



Budget and Administration Committee

Tuesday, July 2, 2019

7:00 p.m.

2502 Country Club Drive, Cameron Park

Agenda

Members: Chair Director Monique Scobey (MS), Vice Chair Eric Aiston (EA),
and Alternate Director Holly Morrison (HM)
Staff: Jill Ritzman, General Manager
and Vicky Neibauer, Finance/Human Resources Officer

CALL TO ORDER

ROLL CALL

ADOPTION OF AGENDA

APPROVAL OF CONFORMED AGENDA

OPEN FORUM

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

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

DEPARTMENT MATTERS

PUBLIC COMMENT

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

- 1. Review and Discuss Fiscal Year 2016-17 and 2017-18 Audits, Final Drafts (V. Neibauer)**
- 2. Review and Discuss Cameron Park Community Services District Park Impact Fee Nexus Study (Update) (J. Ritzman)**

3. Fiscal Year 2018-19 Annual Employee & Board Member Reimbursement Report (V. Neibauer)

4. Staff Updates (V. Neibauer)

- Check Register for May 31st through June 26th
- Staff Tasks for Final Budget

3. Items for July & Future Committee Meetings

4. Items to take to the Board of Directors

MATTERS TO AND FROM COMMITTEE MEMBERS & STAFF

ADJOURNMENT

- *Please Note: Staff expects to update the agenda packet with the 2018-18 Audit on Monday.*



Budget and Administration Committee
Tuesday, June 4, 2019
7:00 p.m.
2502 Country Club Drive, Cameron Park
Conformed Agenda

Members: Chair Director Monique Scobey (MS), Vice Chair (vacant),
and Alternate Director Holly Morrison (HM)
Staff: Jill Ritzman, General Manager
and Vicky Neibauer, Finance/Human Resources Officer

CALL TO ORDER – 7:03pm

ROLL CALL – MS/HM (as alternate)

ADOPTION OF AGENDA – Approved with the following revisions; move Item #1 after Item #2 and Item #3.

APPROVAL OF CONFORMED AGENDA - Approved

OPEN FORUM

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

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

DEPARTMENT MATTERS

PUBLIC COMMENT

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

1. 3rd Draft FY 2019/20 Preliminary Budget (J. Ritzman, V. Neibauer)

- *Move to the Board without support*

2. Grant Writer Information – Grant Opportunities for the District (J. Ritzman)

- *Move to the Board without support*

3. SDRMA Elections (J. Ritzman)

- *Move to the Board without recommendation*

4. El Dorado Disposal/Waste Connections Performance Reports (informational)

5. Staff Updates (V. Neibauer)

- Check Register for Month of May

6. Items for July & Future Committee Meetings

- *Proposed Legislation – ACA 1 (J. Ritzman)*

7. Items to take to the Board of Directors

- *FY 2019-20 Preliminary Budget*
- *Grant Writer Information*
- *SDRMA Election*

MATTERS TO AND FROM COMMITTEE MEMBERS & STAFF

ADJOURNMENT – 10:15pm

CAMERON PARK COMMUNITY SERVICES DISTRICT
BOARD OF DIRECTORS & MANAGEMENT REPORT

For the Year Ended
JUNE 30, 2017

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R. J. RICCIARDI, INC.
CERTIFIED PUBLIC ACCOUNTANTS

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

In planning and performing our audit of the basic financial statements of Cameron Park Community Services District for the fiscal year ended June 30, 2017, in accordance with auditing standards generally accepted in the United States of America, we considered its internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the basic financial statements but not for the purpose of expressing an opinion on the effectiveness of its internal control. Accordingly, we do not express an opinion on the effectiveness of Cameron Park Community Services District's internal control.

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

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

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

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

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

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

R.J. Ricciardi, Inc.

R.J. Ricciardi, Inc.
Certified Public Accountants

San Rafael, California
April 16, 2019

R. J. RICCIARDI, INC.
CERTIFIED PUBLIC ACCOUNTANTS

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

We have audited the basic financial statements of Cameron Park Community Services District (the District) for the year ended June 30, 2017. 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 January 5, 2018, our responsibility, as described by professional standards, is to plan and perform our audit to obtain reasonable, but not absolute, assurance that the financial statements are free of material misstatement and are fairly presented in accordance with U.S. generally accepted accounting principles. Because an audit is designed to provide reasonable, but not absolute assurance and because we did not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us.

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

Qualitative Aspects of Accounting Practices

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

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

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

Difficulties Encountered in Performing the Audit

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

Audit Adjustments

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

Board of Directors
Cameron Park Community Services District – Page 2

The following audit adjustments, in our judgment, indicate matters that could have a significant effect on the District's financial reporting process:

- Changes in long term debt, compensated absences, pension liabilities and other post-employment benefits were recorded by R.J. Ricciardi, Inc. This resulted in approximately 4 audit entries.

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated April 16, 2019.

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

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

Cameron Park Community Services District
MANAGEMENT REPORT
For the Year Ended June 30, 2017

Current Year Observations

1) Vendor Invoice Approval

Observation:

During the course of our audit of Cameron Park Community Services District (the District) we noted that in the review and approval of the vendor invoices by department heads was not documented.

Recommendation:

We recommend the department heads review the vendor invoices and document their review by initialing the invoices.

2) Cash Receipts

Observation:

During the course of our audit we noted the summer spectacular event admission cash collection receipts review and approval by supervisors was not documented.

Recommendation:

We recommend the supervisors review the cash collection receipts and document their review by initialing the receipts.

Prior Year Observations

1) Bank Statements and Non-Recurring Journal Entries

Observation:

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

Recommendation:

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

Status:

This recommendation has been implemented.

Cameron Park Community Services District
MANAGEMENT REPORT
For the Year Ended June 30, 2017

2) Security Cameras

Observation:

During the course of our audit we noted the District's cash receipt counters are not monitored by security cameras. Most of our audit clients have installed security cameras above their cash receipt counter areas as these units now appear to be more affordable.

Recommendation:

We recommended the District consider installing security cameras to monitor their cash receipt counters.

Status:

This recommendation is being considered by management.

3) Supporting Documentation for Debt Payments

Observation:

During the course of our audit we noted the District's debt payments are not supported by an invoice or copy of the related payment schedule that has been approved by the General Manager.

Recommendation:

We recommended the District ensure all debt payments are supported by approved invoices or payment schedules.

Status:

This recommendation has been implemented.

4) ACH Payments for Payroll and Employee Benefits

Observation:

During the course of our audit we noted the District's ACH payments reported in their monthly bank statements were not consistently supported by supporting documents and calculations.

Recommendation:

We recommended the District ensure all ACH payments are supported by approved invoices or payroll and benefit calculations.

Status:

This recommendation has been implemented.

CAMERON PARK COMMUNITY
SERVICES DISTRICT

CAMERON PARK, CALIFORNIA

BASIC FINANCIAL STATEMENTS

JUNE 30, 2017

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R. J. RICCIARDI, INC.
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Cameron Park Community Services District, as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise Cameron Park Community Services District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the State Controller's Minimum Audit Requirements for California Special Districts. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to Cameron Park Community Services District's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Cameron Park Community Services District's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Cameron Park Community Services District, as of June 30, 2017, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

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

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis (pages 3-6) and the required supplementary information (page 29-32), as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

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

R. J. Ricciardi, Inc.

R. J. Ricciardi, Inc.
Certified Public Accountants

San Rafael, California
April 16, 2019

Cameron Park Community Services District
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
For the Year Ended June 30, 2017

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

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

OVERVIEW OF FINANCIAL STATEMENTS

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

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

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

The fund financial statements are composed of:

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

The Statement of Net Position and the Statement of Activities

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

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

REPORTING THE DISTRICT'S MOST SIGNIFICANT FUNDS

Fund Financial Statement

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

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

Cameron Park Community Services District
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
 For the Year Ended June 30, 2017

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, 2017:

Table 1
Governmental Activities Net Position

	Governmental Activities	
	2017	2016
Current and other assets	\$ 8,121,771	\$ 7,913,595
Capital assets, net of accumulated depreciation	<u>19,811,423</u>	<u>20,859,330</u>
Total assets	<u>27,933,194</u>	<u>28,772,925</u>
Deferred outflows of resources	<u>445,149</u>	<u>140,188</u>
Current liabilities	445,274	272,025
Long-term debt outstanding	<u>9,940,944</u>	<u>9,493,394</u>
Total liabilities	<u>10,386,218</u>	<u>9,765,419</u>
Deferred inflows of resources	<u>447,178</u>	<u>474,942</u>
Net position:		
Invested in capital assets, net of related debt	12,009,209	12,832,687
Unrestricted	<u>5,535,738</u>	<u>5,840,065</u>
Total net position	<u>\$ 17,544,947</u>	<u>\$ 18,672,752</u>

The District's net position was \$17,544,947 for the fiscal year ended June 30, 2017.

The following table summarizes the District's change in net position for the year ended June 30, 2017:

Cameron Park Community Services District
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
 For the Year Ended June 30, 2017

Table 2
Changes in Net Position

	Governmental Activities	
	2017	2016
Revenues		
Program revenues:		
Charges for services	\$ 1,091,905	\$ 1,232,446
Operating contributions and grants	<u>1,070,884</u>	<u>1,039,004</u>
Subtotal program revenues	<u>2,162,789</u>	<u>2,271,450</u>
General revenues:		
Property taxes	4,739,368	4,617,287
Interest income	<u>29,542</u>	<u>16,428</u>
Total revenues	<u>6,931,699</u>	<u>6,905,165</u>
Program Expenses		
General government	903,122	679,681
Recreation	1,025,354	347,497
Public safety - fire protection	3,804,105	4,011,185
Parks	892,761	706,392
Maintenance	1,038,346	922,570
Interest and fees	<u>385,816</u>	<u>266,256</u>
Total expenses	<u>8,049,504</u>	<u>6,933,581</u>
Change in Net Position	<u>\$ (1,117,805)</u>	<u>\$ (28,416)</u>

Government Activities

For the 2017 fiscal year, the total District revenues were \$6,931,699 and the total District expenses were \$8,049,504. The difference of \$(1,117,805) is the change in net position bringing the total net position to \$17,544,947 on June 30, 2017. The main sources of revenue for the District are charges for services, operating grants and property taxes. The cost of all governmental activities was \$8,049,504 this year. District taxpayers ultimately financed \$4,739,368 for these activities through local taxes and assessments.

Capital Assets

At June 30, 2017, the District had \$19,811,423 in a broad range of capital assets, including land, buildings and furniture and equipment.

Table 3
Capital Assets at Year End

	2017	2016
Land	\$ 8,093,000	\$ 8,093,000
Land and park improvement	544,610	317,936
Building and structure	15,842,154	15,836,176
Furniture and equipment	4,060,941	4,032,916
Accumulated depreciation	<u>(8,729,282)</u>	<u>(7,420,698)</u>
Net capital assets	<u>\$ 19,811,423</u>	<u>\$ 20,859,330</u>

Cameron Park Community Services District
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
 For the Year Ended June 30, 2017

Debt Administration

The District made all scheduled repayments of existing debt. Each of the District's debt issues is discussed in detail in Note 5 to the basic financial statements. As of June 30, 2017, the District's debt comprised:

Net pension liability	\$ 1,650,266
Fire Truck lease	361,094
General Obligation Bond	112,120
Refunding bonds	7,329,000
Compensated absences	67,553
Other post-employment benefits	<u>420,911</u>
Total	<u>\$ 9,940,944</u>

Economic Outlook and Major Initiatives

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

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

Contacting the District Financial Management

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

Cameron Park Community Services District

STATEMENT OF NET POSITION

June 30, 2017

ASSETS

Cash and investments	\$ 7,807,180
Accounts receivable	216,444
Prepaid items	98,147
Non-depreciable capital assets	8,093,000
Depreciable capital assets, net	<u>11,718,423</u>
Total assets	<u>27,933,194</u>

DEFERRED OUTFLOWS OF RESOURCES

Deferred outflows of resources	<u>445,149</u>
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LIABILITIES

Accounts payable	179,923
Accrued expenses	28,734
Accrued interest	236,617
Long-term liabilities:	
Due within one year:	
General obligation bond	112,120
Refunding bonds	46,000
Fire Truck lease	68,745
Due after one year:	
Refunding bonds	7,283,000
Fire Truck lease	292,349
Compensated absences	67,553
Other post-employment benefits	420,911
Net pension liability	<u>1,650,266</u>
Total due after one year	<u>9,714,079</u>
Total liabilities	<u>10,386,218</u>

DEFERRED INFLOWS OF RESOURCES

Deferred inflows of resources	<u>447,178</u>
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NET POSITION

Invested in capital assets, net of related debt	12,009,209
Unrestricted	<u>5,535,738</u>
Total net position	<u>\$ 17,544,947</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, 2017

<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	\$ 903,122	\$ -	\$ 1,070,884	\$ -	\$ 167,762
Recreation	1,025,354	759,535	-	-	(265,819)
Public safety	3,804,105	332,370	-	-	(3,471,735)
Parks	892,761	-	-	-	(892,761)
Facility	1,038,346	-	-	-	(1,038,346)
Interest and fees	385,816	-	-	-	(385,816)
Total governmental activities	<u>\$ 8,049,504</u>	<u>\$ 1,091,905</u>	<u>\$ 1,070,884</u>	<u>\$ -</u>	<u>(5,886,715)</u>
General revenues:					
Taxes					4,580,492
Franchise fees					158,876
Other income					918
Use of money and property					<u>28,624</u>
Total general revenues					<u>4,768,910</u>
Change in net position					<u>(1,117,805)</u>
Net position beginning of period					18,672,752
Prior period adjustment					<u>(10,000)</u>
Net position beginning of period restated					18,662,752
Net position ending of period					<u>\$ 17,544,947</u>

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

Cameron Park Community Services District
 GOVERNMENTAL FUNDS
BALANCE SHEET
 June 30, 2017

	General	Fire Development	Debt Service	Nonmajor Governmental Funds	Total Governmental Funds
<u>ASSETS</u>					
Cash and investments	\$ 3,684,493	\$ 1,286,225	\$ 484,270	\$ 2,352,192	\$ 7,807,180
Accounts receivable	206,367	-	-	10,077	216,444
Prepaid items	97,599	-	-	548	98,147
Total assets	<u>\$ 3,988,459</u>	<u>\$ 1,286,225</u>	<u>\$ 484,270</u>	<u>\$ 2,362,817</u>	<u>\$ 8,121,771</u>
<u>LIABILITIES</u>					
Accounts payable	\$ 173,645	\$ -	\$ -	\$ 6,278	\$ 179,923
Accrued expenses	26,551	-	-	2,183	28,734
Total liabilities	<u>200,196</u>	<u>-</u>	<u>-</u>	<u>8,461</u>	<u>208,657</u>
<u>FUND BALANCES</u>					
Committed - stabilization reserve	65,000	-	-	-	65,000
Assigned - specific purposes	-	1,286,225	484,270	2,354,356	4,124,851
Unassigned	3,723,263	-	-	-	3,723,263
Total fund balances	<u>3,788,263</u>	<u>1,286,225</u>	<u>484,270</u>	<u>2,354,356</u>	<u>7,913,114</u>
Total liabilities and fund balances	<u>\$ 3,988,459</u>	<u>\$ 1,286,225</u>	<u>\$ 484,270</u>	<u>\$ 2,362,817</u>	<u>\$ 8,121,771</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, 2017

TOTAL FUND BALANCES - TOTAL GOVERNMENTAL FUNDS	\$	7,913,114
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Amounts reported for Governmental Activities in the Statement of Net Position are different from those reported in the Governmental Funds above because of the following:

CAPITAL ASSETS

Capital Assets used in Governmental Activities are not current assets or financial resources and therefore are not reported in the Governmental Funds		19,811,423
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LONG-TERM ASSETS AND LIABILITIES

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

Fire truck lease		(361,094)
Accrued interest payable		(236,617)
General obligation bond		(112,120)
Other bonds		(7,329,000)
Other post-employment benefits		(420,911)
Non-current portion of compensated absences		(67,553)
Deferred inflows		(447,178)
Deferred outflows		445,149
Net pension liability		<u>(1,650,266)</u>

NET POSITION OF GOVERNMENTAL ACTIVITIES	\$	<u>17,544,947</u>
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The accompanying notes are an integral part of these financial statements.

