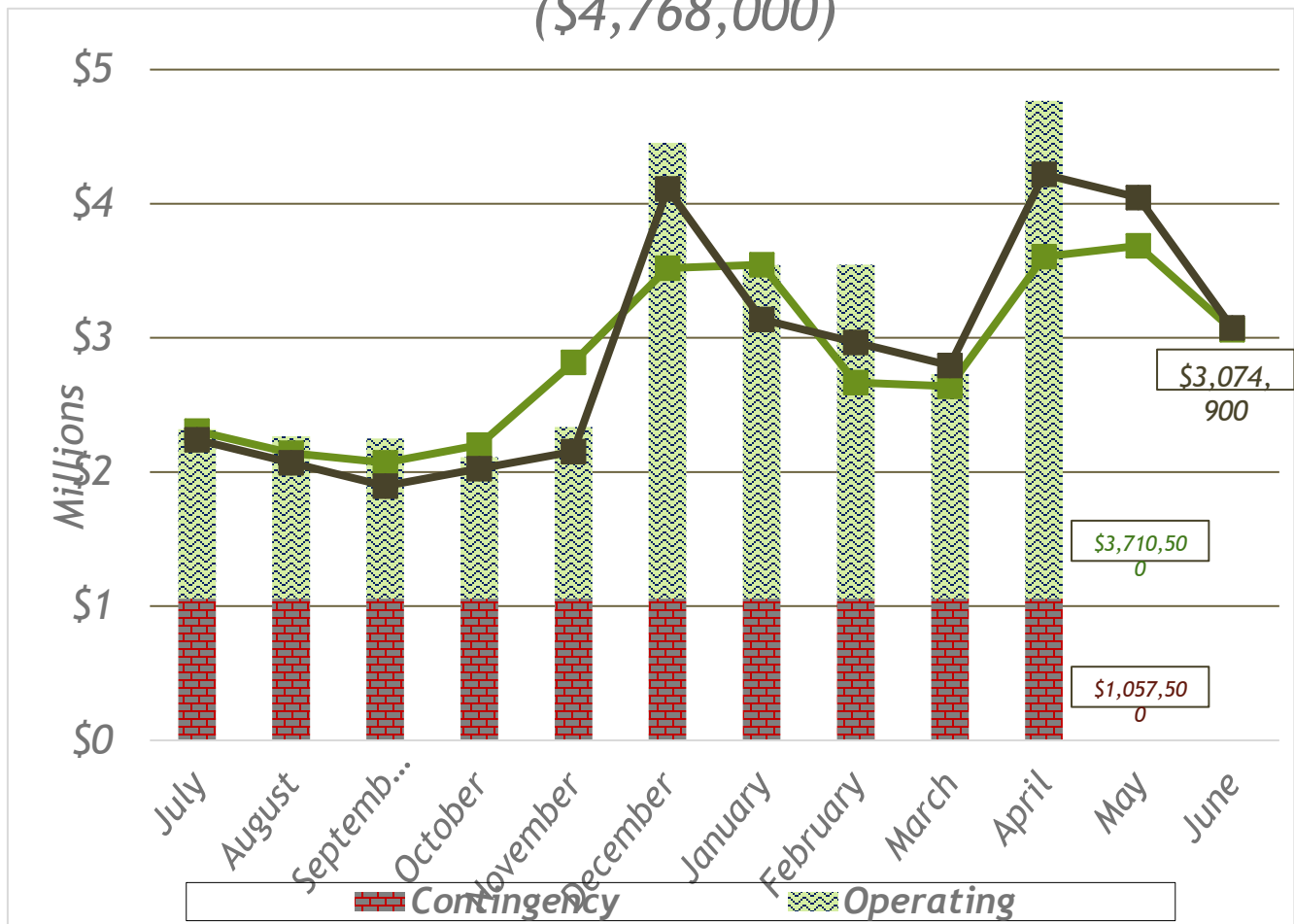
Non-LLAD Cash

4/30/2026 = \$9,109,150

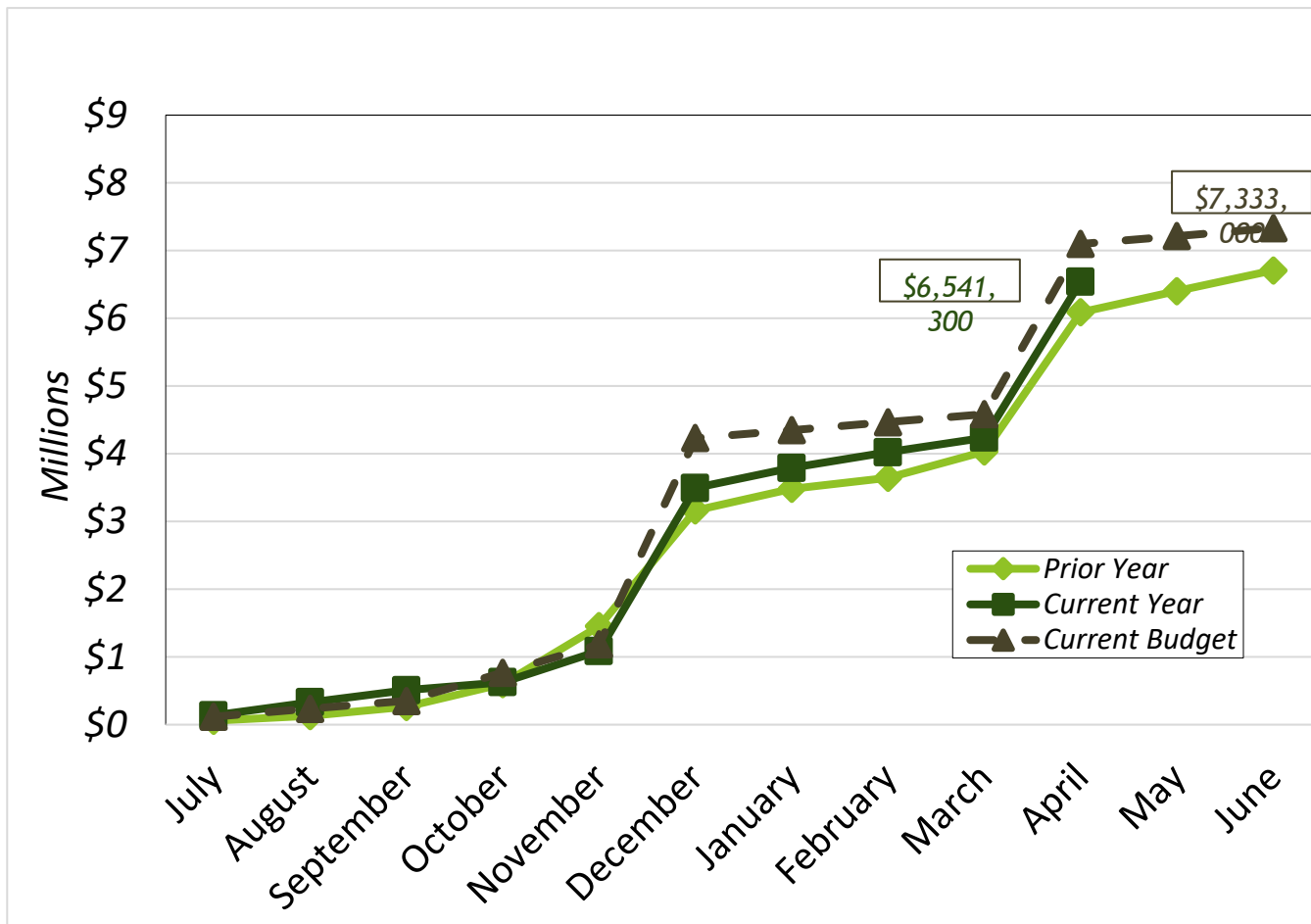


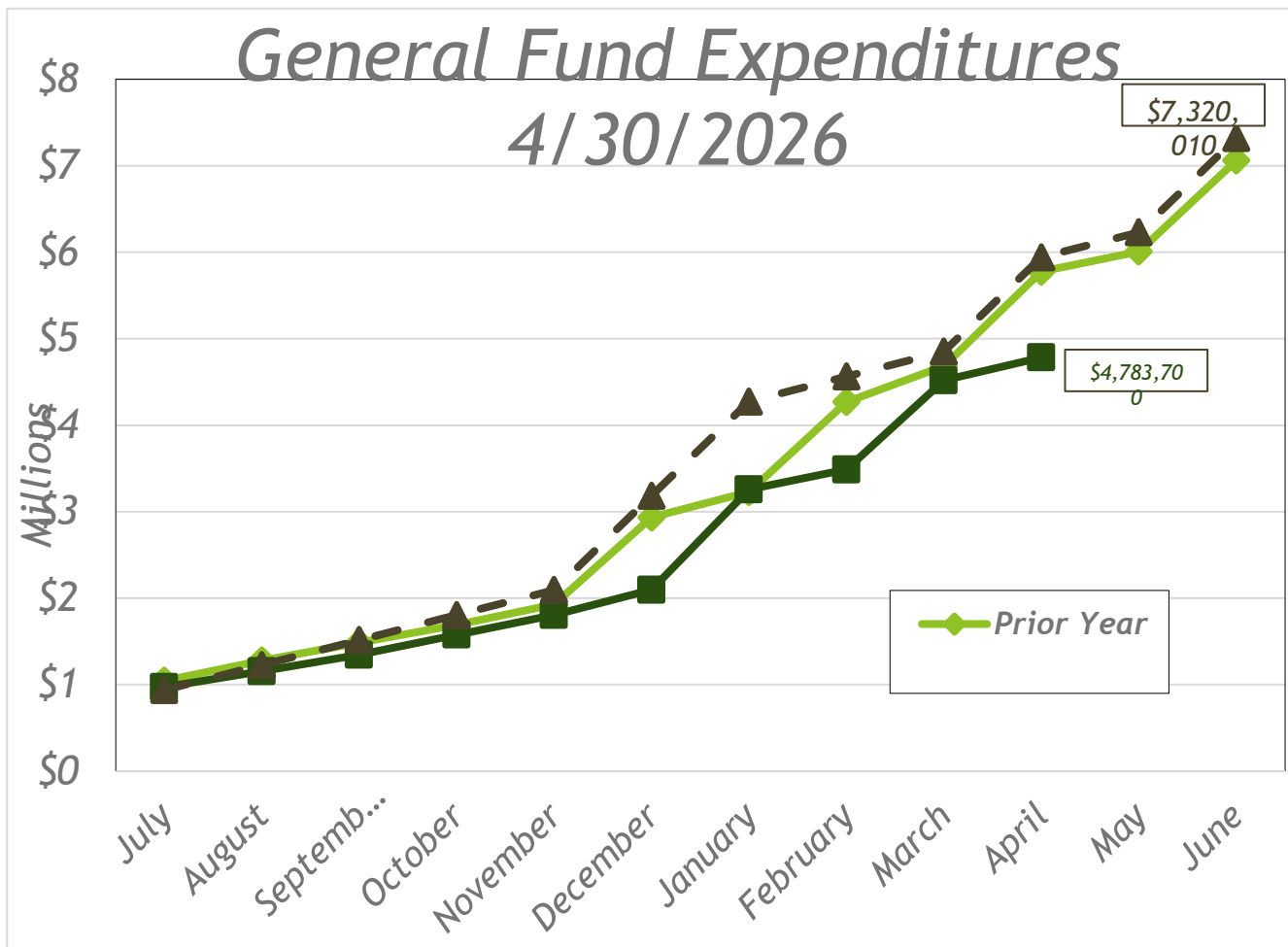
General Fund Reserves 4/30/2026

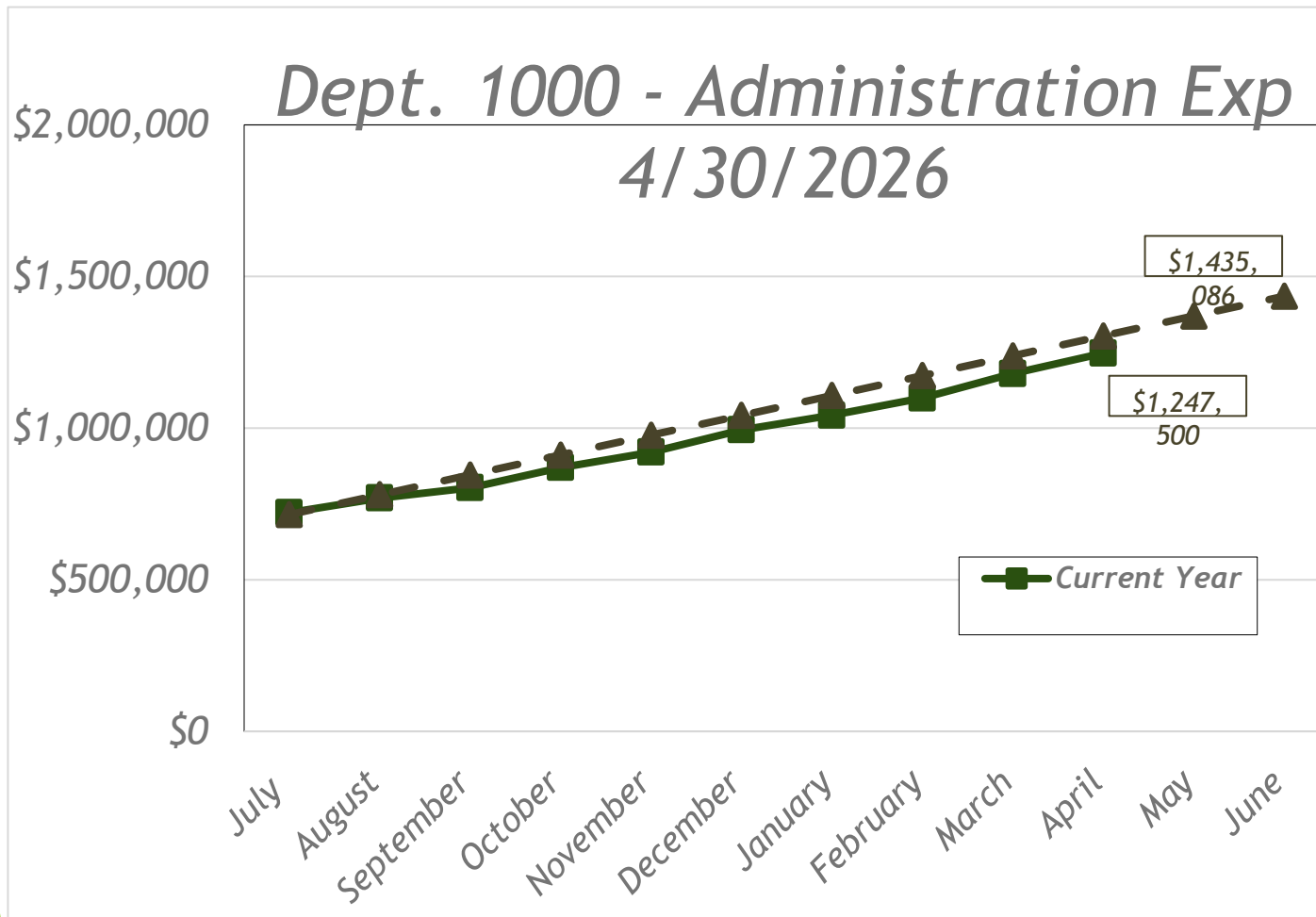
(\$4,768,000)