Cameron Park Community Services District
 GOVERNMENTAL FUNDS
STATEMENT OF REVENUES
EXPENDITURES AND CHANGES IN FUND BALANCES
 For the year ended June 30, 2017

	General	Fire Development	Debt Service	Other Governmental Funds	Total Governmental Funds
Revenues:					
Property taxes	\$ 3,675,065	\$ -	\$ 559,904	\$ 345,554	\$ 4,580,523
Franchise fees	158,876	-	-	-	158,876
Intergovernmental	1,070,884	-	-	-	1,070,884
Charges for services	695,398	2,678	-	329,692	1,027,768
Donations	64,137	-	-	-	64,137
Interest	5,590	7,617	4,346	11,040	28,593
Total revenues	<u>5,669,950</u>	<u>10,295</u>	<u>564,250</u>	<u>687,204</u>	<u>6,931,699</u>
Expenditures:					
General government	501,627	-	-	139,778	641,405
Recreation	404,912	-	-	-	404,912
Public safety	3,531,091	-	-	11,297	3,542,388
Parks	650,515	-	-	-	650,515
Facility	590,203	-	-	447,104	1,037,307
Debt service:					
Principal	-	-	157,338	67,091	224,429
Interest	-	-	358,208	10,981	369,189
Total expenditures	<u>5,678,348</u>	<u>-</u>	<u>515,546</u>	<u>676,251</u>	<u>6,870,145</u>
Excess (deficit) of revenues over (under) expenditures	<u>(8,398)</u>	<u>10,295</u>	<u>48,704</u>	<u>10,953</u>	<u>61,554</u>
Fund balances, beginning of period	3,796,661	1,275,930	435,566	2,353,403	7,861,560
Prior period adjustment	-	-	-	(10,000)	(10,000)
Fund balances, beginning of period restated	<u>3,796,661</u>	<u>1,275,930</u>	<u>435,566</u>	<u>2,343,403</u>	<u>7,851,560</u>
Fund balances, end of period	<u>\$ 3,788,263</u>	<u>\$ 1,286,225</u>	<u>\$ 484,270</u>	<u>\$ 2,354,356</u>	<u>\$ 7,913,114</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, 2017

Total net change in fund balances - governmental funds	\$	61,554
 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		260,677
Depreciation expense is deducted from the fund balance		(1,308,584)
 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		224,429
Government funds record pension expense as it is paid. However, in the Statement of Activities those costs are reversed as deferred outflows/(inflows) and an increase/(decrease) in net pension liability.		(341,089)
 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):		
Accrued bond interest		(16,627)
Other post-employment benefits		(17,636)
Long-term compensated absences		<u>19,471</u>
Changes in net position of governmental activities	\$	<u>(1,117,805)</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, 2017

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. Reporting Entity

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

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

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

B. Basis of Presentation - Government-Wide Financial Statements

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

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

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

Cameron Park Community Services District
NOTES TO FINANCIAL STATEMENTS
 For the Year Ended June 30, 2017

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Basis of Presentation - Fund Financial Statements

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

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

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

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

The District reports the following major governmental fund types:

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

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

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

D. Budgets

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

General fund expenditures were over appropriations in the amount of \$51,485.

Cameron Park Community Services District
NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2017

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

E. Cash and Investments

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

F. Interfund Transactions

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

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

G. Capital Assets

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

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

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

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

H. Compensated Absences

An employee accumulates vacation time in accordance with the employee's respective "Memorandum of Understanding." The amount of vacation and sick time vested and accrued depends on years of service and date of hire. Vacation vested may be accumulated up to various maximum hours and is paid in full upon termination or retirement. Sick leave time may be accumulated without limit from year to year. Upon non-disciplinary separation from the District, after one year of consecutive District employment, the District will pay to represented employees 30% of accumulated sick leave up to 960 hours. Upon retirement at age 55 or over after at least 5 years of consecutive District employment, or upon industrial disability retirement, the District will pay to represented employees 60% of accumulated sick leave up to 960 hours. In the event of death of the employee, the District will pay to the employee's designated beneficiary 100% of accumulated sick leave up to 960 hours.

Cameron Park Community Services District
NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2017

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

I. Property

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

J. Net Position

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

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

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

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

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

K. Fund Equity

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

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

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

Cameron Park Community Services District
NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2017

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (concluded)

K. Fund Equity (concluded)

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

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

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

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

L. Use of Estimates

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

M. Deferred Outflows and Inflows of Resources

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

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

N. Pensions

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

Cameron Park Community Services District
NOTES TO FINANCIAL STATEMENTS
 For the Year Ended June 30, 2017

NOTE 2 - CASH AND INVESTMENTS

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

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

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

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

<u>Deposits and Investments</u>	<u>Carrying Amount</u>	<u>Market Value</u>	<u>Investment Risk</u>
Cash in County Treasury	\$ 3,888,346	\$ 3,888,346	AA
Cash in bank	<u>3,918,834</u>	<u>3,918,834</u>	N/A
Total cash and investments	<u>\$ 7,807,180</u>	<u>\$ 7,807,180</u>	

A. Custodial Credit Risk

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

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

B. Authorized Investments

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

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

Cameron Park Community Services District
NOTES TO FINANCIAL STATEMENTS
 For the Year Ended June 30, 2017

NOTE 2 - CASH AND INVESTMENTS (concluded)

B. Authorized Investments (concluded)

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

C. Fair Value Reporting - Investments

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

NOTE 3 - CAPITAL ASSETS

An analysis of capital assets as of June 30, 2017, is as follows:

	Balance at 07/01/16	Increase	Decrease	Balance at 6/30/17
<u>Governmental Activities</u>				
Capital assets, not being depreciated:				
Land	\$ 8,093,000	\$ -	\$ -	\$ 8,093,000
Total capital assets, not being depreciated	<u>8,093,000</u>	<u>-</u>	<u>-</u>	<u>8,093,000</u>
Capital assets, being depreciated:				
Land improvements	317,936	226,674	-	544,610
Buildings and structures	15,836,176	5,978	-	15,842,154
Furniture and equipment	4,032,916	28,025	-	4,060,941
Total capital assets, being depreciated	<u>20,187,028</u>	<u>260,677</u>	<u>-</u>	<u>20,447,705</u>
Less accumulated depreciation for:				
Land improvements	139,665	22,857	-	162,522
Buildings and structures	4,221,393	967,151	-	5,188,544
Furniture and equipment	3,059,640	318,576	-	3,378,216
Total accumulated depreciation	<u>7,420,698</u>	<u>1,308,584</u>	<u>-</u>	<u>8,729,282</u>
Total capital assets being depr. - net	<u>12,766,330</u>	<u>(1,047,907)</u>	<u>-</u>	<u>11,718,423</u>
Capital assets - net	<u>\$ 20,859,330</u>	<u>\$ (1,047,907)</u>	<u>\$ -</u>	<u>\$ 19,811,423</u>

Cameron Park Community Services District
NOTES TO FINANCIAL STATEMENTS
 For the Year Ended June 30, 2017

NOTE 3 - CAPITAL ASSETS (concluded)Depreciation allocation:

Recreation	\$ 261,717
General government	261,717
Parks	261,717
Facility	261,716
Public safety	<u>261,717</u>
Total	<u>\$ 1,308,584</u>

NOTE 4 - LONG-TERM DEBT

The following is a summary of changes in long-term debt as of June 30, 2017:

	Balance at 07/01/16	Increase	Decrease	Balance at 6/30/17	Current
2005 Capital Appreciation bonds	\$ 224,458	\$ -	\$ 112,338	\$ 112,120	\$ 112,120
Refunding bond	7,374,000	-	45,000	7,329,000	46,000
Fire Truck Lease	428,185	-	67,091	361,094	68,745
Other post-employment benefits	403,275	17,636	-	420,911	-
Compensated absences	<u>87,024</u>	<u>-</u>	<u>19,471</u>	<u>67,553</u>	<u>-</u>
Total	<u>\$ 8,516,942</u>	<u>\$ 17,636</u>	<u>\$ 243,900</u>	<u>\$ 8,290,678</u>	<u>\$ 226,865</u>
Unamortized premium	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

General Obligation Bonds, Series A

On August 24, 2005, the District issued \$8,685,000 in general obligation bonds. The bonds were issued at a premium of \$274,347. The bonds were issued for the purpose of constructing a new community center.

The general obligation bonds are payable solely from *ad valorem* property taxes. The bonds were fully refunded with proceeds from Umpqua Bank at an interest rate of 3% through August 1, 2030.

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

Cameron Park Community Services District
NOTES TO FINANCIAL STATEMENTS
 For the Year Ended June 30, 2017

NOTE 4 - LONG-TERM DEBT (concluded)

<u>Year Ending June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2018	\$ 46,000	\$ 219,180	\$ 265,180
2019	337,000	213,435	550,435
2020	371,000	202,815	573,815
2021	404,000	191,190	595,190
2022	442,000	178,500	620,500
2023	469,000	164,835	633,835
2024	510,000	150,150	660,150
2025	546,000	134,310	680,310
2026	585,000	117,345	702,345
2027	629,000	99,135	728,135
2028	673,000	79,605	752,605
2029	724,000	58,650	782,650
2030	770,000	36,240	806,240
2031	<u>823,000</u>	<u>12,345</u>	<u>835,345</u>
Total	<u>\$ 7,329,000</u>	<u>\$ 1,857,735</u>	<u>\$ 9,186,735</u>

Capital Appreciation Bonds

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

<u>Year Ending June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2018	\$ 112,120	\$ 157,880	\$ 270,000
Total	<u>\$ 112,120</u>	<u>\$ 157,880</u>	<u>\$ 270,000</u>

Fire Truck Lease

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

<u>Year Ending June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2018	\$ 68,745	\$ 8,901	\$ 77,646
2019	70,440	7,206	77,646
2020	72,176	5,470	77,646
2021	73,955	3,691	77,646
2022	<u>75,778</u>	<u>1,868</u>	<u>77,646</u>
Total	<u>\$ 361,094</u>	<u>\$ 27,136</u>	<u>\$ 388,230</u>

Cameron Park Community Services District
NOTES TO FINANCIAL STATEMENTS
 For the Year Ended June 30, 2017

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 employer defined benefit pension plans (Plans):

- District Miscellaneous

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

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

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

The Plan provisions and benefits in effect at June 30, 2017, are summarized as follows:

	District Miscellaneous	
	Prior to January 1, 2013	On or after January 1, 2013
Hire date		
Benefit formula	2% @ 55	2% @ 62
Benefit vesting schedule	5 years service	5 years service
Benefit payments	monthly for life	monthly for life
Retirement age	50 - 55	52 - 67
Monthly benefits, as a % of eligible compensations	2.0% to 2.7%	1.0% to 2.5%
Required employee contribution rates	7%	6.5%
Required employer contribution rates	7%	6.5%

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

For the year ended June 30, 2017, the contributions recognized as part of pension expense for each Plan were as follows:

Contributions – employer	All Plans \$123,075
--------------------------	------------------------

Cameron Park Community Services District
NOTES TO FINANCIAL STATEMENTS
 For the Year Ended June 30, 2017

NOTE 5 - DEFINED BENEFIT PENSION PLAN (continued)

As of June 30, 2017, the District reported net pension liabilities for its proportionate shares of the net pension liability of the Miscellaneous Plans as follows:

	Proportionate Share of Net Pension Liability
Miscellaneous & Safety	\$ 1,650,266

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, 2016, 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, 2015 rolled forward to June 30, 2016 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, 2015 and 2016 was as follows:

<u>District's Miscellaneous Plan</u>	<u>Miscellaneous</u>
Proportion - June 30, 2015	.033%
Proportion - June 30, 2016	.039%
Change - Increase (Decrease)	.006%

For the year ended June 30, 2017, the District recognized pension expense of \$464,164. At June 30, 2017, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	\$ 123,075	\$ -
Differences between actual and expected experience	3,453	3,592
Changes in assumptions	-	44,880
Change in employer's proportion and differences between the employer's contributions and the employer's proportionate share of contributions	88,596	398,706
Net differences between projected and actual earnings on plan investments	230,025	-
Total	\$ 445,149	\$ 447,178

The \$123,075 amount reported as deferred outflows of resources related to contributions, subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2018.

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

Cameron Park Community Services District
NOTES TO FINANCIAL STATEMENTS
 For the Year Ended June 30, 2017

NOTE 5 - DEFINED BENEFIT PENSION PLAN (continued)

<u>Year Ended June 30</u>	
2018	\$ (128,450)
2019	(134,110)
2020	77,798
2021	59,658
Thereafter	-

Actuarial Assumptions - The total pension liabilities in the June 30, 2014 actuarial valuations were determined using the following actuarial assumptions:

	All Plans(2)
Valuation Date	June 30, 2015
Measurement Date	June 30, 2016
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	7.65%
Inflation	2.75%
Projected Salary Increase	Varies by Entry Age and Service
Mortality	Derived using CalPERS Membership Data for all Funds (2)
Increase	Contract COLA up to 2.75% until purchasing power protection allowance floor on power applies, 2.75% thereafter.

(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 2015 experience study report available on CalPERS' website.

Discount Rate - The discount rate used to measure the total pension liability was 7.65% for each Plan. To determine whether the municipal bond rate should be used in the calculation of a discount rate for each plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans run out of assets. Therefore, the current 7.65 percent discount rate is adequate and the use of the municipal bond rate calculation is not necessary. The long term expected discount rate of 7.50 percent will be applied to all plans in the Public Employees Retirement Fund (PERF). The stress test results are presented in a detailed report that can be obtained from the CalPERS website.

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

CalPERS is scheduled to review all actuarial assumptions as part of its regular Asset Liability Management (ALM) review cycle that is scheduled to be completed in February 2018. Any changes to the discount rate will require Board action and proper stakeholder outreach. For these reasons, CalPERS expects to continue using a discount rate net of administrative expenses for GASB Statement Nos. 67 and 68 calculations through at least the 2017-18 fiscal year. CalPERS will continue to check the materiality of the difference in calculation until such time as they have changed their methodology.

Cameron Park Community Services District
NOTES TO FINANCIAL STATEMENTS
 For the Year Ended June 30, 2017

NOTE 5 - DEFINED BENEFIT PENSION PLAN (concluded)

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 took into account 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 returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

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

<u>Asset Class</u>	<u>New Strategic Allocation</u>	<u>Real Return Years 1-10⁽¹⁾</u>	<u>Real Return Years 11+⁽²⁾</u>
Global Equity	51%	5.25%	5.71%
Global Fixed Income	19	0.99	2.43
Inflation Sensitive	6	0.45	3.36
Private Equity	10	6.83	6.95
Real Estate	10	4.50	5.13
Infrastructure and Forestland	2	4.50	5.09
Liquidity	2	(0.55)	(1.05)
Total	<u>100%</u>		

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate - The following presents the District's proportionate share of the net pension liability for each Plan, calculated using the discount rate for each Plan, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	<u>All Plans</u>
1% Decrease	6.65%
Net Pension Liability	\$3,180,274
Current Discount Rate	7.65%
Net Pension Liability	\$1,650,266
1% Increase	8.65%
Net Pension Liability	\$391,969

Pension Plan Fiduciary Net Position

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

Cameron Park Community Services District
NOTES TO FINANCIAL STATEMENTS
 For the Year Ended June 30, 2017

NOTE 6 - DEFERRED COMPENSATION PLAN

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

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

NOTE 7 - POST-EMPLOYMENT BENEFITS OTHER THAN RETIREMENT

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

Funding Policy. Under GASB Statement No. 45, the District is required to expense the *annual required contribution of the employer (ARC)*, an amount actuarially determined in accordance with the parameters of GASB Statement No. 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years. The current ARC rate is 21.3% percent of annual covered payroll.

The District has not contributed to a trust for the pre-funding of OPEB; therefore, the District's funding policy is currently pay-as-you-go.

Annual OPEB Cost and Net OPEB Obligation/(Asset)

The following table shows the components of the District's Annual OPEB Cost for the fiscal years ended June 30, 2017, the amounts actually contributed to the plan (including administrative costs), and changes in the District's Net OPEB Obligation/(Asset):

	2017	2016
Annual Required Contributions	\$ 120,532	\$ 120,532
Interest on Net OPEB Obligation/(Asset)	16,131	13,344
Adjustment to Annual Required Contributions	<u>(23,321)</u>	<u>(19,292)</u>
Annual OPEB cost (expense)	113,342	114,584
Contributions made	<u>(95,706)</u>	<u>(98,375)</u>
Increase in Net OPEB Obligation/(Asset)	17,636	16,209
Net OPEB Obligation/(Asset) – beginning of year	349,807	333,598
Prior year restatement	<u>53,468</u>	<u>-</u>
Net OPEB Obligation/(Asset) – end of year	<u>\$ 420,911</u>	<u>\$ 349,807</u>

The District's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation was as follows, based on the District's actuarial valuation as of July 1, 2014:

Cameron Park Community Services District
NOTES TO FINANCIAL STATEMENTS
 For the Year Ended June 30, 2017

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

Fiscal Year Ended	Annual OPEB Cost	Employer OPEB Contributions	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
6/30/14	\$ 161,876	\$ 68,518	42%	\$ 282,031
6/30/15	\$ 115,503	\$ 63,936	55%	\$ 333,598
6/30/16	\$ 114,584	\$ 98,375	86%	\$ 403,275
6/30/17	\$ 113,342	\$ 95,706	84%	\$ 420,911

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

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

NOTE 8 - RISK MANAGEMENT

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

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

NOTE 9 - CONTINGENT LIABILITIES

The District is involved in various lawsuits. One specific claim was filed on March 2, 2016, by the Friends of El Dorado County regarding developer impact fees. The outcome of these lawsuits is not presently determinable.

NOTE 10 - STEWARDSHIP AND COMPLIANCE

At June 30, 2017, only one non-major fund had negative fund equity as follows: Promotional Grant. The fund's negative fund equity balance is expected to return to a positive status in fiscal year 2018.

Cameron Park Community Services District
NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2017

NOTE 11 - PRIOR PERIOD ADJUSTMENT

The prior period adjustment of (\$10,000) represents a correction of the overstatement of revenue in the prior year.

REQUIRED SUPPLEMENTARY INFORMATION

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

June 30, 2017

Measurement Date, June 30	2016	2015	2014
Proportion of the net pension liability	0.03895%	0.03225%	0.01139%
Proportion share of the net pension liability	\$ 1,650,266	\$ 976,452	\$ 708,539
Covered - employee payroll	\$ 539,852	\$ 450,150	\$ 450,150
Proportionate share of the net pension liability as percentage of covered-employee payroll	305.69%	216.92%	157.40%
Plan fiduciary net position as a percentage of the total pension liability	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, 2017

<u>Fiscal Year Ending June 30</u>	<u>All Plans</u>		
	<u>2017</u>	<u>2016</u>	<u>2015</u>
Contractually required contribution (actuarially determined)	\$ 123,075	\$ 81,896	\$ 82,050
Contributions in relation to the actuarially determined contributions	<u>(123,075)</u>	<u>(81,896)</u>	<u>(82,050)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
 Covered - employee payroll	 \$ 539,852	 \$ 450,150	 \$ 450,150
 Contributions as a percentage of covered-employee payroll percentage of covered-employee payroll	 22.80%	 18.19%	 18.23%

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

SCHEDULE OF FUNDING PROGRESS FOR OTHER POST-EMPLOYMENT BENEFITS

Required Supplementary information

Last 10 Years*

Schedule of Funding Progress:

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

NOTE 1 - SCHEDULE DESCRIPTION

Cameron Park Community Services District (the District) sponsors a defined benefit postemployment healthcare plan (the Plan) to subsidize healthcare benefits to eligible retired employees. The above schedule presents information about the funded status for the Plan's two actuarial valuations.

NOTE 2 - ACTUARIAL VALUATIONS

Actuarial valuations of an on-going plan involve estimates of the value of the reported amounts and assumptions about the probability of occurrence of events far into the future. Amounts determined regarding the funded status of the plan and the annual required contribution of the District are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. Information regarding the actuarial methods and assumptions for the July 1, 2014 actuarial valuation can be found in Note 7 of the basic financial statements.

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, 2017
 (Unaudited)

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues:				
Property taxes	\$ 3,626,569	\$ 3,626,569	\$ 3,675,065	\$ 48,496
Franchise fees	160,000	160,000	158,876	(1,124)
Intergovernmental	1,075,523	1,075,523	1,070,884	(4,639)
Charges for services	594,427	594,427	759,535	165,108
Interest and other income	14,500	14,500	5,590	(8,910)
Total revenues	<u>5,471,019</u>	<u>5,471,019</u>	<u>5,669,950</u>	<u>198,931</u>
Expenditures:				
General government	463,540	463,540	501,627	(38,087)
Recreation	352,055	352,055	404,912	(52,857)
Public safety	3,591,919	3,591,919	3,531,091	60,828
Facility	550,070	550,070	590,203	(40,133)
Parks	669,279	669,279	650,515	18,764
Total expenditures	<u>5,626,863</u>	<u>5,626,863</u>	<u>5,678,348</u>	<u>(51,485)</u>
Excess (deficit) of revenues over (under) expenditures	<u>\$ (155,844)</u>	<u>\$ (155,844)</u>	(8,398)	<u>\$ 147,446</u>
Fund balances, beginning of period			<u>3,796,661</u>	
Fund balances, end of period			<u>\$ 3,788,263</u>	

Cameron Park Community Services District
 NON-MAJOR GOVERNMENTAL FUNDS
BALANCE SHEET
 June 30, 2017

CC&R	Quimby Act	AB 1600	Fire						Community Center	Fund	Cap Projects	Per Capita Grant	Promotional Grant	Debt Service	Total
			5	7	8	9	30-50	70							
\$ 223,688	\$ 31,839	\$ 504,748	\$ 43,532	\$ 655,781	\$ 5,075	\$ 54,251	\$ 670,306	\$ 1	\$ 12,078	\$ -	\$ 150,929	\$ (36)	\$ -	\$ 2,352,192	
-	-	-	10,077	-	-	-	-	-	-	-	-	-	-	10,077	
488	-	-	-	-	-	60	-	-	-	-	-	-	-	548	
<u>\$ 224,176</u>	<u>\$ 31,839</u>	<u>\$ 504,748</u>	<u>\$ 53,609</u>	<u>\$ 655,781</u>	<u>\$ 5,075</u>	<u>\$ 54,311</u>	<u>\$ 670,306</u>	<u>\$ 1</u>	<u>\$ 12,078</u>	<u>\$ -</u>	<u>\$ 150,929</u>	<u>\$ (36)</u>	<u>\$ -</u>	<u>\$ 2,362,817</u>	
\$ 413	\$ -	\$ -	\$ 1,658	\$ -	\$ -	\$ -	\$ 4,207	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,278	
1,976	-	-	-	-	-	-	207	-	-	-	-	-	-	2,183	
<u>2,389</u>	-	-	<u>1,658</u>	-	-	-	<u>4,414</u>	-	-	-	-	-	-	<u>8,461</u>	
LIABILITIES															
Accounts payable															
Accrued Expenses															
Total liabilities															
FUND BALANCES															
Assigned for:															
Specific purposes															
221,787	31,839	504,748	51,951	655,781	5,075	54,311	665,892	1	12,078	-	150,929	(36)	-	2,354,356	
221,787	31,839	504,748	51,951	655,781	5,075	54,311	665,892	1	12,078	-	150,929	(36)	-	2,354,356	
<u>\$ 224,176</u>	<u>\$ 31,839</u>	<u>\$ 504,748</u>	<u>\$ 53,609</u>	<u>\$ 655,781</u>	<u>\$ 5,075</u>	<u>\$ 54,311</u>	<u>\$ 670,306</u>	<u>\$ 1</u>	<u>\$ 12,078</u>	<u>\$ -</u>	<u>\$ 150,929</u>	<u>\$ (36)</u>	<u>\$ -</u>	<u>\$ 2,362,817</u>	
Total liabilities and fund balances															

Cameron Park Community Services District
 NON-MAJOR GOVERNMENTAL FUNDS
STATEMENT OF REVENUES
EXPENDITURES AND CHANGES IN FUND BALANCES
 For the year ended June 30, 2017

	CC&R 2	Quimby Act 3	AB 1600 4	Fire					Community Center 70	Fund 71	Cap projects 73	Per Capita Grant 80	Promotional Grant 81	Debt Service 90	Total Governmental Funds
				Fire Training 5	Equipment Replacement 7	Fire Safe Project 8	Fire Prevention 9	Maintenance 30,50							
Revenues:															
Property taxes	\$ 78,713	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 266,841	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 345,554	
Charges for services	24,113	21,780	96,252	9,597	149,582	230	28,138	-	-	-	-	-	-	329,692	
Other income	-	-	-	-	-	-	918	-	-	-	-	-	-	918	
Interest	1,600	54	2,120	94	196	-	89	6,887	-	-	-	-	-	11,040	
Total revenues	104,426	21,834	98,372	9,691	149,778	230	29,145	273,728	-	-	-	-	-	687,204	
Expenditures:															
General government	115,366	-	-	16,567	-	-	7,845	-	-	-	-	-	-	139,778	
Public safety	-	-	-	-	11,297	-	-	-	-	-	-	-	-	11,297	
Facility	-	-	-	-	-	-	-	447,104	-	-	-	-	-	447,104	
Debt service:															
Principal	-	-	-	-	67,091	-	-	-	-	-	-	-	-	67,091	
Interest	-	-	-	-	10,981	-	-	-	-	-	-	-	-	10,981	
Total expenditures	115,366	-	-	16,567	89,369	-	7,845	447,104	-	-	-	-	-	676,251	
Excess (deficit) of revenues over (under) expenditures	(10,940)	21,834	98,372	(6,876)	60,409	230	21,300	(173,376)	-	-	-	-	-	10,953	
Fund balances, beginning of period	252,727	20,005	406,376	58,827	595,372	4,845	33,011	839,268	12,078	-	150,929	(36)	-	2,353,405	
Prior Year Adjustment to Fund Balance	-	(10,000)	-	-	-	-	-	-	-	-	-	-	-	(10,000)	
Fund balances, end of period	\$ 221,787	\$ 31,839	\$ 504,748	\$ 51,951	\$ 655,781	\$ 5,075	\$ 54,311	\$ 665,892	\$ 12,078	\$ -	\$ 150,929	\$ (36)	\$ -	\$ 2,354,356	

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

**For the Year Ended
JUNE 30, 2018**

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R. J. RICCIARDI, INC.
CERTIFIED PUBLIC ACCOUNTANTS

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

In planning and performing our audit of the basic financial statements of Cameron Park Community Services District for the fiscal year ended June 30, 2018, in accordance with auditing standards generally accepted in the United States of America, we considered its internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the basic financial statements but not for the purpose of expressing an opinion on the effectiveness of its internal control. Accordingly, we do not express an opinion on the effectiveness of Cameron Park Community Services District's internal control.

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

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

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

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

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

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

R. J. Ricciardi, Inc.

R.J. Ricciardi, Inc.
Certified Public Accountants

San Rafael, California
July 1, 2019

Cameron Park Community Services District
MANAGEMENT REPORT
For the Year Ended June 30, 2018

We have audited the basic financial statements of Cameron Park Community Services District (the District) for the year ended June 30, 2018. 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 April 11, 2019, our responsibility, as described by professional standards, is to plan and perform our audit to obtain reasonable, but not absolute, assurance that the financial statements are free of material misstatement and are fairly presented in accordance with U.S. generally accepted accounting principles. Because an audit is designed to provide reasonable, but not absolute assurance and because we did not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us.

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

Qualitative Aspects of Accounting Practices

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

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

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

Difficulties Encountered in Performing the Audit

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

Audit Adjustments

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

Cameron Park Community Services District
MANAGEMENT REPORT
For the Year Ended June 30, 2018

The following audit adjustments, in our judgment, indicate matters that could have a significant effect on the District's financial reporting process:

Changes in other post-employment benefits were recorded by R.J. Ricciardi, Inc. This resulted in approximately 1 audit entry.

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated July 1, 2019.

Management Consultations with Other Independent Accountants

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

Other Audit Findings or Issues

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

Other Matters

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

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

Cameron Park Community Services District
MANAGEMENT REPORT
For the Year Ended June 30, 2018

Current Year Observation

There were no current year observations.

Prior Year Observations

1) Bank Statements and Non-Recurring Journal Entries

Observation:

During the course of our audit we noted that in the review of Cameron Park Community Services District's (the District's) monthly bank and County of El Dorado statements, the related reconciliations and non-recurring journal entries were not documented. The review and approval of bank and County statements should be documented.

Recommendation:

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

Status:

This recommendation has been implemented.

2) Security Cameras

Observation:

During the course of our audit we noted the District's cash receipt counters are not monitored by security cameras. Most of our audit clients have installed security cameras above their cash receipt counter areas as these units now appear to be more affordable.

Recommendation:

We recommended the District consider installing security cameras to monitor their cash receipt counters.

Status:

This recommendation has not been implemented.

3) Supporting Documentation for Debt Payments

Observation:

During the course of our audit we noted the District's debt payments are not supported by an invoice or copy of the related payment schedule that has been approved by the General Manager.

Cameron Park Community Services District
MANAGEMENT REPORT
For the Year Ended June 30, 2018

Recommendation:

We recommended the District ensure all debt payments are supported by approved invoices or payment schedules.

Status:

This recommendation has been implemented.

4) ACH Payments for Payroll and Employee Benefits

Observation:

During the course of our audit we noted the District's ACH payments reported in their monthly bank statements were not consistently supported by supporting documents and calculations.

Recommendation:

We recommended the District ensure all ACH payments are supported by approved invoices or payroll and benefit calculations.

Status:

This recommendation has been implemented.

**CAMERON PARK COMMUNITY
SERVICES DISTRICT**

CAMERON PARK, CALIFORNIA

BASIC FINANCIAL STATEMENTS

JUNE 30, 2018

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R. J. RICCIARDI, INC.
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Cameron Park Community Services District, as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise Cameron Park Community Services District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the State Controller's Minimum Audit Requirements for California Special Districts. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to Cameron Park Community Services District's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Cameron Park Community Services District's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Cameron Park Community Services District, as of June 30, 2018, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

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

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis (pages 3-6) and the required supplementary information (page 29-32), as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

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

R. J. Ricciardi, Inc.

R. J. Ricciardi, Inc.
Certified Public Accountants

San Rafael, California
July 1, 2019

Cameron Park Community Services District
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
For the Year Ended June 30, 2018

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

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

OVERVIEW OF FINANCIAL STATEMENTS

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

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

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

The fund financial statements are composed of:

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

The Statement of Net Position and the Statement of Activities

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

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

REPORTING THE DISTRICT'S MOST SIGNIFICANT FUNDS

Fund Financial Statement

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

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

Cameron Park Community Services District
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
 For the Year Ended June 30, 2018

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, 2018:

Table 1
Governmental Activities Net Position

	Governmental Activities	
	2018	2017
Current and other assets	\$ 9,738,006	\$ 8,121,771
Capital assets, net of accumulated depreciation	<u>19,261,967</u>	<u>19,811,423</u>
Total assets	<u>28,999,973</u>	<u>27,933,194</u>
Deferred outflows of resources	<u>865,052</u>	<u>445,149</u>
Current liabilities	1,800,394	445,274
Long-term debt outstanding	<u>12,414,320</u>	<u>9,940,944</u>
Total liabilities	<u>14,214,714</u>	<u>10,386,218</u>
Deferred inflows of resources	<u>631,625</u>	<u>447,178</u>
Net position:		
Invested in capital assets, net of related debt	11,686,618	12,009,209
Unrestricted	<u>3,332,068</u>	<u>5,535,738</u>
Total net position	<u>\$ 15,018,686</u>	<u>\$ 17,544,947</u>

The District's net position was \$15,018,686 for the fiscal year ended June 30, 2018.