General Fund Revenue 4/30/2026

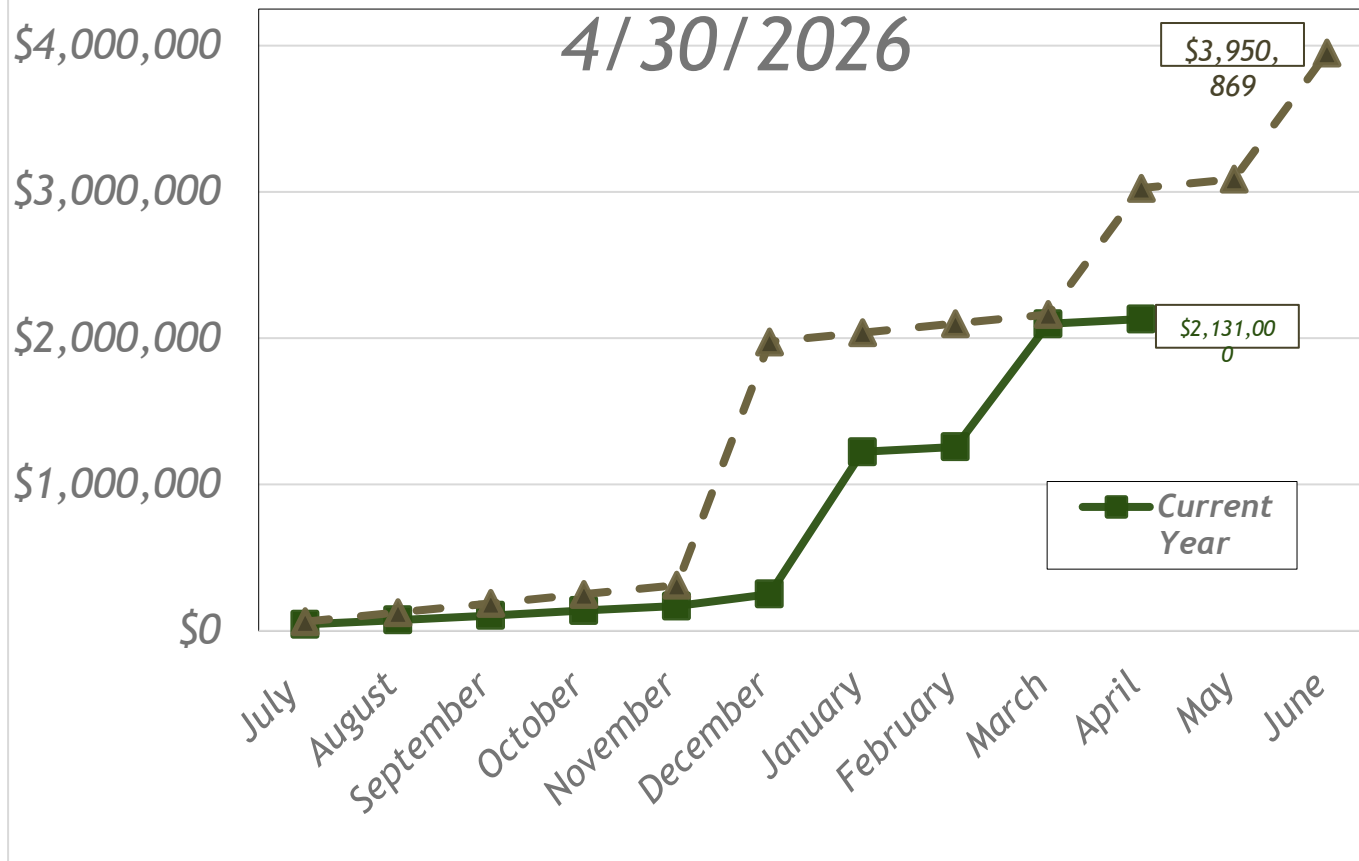


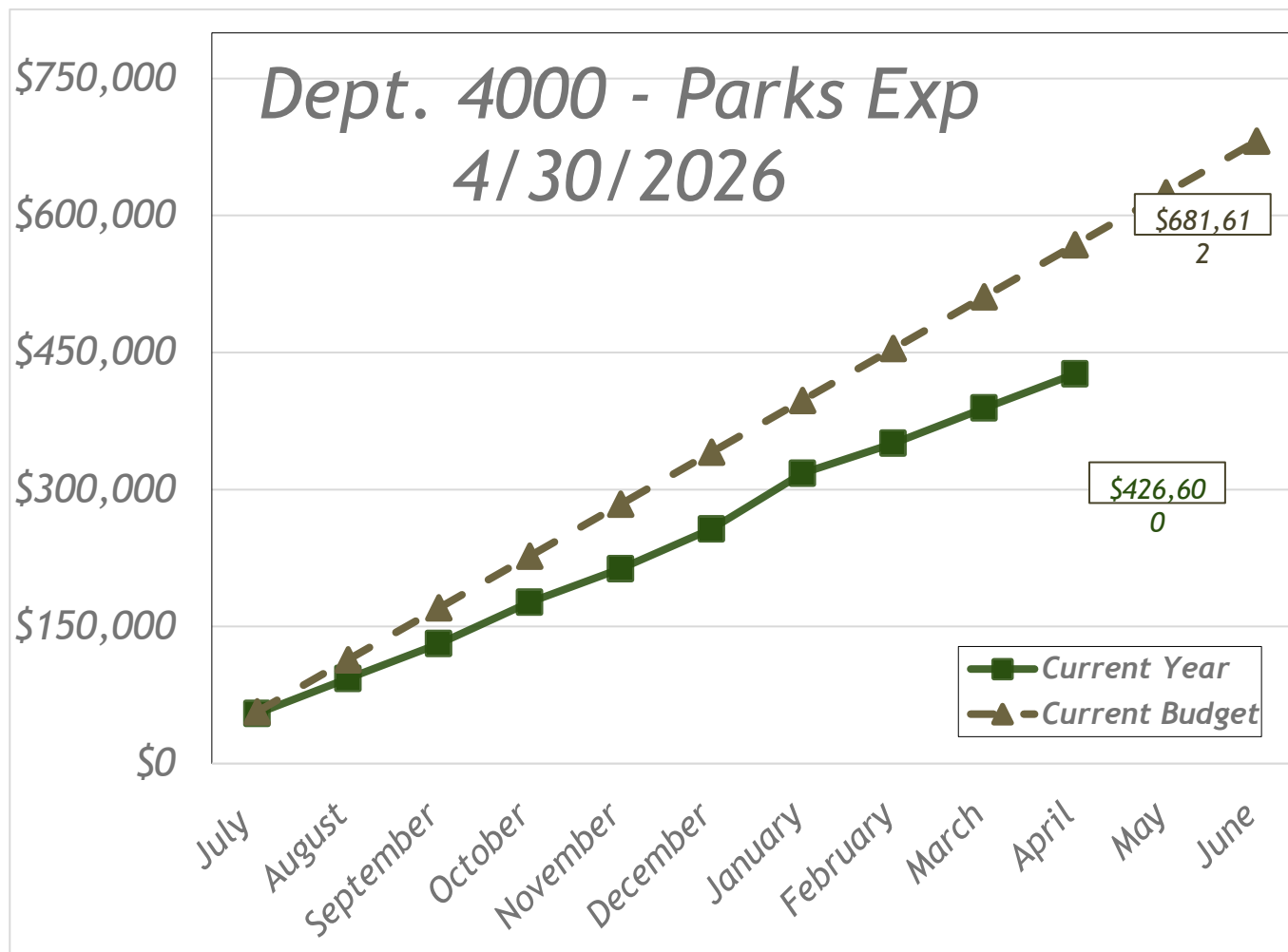


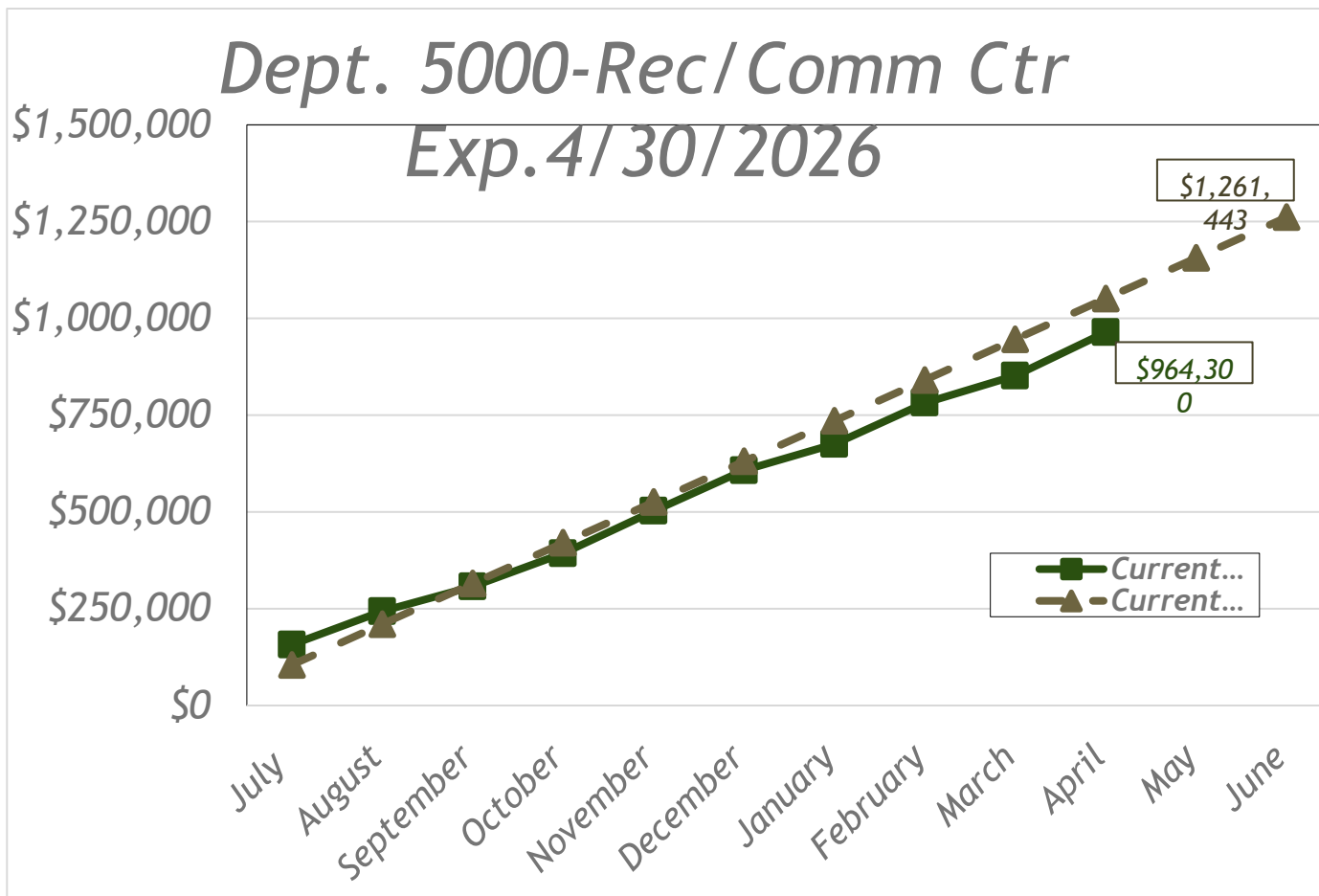


Dept. 3000 - Fire Exp

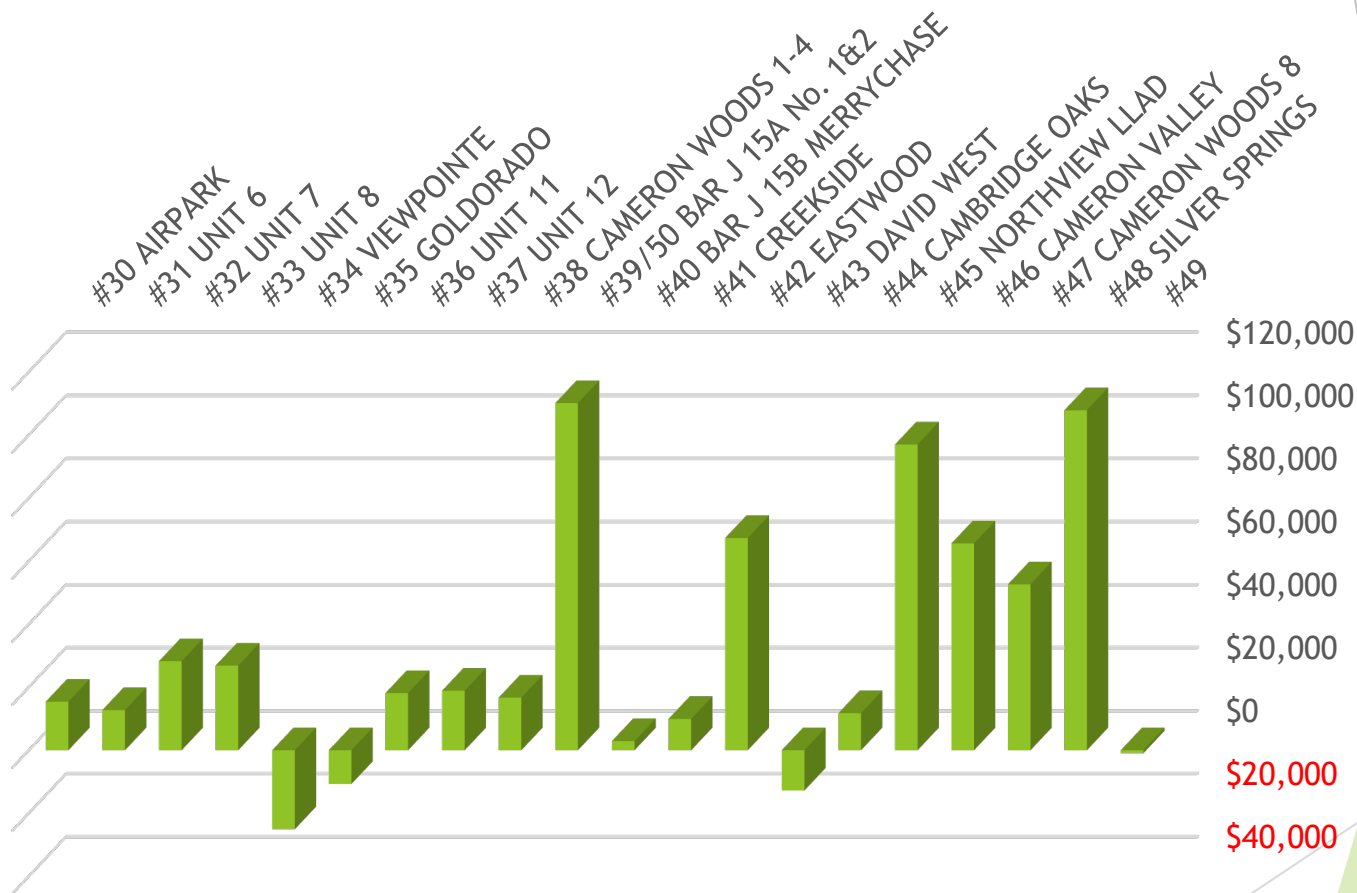
4/30/2026







LLAD Cash as of 4/30/26 = \$612,536





Monthly Financial Report

Questions?

Cameron Park Community Services District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
01 - General Fund
From 7/1/2025 Through 4/30/2026

Item #2

		YTD Budget - Final	Current Year Actual	Percent Exp To Date
Operating Revenue				
Property Taxes	4110	5,626,890.00	5,358,259.17	95.22%
Franchise Fees	4113	296,000.00	224,835.33	75.95%
Fire Marshall Services/Fees	4132	70,000.00	55,511.79	79.30%
AB38 DS Inspections (WMC)	4133	0.00	8,050.45	0.00%
Tuition Fees/Revenue	4142	0.00	2,901.80	0.00%
Youth Classes	4145	0.00	(448.00)	0.00%
Recreation Program Revenue	4154	100,000.00	64,576.76	64.57%
Instructor Program Revenue	4155	200,000.00	176,590.78	88.29%
Transfer In	4165	55,000.00	0.00	0.00%
Special Events	4170	0.00	10,676.00	0.00%
CP Lake - Entry Fee	4180	75,000.00	40,919.92	54.55%
Annual Passes (Lake/Pool Co...)	4181	30,000.00	32,064.50	106.88%
Picnic Site Rentals	4182	3,000.00	2,677.50	89.25%
Assembly Hall & Classroom Re...	4185	60,000.00	48,091.16	80.15%
Gym Revenue	4186	40,000.00	27,784.46	69.46%
Pool Rental Fees (Swim Teams)	4187	110,000.00	72,948.37	66.31%
CSD CC Concessions	4188	0.00	1,207.14	0.00%
Sports Field Rentals	4190	35,000.00	13,214.50	37.75%
Donations	4250	30,000.00	434.19	1.44%
OES/Mutual Aid Reimbursement	4261	60,000.00	56,165.35	93.60%
Fire Apparatus Equip Rental	4262	250,000.00	51,301.96	20.52%
Reimbursement/Refund	4400	0.00	4,413.69	0.00%
Weed Abatement	4410	50,000.00	0.00	0.00%
Interest Income	4505	10,000.00	16,486.99	164.86%
Other Income/Refunds	4600	2,000.00	23,685.81	1,184.29%
First Responder Fee	4602	220,000.00	198,682.94	90.31%
Gain/Loss of Assets	4615	10,000.00	50,000.00	500.00%
Total Operating Revenue		7,332,890.00	6,541,032.56	89.20%
Expenditures				
Salaries - Perm.	5000	971,689.00	640,051.84	65.87%
Salaries - Seasonal	5010	100,000.00	79,761.89	79.76%
Overtime	5020	27,000.00	27,621.87	102.30%
Health Benefit	5130	116,973.00	114,292.93	97.70%
Retiree Health Benefit	5135	115,320.00	95,068.65	82.43%
Dental Insurance	5140	9,000.00	6,903.46	76.70%
Vision Insurance	5150	1,700.00	1,066.36	62.72%
CalPERS Retirement	5160	321,159.00	364,135.87	113.38%
CalPERS 457	5161	5,400.00	3,627.72	67.18%
Worker's Compensation	5170	53,319.00	21,186.24	39.73%
FICA/Medicare Employer Cont...	5180	36,822.00	21,166.13	57.48%
UI/TT Contribution	5190	19,571.00	4,852.76	24.79%
Advertising/Marketing	5209	5,000.00	1,904.70	38.09%
Agency Administration Fee	5210	500.00	0.00	0.00%
Audit/Accounting	5220	32,000.00	53,823.30	168.19%
Banking Fees	5221	3,200.00	2,413.85	75.43%
Merchant/CC Fees	5222	22,290.00	16,663.67	74.75%
Clothing/Uniforms	5230	4,250.00	3,399.36	79.98%
Computer Software	5231	52,459.00	34,160.85	65.11%
Computer Hardware	5232	12,000.00	19,238.54	160.32%
Contract Services - Providers	5235	45,000.00	48,796.17	108.43%
Contract Services -CAL FIRE	5236	3,200,000.00	1,744,726.49	54.52%
Contract Services - Other Dist ...	5240	257,000.00	164,867.22	64.15%
Director Compensation	5250	14,000.00	7,700.00	55.00%
EDC Department Agency	5260	6,000.00	4,767.09	79.45%

Cameron Park Community Services District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
01 - General Fund
From 7/1/2025 Through 4/30/2026

Item #2

		YTD Budget - Final	Current Year Actual	Percent Exp To Date
Educational Materials	5265	4,000.00	0.00	0.00%
Equipment-Minor/Small Tools	5275	11,000.00	3,188.41	28.98%
Fire & Safety Supplies	5285	17,000.00	4,632.06	27.24%
Fire Prevention & Inspect (Dist...	5290	3,500.00	55.96	1.59%
Fire Turnout Gear	5295	7,500.00	312.31	4.16%
Reserve FF - Stipends	5296	10,000.00	30,947.68	309.47%
Food	5300	1,275.00	3,177.92	249.24%
Concession (Food, etc.)	5301	0.00	1,129.62	0.00%
Fuel	5305	60,200.00	38,532.20	64.00%
Government Fees/Permits	5310	21,500.00	6,543.78	30.43%
Janitorial / HH Supplies	5315	37,500.00	22,057.33	58.81%
Instructors	5316	120,000.00	106,492.10	88.74%
Insurance	5320	328,476.00	323,032.25	98.34%
Legal Services	5335	80,000.00	35,926.40	44.90%
Maint. - Vehicle Supplies	5340	600.00	3,769.40	628.23%
Maint. - Buildings	5345	135,000.00	58,627.08	43.42%
Maint. - Equipment	5350	58,600.00	22,969.68	39.19%
Maint. - Grounds	5355	74,000.00	57,428.81	77.60%
Maint. - Radio/Phones	5360	5,500.00	1,206.06	21.92%
Maint. - Tires & Tubes	5365	13,500.00	7,163.02	53.05%
Maint. - Vehicle	5370	49,500.00	42,911.02	86.68%
Medical Supplies	5375	28,050.00	19,025.81	67.82%
Memberships/Subscriptions	5380	13,550.00	13,869.46	102.35%
Mileage Reimbursement	5385	300.00	318.08	106.02%
Miscellaneous	5395	1,000.00	260.12	26.01%
Office Supplies/Expense	5400	7,250.00	6,663.59	91.91%
Pool Chemicals	5405	50,000.00	45,447.34	90.89%
Postage	5410	2,650.00	1,780.30	67.18%
Printing	5415	600.00	789.80	131.63%
Professional Services - Suppor...	5420	48,000.00	34,155.00	71.15%
Program Supplies	5421	12,000.00	13,379.10	111.49%
Publications & Legal Notices	5425	1,850.00	998.59	53.97%
Radios	5430	5,000.00	0.00	0.00%
Rent/Lease - Equipment	5440	4,250.00	5,372.35	126.40%
Staff Development	5455	12,500.00	6,728.71	53.82%
Event Supplies	5465	15,000.00	2,515.08	16.76%
Phones/internet	5470	49,000.00	46,985.41	95.88%
Utilities - Water	5490	68,000.00	41,108.47	60.45%
Utilities - Gas	5491	90,500.00	68,380.29	75.55%
Utilities - Electric/Solar	5492	151,000.00	140,981.21	93.36%
Vandalism	5500	4,000.00	2,543.97	63.59%
Handcrew Expenses	5501	11,000.00	5,191.78	47.19%
Capital Equipment Expense	5625	90,000.00	86,697.08	96.33%
Transfer Out	7000	193,207.00	0.00	0.00%
Total Expenditures		<u>7,329,010.00</u>	<u>4,795,491.59</u>	<u>65.43%</u>
Net Revenue Over Expenditures		<u>3,880.00</u>	<u>1,745,540.97</u>	<u>44,988.16%</u>

Cameron Park Community Services District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
02 - CC&R
From 7/1/2025 Through 4/30/2026

Item #2

		YTD Budget - Final	Current Year Actual	Percent Exp To Date
Operating Revenue				
Property Taxes	4110	300.00	91.89	30.63%
Special Assessments	4135	78,000.00	76,651.70	98.27%
Arc Review Fees	4140	31,000.00	35,670.00	115.06%
Interest Income	4505	5,000.00	1,413.42	28.26%
Other Income/Refunds	4600	0.00	1,113.76	0.00%
Total Operating Revenue		<u>114,300.00</u>	<u>114,940.77</u>	<u>100.56%</u>
Expenditures				
Salaries - Perm.	5000	75,000.00	58,991.77	78.65%
Overtime	5020	0.00	83.49	0.00%
Health Benefit	5130	13,500.00	11,400.21	84.44%
Dental Insurance	5140	750.00	625.00	83.33%
Vision Insurance	5150	131.00	108.60	82.90%
CalPERS Retirement	5160	0.00	4,715.20	0.00%
Worker's Compensation	5170	1,500.00	460.56	30.70%
FICA/Medicare Employer Cont...	5180	4,500.00	790.31	17.56%
UI/TT Contribution	5190	400.00	161.00	40.25%
Agency Administration Fee	5210	2,000.00	2,500.00	125.00%
Banking Fees	5221	350.00	579.93	165.69%
Merchant/CC Fees	5222	1,240.00	850.36	68.57%
Computer Software	5231	5,300.00	5,747.87	108.45%
Computer Hardware	5232	0.00	1,243.57	0.00%
Contract Services - Other Dist ...	5240	6,600.00	6,784.56	102.79%
Director Compensation	5250	1,000.00	700.00	70.00%
EDC Department Agency	5260	1,600.00	1,589.03	99.31%
Fuel	5305	300.00	280.99	93.66%
Legal Services	5335	5,000.00	1,494.84	29.89%
Maint. - Equipment	5350	500.00	23.50	4.70%
Maint. - Vehicle	5370	0.00	326.14	0.00%
Office Supplies/Expense	5400	200.00	0.00	0.00%
Postage	5410	200.00	68.21	34.10%
Printing	5415	500.00	0.00	0.00%
Professional Services - Suppor...	5420	700.00	250.00	35.71%
Publications & Legal Notices	5425	0.00	237.18	0.00%
Rent/Lease - Equipment	5440	300.00	225.00	75.00%
Staff Development	5455	200.00	23.97	11.98%
Phones/internet	5470	2,000.00	1,735.29	86.76%
Utilities - Electric/Solar	5492	2,500.00	1,760.81	70.43%
Total Expenditures		<u>126,271.00</u>	<u>103,757.39</u>	<u>82.17%</u>
Net Revenue Over Expenditures		<u>(11,971.00)</u>	<u>11,183.38</u>	<u>(93.42)%</u>

Cameron Park Community Services District

Statement of Revenues and Expenditures

01 - General Fund

0000 - Non Departmental

From 7/1/2025 Through 4/30/2026

Item #2

		FY 25-26 YTD Budget - Final	FY 25-26 YTD Actuals	Percent of Budget Expended
Operating Revenue				
Property Taxes	4110	5,626,890.00	0.00	0.00%
Other Income/Refunds	4600	0.00	2,324.38	0.00%
Total Operating Revenue		<u>5,626,890.00</u>	<u>2,324.38</u>	<u>0.04%</u>
Net Revenue Over Expenditures		<u><u>5,626,890.00</u></u>	<u><u>2,324.38</u></u>	<u><u>0.04%</u></u>

Cameron Park Community Services District

Statement of Revenues and Expenditures

01 - General Fund

1000 - Administration

From 7/1/2025 Through 4/30/2026

Item #2

		FY 25-26 YTD Budget - Final	FY 25-26 YTD Actuals	Percent of Budget Expended
Operating Revenue				
Property Taxes	4110	0.00	5,358,259.17	0.00%
Franchise Fees	4113	296,000.00	224,835.33	75.95%
Tuition Fees/Revenue	4142	0.00	2,901.80	0.00%
Interest Income	4505	10,000.00	16,477.85	164.77%
Other Income/Refunds	4600	2,000.00	8,296.03	414.80%
Gain/Loss of Assets	4615	0.00	50,000.00	0.00%
Total Operating Revenue		<u>308,000.00</u>	<u>5,660,770.18</u>	<u>1,837.91%</u>
Expenditures				
Salaries - Perm.	5000	497,861.50	293,782.25	59.00%
Overtime	5020	7,000.00	15,857.23	226.53%
Health Benefit	5130	38,948.00	40,591.46	104.21%
Retiree Health Benefit	5135	17,355.00	20,900.56	120.42%
Dental Insurance	5140	4,500.00	3,380.88	75.13%
Vision Insurance	5150	800.00	486.65	60.83%
CalPERS Retirement	5160	321,159.00	336,425.69	104.75%
CalPERS 457	5161	2,400.00	2,581.22	107.55%
Worker's Compensation	5170	8,048.00	3,431.17	42.63%
FICA/Medicare Employer Cont...	5180	10,156.00	8,672.00	85.38%
UI/TT Contribution	5190	8,432.00	1,223.68	14.51%
Advertising/Marketing	5209	2,500.00	0.00	0.00%
Agency Administration Fee	5210	500.00	0.00	0.00%
Audit/Accounting	5220	32,000.00	53,823.30	168.19%
Banking Fees	5221	500.00	579.90	115.98%
Merchant/CC Fees	5222	100.00	0.00	0.00%
Clothing/Uniforms	5230	500.00	285.82	57.16%
Computer Software	5231	18,000.00	9,456.61	52.53%
Computer Hardware	5232	5,000.00	2,127.66	42.55%
Contract Services - Other Dist ...	5240	22,000.00	15,501.00	70.45%
Director Compensation	5250	5,000.00	6,400.00	128.00%
EDC Department Agency	5260	0.00	1,589.03	0.00%
Equipment-Minor/Small Tools	5275	0.00	124.25	0.00%
Fire & Safety Supplies	5285	500.00	0.00	0.00%
Fire Prevention & Inspect (Dist...	5290	0.00	55.96	0.00%
Food	5300	0.00	359.02	0.00%
Insurance	5320	328,476.00	323,032.25	98.34%
Legal Services	5335	20,000.00	35,926.40	179.63%
Maint. - Vehicle Supplies	5340	0.00	906.25	0.00%
Maint. - Equipment	5350	3,600.00	3,642.22	101.17%
Medical Supplies	5375	50.00	0.00	0.00%
Memberships/Subscriptions	5380	11,000.00	10,559.00	95.99%
Mileage Reimbursement	5385	200.00	287.98	143.99%
Miscellaneous	5395	1,000.00	0.00	0.00%
Office Supplies/Expense	5400	4,000.00	3,216.75	80.41%
Postage	5410	1,500.00	1,687.15	112.47%
Printing	5415	500.00	282.39	56.47%
Professional Services - Suppor...	5420	40,000.00	20,312.50	50.78%
Publications & Legal Notices	5425	1,500.00	998.59	66.57%
Staff Development	5455	5,000.00	590.46	11.80%
Phones/internet	5470	9,000.00	12,232.17	135.91%
Utilities - Electric/Solar	5492	6,000.00	16,141.65	269.02%
Total Expenditures		<u>1,435,085.50</u>	<u>1,247,451.10</u>	<u>86.93%</u>
Net Revenue Over Expenditures		<u>(1,127,085.50)</u>	<u>4,413,319.08</u>	<u>(391.56)%</u>

Cameron Park Community Services District

Statement of Revenues and Expenditures

01 - General Fund

3000 - Fire

From 7/1/2025 Through 4/30/2026

Item #2

		FY 25-26 YTD Budget - Final	FY 25-26 YTD Actuals	Percent of Budget Expended
Operating Revenue				
Fire Marshall Services/Fees	4132	70,000.00	55,511.79	79.30%
AB38 DS Inspections (WMC)	4133	0.00	8,050.45	0.00%
Transfer In	4165	55,000.00	0.00	0.00%
Donations	4250	0.00	170.01	0.00%
OES/Mutual Aid Reimbursement	4261	60,000.00	56,165.35	93.60%
Fire Apparatus Equip Rental	4262	250,000.00	51,301.96	20.52%
Weed Abatement	4410	50,000.00	0.00	0.00%
Interest Income	4505	0.00	9.14	0.00%
Other Income/Refunds	4600	0.00	1,634.37	0.00%
First Responder Fee	4602	220,000.00	198,682.94	90.31%
Total Operating Revenue		<u>705,000.00</u>	<u>371,526.01</u>	<u>52.70%</u>
Expenditures				
Salaries - Perm.	5000	23,504.00	9,762.56	41.53%
Retiree Health Benefit	5135	25,000.00	17,160.33	68.64%
Worker's Compensation	5170	6,398.00	628.47	9.82%
FICA/Medicare Employer Cont...	5180	366.00	746.84	204.05%
UI/TT Contribution	5190	1,239.00	105.76	8.53%
Banking Fees	5221	500.00	579.89	115.97%
Merchant/CC Fees	5222	2,800.00	1,582.26	56.50%
Clothing/Uniforms	5230	1,250.00	998.81	79.90%
Computer Software	5231	2,500.00	4,974.95	198.99%
Computer Hardware	5232	3,000.00	3,588.01	119.60%
Contract Services - Providers	5235	45,000.00	43,509.20	96.68%
Contract Services -CAL FIRE	5236	3,200,000.00	1,744,726.49	54.52%
Contract Services - Other Dist ...	5240	70,000.00	44,450.62	63.50%
Director Compensation	5250	4,000.00	300.00	7.50%
EDC Department Agency	5260	2,000.00	1,589.03	79.45%
Educational Materials	5265	1,500.00	0.00	0.00%
Equipment-Minor/Small Tools	5275	2,000.00	94.19	4.70%
Fire & Safety Supplies	5285	12,500.00	1,904.60	15.23%
Fire Turnout Gear	5295	7,500.00	230.60	3.07%
Reserve FF - Stipends	5296	10,000.00	30,947.68	309.47%
Food	5300	625.00	1,371.31	219.40%
Fuel	5305	45,000.00	32,262.29	71.69%
Government Fees/Permits	5310	5,000.00	1,470.86	29.41%
Janitorial / HH Supplies	5315	7,500.00	3,800.67	50.67%
Legal Services	5335	20,000.00	0.00	0.00%
Maint. - Buildings	5345	15,000.00	4,311.48	28.74%
Maint. - Equipment	5350	20,000.00	3,560.32	17.80%
Maint. - Grounds	5355	3,000.00	9,300.90	310.03%
Maint. - Radio/Phones	5360	5,500.00	1,206.06	21.92%
Maint. - Tires & Tubes	5365	12,000.00	7,163.02	59.69%
Maint. - Vehicle	5370	47,500.00	40,985.02	86.28%
Medical Supplies	5375	27,500.00	18,008.49	65.48%
Memberships/Subscriptions	5380	1,400.00	550.00	39.28%
Office Supplies/Expense	5400	2,000.00	315.17	15.75%
Postage	5410	750.00	14.67	1.95%
Printing	5415	100.00	132.50	132.50%
Professional Services - Suppor...	5420	3,000.00	5,128.00	170.93%
Publications & Legal Notices	5425	250.00	0.00	0.00%
Radios	5430	5,000.00	0.00	0.00%
Staff Development	5455	4,000.00	5,292.93	132.32%
Phones/internet	5470	12,000.00	10,890.39	90.75%

Cameron Park Community Services District

Statement of Revenues and Expenditures

01 - General Fund

3000 - Fire

From 7/1/2025 Through 4/30/2026

Item #2

		FY 25-26 YTD Budget - Final	FY 25-26 YTD Actuals	Percent of Budget Expended
Utilities - Water	5490	18,000.00	7,694.59	42.74%
Utilities - Gas	5491	5,500.00	4,116.85	74.85%
Utilities - Electric/Solar	5492	30,000.00	24,557.72	81.85%
Capital Equipment Expense	5625	55,000.00	40,939.70	74.43%
Transfer Out	7000	184,187.00	0.00	0.00%
Total Expenditures		<u>3,950,869.00</u>	<u>2,130,953.23</u>	<u>53.94%</u>
Net Revenue Over Expenditures		<u>(3,245,869.00)</u>	<u>(1,759,427.22)</u>	<u>54.20%</u>

Cameron Park Community Services District

Statement of Revenues and Expenditures

01 - General Fund

4000 - Parks

From 7/1/2025 Through 4/30/2026

Item #2

		FY 25-26 YTD Budget - Final	FY 25-26 YTD Actuals	Percent of Budget Expended
Operating Revenue				
CP Lake - Entry Fee	4180	75,000.00	40,919.92	54.55%
Annual Passes (Lake/Pool Co...	4181	15,000.00	15,905.50	106.03%
Picnic Site Rentals	4182	3,000.00	2,677.50	89.25%
Sports Field Rentals	4190	35,000.00	13,214.50	37.75%
Donations	4250	5,000.00	0.00	0.00%
Reimbursement/Refund	4400	0.00	4,413.69	0.00%
Other Income/Refunds	4600	0.00	7,506.59	0.00%
Gain/Loss of Assets	4615	10,000.00	0.00	0.00%
Total Operating Revenue		143,000.00	84,637.70	59.19%
Expenditures				
Salaries - Perm.	5000	271,802.00	117,778.60	43.33%
Overtime	5020	5,000.00	4,074.02	81.48%
Health Benefit	5130	40,682.00	35,093.47	86.26%
Retiree Health Benefit	5135	49,565.00	43,211.95	87.18%
Dental Insurance	5140	2,250.00	2,021.58	89.84%
Vision Insurance	5150	500.00	319.84	63.96%
CalPERS Retirement	5160	0.00	9,399.49	0.00%
CalPERS 457	5161	2,000.00	1,046.50	52.32%
Worker's Compensation	5170	23,353.00	9,522.08	40.77%
FICA/Medicare Employer Cont...	5180	1,300.00	1,948.46	149.88%
UI/TT Contribution	5190	4,400.00	537.82	12.22%
Banking Fees	5221	200.00	675.14	337.57%
Merchant/CC Fees	5222	2,790.00	4,505.49	161.48%
Clothing/Uniforms	5230	1,500.00	1,011.03	67.40%
Computer Software	5231	3,500.00	4,746.50	135.61%
Computer Hardware	5232	0.00	826.52	0.00%
Contract Services - Providers	5235	0.00	5,286.97	0.00%
Contract Services - Other Dist ...	5240	40,000.00	9,824.24	24.56%
Director Compensation	5250	3,000.00	550.00	18.33%
EDC Department Agency	5260	2,000.00	0.00	0.00%
Equipment-Minor/Small Tools	5275	4,000.00	1,061.81	26.54%
Fire & Safety Supplies	5285	1,000.00	655.07	65.50%
Fire Prevention & Inspect (Dist...	5290	500.00	0.00	0.00%
Food	5300	150.00	143.97	95.98%
Fuel	5305	15,000.00	6,269.91	41.79%
Government Fees/Permits	5310	12,000.00	2,267.02	18.89%
Janitorial / HH Supplies	5315	10,000.00	7,109.04	71.09%
Legal Services	5335	20,000.00	0.00	0.00%
Maint. - Vehicle Supplies	5340	500.00	2,863.15	572.63%
Maint. - Buildings	5345	40,000.00	6,662.02	16.65%
Maint. - Equipment	5350	5,000.00	4,871.62	97.43%
Maint. - Grounds	5355	67,000.00	26,041.46	38.86%
Maint. - Tires & Tubes	5365	1,500.00	0.00	0.00%
Maint. - Vehicle	5370	1,500.00	1,681.82	112.12%
Memberships/Subscriptions	5380	300.00	0.00	0.00%
Miscellaneous	5395	0.00	260.12	0.00%
Office Supplies/Expense	5400	600.00	814.28	135.71%
Postage	5410	100.00	0.00	0.00%
Printing	5415	0.00	374.91	0.00%
Professional Services - Suppor...	5420	2,000.00	1,073.00	53.65%
Program Supplies	5421	0.00	49.95	0.00%
Publications & Legal Notices	5425	100.00	0.00	0.00%
Rent/Lease - Equipment	5440	3,500.00	4,592.80	131.22%

Cameron Park Community Services District

Statement of Revenues and Expenditures

01 - General Fund

4000 - Parks

From 7/1/2025 Through 4/30/2026

Item #2

		FY 25-26 YTD Budget - Final	FY 25-26 YTD Actuals	Percent of Budget Expended
Staff Development	5455	1,000.00	96.85	9.68%
Phones/internet	5470	13,000.00	8,314.63	63.95%
Utilities - Water	5490	35,000.00	20,352.17	58.14%
Utilities - Electric/Solar	5492	30,000.00	30,873.88	102.91%
Vandalism	5500	4,000.00	2,543.97	63.59%
Handcrew Expenses	5501	11,000.00	4,501.47	40.92%
Capital Equipment Expense	5625	15,000.00	40,789.04	271.92%
Transfer Out	7000	9,020.00	0.00	0.00%
Total Expenditures		<u>756,612.00</u>	<u>426,643.66</u>	<u>56.39%</u>
Net Revenue Over Expenditures		<u>(613,612.00)</u>	<u>(342,005.96)</u>	<u>55.73%</u>

Cameron Park Community Services District

Statement of Revenues and Expenditures

01 - General Fund

5000 - Recreation/Community Center

From 7/1/2025 Through 4/30/2026

Item #2

		FY 25-26 YTD Budget - Final	FY 25-26 YTD Actuals	Percent of Budget Expended
Operating Revenue				
Youth Classes	4145	0.00	(448.00)	0.00%
Recreation Program Revenue	4154	100,000.00	64,888.76	64.88%
Instructor Program Revenue	4155	200,000.00	176,590.78	88.29%
Special Events	4170	0.00	10,676.00	0.00%
Annual Passes (Lake/Pool Co...)	4181	15,000.00	16,159.00	107.72%
Assembly Hall & Classroom Re...	4185	60,000.00	48,091.16	80.15%
Gym Revenue	4186	40,000.00	27,784.46	69.46%
Pool Rental Fees (Swim Teams)	4187	110,000.00	72,948.37	66.31%
CSD CC Concessions	4188	0.00	1,207.14	0.00%
Donations	4250	25,000.00	264.18	1.05%
Other Income/Refunds	4600	0.00	3,924.44	0.00%
Total Operating Revenue		550,000.00	422,086.29	76.74%
Expenditures				
Salaries - Perm.	5000	178,521.50	218,728.43	122.52%
Salaries - Seasonal	5010	100,000.00	79,761.89	79.76%
Overtime	5020	15,000.00	7,690.62	51.27%
Health Benefit	5130	37,343.00	38,608.00	103.38%
Retiree Health Benefit	5135	23,400.00	13,795.81	58.95%
Dental Insurance	5140	2,250.00	1,501.00	66.71%
Vision Insurance	5150	400.00	259.87	64.96%
CalPERS Retirement	5160	0.00	18,310.69	0.00%
CalPERS 457	5161	1,000.00	0.00	0.00%
Worker's Compensation	5170	15,520.00	7,604.52	48.99%
FICA/Medicare Employer Cont...	5180	25,000.00	9,798.83	39.19%
UI/TT Contribution	5190	5,500.00	2,985.50	54.28%
Advertising/Marketing	5209	2,500.00	1,904.70	76.18%
Banking Fees	5221	2,000.00	578.92	28.94%
Merchant/CC Fees	5222	16,600.00	10,575.92	63.71%
Clothing/Uniforms	5230	1,000.00	1,103.70	110.37%
Computer Software	5231	28,459.00	14,476.99	50.86%
Computer Hardware	5232	4,000.00	12,178.07	304.45%
Contract Services - Other Dist ...	5240	125,000.00	95,091.36	76.07%
Director Compensation	5250	2,000.00	450.00	22.50%
EDC Department Agency	5260	2,000.00	1,589.03	79.45%
Educational Materials	5265	2,500.00	0.00	0.00%
Equipment-Minor/Small Tools	5275	5,000.00	1,825.47	36.50%
Fire & Safety Supplies	5285	3,000.00	433.11	14.43%
Fire Prevention & Inspect (Dist...	5290	3,000.00	0.00	0.00%
Food	5300	500.00	938.03	187.60%
Concession (Food, etc.)	5301	0.00	1,116.64	0.00%
Fuel	5305	200.00	0.00	0.00%
Government Fees/Permits	5310	4,500.00	2,805.90	62.35%
Janitorial / HH Supplies	5315	20,000.00	10,690.75	53.45%
Instructors	5316	120,000.00	106,492.10	88.74%
Legal Services	5335	20,000.00	0.00	0.00%
Maint. - Vehicle Supplies	5340	100.00	0.00	0.00%
Maint. - Buildings	5345	80,000.00	47,242.57	59.05%
Maint. - Equipment	5350	30,000.00	10,895.52	36.31%
Maint. - Grounds	5355	4,000.00	20,358.75	508.96%
Maint. - Vehicle	5370	500.00	0.00	0.00%
Medical Supplies	5375	500.00	212.94	42.58%
Memberships/Subscriptions	5380	850.00	2,316.46	272.52%
Mileage Reimbursement	5385	100.00	30.10	30.10%

Cameron Park Community Services District

Statement of Revenues and Expenditures

01 - General Fund

5000 - Recreation/Community Center

From 7/1/2025 Through 4/30/2026

Item #2

		FY 25-26 YTD Budget - Final	FY 25-26 YTD Actuals	Percent of Budget Expended
Office Supplies/Expense	5400	650.00	2,194.62	337.63%
Pool Chemicals	5405	50,000.00	45,331.90	90.66%
Postage	5410	300.00	78.48	26.16%
Professional Services - Suppor...	5420	3,000.00	7,641.50	254.71%
Program Supplies	5421	12,000.00	10,037.42	83.64%
Rent/Lease - Equipment	5440	750.00	779.55	103.94%
Staff Development	5455	2,500.00	448.47	17.93%
Event Supplies	5465	15,000.00	2,373.55	15.82%
Phones/internet	5470	15,000.00	14,289.65	95.26%
Utilities - Water	5490	15,000.00	13,061.71	87.07%
Utilities - Gas	5491	85,000.00	56,131.58	66.03%
Utilities - Electric/Solar	5492	85,000.00	67,861.33	79.83%
Capital Equipment Expense	5625	20,000.00	1,750.84	8.75%
Total Expenditures		<u>1,186,443.50</u>	<u>964,332.79</u>	<u>81.28%</u>
Net Revenue Over Expenditures		<u>(636,443.50)</u>	<u>(542,246.50)</u>	<u>85.19%</u>

Cameron Park Community Services District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
02 - CC&R
From 7/1/2025 Through 4/30/2026

Item #2

		YTD Budget - Final	Current Year Actual	Percent Exp To Date
Operating Revenue				
Property Taxes	4110	300.00	91.89	30.63%
Special Assessments	4135	78,000.00	76,651.70	98.27%
Arc Review Fees	4140	31,000.00	35,670.00	115.06%
Interest Income	4505	5,000.00	1,413.42	28.26%
Other Income/Refunds	4600	0.00	1,113.76	0.00%
Total Operating Revenue		<u>114,300.00</u>	<u>114,940.77</u>	<u>100.56%</u>
Expenditures				
Salaries - Perm.	5000	75,000.00	58,991.77	78.65%
Overtime	5020	0.00	83.49	0.00%
Health Benefit	5130	13,500.00	11,400.21	84.44%
Dental Insurance	5140	750.00	625.00	83.33%
Vision Insurance	5150	131.00	108.60	82.90%
CalPERS Retirement	5160	0.00	4,715.20	0.00%
Worker's Compensation	5170	1,500.00	460.56	30.70%
FICA/Medicare Employer Cont...	5180	4,500.00	790.31	17.56%
UI/TT Contribution	5190	400.00	161.00	40.25%
Agency Administration Fee	5210	2,000.00	2,500.00	125.00%
Banking Fees	5221	350.00	579.93	165.69%
Merchant/CC Fees	5222	1,240.00	850.36	68.57%
Computer Software	5231	5,300.00	5,747.87	108.45%
Computer Hardware	5232	0.00	1,243.57	0.00%
Contract Services - Other Dist ...	5240	6,600.00	6,784.56	102.79%
Director Compensation	5250	1,000.00	700.00	70.00%
EDC Department Agency	5260	1,600.00	1,589.03	99.31%
Fuel	5305	300.00	280.99	93.66%
Legal Services	5335	5,000.00	1,494.84	29.89%
Maint. - Equipment	5350	500.00	23.50	4.70%
Maint. - Vehicle	5370	0.00	326.14	0.00%
Office Supplies/Expense	5400	200.00	0.00	0.00%
Postage	5410	200.00	68.21	34.10%
Printing	5415	500.00	0.00	0.00%
Professional Services - Suppor...	5420	700.00	250.00	35.71%
Publications & Legal Notices	5425	0.00	237.18	0.00%
Rent/Lease - Equipment	5440	300.00	225.00	75.00%
Staff Development	5455	200.00	23.97	11.98%
Phones/internet	5470	2,000.00	1,735.29	86.76%
Utilities - Electric/Solar	5492	2,500.00	1,760.81	70.43%
Total Expenditures		<u>126,271.00</u>	<u>103,757.39</u>	<u>82.17%</u>
Net Revenue Over Expenditures		<u>(11,971.00)</u>	<u>11,183.38</u>	<u>(93.42)%</u>



Established: June 3, 1961

Board of Directors Regular Meeting Minutes Wednesday, April 15, 2026

6:30pm

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

Board Members

Dawn Wolfson, President

Katie Gilcrest, Vice President

Sidney Bazett, Director

Tim Israel, Director

J.R. Hichborn, Director

Mission Statement

“To preserve and enhance the quality of life and to safeguard the health, safety, and welfare of our community”

CALL TO ORDER – 6:30pm

- Roll Call – *DW/KG/SB/JH/TI*
- Pledge of Allegiance
- Moment of Silence to Honor Service Members
 - Military, Law Enforcement, Fire, Emergency Personnel
- Adoption of Agenda

- *Motion to Adopt the Agenda*

SB/KG – Motion Passed

Ayes – DW, KG, SB, JH, TI

Noes – None

Absent – None

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

PRESENTATIONS

GENERAL PUBLIC COMMENT

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

CORRESPONDENCE

LEGAL UPDATES

CONSENT CALENDAR

Receive & File:

1. General District Report for March 2026 (Staff)

Approve:

2. Minutes of March 18, 2026 – Board of Directors Meeting (N. Garrison)

- *Motion to Adopt the Consent Agenda*

TI/JH – Motion Passed

Ayes – DW, KG, SB, JH, TI

Noes – None

Absent – None

REVIEW ITEMS PULLED FOR DISCUSSION

GENERAL BUSINESS

3. March 2026 Financial Report (K. Campo)

4. DISCUSS and APPROVE Agreement between Cameron Park Community Services District and Strategic Public Safety Solutions (M. Hornstra)

- *Motion to Approve Agreement between Cameron Park Community Services District and Strategic Public Safety Solutions*

TI/JH – Motion Passed

Ayes – DW, KG, SB, JH, TI

Noes – None

Absent – None

5. APPROVE Resolution 2026-11 Declaring an Election be Held in its Jurisdiction (N. Garrison)

- *Motion to Approve Resolution 2026-11 Declaring an Election be Held in its Jurisdiction*

SB/KG – Motion Passed

Ayes – DW, KG, SB, JH, TI

Noes – None

Absent – None

6. APPROVE Administrative Services Coordinator Job Description (M. Hornstra)

- *Motion to Approve Administrative Services Coordinator Job Description*

KG/TI – Motion Passed

Ayes – DW, KG, SB, JH, TI

Noes – None

Absent – None

7. APPROVE Administrative Services Analyst Job Description (M. Hornstra)

- *Motion to Approve Administrative Services Analyst Job Description*

KG/SB – Motion Passed

Ayes – DW, KG, SB, JH, TI

Noes – None

Absent – None

8. APPROVE Board Clerk Job Description (M. Hornstra)

- *Motion to Approve Board Clerk Job Description*

TI/JH – Motion Passed

Ayes – DW, KG, SB, JH, TI

Noes – None

Absent – None

9. APPROVE Recreation Specialist Job Description (M. Hornstra)

- *Motion to Approve Recreation Specialist Job Description*

SB/KG – Motion Passed

Ayes – DW, KG, SB, JH, TI

Noes – None

Absent – None

10. APPROVE Contract Approval Policy ~~3330.40.3~~ 3100.40.3 (M. Hornstra)

- *Motion to Approve Contract Approval Policy 3100.40.3*

TI/JH – Motion Passed

Ayes – DW, KG, SB, JH, TI

Noes – None

Absent – None

11. APPOINT Negotiator for Memorandum of Understanding between Cameron Park Community Services District and AFSCME Council 57, Local 1 (M. Hornstra)

- *Motion to Appoint Mark Hornstra as Lead Negotiator and Director Hichborn as the Backup Negotiator for the Memorandum of Understanding between Cameron Park Community Services District and AFSCME Council 57, Local 1*

TI/JH – Motion Passed

Ayes – DW, KG, SB, JH, TI

Noes – None

Absent – None

BOARD OF DIRECTORS' COMMENTS & FUTURE AGENDA ITEMS

- *Marshall Measure Initiative Presentation*
- *El Dorado Disposal Franchise Agreement*
- *SB 1383 Ordinance*
- *Public Records Act Request Policy*

ADJOURNMENT OF MEETING – 7:55pm

The next regularly scheduled meeting of the Cameron Park Community Services District Board of Directors is **Wednesday, May 20th at 6:30pm**, in the Social Room at 2502 Country Club Drive, Cameron Park, CA 95682

This agenda and packet items are available online at the CPCSD website:

<https://www.cameronpark.org/board-of-directors>

In compliance with the Americans with Disabilities Act, if you need special assistance or materials to participate in this meeting, please contact the District Office at (530) 677-2231 or boardclerk@cameronpark.org. Notification 48 hours prior to the meeting will enable the District to make reasonable arrangements to ensure accessibility to this meeting and agenda materials.

Cameron Park Community Services District



Staff Report

DATE: MAY 20, 2026

FROM: MARK HORNSTRA, GENERAL MANAGER

AGENDA ITEM #4: Fiscal Year 2024-25 Final Audit Report

RECOMMENDED ACTION: Review and Approve

RECOMMENDATION

Receive and file the Annual Comprehensive Financial Report and related Independent Auditor's Reports for Fiscal Year 2024/25, as presented by the District's independent auditing firm. O'Connor & Company.

BACKGROUND

California Government Code Section 26909 requires an annual independent audit of the financial statements of special districts. In compliance with these requirements, the District engaged an independent certified public accounting firm to conduct the annual audit of the District's financial records, internal controls, and financial reporting for the Fiscal Year 2024/25.

The audit was conducted in accordance with generally accepted auditing standards (GAAS), Government Auditing Standards issued by the Comptroller General of the United States, and applicable requirements of California law. The purpose of the audit is to provide reasonable assurance that the District's financial statements are fairly presented in all material respects and to evaluate the adequacy of financial controls and compliance procedures.

The annual audit process includes review and testing of:

- Financial statements and disclosures
- Internal accounting controls
- Revenue and expenditure transactions
- Capital assets and liabilities
- Compliance with applicable laws, regulations, and accounting standards

Michael O'Connor of O'Connor & Company will be present via Zoom to present the audit results to the Board of Directors and respond to any questions regarding the financial statements, internal controls, and overall financial condition of the District.

DISCUSSION

The Annual Comprehensive Financial Report provides a detailed overview of the District's financial position and operational results for the fiscal year ending June 30, 2025. The audit includes the Independent Auditor's Report, Management Discussion and Analysis (MD&A), basic financial statements, required supplementary information, and related notes.

The Auditor's opinion indicates the District's FY 2024-25 "financial statements present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information" and "the respective changes in financial position are in accordance with Generally Accepted Accounting Principles (GAAP)". In short, the District has received a clean audit with no audit findings. The auditors also reviewed internal controls and compliance procedures and reported no material weaknesses or significant deficiencies requiring Board action. Details are attached to this FY 2024-25 final audit report.

FISCAL IMPACT

The audit services were included in the adopted Fiscal Year 2025/26 budget under professional services.

Attachments:

4A – Audit Report 6.30.25

4B – Management Report 6.30.25

4C – Management Representation Letter 2025

**CAMERON PARK COMMUNITY
SERVICES DISTRICT
CAMERON PARK, CALIFORNIA**

ANNUAL FINANCIAL REPORT

JUNE 30, 2025

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INDEPENDENT AUDITORS' REPORT

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

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental-type 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, 2025, and the related notes to the financial statements, which collectively comprise the Cameron Park Community Services District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental-type activities, each major fund, and the aggregate remaining fund information of Cameron Park Community Services District, as of June 30, 2025 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.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Cameron Park Community Services District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Cameron Park Community Services District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Cameron Park Community Services District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.


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 28-31), 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 32-33) 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.



O'Connor & Company.

Novato, California
April 27, 2026

Cameron Park Community Services District
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
For the Year Ended June 30, 2025

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 the current year's revenues and expenses are considered regardless of when cash is received or paid.

These two statements report on 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 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, 2025

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, 2025:

Table 1
Governmental Activities Net Position

	Governmental Activities	
	2025	2024
Current and other assets	\$ 9,420,945	\$ 9,041,745
Capital assets, net of accumulated depreciation	17,594,003	17,920,563
Total assets	<u>27,014,948</u>	<u>26,962,308</u>
Deferred outflows of resources	<u>1,158,404</u>	<u>1,649,379</u>
Current liabilities	1,161,898	712,971
Long-term debt outstanding	<u>9,592,967</u>	<u>10,232,254</u>
Total liabilities	<u>10,754,865</u>	<u>10,945,225</u>
Deferred inflows of resources	<u>686,143</u>	<u>852,022</u>
Net position:		
Net investment in capital assets	13,113,097	13,083,229
Restricted	5,404,524	5,155,403
Unrestricted	<u>(1,785,277)</u>	<u>(1,424,192)</u>
Total net position	<u>\$ 16,732,344</u>	<u>\$ 16,814,440</u>

The District's net position was \$16,732,344 for the fiscal year ended June 30, 2025.

The following table summarizes the District's change in net position for the year ended June 30, 2025:

Cameron Park Community Services District
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
 For the Year Ended June 30, 2025

Table 2
Changes in Net Position

	Governmental Activities	
	2025	2024
Revenues		
Program revenues:		
Charges for services	\$ 1,317,346	\$ 1,004,431
Operating contributions and grants	165,863	1,131,267
Subtotal program revenues	1,483,209	2,135,698
General revenues:		
Property taxes	6,442,534	6,290,823
Franchise fees	275,843	271,955
Interest income	318,250	428,006
Total revenues	8,519,836	9,126,482
Program Expenses		
General government	1,349,502	997,941
Recreation	572,711	524,628
Public safety - fire protection	4,954,916	4,950,666
Parks	864,525	871,679
Maintenance	722,866	1,318,393
Interest and fees	137,412	148,771
Total expenses	8,601,932	8,812,078
Change in Net Position	\$ (82,096)	\$ 314,404

Government Activities

For the 2025 fiscal year, the total District revenues were \$8,519,836 and the total District expenses were \$8,601,932. The difference of (\$82,096) is the change in net position bringing the total net position to \$16,732,344 on June 30, 2025. The main sources of revenue for the District are charges for services, operating grants, and property taxes. District taxpayers ultimately financed \$6,442,534 for these activities through local taxes and assessments.

Capital Assets

At June 30, 2025, the District had \$17,594,003 in a broad range of capital assets, including land, buildings and furniture and equipment.