The following table summarizes the District's change in net position for the year ended June 30, 2018:

Cameron Park Community Services District
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
 For the Year Ended June 30, 2018

Table 2
Changes in Net Position

	Governmental Activities	
	2018	2017
Revenues		
Program revenues:		
Charges for services	\$ 1,009,058	\$ 1,091,905
Operating contributions and grants	<u>1,265,782</u>	<u>1,070,884</u>
Subtotal program revenues	<u>2,274,840</u>	<u>2,162,789</u>
General revenues:		
Property taxes	4,811,046	4,739,368
Interest income	<u>55,414</u>	<u>29,542</u>
Total revenues	<u>7,141,300</u>	<u>6,931,699</u>
Program Expenses		
General government	927,527	903,122
Recreation	396,852	1,025,354
Public safety - fire protection	4,187,258	3,804,105
Parks	757,974	892,761
Maintenance	1,024,964	1,038,346
Interest and fees	<u>149,344</u>	<u>385,816</u>
Total expenses	<u>7,443,919</u>	<u>8,049,504</u>
Change in Net Position	<u>\$ (302,619)</u>	<u>\$ (1,117,805)</u>

Government Activities

For the 2018 fiscal year, the total District revenues were \$7,141,300 and the total District expenses were \$7,443,919. The difference of \$(302,619) is the change in net position bringing the total net position to \$15,018,686 on June 30, 2018. The main sources of revenue for the District are charges for services, operating grants and property taxes. District taxpayers ultimately financed \$4,811,046 for these activities through local taxes and assessments.

Capital Assets

At June 30, 2018, the District had \$19,261,967 in a broad range of capital assets, including land, buildings and furniture and equipment.

Table 3
Capital Assets at Year End

	2018	2017
Land	\$ 8,093,000	\$ 8,093,000
Land and park improvements	574,380	544,610
Buildings and structures	15,842,154	15,842,154
Furniture and equipment	4,088,462	4,060,941
Accumulated depreciation	<u>(9,336,029)</u>	<u>(8,729,282)</u>
Net capital assets	<u>\$ 19,261,967</u>	<u>\$ 19,811,423</u>

Cameron Park Community Services District
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
 For the Year Ended June 30, 2018

Debt Administration

The District made all scheduled repayments of existing debt. Each of the District's debt issues is discussed in detail in Note 5 to the basic financial statements. As of June 30, 2018, the District's debt comprised:

Net pension liability	\$ 1,945,624
Refunding bond	7,283,000
Fire Truck lease	292,349
Compensated absences	82,518
Other post-employment benefits	<u>2,810,829</u>
Total	<u>\$ 12,414,320</u>

Economic Outlook and Major Initiatives

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

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

Contacting the District Financial Management

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

Cameron Park Community Services District
STATEMENT OF NET POSITION
 June 30, 2018

<u>ASSETS</u>	
Cash and investments	\$ 9,684,165
Accounts receivable	41,738
Prepaid items	12,103
Non-depreciable capital assets	8,093,000
Depreciable capital assets, net	<u>11,168,967</u>
Total assets	<u>28,999,973</u>
<u>DEFERRED OUTFLOWS OF RESOURCES</u>	
Deferred outflows of resources - pension	<u>865,052</u>
<u>LIABILITIES</u>	
Accounts payable	1,776,413
Accrued expenses	23,981
Long-term liabilities:	
Due within one year:	
Refunding bonds	337,000
Fire Truck lease	70,440
Due after one year:	
Refunding bonds	6,946,000
Fire Truck lease	221,909
Compensated absences	82,518
Other post-employment benefits	2,810,829
Net pension liability	<u>1,945,624</u>
Total due after one year	<u>12,006,880</u>
Total liabilities	<u>14,214,714</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>	
Deferred inflows of resources - pension	<u>631,625</u>
<u>NET POSITION</u>	
Invested in capital assets, net of related debt	11,686,618
Unrestricted	<u>3,332,068</u>
Total net position	<u>\$ 15,018,686</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, 2018

<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	\$ 927,527	\$ -	\$ 1,265,782	\$ -	\$ 338,255
Recreation	396,852	844,095	-	-	447,243
Public safety	4,187,258	164,963	-	-	(4,022,295)
Parks	757,974	-	-	-	(757,974)
Facility	1,024,964	-	-	-	(1,024,964)
Interest and fees	149,344	-	-	-	(149,344)
	<u>\$ 7,443,919</u>	<u>\$ 1,009,058</u>	<u>\$ 1,265,782</u>	<u>\$ -</u>	<u>(5,169,079)</u>
General revenues:					
Taxes					4,644,112
Franchise fees					166,934
Use of money and property					<u>55,414</u>
					<u>4,866,460</u>
Change in net position					<u>(302,619)</u>
Net position beginning of period					17,544,947
Prior period adjustment					<u>(2,223,642)</u>
Net position beginning of period restated					<u>15,321,305</u>
Net position ending of period					<u>\$ 15,018,686</u>

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

Cameron Park Community Services District
 GOVERNMENTAL FUNDS
BALANCE SHEET
 June 30, 2018

	General	Fire Development	Debt Service	Nonmajor Governmental Funds	Total Governmental Funds
<u>ASSETS</u>					
Cash and investments	\$ 5,407,224	\$ 1,327,921	\$ 471,598	\$ 2,477,422	\$ 9,684,165
Accounts receivable	41,738	-	-	-	41,738
Prepaid items	12,043	-	-	60	12,103
Total assets	<u>\$ 5,461,005</u>	<u>\$ 1,327,921</u>	<u>\$ 471,598</u>	<u>\$ 2,477,482</u>	<u>\$ 9,738,006</u>
<u>LIABILITIES</u>					
Accounts payable	\$ 1,752,547	\$ -	\$ -	\$ 23,866	\$ 1,776,413
Accrued expenses	23,981	-	-	-	23,981
Total liabilities	<u>1,776,528</u>	<u>-</u>	<u>-</u>	<u>23,866</u>	<u>1,800,394</u>
<u>FUND BALANCES</u>					
Committed - stabilization reserve	65,000	-	-	-	65,000
Assigned - specific purposes	-	1,327,921	471,598	2,453,616	4,253,135
Unassigned	3,619,477	-	-	-	3,619,477
Total fund balances	<u>3,684,477</u>	<u>1,327,921</u>	<u>471,598</u>	<u>2,453,616</u>	<u>7,937,612</u>
Total liabilities and fund balances	<u>\$ 5,461,005</u>	<u>\$ 1,327,921</u>	<u>\$ 471,598</u>	<u>\$ 2,477,482</u>	<u>\$ 9,738,006</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, 2018

TOTAL FUND BALANCES - TOTAL GOVERNMENTAL FUNDS	\$	7,937,612
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Amounts reported for Governmental Activities in the Statement of Net Position are different from those reported in the Governmental Funds above because of the following:

CAPITAL ASSETS

Capital Assets used in Governmental Activities are not current assets or financial resources and therefore are not reported in the Governmental Funds		19,261,967
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LONG-TERM ASSETS AND LIABILITIES

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

Fire truck lease		(292,349)
Other bonds		(7,283,000)
Other post-employment benefits		(2,810,829)
Non-current portion of compensated absences		(82,518)
Deferred inflows- pension		(631,625)
Deferred outflows- pension		865,052
Net pension liability		<u>(1,945,624)</u>

NET POSITION OF GOVERNMENTAL ACTIVITIES	\$	<u>15,018,686</u>
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The accompanying notes are an integral part of these financial statements.

Cameron Park Community Services District
 GOVERNMENTAL FUNDS
STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
 For the year ended June 30, 2018

	General	Fire Development	Debt Service	Other Governmental Funds	Total Governmental Funds
Revenues:					
Property taxes	\$ 3,794,614	\$ -	\$ 518,938	\$ 330,591	\$ 4,644,143
Franchise fees	166,934	-	-	-	166,934
Intergovernmental	1,265,782	-	-	-	1,265,782
Charges for services	827,595	26,780	-	138,183	992,558
Donations	16,500	-	-	-	16,500
Interest	11,311	14,916	3,570	25,586	55,383
Total revenues	<u>6,082,736</u>	<u>41,696</u>	<u>522,508</u>	<u>494,360</u>	<u>7,141,300</u>
Expenditures:					
General government	647,515	-	-	113,642	761,157
Recreation	336,950	-	-	-	336,950
Public safety	3,984,957	-	-	-	3,984,957
Parks	666,947	-	-	-	666,947
Facility	472,507	-	-	281,458	753,965
Debt service:					
Principal	68,745	-	158,120	-	226,865
Interest	8,901	-	377,060	-	385,961
Total expenditures	<u>6,186,522</u>	<u>-</u>	<u>535,180</u>	<u>395,100</u>	<u>7,116,802</u>
Excess (deficit) of revenues over (under) expenditures	(103,786)	41,696	(12,672)	99,260	24,498
Fund balances, beginning of period	<u>3,788,263</u>	<u>1,286,225</u>	<u>484,270</u>	<u>2,354,356</u>	<u>7,913,114</u>
Fund balances, end of period	<u>\$ 3,684,477</u>	<u>\$ 1,327,921</u>	<u>\$ 471,598</u>	<u>\$ 2,453,616</u>	<u>\$ 7,937,612</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, 2018

Total net change in fund balances - governmental funds	\$	24,498
 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		57,291
Depreciation expense is deducted from the fund balance		(606,747)
 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		226,865
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.		(59,902)
 ACCRUAL OF NON-CURRENT ITEMS		
The amounts below included in the Statement of Activities do not provide (or require) the use of current financial resources and therefore are not reported as revenue or expenditures in the governmental funds (net change):		
Accrued bond interest		236,617
Other post-employment benefits		(166,276)
Long-term compensated absences		(14,965)
		(14,965)
Changes in net position of governmental activities	\$	(302,619)

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, 2018

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. Reporting Entity

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

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

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

B. Basis of Presentation - Government-Wide Financial Statements

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

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

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

Cameron Park Community Services District
NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2018

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Basis of Presentation - Fund Financial Statements

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

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

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

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

The District reports the following major governmental fund types:

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

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

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

D. Budgets

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

General fund expenditures were over appropriations in the amount of \$30,702.

Cameron Park Community Services District
NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2018

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

E. Cash and Investments

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

F. Interfund Transactions

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

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

G. Capital Assets

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

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

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

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

H. Compensated Absences

An employee accumulates vacation time in accordance with the employee's respective "Memorandum of Understanding." The amount of vacation and sick time vested and accrued depends on years of service and date of hire. Vacation vested may be accumulated up to various maximum hours and is paid in full upon termination or retirement. Sick leave time may be accumulated without limit from year to year. Upon non-disciplinary separation from the District, after one year of consecutive District employment, the District will pay to represented employees 30% of accumulated sick leave up to 960 hours. Upon retirement at age 55 or over after at least 5 years of consecutive District employment, or upon industrial disability retirement, the District will pay to represented employees 60% of accumulated sick leave up to 960 hours. In the event of death of the employee, the District will pay to the employee's designated beneficiary 100% of accumulated sick leave up to 960 hours.

Cameron Park Community Services District
NOTES TO FINANCIAL STATEMENTS
 For the Year Ended June 30, 2018

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

I. Property

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

J. Net Position

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

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

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

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

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

K. Fund Equity

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

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

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

Cameron Park Community Services District
NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2018

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (concluded)

K. Fund Equity (concluded)

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

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

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

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

L. Use of Estimates

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

M. Deferred Outflows and Inflows of Resources

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

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

N. Pensions

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

Cameron Park Community Services District
NOTES TO FINANCIAL STATEMENTS
 For the Year Ended June 30, 2018

NOTE 2 - CASH AND INVESTMENTS

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

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

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

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

<u>Deposits and Investments</u>	<u>Carrying Amount</u>	<u>Market Value</u>	<u>Investment Risk</u>
Cash in bank	\$ 4,692,667	\$ 4,692,667	AA
Cash in County Treasury	<u>4,991,498</u>	<u>4,991,494</u>	N/A
Total cash and investments	<u>\$ 9,684,165</u>	<u>\$ 9,684,161</u>	

A. Custodial Credit Risk

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

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

B. Authorized Investments

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

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

Cameron Park Community Services District
NOTES TO FINANCIAL STATEMENTS
 For the Year Ended June 30, 2018

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

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

C. Fair Value Reporting - Investments

The District categorizes the fair value measurements of its investments within the fair value hierarchy established by GAAP. Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs. These levels are determined by the District's investment manager based on a review of the investment class, structure and what kind of securities are held in the portfolio. The District's holdings are classified in Level 1 of the fair value hierarchy.

NOTE 3 - CAPITAL ASSETS

An analysis of capital assets as of June 30, 2018, is as follows:

	Balance at 07/01/17	Increase	Decrease	Balance at 6/30/18
<u>Governmental Activities</u>				
Capital assets, not being depreciated:				
Land	\$ 8,093,000	\$ -	\$ -	\$ 8,093,000
Total capital assets, not being depreciated	<u>8,093,000</u>	<u>-</u>	<u>-</u>	<u>8,093,000</u>
Capital assets, being depreciated:				
Land improvements	544,610	29,770	-	574,380
Buildings and structures	15,842,154	-	-	15,842,154
Furniture and equipment	4,060,941	27,521	-	4,088,462
Total capital assets, being depreciated	<u>20,447,705</u>	<u>57,291</u>	<u>-</u>	<u>20,504,996</u>
Less accumulated depreciation for:				
Land improvements	162,522	31,030	-	193,552
Buildings and structures	5,188,544	418,415	-	5,606,959
Furniture and equipment	3,378,216	157,302	-	3,535,518
Total accumulated depreciation	<u>8,729,282</u>	<u>606,747</u>	<u>-</u>	<u>9,336,029</u>
Total capital assets being depr. - net	<u>11,718,423</u>	<u>(549,456)</u>	<u>-</u>	<u>11,168,967</u>
Capital assets - net	<u>\$ 19,811,423</u>	<u>\$ (549,456)</u>	<u>\$ -</u>	<u>\$ 19,261,967</u>

Cameron Park Community Services District
NOTES TO FINANCIAL STATEMENTS
 For the Year Ended June 30, 2018

NOTE 3 - CAPITAL ASSETS (concluded)Depreciation allocation:

General government	\$	94
Parks		76,062
Facility		328,290
Public safety		202,301
Total	<u>\$</u>	<u>606,747</u>

NOTE 4 - LONG-TERM DEBT

The following is a summary of changes in long-term debt as of June 30, 2018:

	Balance at 07/01/17	Increase	Decrease	Balance at 6/30/18	Current
2005 Capital Appreciation bonds	\$ 112,120	\$ -	\$ 112,120	\$ -	\$ -
Refunding bond	7,329,000	-	46,000	7,283,000	337,000
Fire Truck Lease	361,094	-	68,745	292,349	70,440
Other post-employment benefits	420,911	2,389,918	-	2,810,829	-
Compensated absences	67,553	14,965	-	82,518	-
Total	<u>\$ 8,290,678</u>	<u>\$2,404,883</u>	<u>\$ 226,865</u>	<u>\$ 10,468,696</u>	<u>\$ 407,440</u>
Unamortized premium	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

General Obligation Bonds, Series A

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

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

Year Ending June 30	Principal	Interest	Total
2019	\$ 337,000	\$ 213,435	\$ 550,435
2020	371,000	202,815	573,815
2021	404,000	191,190	595,190
2022	442,000	178,500	620,500
2023	469,000	164,835	633,835
2024	510,000	150,150	660,150
2025	546,000	134,310	680,310
2026	585,000	117,345	702,345
2027	629,000	99,135	728,135
2028	673,000	79,605	752,605
2029	724,000	58,650	782,650
2030	770,000	36,240	806,240
2031	823,000	12,345	835,345
Total	<u>\$ 7,283,000</u>	<u>\$ 1,638,555</u>	<u>\$ 8,921,555</u>

Cameron Park Community Services District
NOTES TO FINANCIAL STATEMENTS
 For the Year Ended June 30, 2018

NOTE 4 - LONG-TERM DEBT (concluded)

Fire Truck Lease

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

Year Ending June 30	Principal	Interest	Total
2019	\$ 70,440	\$ 7,206	\$ 77,646
2020	72,176	5,470	77,646
2021	73,955	3,691	77,646
2022	75,778	1,868	77,646
Total	<u>\$ 292,349</u>	<u>\$ 18,235</u>	<u>\$ 310,584</u>

NOTE 5 - DEFINED BENEFIT PENSION PLAN

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

- District Miscellaneous

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

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

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

The Plan provisions and benefits in effect at June 30, 2018, are summarized as follows:

	District Miscellaneous	
	Prior to January 1, 2013	On or after January 1, 2013
Hire date		
Benefit formula	2% @ 55	2% @ 62
Benefit vesting schedule	5 years service	5 years service
Benefit payments	monthly for life	monthly for life
Retirement age	50 – 55	52 - 67
Monthly benefits, as a % of eligible compensations	2.0% to 2.7%	1.0% to 2.5%
Required employee contribution rates	7%	6.5%
Required employer contribution rates	7%	6.5%

Cameron Park Community Services District
NOTES TO FINANCIAL STATEMENTS
 For the Year Ended June 30, 2018

NOTE 5 - DEFINED BENEFIT PENSION PLAN (continued)

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, 2018, the contributions recognized as part of pension expense for each Plan were as follows:

	<u>All Plans</u>
Contributions – employer	\$ 142,135

As of June 30, 2018, 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	\$ 942,606
Safety	<u>1,003,018</u>
Total Net Pension Liability	<u>\$ 1,945,624</u>

The District's net pension liability for the Plans is measured as the proportionate share of the net pension liability. The net pension liability of the Plans is measured as of June 30, 2017, 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, 2016 rolled forward to June 30, 2017 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, 2017 and 2018 was as follows:

<u>District's Plans</u>	<u>All Plans</u>
Proportion - June 30, 2017	.019%
Proportion - June 30, 2018	.020%
Change – Increase (Decrease)	.001%

For the year ended June 30, 2018, the District recognized pension expense of (\$138,842). At June 30, 2018, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

Cameron Park Community Services District
NOTES TO FINANCIAL STATEMENTS
 For the Year Ended June 30, 2018

NOTE 5 - DEFINED BENEFIT PENSION PLAN (continued)

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in assumptions	\$ 518,757	\$ 39,731
Differences between expected and actual experience	26,861	23,589
Differences between projected and actual investment earnings	114,297	-
Differences between employer's contributions and proportionate share of contributions	6,655	334,287
Change in employer's proportion	56,346	234,018
Pension contributions subsequent to measurement date	<u>142,135</u>	<u>-</u>
Total	<u>\$ 865,052</u>	<u>\$ 631,625</u>

The \$142,135 amount reported as deferred outflows of resources related to contributions, subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2019.