Table 3
Capital Assets at Year End

	2025	2024
Land	\$ 8,093,000	\$ 8,093,000
Construction in progress	-	27,470
Land and park improvements	910,363	898,532
Buildings and structures	16,741,535	16,612,545
Furniture and equipment	5,362,812	5,147,900
Accumulated depreciation	(13,513,707)	(12,858,884)
Net capital assets	\$ 17,594,003	\$ 17,920,563

Cameron Park Community Services District
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
 For the Year Ended June 30, 2025

Debt Administration

The District made all scheduled repayments of existing debt. Each of the District's debt issues is discussed in detail in Note 4 to the basic financial statements. As of June 30, 2025, the District's long-term obligations comprised:

Net pension liability	\$ 3,062,273
Refunding bond	4,204,000
Fire truck lease	276,906
Compensated absences	41,615
Other post-employment benefits	<u>2,049,788</u>
Total	<u>\$ 9,634,582</u>

Economic Outlook and Major Initiatives

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

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

Contacting the District's Financial Management

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

Cameron Park Community Services District
STATEMENT OF NET POSITION
 June 30, 2025

ASSETS

Cash and investments	\$ 9,217,117
Accounts receivable	203,828
Non-depreciable capital assets	8,093,000
Depreciable capital assets, net	<u>9,501,003</u>
Total assets	<u>27,014,948</u>

DEFERRED OUTFLOWS OF RESOURCES

Deferred outflows of resources - OPEB	71,060
Deferred outflows of resources - pension	<u>1,087,344</u>
Total deferred outflows of resources	<u>1,158,404</u>

LIABILITIES

Accounts payable	977,085
Accrued expenses	109,918
Deferred revenue	33,280
Compensated absences	41,615
Long-term liabilities:	
Due within one year:	
Refunding bonds	585,000
Fire truck lease	89,773
Due after one year:	
Refunding bonds	3,619,000
Fire Truck lease	187,133
Other post-employment benefits	2,049,788
Net pension liability	<u>3,062,273</u>
Total due after one year	<u>8,918,194</u>
Total liabilities	<u>10,754,865</u>

DEFERRED INFLOWS OF RESOURCES

Deferred inflows of resources - OPEB	341,824
Deferred inflows of resources - pension	<u>344,319</u>
Total deferred inflows of resources	<u>686,143</u>

NET POSITION

Net investment in capital assets	13,113,097
Restricted	5,404,524
Unrestricted	<u>(1,785,277)</u>
Total net position	<u>\$ 16,732,344</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, 2025

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>			<u>Net (Expense) Revenue and Changes in Net Position</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Total Governmental Activities</u>
Governmental activities:					
General government	\$ 1,349,502	\$ -	\$ 165,863	\$ -	\$ (1,183,639)
Recreation	572,711	1,018,964	2,102	-	448,355
Public safety	4,954,916	168,254	-	-	(4,786,662)
Parks	864,525	89,058	-	-	(775,467)
Facility	722,866	38,968	-	-	(683,898)
Interest and fees	137,412	-	-	-	(137,412)
Total governmental activities	<u>\$ 8,601,932</u>	<u>\$ 1,315,244</u>	<u>\$ 167,965</u>	<u>\$ -</u>	<u>(7,118,723)</u>
General revenues:					
Taxes					6,442,534
Franchise fees					275,843
Other income					97,746
Use of money and property					220,504
Total general revenues					<u>7,036,627</u>
Change in net position					(82,096)
Net position beginning of period					<u>16,814,440</u>
Net position ending of period					<u>\$16,732,344</u>

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

Cameron Park Community Services District
GOVERNMENTAL FUNDS
BALANCE SHEET
June 30, 2025

	General	Fire Development	Parks Impact AB 1600	Nonmajor Governmental Funds	Total Governmental Funds
<u>ASSETS</u>					
Cash and investments	\$ 3,754,473	\$ 1,261,652	\$ 1,894,254	\$ 2,306,738	\$ 9,217,117
Accounts receivable	170,984	-	-	32,844	203,828
Due from other funds	62,287	-	-	-	62,287
Total assets	<u>\$ 3,987,744</u>	<u>\$ 1,261,652</u>	<u>\$ 1,894,254</u>	<u>\$ 2,339,582</u>	<u>\$ 9,483,232</u>
<u>LIABILITIES</u>					
Accounts payable	\$ 901,638	\$ -	\$ -	\$ 75,447	\$ 977,085
Accrued expenses	54,519	-	-	4,572	59,091
Deferred revenue	21,170	-	-	12,110	33,280
Due to other funds	-	-	-	62,287	62,287
Total liabilities	<u>977,327</u>	<u>-</u>	<u>-</u>	<u>154,416</u>	<u>1,131,743</u>
<u>FUND BALANCES</u>					
Committed - stabilization reserve	65,000	-	-	-	65,000
Restricted	-	1,261,652	1,894,254	2,248,618	5,404,524
Unassigned	2,945,417	-	-	(63,452)	2,881,965
Total fund balances	<u>3,010,417</u>	<u>1,261,652</u>	<u>1,894,254</u>	<u>2,185,166</u>	<u>8,351,489</u>
Total liabilities and fund balances	<u>\$ 3,987,744</u>	<u>\$ 1,261,652</u>	<u>\$ 1,894,254</u>	<u>\$ 2,339,582</u>	<u>\$ 9,483,232</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, 2025

TOTAL FUND BALANCES - TOTAL GOVERNMENTAL FUNDS \$ 8,351,489

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 17,594,003

LONG-TERM ASSETS AND LIABILITIES

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

Fire truck lease	(276,906)
Other bonds	(4,204,000)
Accrued interest	(50,827)
Other post-employment benefits	(2,049,788)
Deferred inflows of resources - OPEB	(341,824)
Non-current portion of compensated absences	(41,615)
Deferred outflows - OPEB	71,060
Deferred inflows - pension	(344,319)
Deferred outflows - pension	1,087,344
Net pension liability	<u>(3,062,273)</u>

NET POSITION OF GOVERNMENTAL ACTIVITIES \$ 16,732,344

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, 2025

	General	Fire Development	Parks Impact AB 1600	Other Governmental Funds	Total Governmental Funds
Revenues:					
Property taxes	\$ 5,400,659	\$ -	\$ -	\$ 1,041,875	\$ 6,442,534
Franchise fees	275,843	-	-	-	275,843
Intergovernmental	163,237	-	-	2,626	165,863
Charges for services	1,018,964	19,819	66,450	210,011	1,315,244
Donations	2,102	-	-	-	2,102
Other income	1,670	-	-	96,076	97,746
Interest	21,275	44,609	63,595	91,025	220,504
Total revenues	<u>6,883,750</u>	<u>64,428</u>	<u>130,045</u>	<u>1,441,613</u>	<u>8,519,836</u>
Expenditures:					
General government	1,100,935	-	-	248,567	1,349,502
Recreation	571,036	-	-	-	571,036
Public safety	4,462,737	198	-	-	4,462,935
Parks	695,540	-	663	-	696,203
Facility	7,259	-	-	362,001	369,260
Capital outlay	328,266	-	-	-	328,266
Debt service:					
Principal	-	-	-	633,334	633,334
Interest	-	-	-	144,480	144,480
Total expenditures	<u>7,165,773</u>	<u>198</u>	<u>663</u>	<u>1,388,382</u>	<u>8,555,016</u>
Excess (deficit) of revenues over (under) expenditures	(282,023)	64,230	129,382	53,231	(35,180)
Fund balances, beginning of period	<u>3,292,440</u>	<u>1,197,422</u>	<u>1,764,872</u>	<u>2,131,935</u>	<u>8,386,669</u>
Fund balances, end of period	<u>\$ 3,010,417</u>	<u>\$ 1,261,652</u>	<u>\$ 1,894,254</u>	<u>\$ 2,185,166</u>	<u>\$ 8,351,489</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, 2025

Total net change in fund balances - governmental funds	\$ (35,180)
CAPITAL ASSETS TRANSACTIONS	
Governmental Funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is capitalized and allocated over their estimated useful lives and reported as depreciation expense.	
The capital outlay expenditures are therefore added back to the fund balance	328,266
Depreciation expense is deducted from the fund balance	(654,826)
LONG-TERM DEBT PROCEEDS AND PAYMENT	
Bond proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position.	
Repayment of bond principal is an expenditure in the governmental funds, but in the Statement of Net Position the repayment reduces long-term liabilities.	
Repayment of debt principal is added back to the fund balance	633,334
Governmental funds record pension expense as it is paid. However, in the Statement of Activities those costs are reversed as deferred outflows/(inflows) and an increase/(decrease) in net pension liability.	
	(282,437)
ACCRUAL OF NON-CURRENT ITEMS	
The amounts below included in the Statement of Activities do not provide (or require) the use of current financial resources and therefore are not reported as revenue or expenditures in the governmental funds (net change):	
Other post-employment benefits	(76,646)
Accrued interest	7,068
Compensated absences	<u>(1,675)</u>
 Changes in net position of governmental activities	 <u>\$ (82,096)</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, 2025

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. Reporting Entity

The District was duly organized and formed on June 26, 1961, pursuant to the Community Services District Law of the State of California (Division 2 of Title 6 of the Government Code, Section 61000, et seq.). The District was primarily formed to provide fire protection and park and recreation services but has the authority to provide many other services, including police protection, garbage collection and disposal, water, sewer, electric, street lighting, and mosquito abatement. The District is governed by a five-member elected Board of Directors. The District has defined its reporting entity in accordance with GASB Statement No. 14, *The Financial Reporting Entity*, which provides guidance for determining which governmental activities, organizations, and functions should be included in its reporting entity.

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

B. Basis of Presentation - Government-Wide Financial Statements

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

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

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

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.

Cameron Park Community Services District
NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2025

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Basis of Presentation - Fund Financial Statements (concluded)

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 how 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 available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

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

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

Non-exchange transactions, in which the District gives or receives value without directly receiving or giving equal value in exchange, include taxes, grants, entitlements, and donations. On the accrual basis, revenue from taxes is recognized in the fiscal year for which the taxes are levied or assessed. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

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

The District reports the following major governmental fund types:

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

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

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

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.

Cameron Park Community Services District
NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2025

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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. 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).

General fund expenditures were under appropriations in the amount of \$182,858.

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 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 benefiting 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

The District adopted a new accounting pronouncement, GASB Statement No. 101, *Compensated Absences*, for the year ended June 30, 2025. The implementation of this new accounting standard did not have a material impact on the District's financial statements but resulted in an updated presentation of the financial statements and related disclosures in the notes to the financial statements.

District employees earn vacation, compensatory time, floating holidays, and management leave in accordance with District policies based on category of employee. These balances are recorded when earned and are fully payable upon termination of employment. Employees also earn sick leave benefits in accordance with District policies. A liability is recognized for the portion of accumulated sick leave that is more likely than not to be used or paid. Management evaluates sick leave for employees to determine the amount that is probable to be used or paid, considering historical usage, forfeitures, payments, and District policies related to compensated absences. Compensated absences are measured at the estimated amount payable, including salary-related payments such as the employer's share of Social Security and Medicare taxes. Compensated absences activity is presented on a net increase (decrease) basis as permitted by GASB Statement 101.

Cameron Park Community Services District
NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2025

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

I. Property Taxes

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. 63 requires that the difference between assets added to the deferred outflows of resources and liabilities added to the deferred inflows of resources be reported as Net Position. Net position is measured on a full accrual basis as compared to 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 source.

Net position is divided into three captions. These captions apply only to net position, which is determined only at the Government-wide level, and are described below:

Net investment in capital assets 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.

Net Position Flow Assumption

Sometimes the government will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. To calculate the amounts to report as restricted - net position and unrestricted - net position in the government-wide financial statements, a flow assumption must be made about the order in which the resources are applied. It is the government's policy to consider restricted - net position to have been depleted before unrestricted - net position is applied.

K. Fund Equity

In the fund financial statements, governmental fund balances are reported in the following five classifications based upon the constraints imposed on the use of these resources:

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, 2025

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.

Fund Balance Flow Assumption

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 they are 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, 2025

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 bank	\$ 3,332,747	\$ 3,332,747	N/A
Cash in County Treasury	5,884,370	5,884,370	N/A
Total cash and investments	<u>\$ 9,217,117</u>	<u>\$ 9,217,117</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.

The California Government Code requires California banks and savings and loan associations to secure an entity's deposits by pledging government securities with a value of 110% of an entity's deposits. California law also allows financial institutions to secure entity deposits by pledging first trust deed mortgage notes having a value of 150% of an entity's total deposits. The entity's Treasurer may waive the collateral requirement for deposits which are fully insured up to \$250,000 by the FDIC. The collateral for deposits in federal and state-chartered banks is held in safekeeping by an authorized agent of depository recognized by the State of California Department of Banking. The collateral for deposits with savings and loan associations is generally held in safekeeping by the Federal Home Loan Bank in San Francisco, California as an agent of depository. These securities are physically held in an undivided pool for all California public agency depositors.

B. Authorized Investments

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

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

Cameron Park Community Services District
NOTES TO FINANCIAL STATEMENTS
 For the Year Ended June 30, 2025

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

- 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

GASB Statement No. 72, *Fair Value Measurements and Application*, establishes a fair value hierarchy consisting of three broad levels: Level 1 inputs consist of quoted prices (unadjusted) for identical assets and liabilities in active markets that a government can access at the measurement date, Level 2 inputs consist of inputs other than quoted prices that are observable for an asset or liability, either directly or indirectly, that can include quoted prices for similar assets or liabilities in active or inactive markets, or market-corroborated inputs, and Level 3 inputs have the lowest priority and consist of unobservable inputs for an asset or liability.

The District's investments in the El Dorado County Treasurer's Investment Pool and cash in bank were not subject to the recurring fair value measurements.

NOTE 3 - CAPITAL ASSETS

An analysis of capital assets as of June 30, 2025, is as follows:

	Balance at 07/01/24	Increase	Decrease	Balance at 6/30/25
<u>Governmental Activities</u>				
Capital assets, not being depreciated:				
Land	\$ 8,093,000	\$ -	\$ -	\$ 8,093,000
Construction in progress	27,470	-	27,470	-
Total capital assets, not being depr.	<u>8,120,470</u>	<u>-</u>	<u>27,470</u>	<u>8,093,000</u>
Capital assets, being depreciated:				
Land improvements	898,533	11,830	-	910,363
Buildings and structures	16,612,542	128,993	-	16,741,535
Furniture and equipment	5,147,899	214,913	-	5,362,812
Total capital assets, being depreciated	<u>22,658,974</u>	<u>355,736</u>	<u>-</u>	<u>23,014,710</u>
Less accumulated depreciation for:				
Land improvements	(395,742)	(40,232)	-	(435,974)
Buildings and structures	(7,987,454)	(423,423)	-	(8,410,877)
Furniture and equipment	(4,475,685)	(191,171)	-	(4,666,856)
Total accumulated depreciation	<u>(12,858,881)</u>	<u>(654,826)</u>	<u>-</u>	<u>(13,513,707)</u>
Total capital assets being depr. - net	<u>9,800,093</u>	<u>(299,090)</u>	<u>-</u>	<u>9,501,003</u>
Capital assets - net	<u>\$17,920,563</u>	<u>\$ (299,090)</u>	<u>\$ 27,470</u>	<u>\$17,594,003</u>
<u>Depreciation allocation:</u>				
Parks				\$ 91,676
Facility				353,606
Public safety				209,544
Total				<u>\$ 654,826</u>

Cameron Park Community Services District
NOTES TO FINANCIAL STATEMENTS
 For the Year Ended June 30, 2025

NOTE 4 - LONG-TERM DEBT

The following is a summary of changes in long-term debt as of June 30, 2025:

	Balance at 07/01/24	Increase	Decrease	Balance at 6/30/25	Current
Refunding bond	\$ 4,750,000	\$ -	\$ 546,000	\$ 4,204,000	\$ 585,000
Fire Truck Lease	364,240	-	87,334	276,906	89,773
Other post-employment benefits	1,940,524	109,264	-	2,049,788	-
Net pension liability	3,137,550	-	75,277	3,062,273	-
Compensated absences	39,940	1,675	-	41,615	41,615
Total	<u>\$10,232,254</u>	<u>\$ 110,939</u>	<u>\$ 708,611</u>	<u>\$ 9,634,582</u>	<u>\$ 716,388</u>

General Obligation Bonds, Series A

On August 24, 2005, the District issued \$8,685,000 in general obligation bonds. The bonds were issued at a premium of \$274,347. The bonds were issued for the purpose of constructing a new community center. The general obligation bonds are payable solely from *ad valorem* property taxes. The bonds were fully refunded with proceeds from Umpqua Bank at an interest rate of 3% through August 1, 2031.

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

Year Ending June 30	Principal	Interest	Total
2026	\$ 585,000	\$ 117,345	\$ 702,345
2027	629,000	99,135	728,135
2028	673,000	79,605	752,605
2029	724,000	58,650	782,650
2030	770,000	36,240	806,240
2031	823,000	12,345	835,345
Total	<u>\$ 4,204,000</u>	<u>\$ 403,320</u>	<u>\$ 4,607,320</u>

Fire Truck Lease

On March 29, 2021, the District entered into a lease purchase agreement for a Fire truck in the amount of \$612,265. Principal payments on the lease are due April 1 and interest is due on April 1 of each year. The lease has an interest rate of 2.79%. Lease service requirements are as follows:

Year Ending June 30	Principal	Interest	Total
2026	\$ 89,773	\$ 7,732	\$ 97,505
2027	92,279	5,225	97,504
2028	94,854	2,649	97,503
Total	<u>\$ 276,906</u>	<u>\$ 15,606</u>	<u>\$ 292,512</u>

Compensated Absences

The District's policies relating to compensated absences are described in Note 1. This liability, to be paid in future years from the general fund, is \$41,615 on June 30, 2025.

NOTE 5 - DEFINED BENEFIT PENSION PLAN

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

- District Miscellaneous

Cameron Park Community Services District
NOTES TO FINANCIAL STATEMENTS
 For the Year Ended June 30, 2025

NOTE 5 - DEFINED BENEFIT PENSION PLAN (continued)

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

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

Benefits are based on years of credited service, equal to one year of full-time employment. Members with five years of total service are eligible to retire at age 52 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, 2025, are summarized as follows:

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

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, 2025, the contributions recognized as part of pension expense for each Plan were as follows:

	<u>All Plans</u>
Contributions – employer	\$ 360,457

As of June 30, 2025, the District reported net pension liabilities for its proportionate shares of the net pension liability of the Plans as follows:

	<u>Proportionate Share of Net Pension Liability</u>
Miscellaneous	\$ 1,209,835
Safety	1,852,438
Total Net Pension Liability	<u>\$ 3,062,273</u>

Cameron Park Community Services District
NOTES TO FINANCIAL STATEMENTS
 For the Year Ended June 30, 2025

NOTE 5 - DEFINED BENEFIT PENSION PLAN (continued)

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, 2024, 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, 2023 rolled forward to June 30, 2024 using standard update procedures. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, actuarially determined.

The District's proportionate share of the net pension liability for each Plan as of June 30, 2024 and 2025 was as follows:

<u>District's Plans</u>	<u>All Plans</u>
Proportion - June 30, 2024	.02515%
Proportion - June 30, 2025	.02525%
Change – Increase (Decrease)	.00010%

For the year ended June 30, 2025, the District recognized pension expense of \$642,894. On June 30, 2025, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Changes in assumptions	\$ 76,736	\$ -
Differences between expected and actual experience	255,777	8,997
Differences between projected and actual investment earnings	159,187	-
Differences between employer's contributions and proportionate share of contributions	94,796	333,740
Change in employer's proportion	140,391	1,582
Pension contributions after measurement date	<u>360,457</u>	<u>-</u>
Total	<u>\$ 1,087,344</u>	<u>\$ 344,319</u>

The \$360,457 amount reported as deferred outflows of resources related to contributions, after the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2026.

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>	
2026	\$ 160,294
2027	301,516
2028	(24,739)
2029	(54,504)
Thereafter	-

Cameron Park Community Services District
NOTES TO FINANCIAL STATEMENTS
 For the Year Ended June 30, 2025

NOTE 5 - DEFINED BENEFIT PENSION PLAN (continued)

Actuarial Assumptions - The total pension liabilities in the June 30, 2024 actuarial valuations were determined using the following actuarial assumptions:

	All Plans
Valuation Date	June 30, 2023
Measurement Date	June 30, 2024
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	6.90%
Inflation	2.30%
Projected Salary Increase	Varies by Entry Age and Service
Investment Rate of Return	6.90% (1)
Mortality	Derived using CalPERS Membership Data for all Funds (2)

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

The EARSL for PERF C for June 30, 2025, measurement date is 3.8 years.

Discount Rate - The discount rate used to measure the total pension liability for PERF C was 6.90%. The projection of cash flows used to determine the discount rate assumed that contributions from plan members will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Long-term Expected Rate of Return - The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. In determining the long-term expected rate of return, CalPERS considered both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound (geometric) returns were calculated over the short-term (first 10 years) and the long-term (11+ years) using a building-block approach.

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

Cameron Park Community Services District
NOTES TO FINANCIAL STATEMENTS
 For the Year Ended June 30, 2025

NOTE 5 - DEFINED BENEFIT PENSION PLAN (concluded)

<u>Asset Class (a)</u>	<u>Allocation</u>	<u>Real Return (a&b)</u>
Global equity – cap weighted	30%	4.54%
Global equity – non-cap weighted	12%	3.84%
Private equity	13%	7.28%
Treasury	5%	0.27%
Mortgage-backed securities	5%	0.50%
Investment grade corporates	10%	1.56%
High yield	5%	2.27%
Emerging market debt	5%	2.48%
Private debt	5%	3.57%
Real assets	15%	3.21%
Leverage	(5%)	(0.59%)
Total	<u>100%</u>	

(a) An expected inflation of 2.30% used for this period.

(b) Figures are based on the 2021 Asset Liability Management study.

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

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

	<u>All Plans</u>
1% Decrease	5.90%
Net Pension Liability	\$4,993,409
Current Discount Rate	6.90%
Net Pension Liability	\$3,062,273
1% Increase	7.90%
Net Pension Liability	\$1,479,390

Pension Plan Fiduciary Net Position

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

NOTE 6 - DEFERRED COMPENSATION PLAN

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

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

Cameron Park Community Services District
NOTES TO FINANCIAL STATEMENTS
 For the Year Ended June 30, 2025

NOTE 7 - POST-EMPLOYMENT BENEFITS OTHER THAN RETIREMENT

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

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

Employees Covered by Benefit Terms

On June 30, 2025 (the census date), the benefit terms covered the following employees:

Inactive employees or beneficiaries currently receiving benefit payments:	11
Active employees or beneficiaries currently receiving benefit payments:	11
Active employees waiving medical coverage:	<u>7</u>
Active plan members:	<u><u>29</u></u>

Actuarial Assumptions

The District's net OPEB liability was measured as of June 30, 2024 and the total OPEB liability used to calculate the net OPEB liability was determined by Alternative Measurement Method valuation dated June 30, 2024 to determine the June 30, 2024 net OPEB liability, based on the following assumptions:

Discount rate: 3.97%
 Inflation rate 2.50%.
 Mortality rates were based on CalPERS tables.

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

Changes in the Total OPEB Liability

Balance as of June 30, 2024	\$ 1,940,524
Changes for the year:	
Service cost	165,921
Interest	79,263
Difference between expected and actual experience	(1,848)
Changes of assumptions	(28,048)
Changes of benefit terms	-
Benefit payments, including refunds of employee contributions	(106,024)
Administrative expenses	<u>-</u>
Net changes	<u>109,264</u>
Balances as of June 30, 2025	<u><u>\$ 2,049,788</u></u>

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate

The total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using a discount rate that is one percentage point lower (2.97%) or one percentage point higher (4.97%) follows:

Cameron Park Community Services District
NOTES TO FINANCIAL STATEMENTS
 For the Year Ended June 30, 2025

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

Plan's Net OPEB Liability/(Asset)		
1% Decrease (2.97%)	Current Discount Rate (3.97%)	1% Increase (4.97%)
\$ 2,328,239	\$ 2,049,788	\$ 1,819,779

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

The net OPEB liability of the District, as well as what the District's net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1% point lower or 1% point higher than the current set of healthcare cost trend rates:

	1% Decrease	Healthcare Trend Rates	1% Increase
Plan's Net OPEB Liability	\$ 1,776,165	\$ 2,049,788	\$ 2,391,715

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

For the year ended June 30, 2025, the District recognized an OPEB expense of \$182,670. At June 30, 2025, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes of assumptions	\$ 1,756	\$ 337,530
Differences between actual and expected experience	69,304	4,294
Net differences between projected and actual earnings on OPEB plan investments	-	-
Change in employer's proportion	-	-
OPEB contributions after measurement date	-	-
Total	\$ 71,060	\$ 341,824

\$0 reported as deferred outflows of resources related to contributions after the measurement date will be recognized as a reduction of net OPEB liability in the year ended June 30, 2026.

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

<u>Year Ended June 30</u>	
2026	\$ (62,514)
2027	(62,514)
2028	(62,514)
2029	(58,413)
2030	(26,970)
Thereafter	2,161
	\$ (270,764)

NOTE 8 - RISK MANAGEMENT

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

Cameron Park Community Services District
NOTES TO FINANCIAL STATEMENTS
 For the Year Ended June 30, 2025

NOTE 8 - RISK MANAGEMENT (concluded)

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 assess its pro-rata share of that deficiency. Conversely, if the actual losses are less than anticipated, the District will be refunded its pro-rata share of the excess. Settled claims have not exceeded commercial excess liability coverage in any of the past three fiscal years.

NOTE 9 - CONTINGENT LIABILITIES

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

The District is subject to litigation arising in the normal course of business. In the opinion of the District's management there is no pending litigation that can currently be determined to have a material adverse effect on the financial position of the District.

NOTE 10 - STEWARDSHIP AND COMPLIANCE

At June 30, 2025, only four non-major funds had negative fund equity as follows: Promotional Grant, Summer Spectacular, and the Per Capita Grant. Additionally, a deficit remains in the Revenue Fund, a fund that has been previously utilized to account for ambulance operations but has since been discontinued as of 2023.

The funds' negative fund equity balances are expected to return to a positive status in fiscal year 2026.

NOTE 11- INTERFUND BALANCES

The composition of inter-fund balances was as follows:

	Inter-fund Receivable	Inter-fund Payable
Promotional grant	\$ -	\$ 36
General Fund	62,287	-
Fire Training	-	1553
Revenue Fund	-	151
Per Capita Grant	-	60,547
Total	\$ 62,287	\$ 62,287

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

REQUIRED SUPPLEMENTARY INFORMATION

Cameron Park Community Services District
GENERAL FUND
SCHEDULE OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
Budget and Actual
For the year ended June 30, 2025
(Unaudited)

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Property taxes	\$ 5,410,479	\$ 5,410,479	\$ 5,400,659	\$ (9,820)
Franchise fees	280,000	280,000	275,843	(4,157)
Intergovernmental	-	-	163,237	163,237
Charges for services	1,004,000	1,024,000	1,018,964	(5,036)
Donations and sponsorships	35,000	35,000	2,102	(32,898)
Other income	2,000	2,000	1,670	(330)
Interest	10,000	10,000	21,275	11,275
Total revenues	<u>6,741,479</u>	<u>6,761,479</u>	<u>6,883,750</u>	<u>122,271</u>
Expenditures:				
General government	668,745	661,377	1,100,935	(439,558)
Recreation	520,135	514,404	571,036	(56,632)
Public safety	4,755,521	4,703,124	4,462,737	240,387
Facility	965,965	955,322	7,259	948,063
Parks	520,135	514,404	695,540	(181,136)
Capital outlay	-	-	328,266	(328,266)
Total expenditures	<u>7,430,501</u>	<u>7,348,631</u>	<u>7,165,773</u>	<u>182,858</u>
Excess (deficit) of revenues over (under) expenditures	<u>(689,022)</u>	<u>(587,152)</u>	<u>(282,023)</u>	<u>305,129</u>
Other financing sources (uses):				
Transfer in	-	-	-	-
Transfer out	39,020	9,020	-	(9,020)
Total other financing sources (uses):	<u>39,020</u>	<u>9,020</u>	<u>-</u>	<u>(9,020)</u>
Net change in fund balance	<u>\$ (650,002)</u>	<u>\$ (578,132)</u>	<u>(282,023)</u>	<u>\$ 296,109</u>
Fund balances, beginning of period			<u>3,292,440</u>	
Fund balances, end of period			<u>\$ 3,010,417</u>	

Cameron Park Community Services District
SCHEDULE OF THE LOCAL GOVERNMENT'S PROPORTIONATE
SHARE OF THE NET PENSION LIABILITY - ALL PLANS
 June 30, 2025

Measurement Date, June 30	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Proportion of the net pension liability	0.02515%	0.02483%	0.01420%	0.02142%	0.02020%	0.01938%	0.01962%	0.03895%	0.03225%	0.01139%
Proportion share of the net pension liability	\$3,062,273	\$2,868,553	\$ 768,116	\$2,330,687	\$2,069,818	\$1,867,820	\$1,945,624	\$1,650,266	\$ 976,452	\$ 708,539
Covered - employee payroll	\$ 956,530	\$ 883,376	\$ 782,635	\$ 734,282	\$ 684,507	\$ 692,037	\$ 539,852	\$ 539,852	\$ 450,150	\$ 450,150
Proportionate share of the net pension liability as percentage of covered-employee payroll	320.14%	324.73%	98.14%	317.41%	302.38%	269.90%	360.40%	305.69%	216.92%	157.40%
Plan fiduciary net position as a percentage of the total pension liability	78.43%	78.77%	87.84%	81.33%	81.77%	85.27%	84.18%	85.39%	91.01%	75.43%

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

Cameron Park Community Services District
SCHEDULE OF CONTRIBUTIONS - ALL PLANS
 June 30, 2025

<u>Fiscal Year Ending June 30</u>	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>All Plans 2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Contractually required contribution (actuarially determined)	\$ 360,457	\$ 286,160	\$ 299,019	\$ 256,747	\$ 208,378	\$ 216,326	\$ 186,826	\$ 142,135	\$ 123,075	\$ 81,896
Contributions in relation to the actuarially determined contributions	<u>(360,457)</u>	<u>(286,160)</u>	<u>(299,019)</u>	<u>(256,747)</u>	<u>(208,378)</u>	<u>(216,326)</u>	<u>(186,826)</u>	<u>(142,135)</u>	<u>(123,075)</u>	<u>(81,896)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered - employee payroll	\$ 921,980	\$ 972,607	\$ 956,530	\$ 883,376	\$ 782,635	\$ 734,282	\$ 684,507	\$ 692,037	\$ 539,852	\$ 539,852
Contributions as a percentage of covered- employee payroll	39.10%	29.42%	31.26%	29.06%	26.63%	29.46%	27.29%	20.54%	22.80%	18.19%

Cameron Park Community Services District
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGE IN THE
NET OPEB LIABILITY AND RELATED RATIOS
For the period ended June 30, 2025

Total OPEB Liability	2025	2024	2023	2022	2021	2020	2019
Service cost	165,921	\$ 158,483	\$ 222,495	\$ -	\$ 80,851	\$ 44,823	\$ 42,823
Interest	79,263	67,635	42,619	-	426,540	(333,232)	(481,697)
Change in assumptions	(29,896)	97,398	(465,190)	(74,027)	-	-	-
Benefit payments, included refunds of employee contributions	(106,024)	(114,895)	(130,543)	-	(157,431)	(147,850)	(149,117)
Net change in OPEB liability	109,264	208,621	(330,619)	(74,027)	349,960	(436,259)	(587,991)
Total OPEB liability - beginning of year	<u>1,940,524</u>	<u>1,731,903</u>	<u>2,062,522</u>	<u>2,136,549</u>	<u>1,786,589</u>	<u>2,222,848</u>	<u>2,810,829</u>
Total OPEB liability - end of year	<u>\$2,049,788</u>	<u>\$1,940,524</u>	<u>\$1,731,903</u>	<u>\$2,062,522</u>	<u>\$2,136,549</u>	<u>\$1,786,589</u>	<u>\$2,222,838</u>
Plan Fiduciary Net Position							
Net investment income	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions							
Employer	106,024	114,895	130,543	-	-	-	-
Benefit payments, included refunds of employee contributions	(106,024)	(114,895)	(130,543)	-	-	-	-
Administrative expense	-	-	-	-	-	-	-
Net change in plan fiduciary net position	-	-	-	-	-	-	-
Plan fiduciary net position - beginning of year	-	-	-	-	-	-	-
Plan fiduciary net position - end of year	-	-	-	-	-	-	-
District's net OPEB liability - end of year	<u>\$2,049,788</u>	<u>\$1,940,524</u>	<u>\$1,731,903</u>	<u>\$2,062,522</u>	<u>\$2,136,549</u>	<u>\$1,786,589</u>	<u>\$2,222,838</u>
Covered-employee payroll	875,479	\$ 915,032	\$ 717,485	\$ 734,282	\$ 734,282	\$ 684,507	\$ 692,037
Net OPEB liability as a percentage of covered-employee payroll	234%	212.10%	241.39%	280.89%	290.97%	261.00%	321.20%

Notes to Schedule:

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

Cameron Park Community Services District
 NON-MAJOR GOVERNMENTAL FUNDS
BALANCE SHEET
 June 30, 2025

	CC& R 2	Quimby Act 3	Fire Training 5	Fire Equipment Replacement 7	Revenue 10	Maintenance 30-50	Community Center 70	Scholarship Fund 71	Summer Spectacular 74	Per Capita Grant 80	Debt Service 90	Promotional Grant 81	Community Cen Reserve 82	Total Governmental Funds
ASSETS														
Cash and investments	\$ 181,087	\$ 214,324	\$ -	565,588	\$ -	\$ 577,167	\$ 1	\$ 12,235	\$ 1,236	\$ -	\$ 684,559	\$ -	\$ 70,541	\$ 2,306,738
Accounts receivable	-	-	15,361	-	-	4,942	-	-	12,541	-	-	-	-	32,844
Total assets	<u>\$ 181,087</u>	<u>\$ 214,324</u>	<u>\$ 15,361</u>	<u>\$ 565,588</u>	<u>\$ -</u>	<u>\$ 582,109</u>	<u>\$ 1</u>	<u>\$ 12,235</u>	<u>\$ 13,777</u>	<u>\$ -</u>	<u>\$ 684,559</u>	<u>\$ -</u>	<u>\$ 70,541</u>	<u>\$ 2,339,582</u>
LIABILITIES														
Accounts payable	\$ 34,721	\$ -	\$ 65	\$ -	\$ -	\$ 24,166	\$ -	\$ -	\$ 16,495	\$ -	\$ -	\$ -	\$ -	\$ 75,447
Due to other funds	-	-	1,553	-	151	-	-	-	-	60,547	-	36	-	62,287
Deferred revenue	-	-	7,171	-	-	4,939	-	-	-	-	-	-	-	12,110
Accrued expenses	2,922	-	-	-	-	1,650	-	-	-	-	-	-	-	4,572
Total liabilities	<u>37,643</u>	<u>-</u>	<u>8,789</u>	<u>-</u>	<u>151</u>	<u>30,755</u>	<u>-</u>	<u>-</u>	<u>16,495</u>	<u>60,547</u>	<u>-</u>	<u>36</u>	<u>-</u>	<u>154,416</u>
FUND BALANCES														
Restricted	143,444	214,324	6,572	565,588	-	551,354	1	12,235	-	-	684,559	-	70,541	2,248,618
Unassigned	-	-	-	-	(151)	-	-	-	(2,718)	(60,547)	-	(36)	-	(63,452)
Total fund balances	<u>143,444</u>	<u>214,324</u>	<u>6,572</u>	<u>565,588</u>	<u>(151)</u>	<u>551,354</u>	<u>1</u>	<u>12,235</u>	<u>(2,718)</u>	<u>(60,547)</u>	<u>684,559</u>	<u>(36)</u>	<u>70,541</u>	<u>2,185,166</u>
Total liabilities and fund balances	<u>\$ 181,087</u>	<u>\$ 214,324</u>	<u>\$ 15,361</u>	<u>\$ 565,588</u>	<u>\$ -</u>	<u>\$ 582,109</u>	<u>\$ 1</u>	<u>\$ 12,235</u>	<u>\$ 13,777</u>	<u>\$ -</u>	<u>\$ 684,559</u>	<u>\$ -</u>	<u>\$ 70,541</u>	<u>\$ 2,339,582</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, 2025

	CC& R 2	Quimby Act 3	Fire Training 5	Fire Equipment Replacement 7	Revenue 10	Maintenance 30-50	Community Center 70	Scholarship Fund 71	Summer Spectacular 74	Per Capita Grant 80	Promotional Grant 81	Community Cen Reserve 82	Debt Service 90	Total Governmental Funds
Revenues:														
Property taxes	\$ 79,432	\$ -	\$ -	\$ -	\$ -	\$ 282,458	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 679,985	\$ 1,041,875
Intergovernmental	-	-	-	-	-	-	-	-	2,626	-	-	-	-	2,626
Charges for services	32,990	-	20,565	127,870	-	5,978	-	-	22,608	-	-	-	-	210,011
Other income	-	-	-	-	-	-	-	166	25,369	-	-	70,541	-	96,076
Interest	6,524	12,977	-	-	-	54,767	-	-	-	-	-	-	16,757	91,025
Total revenues	118,946	12,977	20,565	127,870	-	343,203	-	166	50,603	-	-	70,541	696,742	1,441,613
Expenditures:														
General government	141,852	30,500	23,334	-	151	-	-	-	52,730	-	-	-	-	248,567
Facility	-	73,241	-	-	-	288,760	-	-	-	-	-	-	-	362,001
Debt service:														
Principal	-	-	-	87,334	-	-	-	-	-	-	-	-	546,000	633,334
Interest	-	-	-	10,170	-	-	-	-	-	-	-	-	134,310	144,480
Total expenditures	141,852	103,741	23,334	97,504	151	288,760	-	-	52,730	-	-	-	680,310	1,388,382
Excess (deficit) of revenues over (under) expenditures	(22,906)	(90,764)	(2,769)	30,366	(151)	54,443	-	166	(2,127)	-	-	70,541	16,432	53,231
Other financing sources (uses):														
Transfer in	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer out	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses):	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net change in fund balance	(22,906)	(90,764)	(2,769)	30,366	(151)	54,443	-	166	(2,127)	-	-	70,541	16,432	53,231
Fund balances, beginning of period	166,350	305,088	9,341	535,222	-	496,911	1	12,069	(591)	(60,547)	(36)	-	668,127	2,131,935
Fund balances, end of period	\$ 143,444	\$ 214,324	\$ 6,572	\$ 565,588	\$ (151)	\$ 551,354	\$ 1	\$ 12,235	\$ (2,718)	\$ (60,547)	\$ (36)	\$ 70,541	\$ 684,559	\$ 2,185,166

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

For the Year Ended

JUNE 30, 2025

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

In planning and performing our audit of the financial statements of Cameron Park Community Services District as of and for the year ended June 30, 2025, in accordance with auditing standards generally accepted in the United States of America, we considered Cameron Park Community Services District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the organization's internal control.

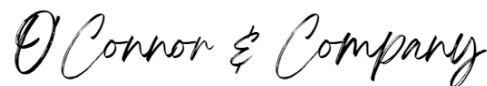
A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the organization's financial statements will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified. In addition, because of inherent limitations in internal control, including the possibility of management override of controls, misstatements due to error or fraud may occur and not be detected by such controls.

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.



O'Connor & Company.

Novato, California
April 27, 2026

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

We have audited the basic financial statements of Cameron Park Community Services District (the District) for the year ended June 30, 2025. Professional standards require that we provide you with the following information related to our audit.

Our Responsibility under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter dated September 30, 2025, our responsibility, as described by professional standards, is to plan and perform our audit to obtain reasonable, but not absolute, assurance that the financial statements are free of material misstatement and are fairly presented in accordance with U.S. generally accepted accounting principles. Because an audit is designed to provide reasonable, but not absolute assurance and because we did not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us.

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

Qualitative Aspects of Accounting Practices

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

The following pronouncements became effective, but did not have a material effect on the financial statements:

GASB 101 – Compensated Absences

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 they are 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.

Disclosures

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

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

Audit Adjustments

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

There were no audit adjustments proposed for June 30, 2025.

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 our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated April 27, 2026.

Management Consultations with Other Independent Accountants

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

Other Audit Findings or Issues

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

Other Matters

We applied certain limited procedures to the Management's Discussion and Analysis, which is required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

This report is intended solely for the information and use of management and the Board of Directors of 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.

Cameron Park Community Services District
MANAGEMENT REPORT
For the Year Ended June 30, 2025

Current Year Observation

There were no current year observations.

Prior Year Observations

1. Lease and IT Subscription Arrangements Capitalization Policy

Observation:

Cameron Park Community Services District (the District) implemented Governmental Accounting Standards Board Statement No. 87, Leases, which became effective for the year ended June 30, 2022, and GASB 96 IT Subscription Arrangement in June 30, 2023, and they had immaterial effects on the financial statements. The new standards require leases and IT Subscription arrangements to be capitalized as intangible assets. In compliance with the new accounting statement the District should consider formalizing a capitalization policy for leases similar to their capitalization policy for capital assets.

Recommendation:

We recommend the District consider formalizing a capitalization policy for leases and IT Subscription Arrangements liabilities and the right to use assets over \$100,000.

Status:

This recommendation is in the process of being implemented.



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O'Connor & Company
1701 Novato Blvd, Suite 302
Novato, CA 94947

This representation letter is provided in connection with your audit(s) of the financial statements of Cameron Park Community Services District, which comprise the respective financial position of the governmental-type activities, each major fund, and the aggregate remaining fund information as of June 30, 2025, and the respective changes in financial position for the year then ended, and the disclosures (collectively, the "financial statements"), for the purpose of expressing opinions as to whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, considering surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material because of qualitative factors.

We confirm, to the best of our knowledge and belief, the following representations made to you during your audit.

Financial Statements

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter including our responsibility for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP and for preparation of the supplementary information in accordance with the applicable criteria.
- 2) The financial statements referred to above are fairly presented in conformity with U.S. GAAP and include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.
- 3) We acknowledge our responsibility for 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.
- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud and errors.
- 5) Significant assumptions we used in making accounting estimates, including those measured at fair value, are reasonable.
- 6) Related party relationships and transactions, including revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with U.S. GAAP.
- 7) Adjustments or disclosures have been made for all events, including instances of noncompliance, subsequent to the date of the financial statements that would require adjustment to or disclosure in the financial statements.
- 8) The effects of all known actual or possible litigation, claims, and assessments have been accounted for and disclosed in accordance with U.S. GAAP.

- 9) Guarantees, whether written or oral, under which Cameron Park Community Services District is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

- 10) We have provided you with:
- a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as records (including information obtained from outside of the general and subsidiary ledgers), documentation, and other matters.
 - b) Additional information that you have requested from us for the purpose of the audit.
 - c) Unrestricted access to persons within Cameron Park Community Services District from whom you determined it necessary to obtain audit evidence.
 - d) Minutes of the meetings of Cameron Park Community Services District or summaries of actions of recent meetings for which minutes have not yet been prepared.
 - e) Financial records and related data [and all audit or relevant monitoring reports, if any, received from funding sources].
- 11) All material transactions have been recorded in the accounting records and are reflected in the financial statements.
- 12) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated because of fraud. The results of our risk assessment are that the financial statements are not materially misstated due to fraud or error.
- 13) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies, in, financial reporting practices.
- 14) There are no material transactions that have not been properly recorded in the accounting records underlying the basic financial statements.
- 15) We have no knowledge of any fraud or suspected fraud that affects Cameron Park Community Services District and involves:
- Management,
 - Employees who have significant roles in internal control, or
 - Others where fraud could have a material effect on the financial statements.
- 16) We have no knowledge of any allegations of fraud or suspected fraud affecting Cameron Park Community Services District's financial statements communicated by employees, former employees, regulators, or others.
- 17) We have no knowledge of any employees or governing board members working in collusion to circumvent or override internal controls.
- 18) Cameron Park Community Services District's assets are properly insured against the risk of loss and damage from acts of employee dishonesty and fraud.
- 19) Bank and investment statements and related reconciliations are reviewed each month by a responsible official and we are not aware of any unauthorized transactions reported in our monthly bank and investment statements.
- 20) We are unaware of any unauthorized, erroneous or fraudulent credit or debit card transactions and electronic transfers.
- 21) We have no knowledge of instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or waste or abuse, whose effects should be considered when preparing financial statements.
- 22) We have disclosed to you the names of Cameron Park Community Services District's related parties and all the related party relationships and transactions, including any side agreements.
- 23) We have identified all accounting estimates that could be material to the basic financial statements, including the key factors and significant assumptions underlying those estimates, and we believe the estimates are reasonable in the circumstances.

- 24) We have identified the most sensitive estimate(s) affecting the basic financial statements:
- Accrual and disclosure of compensated absences
 - Capital asset lives and depreciation expense.
 - Pension plan and post-employment benefit actuarial assumptions.
- 25) There were no significant changes in estimates from prior years in methods or assumptions, outcomes, or degrees of uncertainty.
- 26) We have appropriately identified, recorded, and disclosed all leases in accordance with GASBS No. 87.
- 27) We have appropriately disclosed or recognized conduit debt obligations and/or certain arrangements associated with conduit debt obligations in accordance with GASBS No. 91.
- 28) We have appropriately identified, recorded, and disclosed subscription-based information technology arrangements in accordance with GASBS No. 96.
- 29) We have appropriately measured, recorded, and disclosed compensated absences and other salary-related payments in accordance with GASBS No. 101.
- 30) The methods, significant assumptions, and data used in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement, or disclosure that is reasonable in accordance with U.S. GAAP.
- 31) We have identified and disclosed to you all instances that have occurred or are likely to have occurred of abuse that could be quantitatively or qualitatively material to the financial statements or other financial data significant to the audit objectives.
- 32) There are no:
- a) Violations or possible violations of budget ordinances, laws, and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the basic financial statements or as a basis for recording a loss contingency, or for reporting on noncompliance.
 - b) Unasserted claims or assessments that our lawyer has advised us of are probable of assertion and must be disclosed in accordance with Financial Accounting Standards Board (FASB) Statement No. 5, *Accounting for Contingencies*.
 - c) Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by FASB Statement No. 5.
 - d) Reservations or designation of fund equity that were not properly authorized and approved.

Government-specific

- 33) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies, in, financial reporting practices.
- 34) We have identified to you any previous audits, attestation engagements, and other studies related to the objectives of the audit and whether related recommendations have been implemented.
- 35) We have identified with you any investigations or legal proceedings that have been initiated with respect to the period under audit.
- 36) Cameron Park Community Services District has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources, and fund balance or net position.
- 37) We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits and debt contracts, and legal and contractual provisions for reporting specific activities in separate funds.
- 38) We have identified and disclosed to you all instances of identified and suspected fraud and noncompliance with the provisions of laws, regulations, contracts, and grant agreements that we believe have a material effect on the financial statements.

- 39) As part of your audit, you assisted with the preparation of the financial statements and disclosures. We acknowledge our responsibility as it relates to those non-audit services, including that we assume all management responsibilities; oversee the services by designating an individual, preferably within senior management, who possesses suitable skill, knowledge, or experience; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services. We have reviewed, approved, and accepted responsibility for those financial statements and disclosures.
- 40) Cameron Park Community Services District has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets, nor has any asset been pledged as collateral.
- 41) Cameron Park Community Services District has complied with all aspects of contractual agreements that would have a material effect on the financial statements in the event of noncompliance.
- 42) The financial statements include all component units, appropriately present majority equity interests in legally separate organizations and joint ventures with an equity interest and properly disclose all other joint ventures and other related organizations.
- 43) The financial statements properly classify all funds and activities in accordance with GASBS No. 34, as amended.
- 44) All funds that meet the quantitative criteria in GASBS No. 34 and 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
- 45) Components of net position (net investment in capital assets; restricted; and unrestricted) and classifications of fund balance (non-spendable, restricted, committed, assigned, and unassigned) are properly classified and, if applicable, approved.
- 46) Investments, derivative instrument transactions, and land and other real estate held by endowments are properly valued.
- 47) Provisions for uncollectible receivables have been properly identified and recorded.
- 48) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
- 49) Revenues are appropriately classified in the statement of activities within program revenues, general revenues, contributions to term or permanent endowments, or contributions to permanent fund principal.
- 50) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
- 51) Deposits and investment securities and derivative instrument transactions are properly classified as to risk and are properly disclosed.
- 52) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated, or amortized.
- 53) We have appropriately disclosed Cameron Park Community Services District's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
- 54) We are following our established accounting policy regarding which resources (that is, restricted, committed, assigned, or unassigned) are spent first for expenditures for which more than one resource classification is available. That policy determines the fund balance classifications for financial reporting purposes.
- 55) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
- 56) With respect to the required supplementary information:
 - a) We acknowledge our responsibility for presenting the supplementary information in accordance with accounting principles generally accepted in the United States of America, and we believe the

supplementary information, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of supplementary information have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.

- b) If the supplementary information is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditor's report thereon.

- 57) All copies of original documents submitted to you have not been improperly altered or changed.
- 58) We have prepared the Management's Discussion and Analysis, and it is fairly presented as required by the Governmental Accounting Standards Board.
- 59) We are not aware of any off-balance sheet or general ledger accounts and transactions.
- 60) We are not aware of any potential risks or financial reporting errors related to our information systems and related controls over data and related access. We are properly insured against the risk of cyber-attack and data loss.
- 61) We did not consult with an attorney regarding litigation during the fiscal year ending June 30, 2025 and through the date of this letter.
- 62) We have provided our views on reported findings, conclusions, and recommendations, as well as our planned corrective actions, for the report (if any).
- 63) We have reviewed the Board of Directors & Management Report (Report to Governance) and agree with the information reported.
- 64) We are not aware of any indicators, information, or data that the Cameron Park Community Services District will not be able to pay their bills in a timely manner.
- 65) Regarding the non-attest/non-audit services which include the preparation of the financial statements and preparing journal entries other than proposed audit entries performed by you, we have:
 - a) Assumed all management responsibilities.
 - b) Designated Laura Sanders-Ito, Acting Finance/HR Officer, Accounting Specialist II & Kamiko Tsuchida, CPA, who have suitable skill, knowledge, or experience to oversee the services.
 - c) Evaluated the adequacy and results of the services performed.
 - d) Accepted responsibility for the results of the services.
 - e) Ensured that the data and records are complete, and we have sufficient information to oversee the services.

To the best of our knowledge and belief, no events, including instances of noncompliance, occurred after the balance sheet date and through the date of this letter that would require adjustment to or disclosure in the basic financial statements.

Signed: 

Name/Title: MARK HORNSTRA, GENERAL MANAGER

Date: 4-27-26

Cameron Park Community Services District



Staff Report

DATE: May 14, 2026

FROM: Mark Hornstra, General Manager

AGENDA ITEM #5: Resolution Supporting the El Dorado County Emergency Preparedness, Healthcare Access, and Wildfire Prevention Initiative

RECOMMENDED ACTION: Staff recommends that the Board of Directors adopt attached Resolution **2026-12 Supporting the El Dorado County Emergency Preparedness, Healthcare Access, and Wildfire Prevention Initiative**, a countywide 3/8-cent sales-tax measure proposed for the November 2026 ballot

BACKGROUND

The El Dorado County Emergency Preparedness, Healthcare Access, and Wildfire Prevention Initiative is a citizen-driven special tax measure that will provide over \$13 million annually through a 3/8-cent sales tax dedicated exclusively to:

- Rapid 9-1-1 emergency medical response
- Hospital seismic upgrades and emergency-room preservation
- Wildfire prevention and community evacuation readiness
- Sustainable operational funding for all local fire districts

The measure includes mandatory annual audits and an Independent Citizens' Oversight Committee, ensuring transparency and accountability. Funds cannot be diverted by the state or federal government.

DISCUSSION

Fire-District Funding Structure and CPCSD Allocation

After hospital debt service and Fire Safe Council allocations, the Initiative directs approximately 49 percent of the remaining revenue to local fire districts. Distributions are proportional to the number of staffed engine companies; Cameron Park Fire is allocated 8 percent of the fire-district share.

Based on the Initiative's revenue model, the fire-district pool begins at approximately \$6.0–\$6.5 million annually, growing gradually over the 30-year term.

Estimated Revenue to Cameron Park CSD (Cameron Park Fire Department)

Using the 8 percent allocation, Cameron Park Fire is projected to receive:

- Approximately \$456,000 annually in the early years (FY 2028–29)
- Growing to an estimated \$520,000–\$600,000 per year during the mid-2030s
- Increasing to approximately \$900,000–\$1.12 million annually in later years (2046–2057)

Distributions occur twice per year, resulting in an early semiannual allocation of approximately \$240,000, with increasing amounts as revenues grow.

These funds would provide a stable and predictable revenue source to support fire and emergency medical operations, staffing, apparatus and equipment replacement, wildfire-mitigation programs, and essential training and technology.