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>	
2019	\$ (144,273)
2020	189,810
2021	112,920
2022	(67,163)
20230	-
Thereafter	-

Actuarial Assumptions - The total pension liabilities in the June 30, 2017 actuarial valuations were determined using the following actuarial assumptions:

	<u>All Plans</u>
Valuation Date	June 30, 2017
Measurement Date	June 30, 2017
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	7.15%
Inflation	2.75%
Payroll Growth	3.00%
Projected Salary Increase	Varies by Entry Age and Service
Investment Rate of Return	7.15% (1)
Mortality	Derived using CalPERS Membership Data for all Funds (2)

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

Cameron Park Community Services District
NOTES TO FINANCIAL STATEMENTS
 For the Year Ended June 30, 2018

NOTE 5 - DEFINED BENEFIT PENSION PLAN (continued)

Change in Assumptions – In 2017, the accounting discount rate was reduced from 7.65% to 7.15%.

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

CalPERS is scheduled to review all actuarial assumptions as part of its regular Asset Liability Management (ALM) review cycle. Any changes to the discount rate will require Board action and proper stakeholder outreach. For these reasons, CalPERS expects to continue using a discount rate net of administrative expenses for GASB Statement Nos. 67 and 68 calculations through at least the 2017-18 fiscal year. CalPERS will continue to check the materiality of the difference in calculation until such time as they have changed their methodology.

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 took into account 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 returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

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

<u>Asset Class</u>	<u>New Strategic Allocation</u>	<u>Real Return Years 1-10</u>	<u>Real Return Years 11+</u>
Global Equity	47%	4.90%	5.38%
Global Fixed Income	19%	0.80%	2.27%
Inflation Sensitive	6%	0.60%	1.39%
Private Equity	12%	6.60%	6.63%
Real Estate	11%	2.80%	5.21%
Infrastructure and Forestland	3%	3.90%	5.36%
Liquidity	2%	(0.40)%	(0.90)%
Total	<u>100%</u>		

Cameron Park Community Services District
NOTES TO FINANCIAL STATEMENTS
 For the Year Ended June 30, 2018

NOTE 5 - DEFINED BENEFIT PENSION PLAN (concluded)

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:

	All Plans
1% Decrease	6.15%
Net Pension Liability	\$3,658,315
Current Discount Rate	7.15%
Net Pension Liability	\$1,945,624
1% Increase	8.15%
Net Pension Liability	\$540,393

Pension Plan Fiduciary Net Position

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

NOTE 6 - DEFERRED COMPENSATION PLAN

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

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

NOTE 7 - POST-EMPLOYMENT BENEFITS OTHER THAN RETIREMENT

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

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

Cameron Park Community Services District
NOTES TO FINANCIAL STATEMENTS
 For the Year Ended June 30, 2018

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

Employees Covered by Benefit Terms

At June 30, 2018 (the census date), the benefit terms covered the following employees:

Inactive employees or beneficiaries currently receiving benefit payments:	12
Active employees or beneficiaries currently receiving benefit payments:	10
Inactive employees entitled to but not yet receiving benefit payment:	0
Active plan members:	22

Contributions

The District establishes rates based on an actuarially determined rate.

For the year ended June 30, 2018 the District's expected contribution rate is 24.75% of covered-employee payroll. Employees pay the difference between the benefit they receive and the monthly premium.

Actuarial Assumptions

The District's Total OPEB liability was measured as of June 30, 2018 and the total OPEB liability used to calculate the total OPEB liability was determined by an alternate measurement method valuation dated June 30, 2018 that was used to determine the June 30, 2018 total OPEB liability, based on the following actuarial methods and assumptions:

- Inflation: 3.00%
- Salary increases: Aggregate salary increases 3.25%. Individual salary increases based on CalPERS.
- Investment rate of return: 7.0%
- Mortality rates were based on CalPERS tables.

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

Changes in the Total OPEB Liability

Balance as of June 30, 2017	\$ 2,223,642
Changes for the year:	
Service cost	38,703
Interest	724,497
Benefits payments, including refunds of employee contributions	(176,013)
Administrative expenses	-
Net changes	587,187
Balances as of June 30, 2018	\$ 2,810,829

Cameron Park Community Services District
NOTES TO FINANCIAL STATEMENTS
 For the Year Ended June 30, 2018

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

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

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

Plan's Net OPEB Liability/(Asset)		
1% Decrease (6.0%)	Current Discount Rate (7.0%)	1% Increase (8.0%)
\$ 3,124,211	\$ 2,810,829	\$ 2,543,161

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

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

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

For the year ended June 30, 2018, the District recognized an OPEB expense of \$587,187. At June 30, 2018, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

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

\$0 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of net OPEB liability in the year ended June 30, 2019.

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

<u>Fiscal Year Ended</u>				
6/30/19			\$	-
6/30/20				-
6/30/21				-
6/30/22				-
Thereafter				-

Cameron Park Community Services District
NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2018

NOTE 8 - RISK MANAGEMENT

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

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

NOTE 9 - CONTINGENT LIABILITIES

The District is involved in various lawsuits. One specific claim was filed on March 2, 2016, by the Friends of El Dorado County regarding developer impact fees. The outcome of these lawsuits is not presently determinable.

NOTE 10 - STEWARDSHIP AND COMPLIANCE

At June 30, 2018, only one non-major fund had negative fund equity as follows: Promotional Grant.

The fund's negative fund equity balance is expected to return to a positive status in fiscal year 2018.

NOTE 11 - PRIOR PERIOD ADJUSTMENT & NEW ACCOUNTING PRONOUNCEMENT

For the year ended June 30, 2018, the beginning net position has been adjusted by \$2,223,642 to decrease the net position balance as of the beginning of the period. The net OPEB liability was adjusted in accordance with GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*.

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, 2018
 (Unaudited)

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Property taxes	\$ 3,879,151	\$ 3,879,151	\$ 3,794,614	\$ (84,537)
Franchise fees	161,000	161,000	166,934	5,934
Intergovernmental	1,114,000	1,114,000	1,265,782	151,782
Charges for services	645,169	645,169	844,095	198,926
Interest and other income	14,000	14,000	11,311	(2,689)
Total revenues	<u>5,813,320</u>	<u>5,813,320</u>	<u>6,082,736</u>	<u>269,416</u>
Expenditures:				
General government	458,575	458,575	647,515	(188,940)
Recreation	401,184	401,184	336,950	64,234
Public safety	4,082,250	4,082,250	3,984,957	97,293
Facility	604,600	604,600	472,507	132,093
Parks	609,211	609,211	666,947	(57,736)
Debt service:				
Principal			68,745	(68,745)
Interest	-	-	8,901	(8,901)
Total expenditures	<u>6,155,820</u>	<u>6,155,820</u>	<u>6,186,522</u>	<u>(30,702)</u>
Excess (deficit) of revenues over (under) expenditures	<u>\$ (342,500)</u>	<u>\$ (342,500)</u>	(103,786)	<u>\$ 238,714</u>
Fund balances, beginning of period			<u>3,788,263</u>	
Fund balances, end of period			<u>\$ 3,684,477</u>	

Cameron Park Community Services District
SCHEDULE OF THE LOCAL GOVERNMENT'S PROPORTIONATE
SHARE OF THE NET PENSION LIABILITY - ALL PLANS
 June 30, 2018

Measurement Date, June 30	2017	2016	2015	2014
Proportion of the net pension liability	0.01962%	0.03895%	0.03225%	0.01139%
Proportion share of the net pension liability	\$ 1,945,624	\$ 1,650,266	\$ 976,452	\$ 708,539
Covered - employee payroll	\$ 539,852	\$ 539,852	\$ 450,150	\$ 450,150
Proportionate share of the net pension liability as percentage of covered-employee payroll	360.40%	305.69%	216.92%	157.40%
Plan fiduciary net position as a percentage of the total pension liability	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, 2018

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

Cameron Park Community Services District
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGE IN THE
NET OPEB LIABILITY AND RELATED RATIOS
 For the period ended June 30, 2018

	2018
Total OPEB Liability	
Service cost	\$ 38,703
Interest	724,497
Benefit payments, included refunds of employee contributions	(176,013)
Net change in OPEB liability	587,187
Total OPEB liability - beginning of year	2,223,642
Total OPEB liability - end of year	\$ 2,810,829
Plan Fiduciary Net Position	
Net investment income	\$ -
Contributions	
Employer	-
Benefit payments, included refunds of employee contributions	-
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	\$ 2,810,829
Covered-employee payroll	\$ 509,704
Net OPEB liability as a percentage of covered-employee payroll	551.46%

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, 2018

	CC&R	Quimby Act	AB 1600	Fire Training	Fire Equipment Replacement	Fire Safe Project	Fire Prevention	Maintenance	Community Center	Scholarship Fund	Capital Projects	Per Capita Grant	Promotional Grant	Total Governmental Funds
	2	3	4	5	7	8	9	30-50	70	71	73	80	81	Funds
ASSETS														
Cash and investments	\$ 216,990	\$ 32,203	\$ 614,947	\$ 42,569	\$ 656,156	\$ 5,075	\$ 64,046	\$ 682,464	\$ 1	\$ 12,078	\$ -	\$ 150,929	\$ (36)	\$ 2,477,422
Prepaid items	-	-	-	-	-	-	60	-	-	-	-	-	-	60
Total assets	\$ 216,990	\$ 32,203	\$ 614,947	\$ 42,569	\$ 656,156	\$ 5,075	\$ 64,106	\$ 682,464	\$ 1	\$ 12,078	\$ -	\$ 150,929	\$ (36)	\$ 2,477,482
LIABILITIES														
Accounts payable	\$ 5,195	\$ -	\$ -	\$ 45	\$ -	\$ -	\$ 874	\$ 17,752	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,866
Total liabilities	\$ 5,195	\$ -	\$ -	\$ 45	\$ -	\$ -	\$ 874	\$ 17,752	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,866
FUND BALANCES														
Assigned for:														
Specific purposes	211,795	32,203	614,947	42,524	656,156	5,075	63,232	664,712	1	12,078	-	150,929	(36)	2,453,616
Total fund balances	211,795	32,203	614,947	42,524	656,156	5,075	63,232	664,712	1	12,078	-	150,929	(36)	2,453,616
Total liabilities and fund balances	\$ 216,990	\$ 32,203	\$ 614,947	\$ 42,569	\$ 656,156	\$ 5,075	\$ 64,106	\$ 682,464	\$ 1	\$ 12,078	\$ -	\$ 150,929	\$ (36)	\$ 2,477,482

Cameron Park Community Services District
 NON-MAJOR GOVERNMENTAL FUNDS
STATEMENT OF REVENUES
EXPENDITURES AND CHANGES IN FUND BALANCES
 For the year ended June 30, 2018

	CC&R 2	Quimby Act 3	AB 1600 4	Fire Training 5	Fire Equipment Replacement 7	Fire Safe Project 8	Fire Prevention 9	Maintenance 30-50	Community Center 70	Scholarship Fund 71	Per Capita Grant 80	Promotional Grant 81	Total Governmental Funds
Revenues:													
Property taxes	\$ 65,859	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 264,732	\$ -	\$ -	\$ -	\$ -	\$ 330,591
Charges for services	15,510	-	104,273	-	-	-	18,400	-	-	-	-	-	138,183
Other income	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	3,022	364	5,926	181	375	-	172	15,546	-	-	-	-	25,586
Total revenues	84,391	364	110,199	181	375	-	18,572	280,278	-	-	-	-	494,360
Expenditures:													
General government	94,383	-	-	9,608	-	-	9,651	-	-	-	-	-	113,642
Public safety	-	-	-	-	-	-	-	-	-	-	-	-	-
Facility	-	-	-	-	-	-	-	281,458	-	-	-	-	281,458
Debt service:													
Principal	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	94,383	-	-	9,608	-	-	9,651	281,458	-	-	-	-	395,100
Excess (deficit) of revenues over (under) expenditures	(9,992)	364	110,199	(9,427)	375	-	8,921	(1,180)	-	-	-	-	99,260
Fund balances, beginning of period	221,787	31,839	504,748	51,951	655,781	5,075	54,311	665,892	1	12,078	150,929	(36)	2,354,356
Fund balances, end of period	\$ 211,795	\$ 32,203	\$ 614,947	\$ 42,524	\$ 656,156	\$ 5,075	\$ 63,232	\$ 664,712	\$ 1	\$ 12,078	\$ 150,929	\$ (36)	\$ 2,453,616



Agenda Transmittal

DATE: July 2, 2019

FROM: Jill Ritzman, General Manager

AGENDA ITEM #2: **PARK IMPACT FEE NEXUS STUDY (UPDATED)**

RECOMMENDED ACTION: **REVIEW AND DISCUSS**

Background

The Cameron Park Community Services District (District) Board of Directors updated its Parks and Recreation Master Plan in 2014 and 2015. Due to the updated Master Plan, the Board also updated the District's Park Impact Fee Nexus Study, which determines fees for expanded park services placed new development in Cameron Park.

In November 2015, the District Board of Directors approved Resolution 2015-17 approving the District's Park Impact Fee Nexus Study (Study) and Requesting County of El Dorado Board of Supervisors Adopt and Implement the Proposed Park Impact Fee Nexus Study on Behalf of the District. Approval of the Study was not scheduled for the Board of Supervisors' consideration.

Discussion

The Study is prepared pursuant to the Mitigation Fee Act. The Study's purpose is to establish the legal and policy basis for imposing park impact fees on new residential developments within the District.

District staff worked with SCI Consulting Group and County staff to review and update the 2015 Study. The updates are complete, therefore, staff is bringing forward for approval by the District Board and County Board of Supervisors. The minor updates include:

- Cost estimates adjusted for inflation;
- Elimination of the fee for accessory dwelling units;

- Single Family Housing Fee rather separate fees for attached and detached units;
- Updated population projection (*Note: The discrepancy in the population projections for the park impact fee program and fire impact fee program is largely because the District's fire service boundary is smaller than District's park and recreation service boundary*);
- Updated County enabling ordinance;
- Minor language improvements.

The following chart outlines the current and proposed fees. This proposal is also cited on Page 23 of the Study. Fees have not been updated since 2007.