Hospital Resiliency and Healthcare Access

The Initiative authorizes local hospitals to issue up to \$125 million in bonds for seismic, emergency-care, and medical-facility upgrades required by the State’s 2030 safety mandate. Maintaining local emergency-room services and modern medical capabilities directly supports countywide EMS operations, including CPCSD’s paramedic transport services.

Wildfire Prevention and Evacuation Preparedness

Five percent of annual revenues is dedicated to local Fire Safe Councils to support defensible-space programs, vegetation management, evacuation-route clearance, community alerts, and home-hardening initiatives. These efforts complement CPCSD’s defensible-space enforcement and community-risk-reduction programs.

FINANCIAL IMPACT

There is no fiscal impact associated with adoption of the Resolution of Support.

If the Initiative is approved by voters, Cameron Park Fire is projected to receive approximately \$480,000 annually in the early years, increasing over time to between \$900,000 and \$1.12 million per year. These revenues are formula-based, legally restricted for fire-service use, and cannot be diverted by other governmental entities.

Conclusion

The El Dorado County Emergency Preparedness, Healthcare Access, and Wildfire Prevention Initiative represents a comprehensive, long-term solution to strengthen the region’s emergency response system, preserve essential hospital services, and expand wildfire-prevention capacity. For the Cameron Park Community Services District, the Initiative provides a stable and predictable revenue stream that supports fire and EMS operations, enhances community safety, and aligns with the Board’s strategic priorities.

Adoption of the resolution signals the Board's support for a countywide effort to improve resilience, protect residents, and ensure sustainable public-safety funding for decades to come.

Attachments:

5A – El Dorado READY Presentation

5B – El Dorado County Emergency Preparedness, Healthcare Access, and Wildfire Prevention Initiative

5C – Resolution 2026-12 Supporting the El Dorado County Emergency Preparedness, Healthcare Access, and Wildfire Prevention Initiative



The El Dorado County Emergency Preparedness, Healthcare Access and Wildfire Prevention Initiative

The Challenge

- Wildfires are growing faster, deadlier, and more common and El Dorado County is at high risk of a devastating wildfire
- Local fire districts/departments that provide rapid 9-1-1 emergency medical response and firefighting are underfunded and have experienced cuts that impact emergency response
- Local nonprofits who provide funding for fire prevention have limited resources for a large county with significant wildland interface
- Aging hospital facilities that need modernization to meet mandates and the needs of our communities



The Concept

- Provide a stable and reliable source of local funding dedicated to keeping residents healthy and safe by maintaining healthcare, 9-1-1 emergency response, and fire services
- Prepare for emergencies by ensuring rapid 9-1-1 emergency response, preserving access emergency rooms and quality healthcare services, and reducing the risk of wildfires in our communities



The Proposed Initiative

Tax Type and Duration: Citizens Initiative for a 3/8 cent sales tax raising approximately \$13M-\$30M annually for 30 years

Election Date: November 3, 2026

Proposed Use of Funds:

- Facility improvements, seismic/fire safety upgrades, and medical technology/equipment enhancements for acute care hospitals and related medical facilities to maintain access to healthcare and continued operations
- Support for wildfire prevention and protection, including fire suppression, vegetation management, emergency alert systems and fire-safe evacuation routes/planning
- Support for rapid 9-1-1 emergency response to fires, accidents and medical emergencies



Why a Citizens' Initiative?

The citizens' initiative process allows for simple majority (50% +1) approval of tax measures that would otherwise require two-thirds (66.7%) voter approval.

- Requires the drafting of an initiative and collection of signatures to qualify for the ballot
- We control the tax type, tax rate, duration and allocation of revenue
- Election and tax collection must be county-wide



Why a Sales Tax?

- Generates significant funding at a modest cost to the typical resident
- Paid pennies at a time
- Spreads tax burden among visitors and residents
- Preferred by taxpayers and voters over property taxes
- Our measure was designed to preserve capacity for future taxes



A Shared and Modest Cost

- **A Modest Cost:** This measure would add just 4¢ to a \$10 purchase, 38¢ on a \$100 purchase, and \$3.80 on a \$1,000 purchase.
- **A Small Price to Pay to Save Lives and Property:** On average, most households spend about 20% of their income on taxable purchases. With the median household income in El Dorado County of \$106,000, the typical local resident would pay just \$63 per year or about \$5 per month
- **Essential Purchases Exempt:** Groceries, prescription medicine, diapers and other essential purchases are not subject to sales tax, helping to ensure the cost is not a burden to those on fixed or limited incomes.



Fire Impacts Tourism

- The Caldor Fire (2021) burned 221,835 acres across El Dorado, Amador, and Alpine counties, disrupted tourism, destroyed homes, and severely degraded air quality.
- Estimated direct tourism spending losses exceeded \$268 million, with total impacts reaching \$400 million when including multiplier effects.
- Sector-specific losses over the three-month impact period:
 - Restaurants: \$64 million
 - Shopping: \$37 million
 - Lodging: \$32 million South Lake Tahoe suffered the most of any subregion, with over \$100 million in lost spending, representing 34% of total local tourism activity



A Boost to the El Dorado County Economy

Good Local Jobs: The initiative will create good jobs for local residents by:

- Ensuring fire departments are fully staffed
- Investing in vegetation management, creating fire breaks, improving evacuation routes, and other wildfire prevention work
- Creating construction jobs for healthcare facility improvements

Positive Economic Impact: The initiative is estimated to produce \$100M - \$150M in increased annual economic activity



Western Slope Fire Districts Forecast Revenue Share

District	30 year total*
El Dorado Hills	\$59,934,997
Rescue	\$11,986,999
Georgetown	\$11,986,999
Mosquito	\$11,986,999
County Fire	\$59,934,997
Diamond Springs	\$11,986,999
Pioneer	\$11,986,999
Garden Valley	\$11,986,999
Cameron Park	\$23,973,999

*Total is cumulative.

Source: Fieldman Rolapp tax analysis, 2025. Forecast utilized 20-year historical tax revenue and conservative modeling for future revenues.



Countywide Fire Prevention Dollars Forecast

Year One	\$632,256
Year 15*	\$988,267
Year 30*	\$1,499,421
Total**	\$30,189,734

*Annual, not cumulative, examples given.

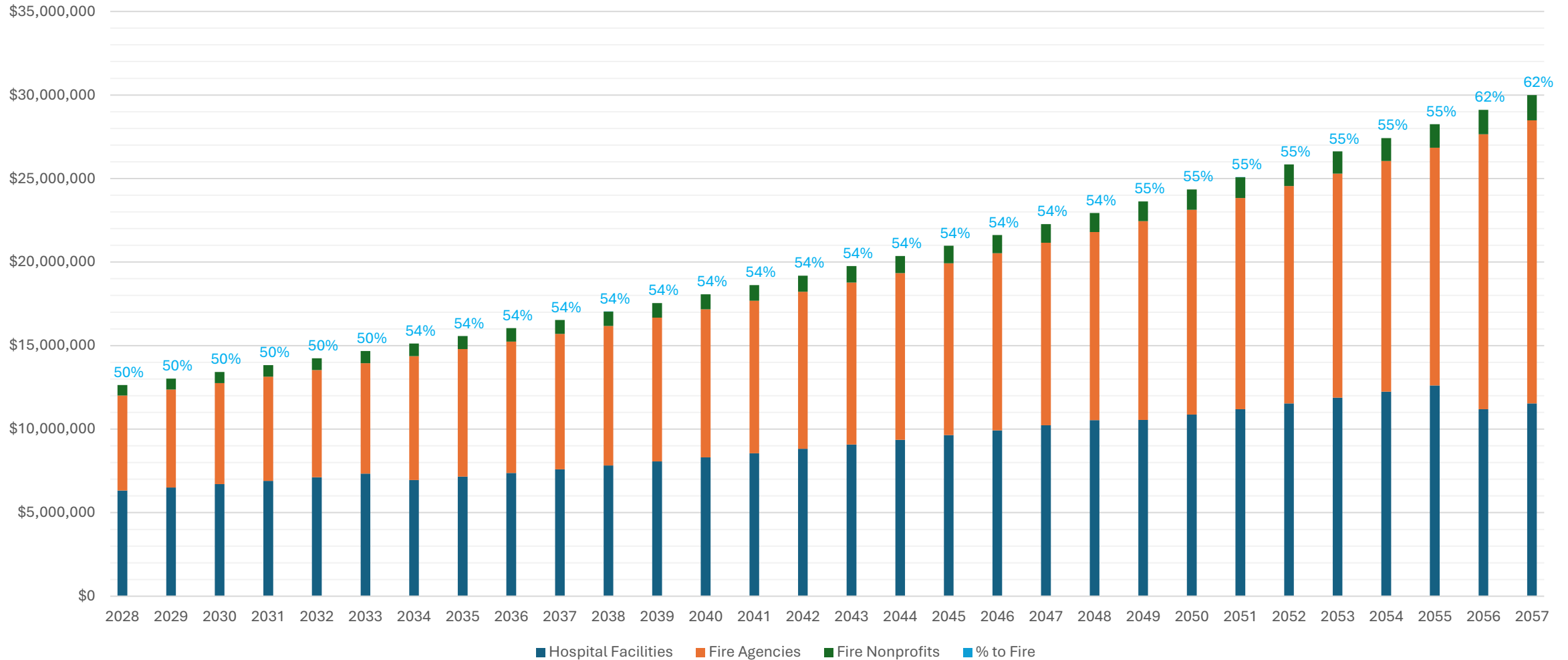
**Total is cumulative.



Source: Fieldman Rolapp tax analysis, 2025. Forecast utilized 20-year historical tax revenue and conservative modeling for future revenues.



El Dorado Ready Revenue Distribution



Source: Fieldman Rolapp and Associates Analysis/Projection of 3/8% Sales Tax Collection and Distribution Per El Dorado Ready Initiative Terms

Assumes sales tax revenue continues to grow at 20-year historical average of 3%, with 0% growth assumed in 2026-27 for a conservative estimate. Assumes the maximum allowable issuance of \$125M in healthcare facility bonds in three tranches issued in 2027, 2030, and 2033 with interest rates 1% above current market rates for a conservative estimate of debt service costs.

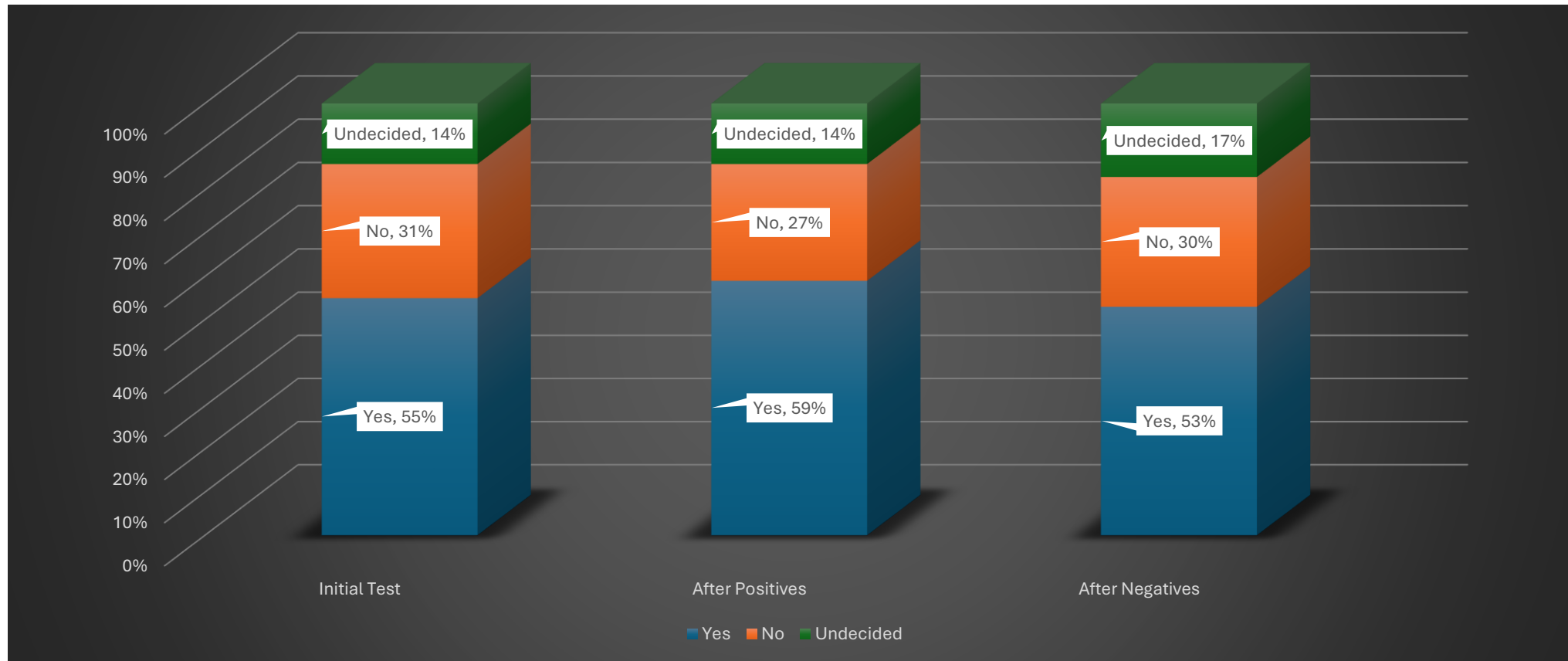
Voter Opinion Poll – Ballot Language Tested 12/25

El Dorado County Emergency Preparedness, Healthcare Access and Wildfire Prevention Initiative. To provide rapid 9-1-1 emergency response to fires, accidents, and medical emergencies; improve wildfire prevention and protection services; and provide local access to emergency rooms, modern medical facilities and advanced medical technologies and treatments, shall the El Dorado County measure levying a 3/8% sales tax be adopted, providing approximately \$14,000,000 annually for 30 years, subject to independent audits, public spending disclosure, independent oversight, and with all funds locally controlled?

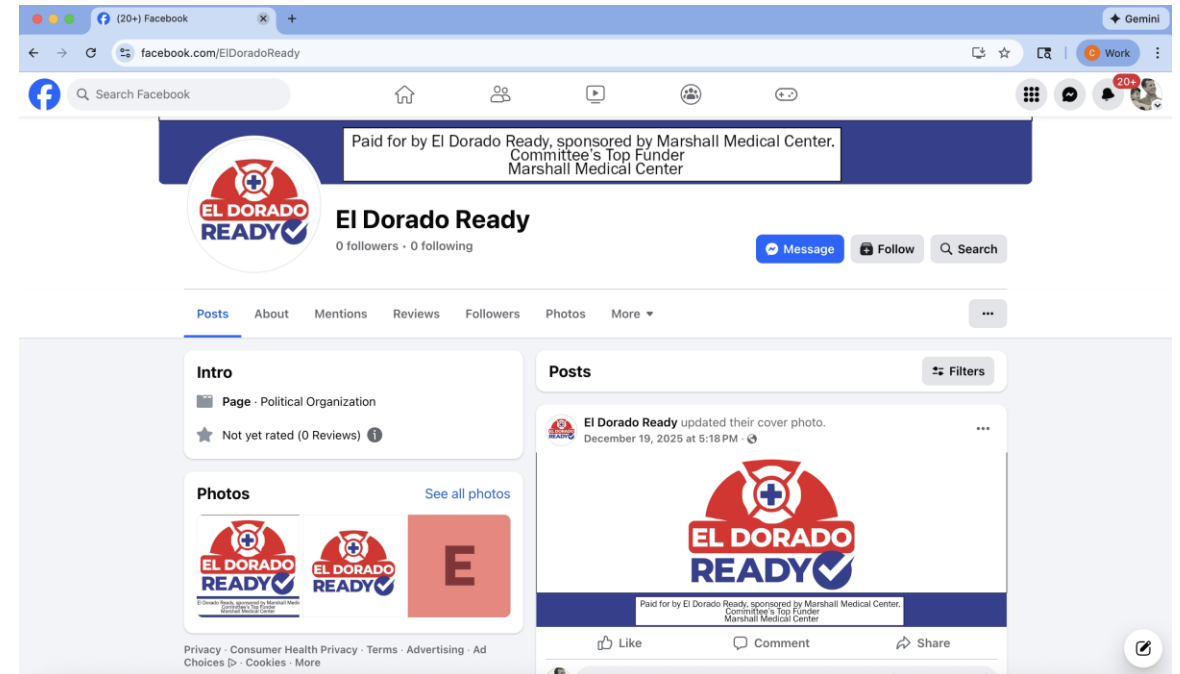
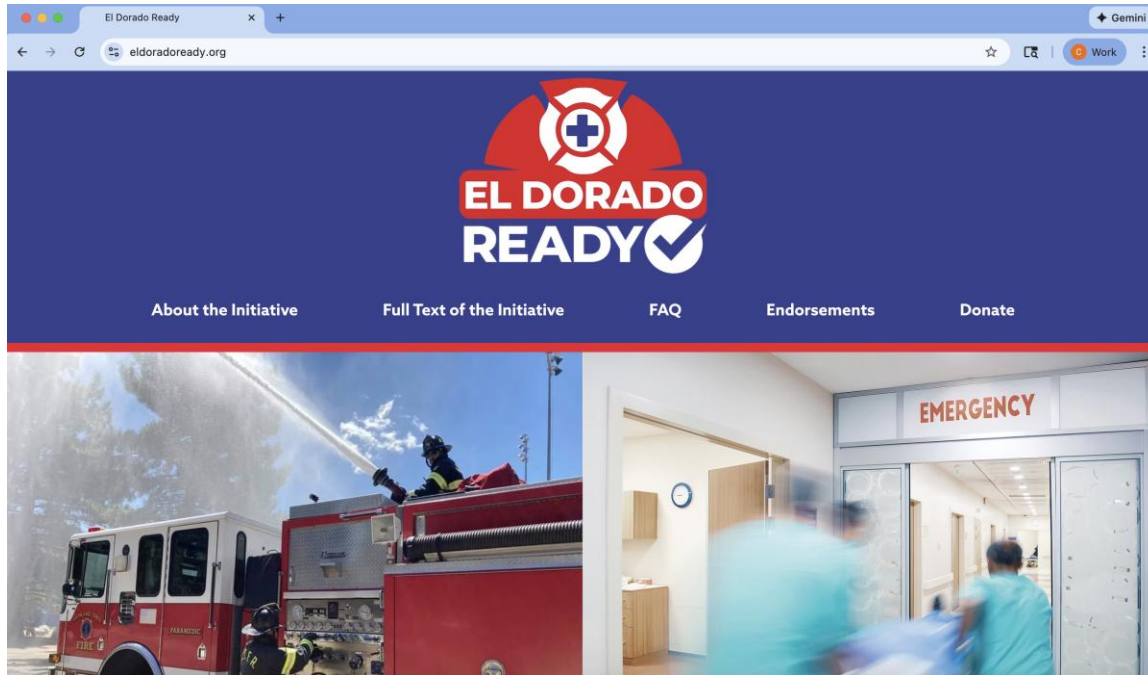
Source: True North Research, December 2025



December 2025 Voter Poll – Support Levels



Digital Resources



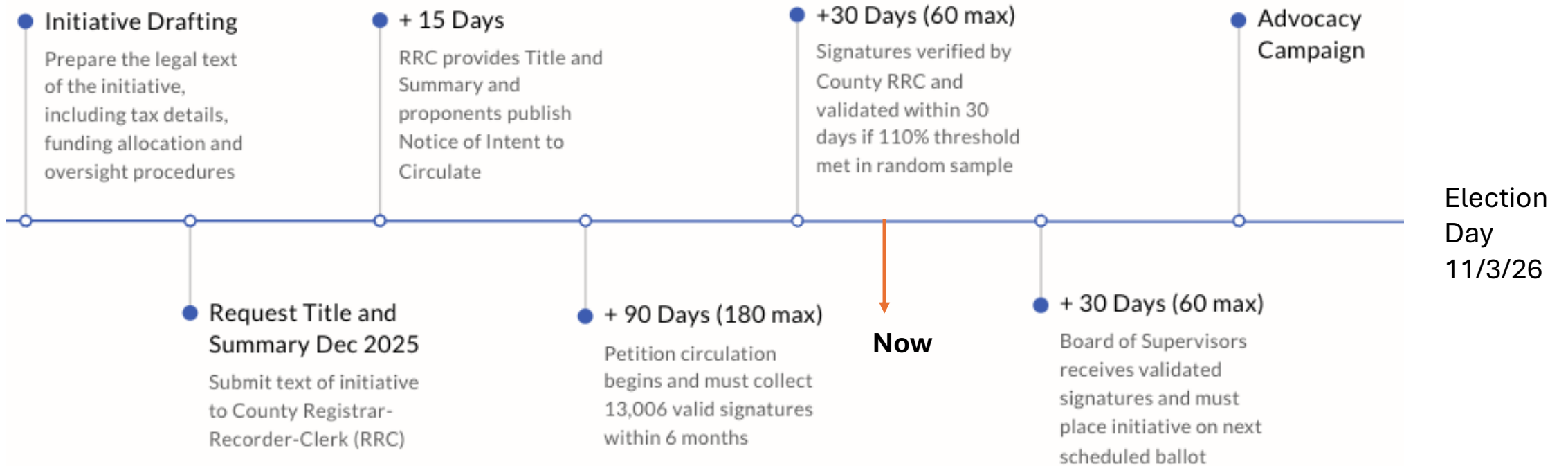
Campaign Budget and Fundraising

- Campaign estimated to cost ~\$1.6 million
- Initial outreach to Marshall vendors
- Additional outreach to Fire vendors
- Community stakeholders – developers, businesses, agriculture
- Raised to date (contributions and pledges): **~\$758k**

Qualification: January - July	
Legal/Compliance/Treasurer	\$30,000
TeamCivX Consulting Fees	\$59,500
Petition Printing	\$4,500
Signature Collection and Verification	\$250,000
Misc Communications/Advertising	\$25,000
July/August Tracking Poll	\$45,000
Misc Expenses	\$10,000
Total	\$424,000
Advocacy Campaign: August - November	
Legal Fees/Treasurer	\$30,000
TeamCivX Consulting Fees	\$34,000
Campaign Organizing Staff	\$60,000
Literature/Voter Data/Field Support	\$25,000
Direct Mail	\$475,000
Advertising	\$350,000
Signage/Billboards	\$100,000
September/October Tracking Polls	\$80,000
Campaign Office/Misc Expenses	\$25,000
Total	\$1,179,000
Grand Total	\$1,603,000



Initiative Process Dates and Deadlines



How Can the Cameron Park CSD Help?

- Endorse as an entity
- Endorse as individuals
- Encourage community leaders to endorse
- Contribute to the campaign individually
- Volunteer



The people of the County of El Dorado ordain as follows:

SECTION 1. TITLE.

This measure shall be known as: “The El Dorado County Emergency Preparedness, Healthcare Access, and Wildfire Prevention Initiative.”

SECTION 2. FINDINGS.

The people of the County of El Dorado hereby find and declare the following:

1. To keep the residents and communities of El Dorado County safe and healthy, we must do more to prepare for emergencies by ensuring rapid 9-1-1 emergency response, preserving access to emergency rooms and quality healthcare services, and reducing the risk of wildfires in our communities.
2. In emergencies like heart attacks, strokes, and accidents, seconds can be the difference between life and death. Preserving rapid 9-1-1 emergency response and quick access to the nearest emergency room and healthcare facility will save lives.
3. In El Dorado County, lifesaving emergency preparedness and response is provided by an integrated and inseparable continuum of services that starts with the volunteers and professionals who help plan for, mitigate and prevent disasters, continues with the firefighters and paramedics who respond to emergencies and transport patients to local emergency rooms which provide life-saving medical care in emergencies, enabling patients to live healthy and productive lives.
4. With nearly 200,000 residents across 2,000 square miles and as a major tourist destination attracting visitors year-round, El Dorado County’s health care facilities, which serve both residents and visitors, are aging, outdated, and in need of upgrades to continue operations.
5. By law, all hospitals and medical facilities that provide emergency care must meet stringent building safety standards by 2030 – just a few years from now. Any hospitals that do not meet these standards by the deadline will be forced to close. The hospitals located in El Dorado County do not currently meet required building safety standards and could be forced to close.
6. Emergency medical care and technologies are advancing rapidly, and local doctors, nurses, specialists, paramedics, and firefighters need access to the latest advances in medicine and treatments for heart attacks, strokes, injuries, cancer, and other diseases.
7. Wildfires are growing faster, deadlier, and more common. Reducing wildfire risk by removing fire hazards, providing early and reliable emergency fire alerts and communications, and planning fast and safe evacuation routes are more important than ever.
8. Local fire protection districts that provide rapid 9-1-1 emergency medical response and firefighting are underfunded and have experienced cuts. Without stable, locally-controlled

funding to support local fire districts, rapid emergency response times will increase, endangering the health and safety of El Dorado County residents.

9. With the growing threat of wildfire to properties in El Dorado County, homeowners and property insurance are becoming more expensive and difficult to secure. Investing in wildfire prevention and ensuring adequate numbers of firefighters are available to provide local fire protection will help stabilize the cost and availability of homeowners and property insurance for local residents and businesses.

10. Approximately 80% of 9-1-1 emergency calls in El Dorado County are for medical emergencies like heart attacks, strokes, and accidents that require rapid response and often require patients to be transported to the nearest hospital emergency room.

11. Many areas of El Dorado County can easily be cut-off from outside help during major fires, earthquakes, storms, or other disasters. Having local access to emergency medical care, emergency rooms with reasonable wait times, medical clinics, and a full-service hospital is critical for residents to receive medical care during emergencies.

12. Protecting the community's health and safety requires a strong and integrated continuum of services, including disaster prevention, emergency planning, rapid emergency response, and access to emergency rooms and healthcare facilities. Local healthcare leaders have worked with public safety and fire officials to develop a comprehensive plan to strengthen El Dorado County's emergency preparedness system.

13. To keep El Dorado County healthy and safe, a stable source of locally-controlled revenue is needed to ensure rapid 9-1-1 emergency response, improve access to emergency medical care and other healthcare, and develop a strong wildfire prevention program.

14. As a tourist destination and major transportation corridor, visitors to El Dorado County pay a significant portion of the local sales tax revenue collected. A 3/8 of one percent increase in the local sales tax rate will provide over \$12 million annually in reliable, local revenue to prepare for emergencies while minimizing the cost to local residents.

15. For these reasons, the voters of El Dorado County seek to enact a 3/8 of one percent transactions and use tax, known more commonly as a sales tax, to provide stable, locally-controlled revenue exclusively for emergency preparedness by ensuring rapid 9-1-1 emergency response, preserving access to emergency rooms and quality healthcare services, and reducing the risk of wildfires in El Dorado County.

16. All funds from this measure would be used and controlled locally for emergency preparedness, healthcare access, and wildfire prevention and suppression only. No funds from the measure could be taken away or redirected by the county, state, or federal governments.

17. To ensure funds from the measure are used as promised, an independent oversight committee comprised of El Dorado County residents would oversee the use of funds and report their findings to the community.

SECTION 3. PURPOSE AND INTENT.

In enacting the El Dorado County Emergency Preparedness, Healthcare Access, and Wildfire Prevention Initiative, it is the purpose and intent of the people of El Dorado County to prepare for emergencies and keep residents of the community healthy and safe by:

1. Protecting rapid 9-1-1 emergency response to fires, accidents, and medical emergencies;
2. Maintaining access to emergency rooms in close proximity to the population and with reasonable wait times;
3. Providing up-to-date medical facilities with highly qualified doctors, nurses, specialists, medical equipment, technology, and treatments for heart attacks, strokes, cancer, and other healthcare needs;
4. Providing safe and updated intensive care, trauma care, urgent care, operating rooms, labs, and imaging facilities throughout the County that meet current medical and building safety standards;
5. Improving wildfire prevention and protection, including removing fire hazards, establishing fire-safe evacuation routes, and establishing early emergency alerts and reliable emergency communication systems;
6. Establishing a 3/8 of one percent special local sales tax for 30 years to be paid by visitors and residents shopping in El Dorado County and expressly limiting the use of funds from this measure to ensuring rapid 9-1-1 emergency response, preserving access to emergency rooms and quality healthcare services, and reducing the risk of wildfires;
7. Requiring that funds generated by this measure will be audited annually and overseen by an independent citizens' oversight committee to ensure that all funds are spent in accordance with the terms of this measure and for the exclusive purpose of preparing for emergencies and keeping residents of the community healthy and safe; and
8. Requiring that the independent citizens' oversight committee shall meet regularly and report their findings to the public.

SECTION 4. THE EL DORADO COUNTY EMERGENCY PREPAREDNESS, HEALTHCARE ACCESS, AND WILDFIRE PREVENTION INITIATIVE.

Chapter 3.42 of Title 3 is hereby added to the El Dorado County Ordinance Code to read as follows:

Chapter 3.42. The El Dorado County Emergency Preparedness, Healthcare Access, and Wildfire Prevention Initiative.

3.42.010. Title.

This Chapter shall be known as “The El Dorado County Emergency Preparedness, Healthcare Access, and Wildfire Prevention Initiative”

3.42.020. Definitions.

“Board of Supervisors” means the El Dorado County Board of Supervisors.

“Committee” means the Independent Citizens’ Oversight Committee established in Section 3.42.200.

“County” means the County of El Dorado.

“District” means the County of El Dorado.

“Fund” means the El Dorado County Emergency Preparedness, Healthcare Access, and Wildfire Prevention Initiative Fund established in Section 3.42.040.

“Local hospital” means a general acute care hospital, as defined in subdivision (a) of Section 1250 of the Health and Safety Code, that, as of January 1, 2025, was both located within the geographic boundaries of the County and licensed to operate at least 100 general acute care beds under Division 5 of Title 22 of the California Code of Regulations.

“Operative Date” means the first day of the first calendar quarter commencing more than 110 days after the adoption of this ordinance.

“Ordinance” means The El Dorado County Emergency Preparedness, Healthcare Access, and Wildfire Prevention Initiative.

3.42.030. Purpose.

This ordinance is adopted to achieve the following purposes, and directs that the provisions hereof be interpreted to accomplish those purposes:

- A. To impose a retail transactions and use tax in accordance with the provisions of Part 1.6 (commencing with Section 7251) of Division 2 of, and Section 7285.5 of, the Revenue and Taxation Code.
- B. To adopt a retail transactions and use tax ordinance that incorporates provisions identical to those of the Sales and Use Tax Law of the State of California insofar as those provisions are not inconsistent with the requirements and limitations contained in Part 1.6 (commencing with Section 7251) of Division 2 of the Revenue and Taxation Code.
- C. To adopt a retail transactions and use tax ordinance that imposes a tax and provides a measure therefor that can be administered and collected by the California Department of Tax and Fee Administration in a manner that adapts itself as fully as practicable to, and requires the least possible deviation from, the existing statutory and administrative procedures followed by the

California Department of Tax and Fee Administration in administering and collecting the California State Sales and Use Taxes.

D. To adopt a retail transactions and use tax ordinance that can be administered in a manner that will be, to the greatest degree possible, consistent with the provisions of Part 1.6 (commencing with Section 7251) of Division 2 of the Revenue and Taxation Code, minimizes the cost of collecting the transactions and use taxes, and at the same time, minimizes the burden of record keeping upon persons subject to taxation under the provisions of this ordinance.

E. To protect public health and safety by ensuring rapid 9-1-1 response to fires, accidents, and medical emergencies; maintaining timely access to nearby emergency rooms and quality healthcare services; providing for modern medical facilities, equipment, and specialists to treat critical conditions; and keeping intensive care, trauma care, and other hospital and healthcare system infrastructure up to date and safe by:

1. Appropriating revenues to support the efforts of eligible local hospitals to secure funding for the purposes of providing up-to-date medical facilities and safe and updated intensive care, trauma care, urgent care, operating rooms, laboratories, clinics, and imaging facilities that meet current medical and building safety standards;
2. Appropriating revenues for local 9-1-1 emergency medical response, disaster response, and fire suppression by supporting local fire districts and fire departments;
3. Appropriating revenues for local fire protection to strengthen wildfire prevention through hazard removal, fire-safe evacuation routes, early alerts, and reliable emergency communications; and
4. Requiring annual audits and oversight by an independent citizens' oversight committee to ensure funds are used exclusively for these purposes.

3.42.040. The El Dorado County Emergency Preparedness, Healthcare Access, and Wildfire Prevention Initiative Fund.

There is hereby established in the treasury of the County a special fund called the El Dorado County Emergency Preparedness, Healthcare Access, and Wildfire Prevention Initiative Fund, which shall be maintained by the County.

3.42.050. Receipt of Proceeds.

A. All revenue generated by this ordinance shall be deposited into the Fund and shall exclusively be used in the County for the purposes described in this Chapter.

B. Monies in the Fund shall be used to reimburse the County for the actual costs imposed by the California Department of Tax and Fee Administration to administer and operate this tax pursuant to Section 3.42.080 and for use for the Annual Independent Audit pursuant to Section 3.42.190.

C. The remaining monies in the Fund shall be expended pursuant to and subject to the requirements set forth in Section 3.42.060.

3.42.060. Use of Proceeds.

A. In each fiscal year, after funding has been set aside for the purposes of subsection B of Section 3.42.050, the Board of Supervisors shall appropriate the remaining monies in the Fund pursuant to this section.

B. In the first full fiscal year after the operative date of this ordinance, the Board of Supervisors shall appropriate the revenue in the Fund as follows:

1. Fifty percent to eligible local hospitals for the purpose of providing up-to-date medical facilities and safe and updated intensive care, trauma care, urgent care, operating rooms, laboratories, clinics and imaging facilities that meet current medical and building safety standards to enhance preparedness for emergencies and preserve access to an emergency room and quality healthcare services.

2. Five percent to the local non-profit organizations specified in paragraph 1 of subsection D.

3. Forty-five percent to fire departments and agencies, allocated pursuant to the percentages specified in paragraph 2 of subsection D.

C. In every fiscal year after the first full fiscal year after the operative date of this ordinance, the Board of Supervisors shall appropriate the revenue in the Fund to eligible local hospitals on October 15 and April 15 for the purpose of providing for payment of debt service on the eligible local hospital's bonds or other debt obligations, incurred to provide up-to-date medical facilities and safe and updated intensive care, trauma care, urgent care, operating rooms, laboratories, clinics, and imaging facilities that meet current medical and building safety standards, in such amounts as are necessary to maintain a minimum debt service coverage ratio of 1.5.

1. An eligible local hospital may pledge and assign all or a portion of the payments under the appropriation in this subsection directly to a bond trustee for the payment of principal, premiums, if any, and interest under any loan agreement entered into for the purposes enumerated in this subsection.

2. Any change of ownership of an eligible local hospital shall not affect an appropriation under this subsection made to the eligible local hospital.

3. The funds appropriated in this subsection shall only be used to pay debt service on, or otherwise support, bonds or other debt obligations of an eligible local hospital issued for capital projects consistent with the purposes specified in this subsection, which shall include but not be limited to, planning, design, permitting, fees, inspection, project management, construction,

equipment, and all other costs related to the completion of the capital projects, that in the aggregate total to not more than one hundred twenty-five million dollars during the term of this ordinance.

4. No later than 30 days after the appropriations to eligible local hospitals under this subsection, any surplus funds not utilized by an eligible local hospital or a bond trustee after the payment of debt service specified in paragraph 3 shall be remitted to the Fund and shall be immediately available for allocation in accordance with subsection D.

D. The remaining monies in the Fund shall be allocated as follows:

1. Five percent of the total revenue in the Fund calculated before the appropriation in subsection C shall be allocated to local non-profit organizations located and operating in the County as of January 1, 2025, that assist and educate local homeowners and property owners on reducing the risk of wildfire and protecting their homes and properties from wildfire through vegetation management, maintaining defensible spaces around properties, home hardening, planning and preparing for evacuations, implementing early emergency alerts and communications, and other proven strategies to reduce wildfire risk, protect property, and reduce the loss of life from wildfires.

2. After the monies in paragraph 1 are allocated, the remaining amount in the Fund shall be allocated to the fire departments and agencies identified below in the specified proportions, which are reflective of the proportional number of full-time fire engines in the County operated by each department or agency as of November 2025. In the event that an entity consolidates with or is annexed by another entity, the successor agency shall receive the funds previously allocated to the absorbed or annexed entity, apportioned based on service to residents of the County. These funds shall be allocated as follows:

Cameron Park Fire Department	8%
City of South Lake Tahoe Fire Rescue	12%
Diamond Springs-El Dorado Fire Protection District	4%
El Dorado County Fire Protection District	20%
El Dorado Hills Fire Department	20%
Fallen Leaf Lake Fire Department	4%
Garden Valley Fire Protection District	4%
Georgetown Fire Protection District	4%

Lake Valley Fire Protection District	8%
Mosquito Fire Protection District	4%
Meeks Bay Fire Protection District	4%
Pioneer Fire Protection District	4%
Rescue Fire Protection District	4%

3.42.070. Maintenance of Effort.

Monies from the Fund may not be used to replace or otherwise supplant the tax revenue funding and other county funding and payments currently provided or otherwise available to support the eligible local hospital or fire departments and agencies.

3.42.080. Contract with State.

Prior to the operative date of this Chapter, the County shall contract with the California Department of Tax and Fee Administration to perform all functions incident to the administration and operation of this transactions and use tax ordinance, provided that, if the County shall not have contracted with the California Department of Tax and Fee Administration prior to the operative date of this Chapter, it shall nevertheless so contract and in such a case the operative date of this Chapter shall be the first day of the first calendar quarter following the execution of such a contract.

3.42.090. Transactions Tax Rate.

For the privilege of selling tangible personal property at retail, a tax is hereby imposed upon all retailers in the incorporated and unincorporated territory of the District at the rate of 0.375% of the gross receipts of any retailer from the sale of all tangible personal property sold at retail in said territory on and after the operative date of this ordinance.

3.42.100. Place Of Sale.

For the purposes of this ordinance, all retail sales are consummated at the place of business of the retailer unless the tangible personal property sold is delivered by the retailer or his agent to an out-of-state destination or to a common carrier for delivery to an out-of-state destination. The gross receipts from such sales shall include delivery charges, when such charges are subject to the state sales and use tax, regardless of the place to which delivery is made. In the event a retailer has no permanent place of business in the State or has more than one place of business, the place or places at which the retail sales are consummated shall be determined under rules and regulations to be prescribed and adopted by the California Department of Tax and Fee Administration.

3.42.110. Use Tax Rate.

An excise tax is hereby imposed on the storage, use or other consumption in the District of tangible personal property purchased from any retailer on and after the operative date of this ordinance for storage, use or other consumption in said territory at the rate of 0.375% of the sales price of the property. The sales price shall include delivery charges when such charges are subject to state sales or use tax regardless of the place to which delivery is made.

3.42.120. Adoption Of Provisions Of State Law.

Except as otherwise provided in this ordinance and except insofar as they are inconsistent with the provisions of Part 1.6 of Division 2 of the Revenue and Taxation Code, all of the provisions of Part 1 (commencing with Section 6001) of Division 2 of the Revenue and Taxation Code are hereby adopted and made a part of this ordinance as though fully set forth herein.

3.42.130. Limitations On Adoption Of State Law And Collection Of Use Taxes.

In adopting the provisions of Part 1 of Division 2 of the Revenue and Taxation Code:

A. Wherever the State of California is named or referred to as the taxing agency, the name of this County shall be substituted therefor. However, the substitution shall not be made when:

1. The word "State" is used as a part of the title of the State Controller, State Treasurer, State Treasury, or the Constitution of the State of California.
2. The result of that substitution would require action to be taken by or against this County or any agency, officer, or employee thereof rather than by or against the California Department of Tax and Fee Administration, in performing the functions incident to the administration or operation of this ordinance.
3. In those sections, including, but not limited to, sections referring to the exterior boundaries of the State of California, where the result of the substitution would be to:
 - a. Provide an exemption from this tax with respect to certain sales, storage, use, or other consumption of tangible personal property which would not otherwise be exempt from this tax while such sales, storage, use, or other consumption remain subject to tax by the State under the provisions of Part 1 of Division 2 of the Revenue and Taxation Code; or
 - b. Impose this tax with respect to certain sales, storage, use, or other consumption of tangible personal property which would not be subject to tax by the state under the said provision of that code.
4. In Sections 6701, 6702 (except in the last sentence thereof), 6711, 6715, 6737, 6797 or 6828 of the Revenue and Taxation Code.

B. The word "District" shall be substituted for the word "State" in the phrase "retailer engaged in business in this State" in Section 6203 and in the definition of that phrase in Section 6203.

1. "A retailer engaged in business in the County" shall also include any retailer that, in the preceding calendar year or the current calendar year, has total combined sales of tangible

personal property in this state or for delivery in the State by the retailer and all persons related to the retailer that exceeds five hundred thousand dollars (\$500,000). For purposes of this section, a person is related to another person if both persons are related to each other pursuant to Section 267(b) of Title 26 of the United States Code and the regulations thereunder.

3.42.140. Permit Not Required.

If a seller's permit has been issued to a retailer under Section 6067 of the Revenue and Taxation Code, an additional transactor's permit shall not be required by this ordinance.

3.42.150. Exemptions And Exclusions.

A. There shall be excluded from the measure of the transactions tax and the use tax the amount of any sales tax or use tax imposed by the State of California or by any city, city and county, or county pursuant to the Bradley-Burns Uniform Local Sales and Use Tax Law or the amount of any state-administered transactions or use tax.

B. There are exempted from the computation of the amount of transactions tax the gross receipts from:

1. Sales of tangible personal property, other than fuel or petroleum products, to operators of aircraft to be used or consumed principally outside the County in which the sale is made and directly and exclusively in the use of such aircraft as common carriers of persons or property under the authority of the laws of this State, the United States, or any foreign government.
2. Sales of property to be used outside the District that is shipped to a point outside the District, pursuant to the contract of sale, by delivery to such point by the retailer or his agent, or by delivery by the retailer to a carrier for shipment to a consignee at such point. For the purposes of this paragraph, delivery to a point outside the District shall be satisfied:
 - a. With respect to vehicles (other than commercial vehicles) subject to registration pursuant to Chapter 1 (commencing with Section 4000) of Division 3 of the Vehicle Code, aircraft licensed in compliance with Section 21411 of the Public Utilities Code, and undocumented vessels registered under Division 3.5 (commencing with Section 9840) of the Vehicle Code by registration to an out-of-District address and by a declaration under penalty of perjury, signed by the buyer, stating that such address is, in fact, his or her principal place of residence; and
 - b. With respect to commercial vehicles, by registration to a place of business out-of-District and declaration under penalty of perjury, signed by the buyer, that the vehicle will be operated from that address.
3. The sale of tangible personal property if the seller is obligated to furnish the property for a fixed price pursuant to a contract entered into prior to the operative date of this ordinance.
4. A lease of tangible personal property which is a continuing sale of such property, for any period of time for which the lessor is obligated to lease the property for an amount fixed by the lease prior to the operative date of this ordinance.

5. For the purposes of subparagraphs (3) and (4) of this section, the sale or lease of tangible personal property shall be deemed not to be obligated pursuant to a contract or lease for any period of time for which any party to the contract or lease has the unconditional right to terminate the contract or lease upon notice, whether or not such right is exercised.

C. There are exempted from the use tax imposed by this ordinance, the storage, use or other consumption in this County of tangible personal property:

1. The gross receipts from the sale of which have been subject to a transactions tax under any state-administered transactions and use tax ordinance.
2. Other than fuel or petroleum products purchased by operators of aircraft and used or consumed by such operators directly and exclusively in the use of such aircraft as common carriers of persons or property for hire or compensation under a certificate of public convenience and necessity issued pursuant to the laws of this State, the United States, or any foreign government. This exemption is in addition to the exemptions provided in Sections 6366 and 6366.1 of the Revenue and Taxation Code of the State of California.
3. If the purchaser is obligated to purchase the property for a fixed price pursuant to a contract entered into prior to the operative date of this ordinance.
4. If the possession of, or the exercise of any right or power over, the tangible personal property arises under a lease which is a continuing purchase of such property for any period of time for which the lessee is obligated to lease the property for an amount fixed by a lease prior to the operative date of this ordinance.
5. For the purposes of subparagraphs (3) and (4) of this section, storage, use, or other consumption, or possession of, or exercise of any right or power over, tangible personal property shall be deemed not to be obligated pursuant to a contract or lease for any period of time for which any party to the contract or lease has the unconditional right to terminate the contract or lease upon notice, whether or not such right is exercised.
6. Except as provided in subparagraph (7), a retailer engaged in business in the District shall not be required to collect use tax from the purchaser of tangible personal property, unless the retailer ships or delivers the property into the District or participates within the District in making the sale of the property, including, but not limited to, soliciting or receiving the order, either directly or indirectly, at a place of business of the retailer in the district or through any representative, agent, canvasser, solicitor, subsidiary, or person in the District under the authority of the retailer.
7. "A retailer engaged in business in the District" shall also include any retailer of any of the following: vehicles subject to registration pursuant to Chapter 1 (commencing with Section 4000) of Division 3 of the Vehicle Code, aircraft licensed in compliance with Section 21411 of the Public Utilities Code, or undocumented vessels registered under Division 3.5 (commencing with Section 9840) of the Vehicle Code. That retailer shall be required to collect use tax from any purchaser who registers or licenses the vehicle, vessel, or aircraft at an address in the District.

D. Any person subject to use tax under this ordinance may credit against that tax any transactions tax or reimbursement for transactions tax paid to a district imposing, or retailer liable for a transactions tax pursuant to Part 1.6 of Division 2 of the Revenue and Taxation Code with respect to the sale to the person of the property the storage, use, or other consumption of which is subject to the use tax.

3.42.160. Amendments.

All amendments subsequent to the effective date of this ordinance to Part 1 of Division 2 of the Revenue and Taxation Code relating to sales and use taxes and which are not inconsistent with Part 1.6 and Part 1.7 of Division 2 of the Revenue and Taxation Code, and all amendments to Part 1.6 and Part 1.7 of Division 2 of the Revenue and Taxation Code, shall automatically become a part of this ordinance, provided however, that no such amendment shall operate so as to affect the rate of tax imposed by this ordinance.

3.42.170. Enjoining Collection Forbidden.

No injunction or writ of mandate or other legal or equitable process shall issue in any suit, action, or proceeding in any court against the State or the County, or against any officer of the State or the County, to prevent or enjoin the collection under this ordinance, or Part 1.6 of Division 2 of the Revenue and Taxation Code, of any tax or any amount of tax required to be collected.

3.42.180 Termination of Transactions and Use Tax.

This Chapter shall remain operative for 30 years from the operative date of this ordinance and shall be repealed by operation of this section on that date, unless a later measure is adopted before that date which deletes or extends the termination date.

3.42.190 Annual Independent Audit.

The proceeds of the tax imposed by this ordinance, as well as the expenditures from the Fund, shall be subject to the same independent annual audit requirements as other revenues in the County. An independent auditor's report may be funded by the revenues from the Fund and shall include an accounting of the revenues received and expenditures made from the Fund and shall be presented annually to the Board of Supervisors and made available for public review. The report of such audit shall be posted on the County's website.

3.42.200 Independent Citizens' Oversight Committee.

A. The Board of Supervisors shall, by resolution adopted before the operative date of this ordinance, establish a seven-member Independent Citizens' Oversight Committee to review the revenue and expenditure of funds from the El Dorado County Emergency Preparedness, Healthcare Access and Wildfire Prevention Initiative Fund from the prior fiscal year to assure the funds were expended consistent with the requirements of this Chapter. The Board of Supervisors

shall appoint members to the Independent Citizens' Oversight Committee no later than 45 days after the effective date of this ordinance.

B. The Independent Citizens' Oversight Committee shall be composed of seven at-large, voting members with the characteristics described below. Members of the committee shall not simultaneously hold any elected office and shall be residents of El Dorado County at their time of appointment.

1. A professional in the field of municipal or public finance and/or budgeting with a minimum of five years in a relevant and senior decision-making position in the public or private sector.

2. Two members who are current or former fire chiefs, senior fire officers, or representatives of recognized local firefighters' associations or professional organizations, each with at least five years in fire suppression, prevention, or emergency medical response.

3. Two members with at least five years of experience in disaster preparedness, emergency planning, public safety coordination, law enforcement, or emergency communications.

4. Two members who are senior administrators or licensed health professionals (e.g., physicians, nurses, allied health professionals) with at least five years in hospital operations, emergency medicine, trauma care, or related acute-care specialties.

C. All meetings of the Committee shall be open to the public and shall comply with the provisions of the Ralph M. Brown Act, codified at California Government Code Section 54950 et seq.

D. The Committee shall review the Annual Independent Audit prepared pursuant to Section 3.42.190 and shall prepare an annual report to be presented and reviewed by the Board of Supervisors at a Board of Supervisors meeting. The report should include an assessment of the consistency of the expenditures of the Fund from the prior fiscal year with the ordinance. The report shall be available to the public.

SECTION 5. AMENDMENT.

The measure may not be amended by the Board of Supervisors without voter approval.

SECTION 6. EFFECTIVE DATE.

The measure shall take effect ten days after the certification by the Board of Supervisors of the election results indicating passage of the measure by a majority of the voters casting votes in the election; however, the Operative Date of the tax imposed by this measure shall be the first day of the first calendar quarter commencing more than one hundred ten days after the adoption of this measure.

SECTION 7. SEVERABILITY.

If any section, subsection, sentence, clause, phrase, or word of this measure is for any reason held to be invalid by a court of competent jurisdiction, such decision shall not affect the validity of the remaining portions of this measure. The voters of County of El Dorado hereby declare they would have passed and adopted this measure and each and all provisions hereof irrespective of the fact that any one or more of said provisions be declared invalid.

SECTION 8. LIBERAL CONSTRUCTION.

This measure is an exercise of the initiative power of the People of the County of El Dorado to implement a special tax to fund the purposes set forth in the measure, and it shall be liberally construed to effectuate these purposes.

SECTION 9. CONFLICTING MEASURES.

This measure is intended to be comprehensive. It is the intent of the People of the County of El Dorado that, in the event this measure and one or more measures relating to a special transactions and use tax shall appear on the same ballot, the provisions of the other measure or measures shall be deemed in conflict with this measure. In the event that this measure receives a greater number of affirmative votes, the provisions of this measure shall prevail in their entirety, and all provisions of the other measure or measures shall be null and void.

SECTION 10. APPROPRIATIONS LIMIT.

Pursuant to California Constitution Article XIII B and applicable laws, for four years from the day of the election at which this measure is adopted, the appropriations limit for the County shall be increased by the aggregate sum collected by the levy of the transactions and use tax imposed by this measure.