	Current Fee	Proposed Fee	\$ change	% change
Single Family	\$4,984	\$6,645	\$1,661	33.3%
Multi Family	\$3,816	\$5,435	\$1,619	42.4%
Mobile Home	\$2,467	\$3,402	\$935	37.9%

Conclusion

With the Budget and Administration Committee's support, staff will schedule for the Board of Director's consideration in July. Once approved by the District Board, staff will work with the County to schedule for the Board of Supervisors consideration later this summer.

Attachment:

2A – Park Impact Fee Nexus Study (May 2019)



CAMERON PARK COMMUNITY SERVICES DISTRICT

PARK IMPACT FEE NEXUS STUDY

MAY 2019
FINAL REPORT

PREPARED FOR:

**BOARD OF DIRECTORS
CAMERON PARK COMMUNITY SERVICES DISTRICT**

PREPARED BY:


SCI Consulting Group

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FAIRFIELD, CALIFORNIA 94534
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CAMERON PARK COMMUNITY SERVICES DISTRICT

BOARD OF DIRECTORS

Margaret Mohr, President
Monique Scobey, Vice President
Felicity Carlson, Director
Holly Morrison, Director
Ellie Wooten, Director

GENERAL MANAGER

Jill Ritzman

FINANCE/HUMAN RESOURCES OFFICER

Vicky Neibauer

DISTRICT CONSULTANT

Blair Aas, Director of Planning Services
SCI Consulting Group

ACKNOWLEDGMENTS

This Park Impact Fee Nexus Study was prepared by SCI Consulting Group under contract with the Cameron Park Community Services District. The work was accomplished under the general direction of Jill Ritzman, General Manager of the District.

We would like to acknowledge the special efforts made by individuals and organizations to this project:

Cameron Park CSD Park and Recreation Committee
Paul Ryan, Cameron Park Community Services District (former)
Kate Kirsh, Foothill Associates
Kelly Webb, County of El Dorado (former)
Sue Hennike, County of El Dorado
Michael Ciccozzi, County of El Dorado
Roger Trout, County of El Dorado
El Dorado County Assessor's Office
El Dorado Area Council of Governments

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EXECUTIVE SUMMARY

INTRODUCTION

The County of El Dorado (“County”), on behalf of the Cameron Park Community Services District (“District”) imposes a park impact fee on new residential development within the service area of the District. The purpose of the park impact fee is to fund the one-time cost of expanding the District’s park and recreational facilities in order to maintain its existing level of service. The legal and policy basis for imposing the current park impact fee is supported by the District’s Park Impact Fee Nexus Study, dated November 2006, which was approved by the District Board of Directors on January 17, 2007 by Resolution No. 2007-01 and later adopted by the El Dorado County Board of Supervisors on July 10, 2007 by Resolution No. 178-2007.

This Park Impact Fees Nexus Study (“Nexus Study”) was prepared pursuant to the “Mitigation Fee Act” as found in Government Code § 66000 and El Dorado County Code Chapter 13.20. The purpose of this Nexus Study is to establish the legal and policy basis for the imposition of new park impact fees (“fees”) on new residential development within the District.

In order to impose such fees, this Nexus Study will demonstrate that a reasonable relationship or “nexus” exists between new development and the need for additional park and recreational facilities with the District as a result of new development. More specifically, this Nexus Study will present findings in order to meet the substantive requirements of the Mitigation Fee Act (“Act”), also known as AB 1600, which are as follows:

- Identify the **purpose** of the fee.
- Identify the **use** to which the fee is to be put.
- Determine how there is a reasonable relationship between the fee's use and the type of development project on which the fee is imposed (“**benefit relationship**”).
- Determine how there is a reasonable relationship between the need for the park and recreational facilities and the type of development project on which the fee is imposed (“**impact relationship**”).
- Determine how there is a reasonable relationship between the amount of the fee and the cost of the facilities or portion of the facilities attributable to the development on which the fee is imposed (“**proportional relationship**”).

Additionally, the Act specifies that the fee shall not include costs attributable to existing deficiencies in public facilities but may include the costs attributable to the increased demand for public facilities reasonably related to the development project in order to refurbish existing facilities to maintain the existing level of service or achieve an adopted level of service that is consistent with the general plan.

METHODOLOGY / APPROACH

To determine the District's park impact fee consistent with these **substantive requirements**, this Nexus Study utilizes a districtwide, per capita standard-based methodology. Under this method, the cost components are based on the District's existing level of service ("LOS") standards and defined on a per capita basis. For the residential park impact fee, the total per capita costs are applied to three residential land use categories according to their respective dwelling unit occupancy factor to establish a cost / fee per unit.

The Nexus Study also identifies the fair share cost of park and recreational facilities needed to serve existing development at the same facilities standard applied to new development. The identification and use of a facilities standard ensure that new development will only fund the share of planned facilities needed to accommodate growth. Thus, consistent with the Act, this Nexus Study demonstrates that there is a reasonable relationship between new development, the amount of the fee, and park and recreational facilities funded by the fee.

Since the Act also prohibits development impact fees from being used to fund existing deficiencies in public facilities, the fees must be used to fund only new or expanded park and recreational facilities that add to the park and recreational facility capacity of the District. The use of fee proceeds for rehabilitation of existing park and recreational facilities is limited in that they may only cover the portion of the improvement that expands service capacity. For example, if the District planned to replace a shade structure with an existing park with a significantly larger shade structure, park impact fee proceeds could fund the portion equal to the percentage increase in the square footage of the larger shade structure, or by another reasonable measurement. (See Figure 10 for more information.)

It is important to note that the maximum park impact fee determined by this Nexus Study is not directly influenced by the level of development. The park impact fee is determined with an open-end approach based on the District's level of service rather than a definite facility plan and a definite level of future development. Therefore, the park impact fee will not be affected whether the actual level of development is at a significantly higher or lower rate than projected.

The Nexus Study also details the **procedural requirements** for adoption of the Nexus Study and proposed park impact fee programs (“fee programs”) by the District Board. Also, the Act contains specific requirements for the **annual administration** of the fee program. These statutory requirements and other important information regarding the imposition and collection of the fees are provided in the last sections of the Nexus Study.

SUMMARY OF GENERAL FINDINGS

Based on a review of the District’s Master Plan, the County General Plan and El Dorado County Code Chapter 13.20, the following general findings are presented:

1. Park impact fees, pursuant to the Mitigation Fee Act, are needed to ensure that the District can develop park and recreation facilities and improvements needed for the population growth created by new development.
2. The current park impact fee imposed by El Dorado County, on behalf of the District was established in 2007 and has never been adjusted for inflation.

FIGURE 1 – CURRENT PARK IMPACT FEE (2007)

Land Use Category	Current Park Impact Fee (Effective 2007)
	Per Dwelling Unit
Single-Family Detached	\$4,984
Single-Family Attached	\$3,690
Multi-Family Residential	\$3,816
Mobile Home	\$2,467

3. Based on the District’s current population and existing park acres, the District’s existing level of service is 4.73 acres of developed parks, 1.66 acres of open space and 0.20 miles of trails and for every 1,000 residents.
4. According to the District’s landscape architects, the estimated cost for park development is \$450,000 per acre.

5. A reasonable relationship or “nexus” exists between new development in the District and the need for additional developed parks and recreational facilities as a result of new development. Consistent with nexus requirements of the Act, this Nexus Study demonstrates that there is a reasonable relationship between new development, the amount of the proposed fee, and park and recreational facilities funded by the fee.
6. The District may approve, and the County may adopt the following fee in Figure 2 at or below the level determined by this Nexus Study. If the District and County choose to adopt a fee lower than justified, the adopted fees for each land use classification must be reduced by the same percentage.

FIGURE 2 – MAXIMUM PARK IMPACT FEE

Land Use Category	Proposed Park Impact Fee
	Per Dwelling Unit
Single-Family Housing	\$6,645
Multi-Family Housing	\$5,435
Mobile Home	\$3,402

SUMMARY OF GENERAL RECOMMENDATIONS

Based on the findings presented in the Nexus Study, the following general recommendations are presented:

1. The proposed park impact fee should be adopted and implemented in accordance with the applicable provisions of the Mitigation Fee Act (California Government Code § 66000 et seq.) and El Dorado County Code Chapter 13.20.
2. The District and the County should comply with the annual reporting requirements under Government Code § 66006(b).
3. Following the fifth fiscal year after the first deposit of fee revenue and every five years thereafter, the District and the County should comply with the reporting requirements under Government Code § 66001(d).
4. The cost estimates presented in this Nexus Study are in 2019 dollars. The adopted park impact fees should be adjusted annually by the percentage change in the Construction Cost Index as published by the Engineering News-Record, or its successor publication for the preceding twelve months.
5. In order to comply with the Act and recent court cases, a fee credit must be given for demolished existing square footage as part of a new development project.

EXISTING PARK FACILITIES AND LEVEL OF SERVICE STANDARDS

This Nexus Study utilizes a per capita-standard based methodology to determine the park impact fee because the need for and demand for park and recreational services is driven by its service population. Using this approach, park and recreational facility costs are reduced to a cost per capita based on the District's existing level of service standards for such facilities.

POPULATION PROJECTION

Figure 3 presents the District's current and projected population through 2036. The District's current population was determined using figures from the U.S. Census Bureau's 2013-2017 American Community Survey 5-Year Estimate for the Cameron Park Census-Designated Place and El Dorado County Assessor's data as of February 2019. The District's 2036 population was projected based on annual growth rates for housing, population, and employment by the Sacramento Area Council of Governments ("SACOG") for the Cameron Park Census-Designated Place. As shown below, it is estimated that the District's population, as of January 2019, is approximately 19,697 residents. It is projected that the District will grow by 5,122 residents to a population of 24,819 by 2036.

FIGURE 3 – POPULATION PROJECTION

Population Projection	2019	2025	2030	2036	Growth 2019 thru 2036
Cameron Park CSD	19,697	21,373	22,878	24,819	5,122

Source: 2010 U.S. Census; El Dorado County Assessor and the Sacramento Area Council of Governments

DEVELOPED PARKS

According to the District's Master Plan, neighborhood parks are typically a combination playground and park designed primarily for non-supervised, non-organized recreation activities. They are typically 2 to 10 acres in size. Community parks, range from 10 acres to 100 acres in size, are designed for organized groups or team sports, while also providing facilities for individual and family activities.

The District has six (6) developed neighborhood parks and four (4) developed community parks totaling 93.1 acres or 4.73 acres for every 1,000 residents. However, the District's Master Plan standard for developed parks is 5 acres per 1,000 residents. Therefore, to accommodate the anticipated population growth of 5,122 new residents by 2036, an additional 24.2 acres of developed park area will be required.

TRAILS AND NATURAL OPEN SPACE AREAS

Natural open space areas ("open space") are for passive uses and provide space for trails, picnic sites and jogging circuits. They also provide use of waterways or serve as transportation corridors for trails. The District owns and maintains 3.85 miles of trails (or 1.66 acres for every 1,000 residents) within the District. Additionally, the District owns and maintains 32.60 acres of open space area or (0.2 miles per 1,000 residents) within the District. It is the District's intention maintain its existing level of services for these areas.

PER CAPITA COST COMPONENTS

As previously mentioned, this Nexus Study utilizes a per capita-based methodology to determine the park impact fees because the need for / demand for park and recreational services is inherently driven by population. This section presents the per capita cost for the development of park and recreational facilities, open space, and trails based on the District's level of service standards for each.

PARK DEVELOPMENT COST PER CAPITA

Figure 4 calculates the per capita cost of developing new parks and open space area in the District. As presented, the District's existing level of service of 4.73 acres per 1,000 population is multiplied by the estimated per acre cost for parkland development to arrive at a per capita cost. The average park development cost per acre shown represents average construction cost (in 2019 dollars) for a typical neighborhood park.¹

FIGURE 4 – PARK DEVELOPMENT COST PER CAPITA

Cost Component	Acres per 1,000		Average	Cost per Capita	
	Residents ¹	Capita ¹	Development Cost per Acre ²		
	Calc	a	b = a / 1,000	c	d = b * c
Developed Parks		4.73	0.00473	\$450,000	\$2,128.50
Open Space		1.66	0.00166	\$5,400	\$8.96
Total Parks and Open Space		6.39	0.00639		\$2,137.46

Source: Cameron Park Community Services District; Foothill Associates

Notes:

¹ Based on the District's existing level of service ("LOS) for developed parks and open space area.

² See Appendix A for more detail.

¹ Appendix A presents the District's estimate of cost for park development.

TRAIL DEVELOPMENT COST PER CAPITA

Figure 5 calculates the per capita cost of developing new trails in the District. The average development cost for trails assumes \$292,700 per mile for a 10-foot-wide asphalt trail. The per mile cost estimate includes excavation, clearing and grubbing, environmental permits, plans and engineering, construction management and laying of the trail.

FIGURE 5 – TRAIL DEVELOPMENT COST PER CAPITA

Cost Component	Miles per 1,000 Population ¹	Miles per Capita ¹	Average Development Cost per Mile ²	Cost per Capita
Calc	a	b = a / 1,000	c	d = b * c
Trails	0.2	0.0002	\$292,700	\$58.54

Source: Cameron Park Community Services District; Foothills Associates

Notes:

¹ Based on the District's existing level of service for trails.

² Cost estimate provided in 2015 by Foothill Associates and adjusted by 8.4 percent for cost inflation. Assumes a 10 ft. wide asphalt trail.

PARK IMPACT FEE DETERMINATION

This section presents the calculation of the park impact fee based on the per capita cost for park, open space and trail development and park impact fee program costs for the different residential land uses in the District.

PARK IMPACT FEE COST COMPONENTS

The figure below summarizes the per capita cost components from the previous section and includes an additional four percent for administration of the park impact fee program. The fee program administrative cost component is designed to recover the cost collection, documentation, annual reporting requirements, five-year report requirements, periodic Nexus Study updates, and other costs reasonably related to compliance with the Act. As shown, the total per capita cost is \$2,283.84.

FIGURE 6 – PARK IMPACT FEE COST COMPONENTS

Park Impact Fee Cost Components	Per Capita Costs
Park Development	\$2,128.50
Open Space Development	\$8.96
Trail Development	\$58.54
Park Impact Fee Program Administration ¹	\$87.84
Total Cost per Capita	\$2,283.84

Notes:

¹ Estimated at 4 percent of for the cost collection, documentation, annual reporting requirements, five-year report requirements, periodic Nexus Study updates, and other costs reasonably related to compliance with the Act.

LAND USE CATEGORIES

The Mitigation Fee Act requires that development impact fees be determined in a way that ensures a reasonable relationship between the fee and the type of development on which the fee is imposed. Therefore, since the demand for and need for park and recreational services created by the District's service population and since different residential land uses have varying household sizes, the park impact fee is expressed on a per unit basis based on their respective dwelling unit occupancy factor for three residential land uses.

For the purposes of this park impact fee program, a "unit" generally means one or more rooms in a building or structure or portion thereof designed exclusively for residential occupancy by one or more persons for living or sleeping purposes and having kitchen and bath facilities, including mobile homes.

The three residential land use categories are as follows:

"Single-family housing" means one-family detached or attached dwelling units on separate parcels.

"Multifamily housing" means buildings or structures designed for two or more families for living or sleeping purposes and having a kitchen and bath facilities for each family.

"Mobile home" means a development area for residential occupancy in vehicles which require a permit to be moved on a highway, other than a motor vehicle designed or used for human habitation and for being drawn by another vehicle.

DWELLING UNIT OCCUPANCY FACTOR

Figure 7 on the following page presents the calculation of the average dwelling unit occupancy factor for the three residential land uses. The calculation is based information from the *2013-2017 American Community Survey 5-Year Estimate* from the 2010 U.S. Census for the Cameron Park Census-Designated Place ("CDP") which found to be representative of the boundaries of the District.

FIGURE 7 – DWELLING UNIT OCCUPANCY FACTOR (CAMERON PARK CDP)

Land Use Categories	Occupied	Total Number	Dwelling Unit Occupancy Factor	
	Dwelling Units	of Occupants		
	Calc	a	b	
Single-Family Housing		5,443	15,860	2.91
Multi-Family Housing		1,495	3,563	2.38
Mobile Home		184	274	1.49
Average (2010 Census)		7,122	19,697	2.77

Source: 2010 U.S. Census for Cameron Park Census-Designated Place

PARK IMPACT FEE DETERMINATION

Figure 8, the figure below presents the calculation of the maximum justified park impact fee. As shown, the per-unit fee for the three residential land use categories is determined by multiplying their respective total cost per capita by their respective dwelling unit occupancy factor. The District may approve, and the County may adopt fees lower than the justified amounts shown below, provided that it reduced by the same percentage for each land use category.

FIGURE 8 – MAXIMUM PARK IMPACT FEE

Land Use Category	Unit	Total Cost Per Capita ¹	Dwelling Unit Occupancy Factor ²	Maximum Park Impact Fee ³
Calc		a	b	c = a * b
Single-Family Housing	Dwelling Unit	\$2,283.84	2.91	\$6,645
Multi-Family Housing	Dwelling Unit	\$2,283.84	2.38	\$5,435
Mobile Home	Dwelling Unit	\$2,283.84	1.49	\$3,402

Notes:

¹ See Figure 6.

² See Figure 7.

³ Maximum park impact fee is rounded down to the nearest dollar.

PROJECTED PARK IMPACT FEE REVENUE

Figure 9 projects park impact fee revenue through 2036. Total park impact fee revenue (in 2019 dollars) is estimated by multiplying the total cost per capita by the projected service population growth for the period. As shown, it is projected the District will generate approximately \$11.7 million (in 2019 dollars) by 2036. Certainly, arguments can be made for higher or lower population growth. However, the projected population growth and fee revenue are merely estimates for planning purposes. The maximum fee amounts do not depend upon the timing and level of development.

FIGURE 9 – PROJECTED PARK IMPACT FEE REVENUE

Land Use Category	Total Cost per Capita ¹	Projected Population Growth (2036) ¹	Projected Park Impact Fee Revenue (2019\$)
Calc	a	b	c = a * b
Residential Development	\$2,283.84	5,122	\$11,697,849

Notes:

¹ See Figure 6.

³ See Figure 3.

The fee revenue must be deposited into separate park impact fee accounts or funds in a manner to avoid any commingling of the fees with other revenues and funds of the District. The fee revenue will be restricted to the funding the cost of new or expanded park and recreational facilities needed to serve new development. Additionally, fee revenue will be used to cover fee program administration costs such as collection, documentation, annual reporting requirements, five-year report requirements, periodic Nexus Study updates and other costs reasonably related to compliance with the Act. Fee revenue may not be used to fund 1) the renovation of existing facilities and 2) operational, maintenance or repair costs. See Figure 10 for more information.

NEXUS FINDINGS

This section frames the results of Nexus Study in terms of the legislated requirements to demonstrate the legal justification of the park impact fees (“fees”). The justification of the park impact fees on new development must provide information as set forth in Government Code § 66000. These requirements are discussed below.

PURPOSE OF THE FEE

The purpose of the residential park impact fees is to fund new or expanded parks and recreational facilities, open space area and trails to meet the needs of the new residential population within the District.

USE OF FEE REVENUE

Park impact fee revenue will be used to fund the cost of new or expanded parks and recreational facilities, open space area, and trails to serve new development. A summary of the allowable and prohibited uses of the fee revenue is provided in figure 10 below.

FIGURE 10 – SUMMARY OF ALLOWABLE AND PROHIBITED USES OF FEE REVENUE

<u><i>Allowable Uses</i></u>	<u><i>Prohibited Uses</i></u>
<ul style="list-style-type: none"> • <i>Development of new park and recreational facilities (100%)</i> • <i>Development of new park and recreational facilities in <u>existing</u> parks that that expand service capacity (100%)</i> • <i>Park and recreational facility costs already incurred to provide growth-related capacity (100%)</i> • <i>Portion of a park and recreational facility renovation projects in parks that expands service capacity</i> • <i>Collection, accounting, documentation, annual reporting requirements, five-year report requirements, periodic Nexus Study updates, and other costs reasonably related to compliance with the Act.</i> 	<ul style="list-style-type: none"> • <i>Existing deficiencies, such as improvements to existing park and recreational facilities that do not expand service capacity</i> • <i>Parkland acquisition, development of regional parks, community use buildings, and swimming pools.</i> • <i>Operational, maintenance or repair costs</i>

IMPACT RELATIONSHIP

Since the need for park and recreational services is inherently population-driven, new residential development in the District will generate additional need for new parks and recreational services and the corresponding need for various facilities. The fees will be used to develop and expand the District's park and recreational facilities, open space areas, and trails required to serve new development. The fees' use (new or expanded park and recreational facilities, open space areas, and trails) is therefore reasonably related to the type of project (new residential development) upon which it's imposed.

Each new residential development project will generate additional need for park and recreational services and the associated need for additional parks, recreational facilities, and trails. The need is measured in proportion to the occupancy per dwelling unit for three residential land use categories and the District's existing level of service for each.

PROPORTIONALITY

The amount of park and recreational facilities needed to serve a unit of development is based on the District's existing level of service standard for such facilities. The cost of new or expanded park and recreational facilities, open space areas, trail development, and fee program administrative costs are defined on a cost per capita basis. These per capita costs are then applied to three residential land use categories based on their respective dwelling unit occupancy factor.

The use of the dwelling unit occupancy factor to determine the park impact fee schedule achieves proportionality across the types of development on which the fee is imposed. In general, a single-family home will generate a higher number of persons than a multifamily unit, and as a result, will pay a higher fee. Thus, the application of the park impact fee schedule to a specific project ensures a reasonable relationship between the fee and the cost of the park and recreational facilities attributable to that project.

FEE PROGRAM ADOPTION REQUIREMENTS

The following are the general requirements for approval of the Nexus Study and proposed park impact fee program ("fee program") by the District Board of Directors and adoption by the County Board of Supervisors on behalf of the District. The specific statutory requirements for the adoption of the fee program may be found in the Mitigation Fee Act (California Govt. Code § 66000 et seq.) and County Code Chapter 13.20. SCI recommends that the notice and hearing requirements be duplicated by the District and the County.

CAMERON PARK COMMUNITY SERVICES DISTRICT

1. The District Board of Directors shall conduct at least "one open and public meeting" as part of a regularly scheduled meeting on the proposed fee program.
2. At least 14 days before the meeting, the District shall mail out a notice of the meeting to any interested party who filed a written request for notice of the adoption of new or increased fees.
3. At least 10 days before the meeting, the District shall make available to the public the Nexus Study for review.
4. At least 10 days before the public hearing, a notice of the time and place of the meeting shall be published twice in a newspaper of general circulation with at least five days intervening between the dates of first and last publication not counting such publication dates.
5. After the public hearing, adopt a resolution approving the Nexus Study and proposed fee program with a recommendation that the County Board of Supervisors adopts the proposed fee program on behalf of the District.

COUNTY OF EL DORADO

1. The Board of Supervisors shall conduct at least "one open and public meeting" as part of a regularly scheduled meeting on the requested fee program.
2. At least 14 days before the meeting, the County shall mail out a notice of the meeting to any interested party who filed a written request for notice of the adoption of new or increased fees.
3. At least 10 days before the meeting, the County shall make available to the public the Nexus Study for review.

4. At least 10 days before the public hearing, a notice of the time and place of the meeting shall be published twice in a newspaper of general circulation with at least five days intervening between the dates of first and last publication not counting such publication dates.
5. After the public hearing, adopt an ordinance establishing the proposed fee program on behalf of the District.
6. The fee shall become effective 60 days after adoption of the ordinance or longer as specified by the ordinance.

FEE PROGRAM ADMINISTRATION REQUIREMENTS

This section contains general recommendations for the annual administration of the park impact fee program. The specific statutory requirements for the administration of the fee program may be found in the Mitigation Fee Act (California Govt. Code § 66000 et seq.).

ACCOUNTING REQUIREMENTS

Proceeds from the new park impact fee should be deposited into a separate fund or account so that there will be no commingling of fees with other revenue or unexpended balances of the existing fee program funds. Once the old existing fee program funds have been spent, the accounts should be closed.

The park impact fees should be expended solely for the purpose for which they were collected. Any interest earned by such account should be deposited in that account and expended solely for the purpose for which originally collected.

REPORTING REQUIREMENTS

The following information, entitled “Annual Report,” must be made available to the public within 180 days after the last day of each fiscal year:

- a brief description of the type of fee in the account;
- the amount of the fee;
- the beginning and ending balance of the account;
- the fees collected that year and the interest earned;
- an identification of each public improvement for which the fees were expended and the amount of the expenditures for each improvement;
- an identification of an approximate date by which development of the improvement will commence if the local agency determines that sufficient funds have been collected to complete financing of an incomplete public improvement;
- a description of each inter-fund transfer or loan made from the account or fund, including the public improvement on which the transferred or loaned fees will be expended, the date on which any loan will be repaid, and the rate of interest to be returned to the account; and
- the amount of money refunded under section Govt. Code § 66001.

The District shall review the Annual Report at the next regularly scheduled public meeting, not less than 15 days after the Annual Report is made available to the public. Notice of the time and place of the meeting, including the address where this information may be reviewed, shall be mailed, at least 15 days prior to the meeting, to any interested party who files a written request with the County for mailed notice of the meeting. Any written request for mailed notices shall be valid for one year from the date on which it is filed unless a renewal request is filed. Renewal requests for mailed notices shall be filed on or before April 1 of each year. The District Board may establish a reasonable annual charge for sending notices based on the estimated cost of providing the service.

For the fifth fiscal year following the first receipt of any park impact fee proceeds, and every five years thereafter, the District must comply with Government Code Section 66001(d)(1) by affirmatively demonstrating that the District still needs unexpended park impact fees to achieve the purpose for which it was originally imposed and that the District has a plan on how to use the unexpended balance to achieve that purpose. Specifically, the District shall make the following findings, entitled "**Five-Year Findings Report**," with respect to that portion of the account or fund remaining unexpended, whether committed or uncommitted:

- Identify the purpose to which the fee is to be put;
- Demonstrate a reasonable relationship between the fee and the purpose for which it is charged;
- Identify all sources and amounts of funding anticipated to complete financing in incomplete improvements; and
- Designate the approximate dates on which the funding is expected to be deposited into the appropriate account or fund.

The County shall provide for the refund of all or any part of such unexpended or unappropriated fee revenue, together with any actual interest accrued thereon, in the manner described in Government Code § 66001 (e) of the, to the current record owner of any property for which a fee was paid; provided that if the administrative costs of refunding such fee revenue exceed the amount to be refunded.

ANNUAL INFLATIONARY ADJUSTMENT

Each year, the park impact fee should be adjusted by the percentage change in the Engineering News Record Construction Cost Index as published by the Engineering News-Record, or its successor publication for the preceding twelve months.

FEE CREDITS

A fee credit must be given for demolished existing dwelling units or building square footage as part of a nonresidential development project in order to comply with the Act and recent court cases. Additionally, if a developer dedicates land or builds specific park facilities under a turn-key agreement, the fee imposed on that development project may be adjusted to reflect a credit for the cost of the dedicated land, facilities constructed, and apparatus and equipment provided. Specific provisions are detailed in County Code § 13.20.170.

EXEMPTIONS

The park impact fee shall not be imposed on the following types of development:

- All nonresidential development.
- Any other development, entitled by state or federal statute, to an exemption from development impact fees, including but not limited to Government Code sections 65961 or 66498 et seq.

APPENDICES

Appendix A – Estimate of Cost for Park Development

Appendix B – Comparison of Current and Maximum Park Impact Fee

Appendix C – El Dorado County Code Chapter 13.20

APPENDIX A – ESTIMATE OF COST FOR PARK DEVELOPMENT

FIGURE 11 – ESTIMATE OF COST FOR PARK DEVELOPMENT

Item	Quantity	Unit	Unit Cost ¹	2019 \$
Street frontage	425	LF	\$217	\$92,225
Off street parking per stall	40	EA	\$3,388	\$135,520
Neighborhood-Scale Playground	2	EA	\$108,400	\$216,800
Basketball Court	1	EA	\$130,080	\$130,080
Multi-purpose Field	2	EA	\$33,875	\$67,750
Small Restroom	1	EA	\$169,375	\$169,375
Single Picnic Shelter (20' X 20')	2	EA	\$67,750	\$135,500
Picnic Tables	10	EA	\$2,033	\$20,330
Entry Sign	1	EA	\$8,130	\$8,130
Benches	4	EA	\$2,033	\$8,132
Subtotal				\$983,842
On Site Work ²	5	AC	\$185,000	\$925,000
Design, Engineering, Fees, Admin.	18%		\$1,908,842	\$343,592
Total Project Cost (5 acres)				\$2,252,434
Average Cost Per Acre (rounded)				\$450,000

Sources: Cameron Park Community Services District; Foothill Associates and SCI Consulting Group

Notes:

¹ Unit costs are from District's 2015 Master Plan and adjusted by 8.4 percent for cost inflation.

² On-site improvements includes site grading, utility connections, soil prep & amendments, automatic irrigation, planting, concrete pathways.

APPENDIX B – COMPARISON OF CURRENT AND MAXIMUM PARK IMPACT FEE

FIGURE 12 – COMPARISON OF CURRENT AND MAXIMUM PARK IMPACT FEE

Land Use Category	Unit ¹	Current Park	Maximum	\$ Change	% Change
		Impact Fee (2007)	Park Impact Fee (2019)		
Calc	a	a	b	c = a - b	d = c / a
Single-Family Housing	DU	\$4,984	\$6,645	\$1,661	33.3%
Multi-Family Housing	DU	\$3,816	\$5,435	\$1,619	42.4%
Mobile Home	DU	\$2,467	\$3,402	\$935	37.9%

Notes:

¹ DU means dwelling unit.

APPENDIX C – EL DORADO COUNTY CODE CHAPTER 13.20

DEVELOPMENT IMPACT MITIGATION FEES FOR SPECIAL DISTRICTS**Sec. 13.20.010. - Purpose.**

This chapter sets forth the requirements for the establishment and administration of development impact mitigation fees collected by the County on behalf of a Special District within the County. For purposes of this chapter, "Special District" includes a fire improvement district, a community services district, a recreation and park district, or any other public agency authorized by law to provide fire protection, public recreation, or any other community service. A Special District may request the establishment and administration of a development impact mitigation fee under this chapter only if the Special District lacks statutory authority to independently impose a development impact mitigation fee. (Ord. No. 5057 , § 2, 8-29-2017)

Sec. 13.20.020. - Establishment of fee.

At the request of the Special District and in compliance with the Mitigation Fee Act, Government Code §§ 66000—66025, the Board of Supervisors may, in its sole discretion, establish a development impact mitigation fee collected on behalf of the Special District upon the issuance of all building permits for development within the Special District. The Special District shall propose the amount of any new or modified fee, which shall be based on a study and written report that demonstrates and allows the Board of Supervisors to independently evaluate the appropriate nexus between the fee and the purpose for which it is to be charged. The fee revenue and any interest accrued thereon may only be used as provided in the Mitigation Fee Act. (Ord. No. 5057 , § 2, 8-29-2017)

Sec. 13.20.030. - Agreement required.

The County may only collect and disburse fees on behalf of a Special District pursuant to a written agreement between the County and Special District that has been approved as to form by County Counsel. Even if a fee was created before enactment of this chapter, the County shall not disburse any fee on behalf of a Special District until the agreement required by this section is duly executed by the County and Special District. At a minimum, the agreement shall clearly define the rights and duties of each party and shall provide for the Special District to defend, indemnify, and hold the County, its officers, agents, and employees harmless from and against any and all liability, loss, damage, claims, judgments, costs, staff time, losses, expenses, and any other costs of defense arising out of, resulting from, or related to the creation, establishment, modification, collection, or disbursement of fees on behalf of the Special District or any other obligation of the Special District or County under the agreement to collect and distribute fees on behalf of the Special District, the Mitigation Fee Act, or this chapter. The agreement shall also provide that the Special District shall ensure that any fee collected on its behalf complies with the Mitigation Fee Act. (Ord. No. 5057 , § 2, 8-29-2017)

Sec. 13.20.040. - Developer construction of facilities.