RESOLUTION NO. 2026-12
of the BOARD OF DIRECTORS of the
CAMERON PARK COMMUNITY SERVICES DISTRICT
MAY 20, 2026

**RESOLUTION SUPPORTING THE EL DORADO COUNTY EMERGENCY
PREPAREDNESS, HEALTHCARE ACCESS, AND WILDFIRE PREVENTION
INITIATIVE**

WHEREAS, the Cameron Park Community Services District (District) is responsible for providing fire protection, emergency medical response, community risk reduction, and public-safety services essential to the health and welfare of the residents of Cameron Park; and

WHEREAS, rapid 9-1-1 emergency medical response, wildfire prevention, and reliable access to emergency-room services are critical components of a coordinated public-safety system throughout El Dorado County; and

WHEREAS, the El Dorado County Emergency Preparedness, Healthcare Access, and Wildfire Prevention Initiative proposes a 3/8-cent local sales tax measure to provide stable, locally controlled funding to strengthen countywide emergency preparedness, preserve hospital access, reduce wildfire risk, and support local fire district operations; and

WHEREAS, the Initiative dedicates restricted funds for emergency preparedness, hospital seismic and emergency-care upgrades, wildfire mitigation, and support for local fire districts, including approximately 8 percent of the fire-district allocation to Cameron Park Fire, providing an estimated \$480,000 annually in the early years of the measure and increasing over time to approximately \$900,000 to \$1.12 million in later years; and

WHEREAS, these revenues would enhance the District's ability to deliver essential fire protection, emergency medical services, operational readiness, training, equipment replacement, and community wildfire-prevention programs; and

WHEREAS, the Initiative includes annual independent audits, a seven-member Independent Citizens' Oversight Committee, and legal restrictions ensuring that all funds remain local and are used exclusively for emergency preparedness, healthcare access, and wildfire prevention; and

WHEREAS, the Board of Directors recognizes that long-term, sustainable funding for emergency response and wildfire mitigation benefits the residents of Cameron Park and strengthens regional public-safety resiliency;

Attachment #5C

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of the Cameron Park Community Services District hereby supports the El Dorado County Emergency Preparedness, Healthcare Access, and Wildfire Prevention Initiative.

BE IT FURTHER RESOLVED that the General Manager is authorized to communicate this support to County officials, community stakeholders, and partner agencies as appropriate.

PASSED AND ADOPTED- by the Board of Directors of the Cameron Park Community Services District at a regularly scheduled meeting held on May 20, 2026, by the following vote of said Board:

AYES:

NOES:

ABSTAIN:

ABSENT:

ATTEST:

Director Dawn Wolfson, President
Board of Directors

Mark Hornstra, General Manager
Secretary to the Board

Cameron Park Community Services District



Staff Report

DATE: MAY 15, 2026

FROM: MARK HORNSTRA, GENERAL MANAGER

AGENDA ITEM #6: Staff Update on Solid Waste and Recycling Actions

RECOMMENDED ACTION: Receive Update, Discuss

BACKGROUND

Staff desires to share the status of their efforts to update the existing Franchise Agreement with El Dorado Disposal, and amending and revising Ordinance 2007-01 and Ordinance 2008.02.20 with language that establishes rules and regulations for organic waste disposal and compliance with CalGreen recycling requirements. Efforts to update these two documents have been underway for a while and staff has taken recent actions in order to complete these necessary revisions.

These two important documents need to be updated to ensure the District is following State and local regulations. In addition to ensuring compliance, the numbers of amendments and revisions have made them complex and confusing as governing documents.

DISCUSSION

Franchise Agreement with El Dorado Disposal (EDD).

The agreement with EDD was originally executed in 2008 and has subsequently been amended in 2010, 2012, 2020, and 2023. The goal of consolidating the original agreement and the four addendums is to ensure that we do not have conflicting language created by the multiple revisions. In addition to the benefit of consolidating the agreement, we will also be updating the agreement to include contractual areas needing clarification and/or additional language. These contract revisions are being done in conjunction with the revisions to the District's ordinance on solid waste, organic waste, and recycling.

Cameron Park Ordinance for Solid Waste and Cal Green Recycling Requirements

The District's original ordinance (2007-1) was approved in 2007, was almost immediately corrected, and became Ordinance 2007-2. In 2025, staff presented a draft of an updated ordinance that was not approved by the Board, as there were several issues raised by the board that needed to be addressed. To ensure that the revised ordinance meets the

necessary requirements, staff has enlisted the assistance of representatives from the County's Department of Environmental Management, Solid Waste Division.

CONCLUSION

Staff is now working on an updated draft ordinance and is targeting to present it, along with the revised Franchise Agreement, at the next Board Meeting.

FISCAL IMPACT

Both documents will require legal review. Staff anticipate that each document will require approximately 2 hours of legal review and anticipates the total cost not to exceed of \$2,000 (depending on attorney assigned to review).

Cameron Park Community Services District



Staff Report

DATE: May 20, 2026

FROM: NIKI GARRISON, BOARD CLERK

AGENDA ITEM #7: Consideration and Adoption of Revisions to Policy 1050, Public Records Act Response Policy

RECOMMENDED ACTION: Adopt revisions to Policy 1050, Public Records Act Response Policy, and direct staff to incorporate the updated policy into the District Policy Handbook

BACKGROUND

The California Public Records Act, Government Code Section 6250 et seq., provides members of the public with the right to access records maintained by public agencies. The Cameron Park Community Services District maintains Policy 1050 to establish procedures for responding to Public Records Act requests and to ensure that requests are handled in a timely and consistent manner.

The current policy was originally adopted in 2007 and last revised in 2018. Staff and legal conducted a review of the policy to ensure that it reflects current administrative practices, clarifies response procedures, and maintains consistency with statutory requirements.

Summary of Proposed Revisions

The proposed revisions to Policy 1050 primarily update the policy to align with current California Public Records Act statutory references, clarify administrative procedures, and modernize records response practices. District legal counsel has reviewed the proposed revisions for consistency with current Public Records Act requirements and applicable legal standards.

Key Changes

- Updated statutory references throughout the policy to reflect the recodification of the California Public Records Act from Government Code section 6250 et seq. to Government Code section 7920.000 et seq.
- Revised Section 1050.1 to clarify that written requests are strongly encouraged rather than strictly required in most circumstances, while still permitting staff to request additional clarification when records are not reasonably identifiable.

- Updated response timelines in Section 1050.2 to reference the current statutory authority and clarified that staff must respond within the applicable 10-day period or formally request an extension of up to 14 additional days.
- Clarified staff responsibilities for reviewing requests, assisting requestors in identifying records, coordinating searches with Directors and staff, and communicating availability or exemptions related to responsive documents.
- Added language confirming that electronically maintained records will be provided in electronic format when requested and feasible.
- Revised copying fee provisions to simplify charges for paper and electronic records to align with the Board approved Book of Fees, as well as including clarification regarding deposits and payment prior to release of copied records.
- Renumbered sections for consistency and removed duplicative or outdated language related to copying charges and records retrieval fees.
- Clarified that District staff are required to provide existing identifiable records only and are not obligated to create new records, conduct research, or perform analysis in response to PRA requests.
- Added clarifying language stating that the policy shall be interpreted consistently with the Public Records Act as currently enacted or subsequently amended.

FISCAL IMPACT

There is no direct fiscal impact associated with the adoption of the revised policy. The policy continues to allow the District to recover reasonable costs associated with document reproduction as permitted under the Public Records Act.

CONCLUSION

Overall, the revisions are administrative and procedural in nature and are intended to improve statutory compliance, operational clarity, and consistency in responding to Public Records Act requests. ***Legal counsel has reviewed the revisions and supports the proposed updates.***

Staff recommends that the Board of Directors review and approve the revised Policy 1050, Public Records Act Response.

Attachment:

7A – Policy 1050 – Public Records Act Response (redline version)

7B – Policy 1050 – Public Records Act Response (clean copy)

Cameron Park Community Services District

POLICY HANDBOOK

POLICY TITLE: Public Records Act Response Procedures

POLICY NUMBER: 1050

The California Public Records Act (Government Code, section [7920.0006250](#) et seq.) grants California residents important rights to obtain access to records held by public agencies. ~~The District [Special District]~~ adopts this policy to clarify how it will respond to requests for records under the Public Records Act.

1050.1 ~~Any member of the public may inspect public records or request copies of public records that are reasonably identified by the requestor. While not required, the District strongly encourages members of the public to submit PRA requests in writing using the form approved by the Board of Directors. Further, the District encourages requesters to include a telephone number and email address for use in the event staff have questions about the request. Staff may request additional information if the request is not specific enough to identify the requested records. All requests for public records shall be in writing on a form approved by the District, unless the request is to review an agenda, agenda reports, or minutes of the Board or ordinances or resolutions of the Board or any of its committees, which are available in the District office.~~

1050.2 ~~District Staff will respond to all requests as soon as possible after they are received, but not later than 10 days after receipt of the request to either state whether the District has responsive records or request an extension of up to 14 days to make that determination pursuant to Government Code section 7922.535 the 10-day period, or extensions thereof, provided by Government Code section 6253.~~

- a) ~~District s~~Staff shall review each request and determine whether it seeks identifiable records and, if not, staff shall [offer to](#) help the requestor identify records responsive to the request.
- b) ~~District s~~Staff shall request all Directors [and District staff](#) who may have the records requested to search their files. ~~Directos and District staff must and~~ report whether they have the records and, if so, when the records can be made available to the requestor.
- c) ~~District s~~Staff shall respond to the requestor, advising him or her in writing of the availability of the documents, a description of the medium (paper, electronic format, etc.) and location of the records, and whether any are exempt from disclosure under the Public Records Act. As the Public Records Act requires, to the extent feasible,

staff will provide suggestions to overcome any practical basis for denying access to the records sought.

Attachment #7A

d) If a request is made for copies of records, District staff shall also advise the requestor of the estimated copying cost. The District shall make any disclosable records it holds in electronic format available in such format when requested.

d)e) The person requesting the copies shall pay the charges for the requested copies established by the Board in the approved Book of Fees. District staff shall not make the requested copies until a deposit of the estimated copying cost is received and shall not release the copies until the actual copying cost is paid.

- ~~• Copies shall be provided at a cost of ten cents (\$.10) per page, and the General Manager may charge a retrieval fee not to exceed five dollars (\$5) per request for copies of reports and statements which are five (5) or more years old.~~
- ~~• A request for more than one (1) report or statement or report and statement at the same time will be considered as a single request.~~

~~Replaces Copying Public Documents Policy~~

~~1050-1~~

~~Originally Approved 9/19/07~~

~~Revised 10/17/18~~

- ~~• A request for a copy of an identifiable written public record or information produced therefrom, or a certified copy of such record, shall be accompanied by payment of a fee in the amount of ten cents (\$.10) per page if the copy is no larger than 8½" x 11". If the size of the copy of the record is in excess of 8½" x 11", a request for such copy shall be accompanied by payment of a fee in the amount fixed by the General Manager, provided that the amount so fixed shall not be more than ten cents (\$.10) times the number of 8½" x 11" pages into which each copied sheet could be divided if so desired. The cost for records made available in an electronic format shall be determined by the General Manager.~~

~~1050.3 — Notwithstanding the other provisions of the CPCSD's Public Records Act Response Procedures Policy, public records requested pursuant to the Political Reform Act of 1974 (Government Code § 81000 et seq.), shall be open for public inspection and reproduction during regular business hours, and not later than the second business day following the day on which such document was received from a public officeholder or other person subject to the Political Reform Act.~~

~~1050.4 — No conditions whatsoever shall be placed on those persons desiring to inspect or reproduce reports or statements filed pursuant to the Political Reform Act, nor shall any information or identification be required from such persons.~~ **Attachment #7A**

~~1050.5~~1050.3 In accordance with the Public Records Act, ~~the administrative~~District staff will provide specific, identifiable records but will not research records for particular types of information or analyze information which may be contained in public records. District staff has no obligation to create records in response to a Public Records Act request.

~~1050.6~~1050.4 ~~Administrative District~~ staff will respond to requests for public records in accordance with the Public Records Act as the Act now exists or may hereafter be amended, and nothing in this Policy is intended nor shall it be construed to conflict with the terms of the Public Records Act.

Replaces Copying Public Documents Policy

1050-2

Originally Approved 9/19/07

Revised 10/17/18

Cameron Park Community Services District

POLICY HANDBOOK

POLICY TITLE: Public Records Act Response Procedures

POLICY NUMBER: 1050

The California Public Records Act (Government Code, section 7920.000 et seq.) grants California residents important rights to obtain access to records held by public agencies. The District adopts this policy to clarify how it will respond to requests for records under the Public Records Act.

1050.1 Any member of the public may inspect public records or request copies of public records that are reasonably identified by the requestor. While not required, the District strongly encourages members of the public to submit PRA requests in writing using the form approved by the Board of Directors. Further, the District encourages requesters to include a telephone number and email address for use in the event staff have questions about the request. Staff may request additional information if the request is not specific enough to identify the requested records.

1050.2 District staff will respond to all requests as soon as possible after they are received, but not later than 10 days after receipt of the request to either state whether the District has responsive records or request an extension of up to 14 days to make that determination pursuant to Government Code section 7922.535.

- a) District staff shall review each request and determine whether it seeks identifiable records and, if not, staff shall offer to help the requestor identify records responsive to the request.
- b) District staff shall request all Directors and District staff who may have the records requested to search their files. Directors and District staff must report whether they have the records and, if so, when the records can be made available to the requestor.
- c) District staff shall respond to the requestor, advising him or her in writing of the availability of the documents, a description of the medium (paper, electronic format, etc.) and location of the records, and whether any are exempt from disclosure under the Public Records Act. As the Public Records Act requires, to the extent feasible, staff will provide suggestions to overcome any practical basis for denying access to the records sought.

Attachment #7B

- d) If a request is made for copies of records, District staff shall also advise the requestor of the estimated copying cost. The District shall make any disclosable records it holds in electronic format available in such format when requested.
- e) The person requesting the copies shall pay the charges for the requested copies established by the Board in the approved Book of Fees. District staff shall not make the requested copies until a deposit of the estimated copying cost is received and shall not release the copies until the actual copying cost is paid.

1050.3 In accordance with the Public Records Act, District staff will provide specific, identifiable records but will not research records for particular types of information or analyze information which may be contained in public records. District staff has no obligation to create records in response to a Public Records Act request.

1050.4 District staff will respond to requests for public records in accordance with the Public Records Act as the Act now exists or may hereafter be amended, and nothing in this Policy is intended nor shall it be construed to conflict with the terms of the Public Records Act.

Cameron Park Community Services District



Staff Report

DATE: May 20, 2026

FROM: Mark Hornstra, General Manager

AGENDA ITEM #8: REVISED SALARY WAGE SCALE

RECOMMENDED ACTION: Review and approve the updated Cameron Park Community Services District Salary Wage Scale

Background

At the April 17, 2026 Board of Directors meeting, the Board approved updated job descriptions for District positions as part of the District's ongoing organizational and operational review process. The proposed salary wage scale has been updated to align with those approved job descriptions and organizational changes.

Discussion

The updated salary wage scale was subsequently presented to the Budget and Administration Committee on May 11, 2026. Following review and discussion, the Committee approved forwarding the wage scale to the full Board of Directors for consideration and approval.

After the committee meeting, the proposed wage scale was reviewed by the District's Human Resources consultant. Based on that review, several revisions and clarifications were recommended to improve consistency, formatting, and alignment with the approved job descriptions and compensation structure. Those revisions are reflected in the attached redline version of the salary wage scale for Board review.

The updated wage scale includes revisions to classifications, salary step structures, and compensation schedules associated with the Board-approved job descriptions.

Fiscal Impact

The fiscal impact associated with the updated salary wage scale will be incorporated into the District's proposed Fiscal Year 2026/2027 budget and ongoing personnel cost projections.

Attachments:

- 8A – Draft Redline Salary Wage Scale
- 8B – Clean Salary Wage Scale



CAMERON PARK COMMUNITY SERVICES DISTRICT

Public Salary Schedule

5/20/2026

		Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
		5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
ANNUAL RATE	STATUS	FY 25/26					
General Manager	Exempt	NEGOTIATED = \$158,671					
Operations Manager	Exempt	\$73,486.40	\$77,168.00	\$81,036.80	\$85,092.80	\$89,356.80	\$93,828.80
Administrative Services Analyst	Non Exempt	\$69,680.00	\$ 73,164.00	\$ 76,822.20	\$ 80,663.31	\$84,696.48	\$88,931.30
Finance/Human Resources Officer	Non Exempt	\$69,916.52	\$71,668.17	\$73,441.18	\$75,278.28	\$77,159.10	\$79,102.00
Accounting Specialist II	Non Exempt	\$65,131.52	\$68,389.16	\$71,839.06	\$75,577.34	\$79,358.34	\$83,326.26
Accounting Specialist I	Non Exempt	\$45,585.65	\$47,871.35	\$50,263.84	\$52,784.51	\$55,433.35	\$58,210.36
Administrative Services Coordinator	Non Exempt	\$44,720.00	\$46,956.00	\$49,303.80	\$51,768.99	\$54,357.44	\$57,075.31
Receptionist		\$37,852.76	\$39,745.39	\$41,740.57	\$43,834.00	\$46,034.25	\$48,319.94
CC&R Officer	Non Exempt	\$57,783.13	\$60,666.94	\$63,700.29	\$66,883.17	\$70,236.94	\$73,740.24
Wildfire Mitigation Coordinator	Non Exempt	\$57,783.13	\$60,666.94	\$63,700.29	\$66,883.17	\$70,236.94	\$73,740.24
Maintenance Worker II	Non Exempt	\$46,504.20	\$48,832.62	\$51,267.84	\$53,831.23	\$56,522.79	\$59,342.52
Maintenance Worker I	Non Exempt	\$39,924.83	\$41,911.46	\$44,004.90	\$46,205.14	\$48,512.19	\$50,947.42
Recreation Supervisor	Non Exempt	\$68,378.48	\$71,796.34	\$75,385.09	\$79,166.09	\$83,117.99	\$87,283.50
Recreation Coordinator	Non Exempt	\$49,024.87	\$51,481.46	\$54,066.21	\$56,779.13	\$59,620.23	\$62,610.85
Recreation Specialist		\$37,745.95	\$39,647.13	\$41,612.40	\$43,705.83	\$45,884.72	\$48,170.41

HOURLY RATE	STATUS	FY 25/26					
General Manager	Exempt	NEGOTIATED = \$158,671					
Operations Manager	Exempt	\$ 35.33	\$ 37.10	\$ 38.96	\$ 40.91	\$ 42.96	\$ 45.11
Administrative Services Analyst	Non Exempt	\$ 33.50	\$ 35.18	\$ 36.93	\$ 38.78	\$ 40.72	\$ 42.76
Finance/Human Resources Officer		\$33.61	\$34.46	\$35.31	\$36.19	\$37.10	\$38.03
Accounting Specialist II	Non Exempt	\$ 31.31	\$ 32.88	\$ 34.54	\$ 36.34	\$ 38.15	\$ 40.06
Accounting Specialist I	Non Exempt	\$ 21.92	\$ 23.02	\$ 24.17	\$ 25.38	\$ 26.65	\$ 27.99
Administrative Services Coordinator	Non Exempt	\$ 21.50	\$ 22.58	\$ 23.70	\$ 24.89	\$ 26.13	\$ 27.44
Receptionist		\$18.20	\$19.11	\$20.07	\$21.07	\$22.13	\$23.23
CC&R Officer	Non Exempt	\$ 27.78	\$ 29.17	\$ 30.63	\$ 32.16	\$ 33.77	\$ 35.45
Wildfire Mitigation Coordinator	Non Exempt	\$ 27.78	\$ 29.17	\$ 30.63	\$ 32.16	\$ 33.77	\$ 35.45
Maintenance Worker II	Non Exempt	\$ 22.36	\$ 23.48	\$ 24.65	\$ 25.88	\$ 27.17	\$ 28.53
Maintenance Worker I	Non Exempt	\$ 19.19	\$ 20.15	\$ 21.16	\$ 22.21	\$ 23.32	\$ 24.49
Recreation Supervisor	Non Exempt	\$ 32.87	\$ 34.52	\$ 36.24	\$ 38.06	\$ 39.96	\$ 41.96
Recreation Coordinator	Non Exempt	\$ 23.57	\$ 24.75	\$ 25.99	\$ 27.30	\$ 28.66	\$ 30.10
Recreation Specialist		\$18.15	\$19.06	\$20.01	\$21.01	\$22.06	\$23.16

PART TIME POSITIONS @ 5%	(Generally less than 30 hrs per week)	CY 2026					
Admin Assist I (clerical)	Non Exempt	\$19.06	\$20.02	\$21.01	\$22.09	\$23.20	\$24.36
Admin Assist II	Non Exempt	\$20.50	\$21.53	\$22.60	\$23.73	\$24.93	\$26.17
Board Clerk	Non Exempt	\$24.97	\$26.22	\$27.53	\$28.91	\$30.36	\$31.88

SEASONAL POSITIONS @ 2.5%	(Summer and/or year round periodically)	CY 2026		
Recreation Leader I	Non Exempt	\$16.95	\$17.36	\$17.79
Recreation Leader II	Non Exempt	\$18.15	\$18.60	\$19.06
Recreation Specialist	Non Exempt	\$19.06	\$19.53	\$20.02
Lifeguard I	Non Exempt	\$17.36	\$17.81	\$18.16
Lifeguard II	Non Exempt	\$18.61	\$19.08	\$19.55

BOARD APPROVED 6/18/2025, EFF DATE 7-1-2025

REVISED 8/20/25; REVISED 2/25/26

NOTE: Seasonal & Part time wage scale to be adjusted as minimum wage changes prior to January each calendar year



CAMERON PARK COMMUNITY SERVICES DISTRICT

Public Salary Schedule

5/20/2026

		Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
		5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
ANNUAL RATE	STATUS	FY 25/26					
General Manager	Exempt	NEGOTIATED = \$158,671					
Operations Manager	Exempt	\$73,486.40	\$77,168.00	\$81,036.80	\$85,092.80	\$89,356.80	\$93,828.80
Administrative Services Analyst	Non Exempt	\$69,680.00	\$ 73,164.00	\$ 76,822.20	\$ 80,663.31	\$ 84,696.48	\$ 88,931.30
Accounting Specialist II	Non Exempt	\$65,131.52	\$68,389.16	\$71,839.06	\$75,577.34	\$79,358.34	\$83,326.26
Accounting Specialist I	Non Exempt	\$45,585.65	\$47,871.35	\$50,263.84	\$52,784.51	\$55,433.35	\$58,210.36
Administrative Services Coordinator	Non Exempt	\$44,720.00	\$46,956.00	\$49,303.80	\$51,768.99	\$54,357.44	\$57,075.31
CC&R Officer	Non Exempt	\$57,783.13	\$60,666.94	\$63,700.29	\$66,883.17	\$70,236.94	\$73,740.24
Wildfire Mitigation Coordinator	Non Exempt	\$57,783.13	\$60,666.94	\$63,700.29	\$66,883.17	\$70,236.94	\$73,740.24
Maintenance Worker II	Non Exempt	\$46,504.20	\$48,832.62	\$51,267.84	\$53,831.23	\$56,522.79	\$59,342.52
Maintenance Worker I	Non Exempt	\$39,924.83	\$41,911.46	\$44,004.90	\$46,205.14	\$48,512.19	\$50,947.42
Recreation Supervisor	Non Exempt	\$68,378.48	\$71,796.34	\$75,385.09	\$79,166.09	\$83,117.99	\$87,283.50
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HOURLY RATE	STATUS	FY 25/26					
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Maintenance Worker II	Non Exempt	\$ 22.36	\$ 23.48	\$ 24.65	\$ 25.88	\$ 27.17	\$ 28.53
Maintenance Worker I	Non Exempt	\$ 19.19	\$ 20.15	\$ 21.16	\$ 22.21	\$ 23.32	\$ 24.49
Recreation Supervisor	Non Exempt	\$ 32.87	\$ 34.52	\$ 36.24	\$ 38.06	\$ 39.96	\$ 41.96
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PART TIME POSITIONS @ 5%	(Generally less than 30 hrs per week)	CY 2026					
Admin Assist I (clerical)	Non Exempt	\$19.06	\$20.02	\$21.01	\$22.09	\$23.20	\$24.36
Admin Assist II	Non Exempt	\$20.50	\$21.53	\$22.60	\$23.73	\$24.93	\$26.17
Board Clerk	Non Exempt	\$24.97	\$26.22	\$27.53	\$28.91	\$30.36	\$31.88

SEASONAL POSITIONS @ 2.5%	(Summer and/or year round periodically)	CY 2026		
Recreation Leader I	Non Exempt	\$16.95	\$17.36	\$17.79
Recreation Leader II	Non Exempt	\$18.15	\$18.60	\$19.06
Recreation Specialist	Non Exempt	\$19.06	\$19.53	\$20.02
Lifeguard I	Non Exempt	\$17.36	\$17.81	\$18.16
Lifeguard II	Non Exempt	\$18.61	\$19.08	\$19.55

BOARD APPROVED 6/18/2025, EFF DATE 7-1-2025

REVISED 8/20/25; REVISED 2/25/26

NOTE: Seasonal & part time wage scale to be adjusted as minimum wage changes prior to January each calendar year

New employees are generally placed at Step 1 unless advanced step placement is approved by the General Manager based on qualifications and experience.



CAMERON PARK COMMUNITY SERVICES DISTRICT

Public Salary Schedule

5/20/2026

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Board Clerk	Non Exempt	\$24.97	\$26.22	\$27.53	\$28.91	\$30.36	\$31.88

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