Whenever a developer is required, as a condition of approval of a development permit, to construct a public facility described in a resolution adopted pursuant to this chapter which facility is determined by the Special District to have supplemental size, length, or capacity over that needed for the impacts of that development, and when such construction is necessary to ensure efficient and timely construction of the facilities network, a reimbursement agreement with the developer and a credit against the fee, which would otherwise be charged pursuant to this chapter on the development project, shall be offered. The reimbursement amount shall not include the portion of the improvement needed to provide services or mitigate the need for the facility or the burdens created by the development. (Ord. No. 5057 , § 2, 8-29-2017)

Sec. 13.20.050. - Reductions and appeals.

- A. Reduction and/or appeals of a fee described in this chapter may be granted by the Chief Administrative Officer to a developer of any project under any one of the following scenarios:
 1. The requirements of this chapter have been incorrectly applied to the development project; and/or
 2. That application of the requirements of this chapter to the development project is unlawful under and/or conflict with federal, state, or local law and/or regulation including constituting an unlawful taking of property without just compensation.
- B. Application for reduction and/or appeals of a fee described in this chapter must be made no later than the date of application for the building permit for the development project on a form provided by the County and shall include payment of the fee. The burden of establishing by satisfactory factual proof the applicability and elements of this section shall be on the applicant. The applicant must submit full information in support of their submittal as requested by the Chief Administrative Officer. Failure to raise each and every issue that is contested in the application and provide appropriate support evidence will be grounds to deny the application and will also preclude the applicant from raising such issues in court. The Chief Administrative Officer may require at the expense of the applicant, review of the submitted materials by a third party.
- C. The County shall mail the applicant a final, written determination on the application for a reduction and/or appeal within 30 days of the appeal. Within ten days of receiving the final, written determination from the Chief Administrative Officer, the applicant may appeal the Chief Administrative Officer's decision to a Hearing Officer appointed under Chapter 12.28. The Hearing Officer shall issue a written decision within 30 days and the Hearing Officer's decision is final and not administratively appealable. The 30-day deadlines for decisions in this section may be extended by the County if the complexity of an application necessitates additional time.

- D. If a reduction, adjustment, or waiver is granted, any change in use within the project shall invalidate the waiver, adjustment, or reduction of the fee.
- E. Failure to timely submit an application for reduction and/or appeal of a fee under this section and a protest under Civil Code § 66020 shall constitute a failure to exhaust administrative remedies that shall preclude such person from challenging the fee in court. (Ord. No. 5057 , § 2, 8-29-2017)

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*Cameron Park
Community Services District*



Agenda Transmittal

DATE: July 2, 2019

FROM: Vicky Neibauer, Finance/HR Officer

AGENDA ITEM #3: ANNUAL DISCLOSURE OF BOARD OF DIRECTORS AND EMPLOYEE REIMBURSEMENT

RECOMMENDED ACTION: RECEIVE AND DISCUSS

Section 53065.5 of the California Government Code requires special districts to disclose any reimbursement paid by Cameron Park Community Services District (District) within the immediately preceding Fiscal Year of at least \$100 for each individual charge for services or products received. The disclosure requirement is fulfilled by including the reimbursement information in a document published and made available for public inspection at least annually.

The attached report includes individual charges for services or products received of at least \$100 for the Fiscal Year 2018-19. The report will be posted on the District webpage as well as the District Information Board to fulfill the “publishing and availability for public inspection” requirement. Posting to the District website also meets a requirement for the District Transparency Certificate of Excellence from the California Special District Association.

With the Budget and Administration Committee’s support, this item will be scheduled for approval by the Board of Directors on July 17, 2019.

Attachments:

3A - Board Member Reimbursement Report

3B - Employee Reimbursement Report

Vendor Name	Expenses	Check/Voucher	Document Description
Ellamae J. Wooten	300.00	7/19/2018	Director's Comp Mtgs 07/09,10,18
Ellamae J. Wooten	300.00	8/16/2018	Director's Comp Mtgs 08/06,07,15
Ellamae J. Wooten	300.00	10/18/2018	Director's Comp Mtgs 10/01,11,17
Ellamae J. Wooten	300.00	11/21/2018	Director's Comp Mtgs 11/05, 13, 14
Ellamae J. Wooten	400.00	12/20/2018	Director's Comp. Mtgs 12/03,04, 07,19
Ellamae J. Wooten	200.00	1/17/2019	Dir. Comp Board & Comm mtgs Jan 2019
Ellamae J. Wooten	300.00	2/28/2019	Direct. Comp Mtgs 02/04, 11, 20
Ellamae J. Wooten	200.00	3/28/2019	Dir Comp Mtgs 03/04, 03/20
Ellamae J. Wooten	200.00	4/25/2019	Dir. Comp for Mtgs 04/01 & 04/17/19
Ellamae J. Wooten	200.00	5/16/2019	Dir. Comp for mtgs 05/06 & 05/15/19
Ellamae J. Wooten	300.00	6/20/2019	Dir Comp mtgs
Total Ellamae J. Wooten		3,000.00	
Felicity Wood Carlson	300.00	1/17/2019	Dir. Comp Board & Comm mtgs Jan 2019
Felicity Wood Carlson	100.00	1/17/2019	Director Comp Board Mtg 12/19/18
Felicity Wood Carlson	100.00	1/24/2019	Dir Comp Fire Mtg 01/23
Felicity Wood Carlson	300.00	2/28/2019	Direct. Comp Mtgs
Felicity Wood Carlson	100.00	3/28/2019	Dir Comp Mtg 03/20
Felicity Wood Carlson	300.00	4/25/2019	Dir. Comp. for Mtgs 04/01,04/02,04/17/19
Felicity Wood Carlson	200.00	5/16/2019	Dir. Comp for mtgs
Felicity Wood Carlson	400.00	6/20/2019	Dir Comp Mtgs 05/30,06/03,04,19
Total Felicity Wood Ca		1,800.00	
Holly Morrison	300.00	7/5/2018	Director's Comp Mtgs 06/05,05,20
Holly Morrison	300.00	7/26/2018	Director's Comp Mtgs 07/10,10,18
Holly Morrison	300.00	8/16/2018	Director's Comp Mtgs 08/07,07,15
Holly Morrison	300.00	10/18/2018	Director's Comp Mtgs 10/02,11,17
Holly Morrison	400.00	11/29/2018	Dir Comp Mtgs 11/5,13,13,14

Cameron Park Community Services District
 Vendor Activity
 From 9/30/2018 Through 6/26/2019

Attachment 3A

Holly Morrison	400.00	12/20/2018 Director's Comp. Mtgs 12/04,04, 07, 19
Holly Morrison	300.00	1/24/2019 Dir Comp Mtgs 01/07,08,23
Holly Morrison	100.00	2/28/2019 Direct. Comp Mtg 02/20
Holly Morrison	400.00	3/28/2019 Dir Comp Mtgs
Holly Morrison	300.00	4/25/2019 Dir. Comp for Mtgs 04/01,04/02, 04/17/19
Holly Morrison	300.00	5/16/2019 Dir. Comp for mtgs
Holly Morrison	500.00	6/20/2019 Dir Comp mtgs 05/30,06/03,04,04,19

Total Holly Morrison	3,900.00
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Margaret Mohr	300.00	8/16/2018 Director's Comp Mtgs 07/03 & 08/07,15
Margaret Mohr	300.00	10/18/2018 Director's Comp Mtgs 10/2,11,17
Margaret Mohr	200.00	11/21/2018 Director's Comp Mtgs 11/13,
Margaret Mohr	300.00	12/20/2018 Director's Comp. Mtgs 12/04, 07 & 12/19
Margaret Mohr	200.00	1/17/2019 Dir. Comp. Board & Comm. Mtgs Jan 2019
Margaret Mohr	300.00	2/28/2019 Direct. Comp Mtgs
Margaret Mohr	300.00	3/28/2019 Dir Comp Mtgs 03/05,05,20
Margaret Mohr	200.00	4/25/2019 Dir. Comp for Mtgs 04/02 & 04/17/19
Margaret Mohr	300.00	5/16/2019 Dir. Comp for mtgs 05/07,15 & 22

Total Margaret Mohr	2,400.00
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Monique Scobey	300.00	7/19/2018 Director's Comp Mtgs 07/09,09,18
Monique Scobey	400.00	10/18/2018 Director's Comp Mtgs 10/01,01,11,17
Monique Scobey	100.00	11/21/2018 Director's Comp Mtg 11/14
Monique Scobey	400.00	12/20/2018 Director's Comp Mtgs 12/03,03, 07,19
Monique Scobey	300.00	1/17/2019 Dir. Comp Board & Comm. Mtgs Jan 2019
Monique Scobey	300.00	2/28/2019 Direct. Comp Mtgs
Monique Scobey	300.00	3/28/2019 Dir Comp Mtgs 03/04,05,20
Monique Scobey	300.00	4/25/2019 Dir. Comp for Mtgs 04/01,04/02,04/17/19

Total Monique Scobey	2,400.00
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Report Transaction To	13,500.00
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Vendor Name	Expenses	Check/Voucher	Document Description
Jill Ritzman	100.00	7/5/2018	Cell Allowance -July J. Ritzman
Jill Ritzman	100.00	8/2/2018	Cell Allowance - August J. Ritzman
Jill Ritzman	100.00	9/6/2018	Cell Allowance - Sept J. Ritzman
Jill Ritzman	100.00	10/4/2018	Cell Allowance Oct 2018
Jill Ritzman	929.30	10/11/2018	Reimb Soc Sec refund Jan & Feb 18 - 941 Amend - IRS Q1 2018
Jill Ritzman	100.00	11/1/2018	Cell Allowance - November J. Ritzman
Jill Ritzman	100.00	12/6/2018	Cell Allowance - Dec 2018
Jill Ritzman	100.00	1/3/2019	Cell Allowance January 2019
Jill Ritzman	100.00	2/7/2019	Cell Allowance - Feb 2019
Jill Ritzman	100.00	3/7/2019	Cell Allowance March
Jill Ritzman	100.00	4/4/2019	Cell Allowance - April 2019
Jill Ritzman	100.00	5/2/2019	Cell Allowance -May 2019
Jill Ritzman	100.00	6/6/2019	Cell phone allowance - June 2019
Total Jill Ritzman	2,129.30		
Kate Magoolaghan	193.22	5/9/2019	CC&R copies, postage, car, misc REIMB Nov-Apr 2019
Total Kate Magoolagh	193.22		
Michael Grassle	100.00	7/5/2018	Cell Allowance - July M. Grassle
Michael Grassle	3,624.30	7/19/2018	Shed purchase, Home Depot credit limited, reimburse on personal CC
Michael Grassle	100.00	8/2/2018	Cell Allowance -August M. Grassle
Michael Grassle	117.18	8/30/2018	Mileage August
Michael Grassle	100.00	9/6/2018	Cell Allowance -Sept. M. Grassle
Michael Grassle	100.00	10/4/2018	Cell Allowance Oct 2018
Michael Grassle	132.98	10/4/2018	Milieage - M. Grassle Sept 2018
Michael Grassle	100.00	11/1/2018	Cell Allowance - November M. Grassle
Michael Grassle	134.07	11/1/2018	Mileage Reimb - M. Grassle Oct 2018
Michael Grassle	100.00	12/6/2018	Cell Allowance - Dec 2018
Michael Grassle	102.46	12/13/2018	Mileage reimb - Pers car - business Nov 2018
Michael Grassle	188.29	1/3/2019	Cell Allowance Jan. 2019 & Mileage Reimb Dec. 2018
Michael Grassle	100.00	2/7/2019	Cell Allowance - Feb 2019

Cameron Park Community Services District
 Vendor Activity
 From 9/30/2018 Through 6/26/2019

Attachment 3B

Michael Grassle	182.70	2/7/2019 Mileage Reimb - Jan 2019
Michael Grassle	150.00	2/21/2019 Work Boots Reimb
Michael Grassle	106.72	2/28/2019 Mileage Reimb - Feb 2019
Michael Grassle	100.00	3/7/2019 Cell Allowance March
Michael Grassle	217.42	3/21/2019 Metasys training incidentals/meals/travel
Michael Grassle	189.66	3/28/2019 March Mileage Reimb
Michael Grassle	100.00	4/4/2019 Cell Allowance - April 2019
Michael Grassle	100.00	5/2/2019 Cell Allowance - May 2019
Michael Grassle	133.40	5/9/2019 Mileage Reimb - April 2019
Michael Grassle	100.00	6/6/2019 Cell phone allowance - June 2019
Michael Grassle	125.28	6/6/2019 Mileage Reimb May 2019
Total Michael Grassle	6,504.46	
Mike Merritt	150.00	2/28/2019 Work Boots - Reimb
Total Mike Merritt	150.00	
Niki Garrison	435.83	11/1/2018 Lodging & Mileage 2018 Board Conf. N. Garrison
Niki Garrison	235.85	12/20/2018 Board Mtg reception supplies/food 12/19/18 - Reimb.
Total Niki Garrison	671.68	
Vicky Neibauer	104.68	8/23/2018 Mileage & Prkng Reimbs August
Vicky Neibauer	199.00	10/25/2018 1 year sub for online courses (V. Niebauer) reimb
Total Vicky Neibauer	303.68	

Cameron Park Community Services District
Check/Voucher Register - Check Register
 From 5/31/2019 Through 6/26/2019

<u>Vendor Name</u>	<u>Check Amount</u>	<u>Description</u>	<u>Check Number</u>	<u>Check Date</u>
	35,595.95	Payroll 05-31-19	Payroll 05-31-19	5/31/2019
	35,595.95		Total Payroll 05-3...	
	55,438.10	Payroll 06-14-19 Summer Start	Payroll 06-14-19	6/14/2019
	55,438.10		Total Payroll 06-1...	
49er Communications, Inc.	485.30	FD89 Radio Equipment (AVL) 05/22/19	30496	6/13/2019
	485.30		Total 30496	
Abila	687.00	Accounting Software 05/20-06/19/19	30431	6/6/2019
	687.00		Total 30431	
Abila	687.00	Accounting software 06/20-07/19/19	30542	6/20/2019
	687.00		Total 30542	
Acer Landscape Materials, Inc	236.63	Blue Road Base -CP Lake 05/02/19	30497	6/13/2019
	236.63		Total 30497	
ADM Screening	135.00	Per-Emp testing - Rec	30432	6/6/2019
ADM Screening	270.00	Per-Emp testing - Rec may 2019		6/6/2019
	405.00		Total 30432	
ADM Screening	180.00	Pre-Emp testing - REC	30498	6/13/2019
	180.00		Total 30498	
ADM Screening	440.00	Pre-emp testing RES FF's	30543	6/20/2019
	440.00		Total 30543	
Airespring Inc.	564.57	Internet Broadbands CSD/Lake May 2019	30499	6/13/2019
	564.57		Total 30499	
Airgas National Carbonation	116.04	C02 Pool 05/24/19	30433	6/6/2019
Airgas National Carbonation	229.30	C02 Lagoon 05/24/19		6/6/2019
	345.34		Total 30433	
Airgas National Carbonation	184.56	C02 Lagoon 05/31/19	30500	6/13/2019
Airgas National Carbonation	276.32	C02 Pool 05/31/19		6/13/2019

Cameron Park Community Services District
Check/Voucher Register - Check Register
From 5/31/2019 Through 6/26/2019

<u>Vendor Name</u>	<u>Check Amount</u>	<u>Description</u>	<u>Check Number</u>	<u>Check Date</u>
Airgas National Carbonation	260.95	C02 tank rental Lagoon 05/31/19		6/13/2019
	721.83		Total 30500	
Airgas National Carbonation	210.08	C02 delv for Lagoon 06/06/19	30544	6/20/2019
Airgas National Carbonation	211.11	C02 delv Pool 06/06/19		6/20/2019
	421.19		Total 30544	
Alhambra	80.56	Water delv 05/20 & 06/03 & cooler rental	30502	6/13/2019
	80.56		Total 30502	
Allstar Fire Equipment, Inc.	5,491.97	Fire training equipment	30545	6/20/2019
	5,491.97		Total 30545	
Alyssa Kimball	69.30	Mileage Reimb - May 2019	30473	6/6/2019
	69.30		Total 30473	
Andrew Stumpf	5,000.00	Speaker at FD Stand Down training event June 2019	30593	6/20/2019
	5,000.00		Total 30593	
Andrew Webb	744.90	Inst. All Tennis May 2019	30494	6/6/2019
	744.90		Total 30494	
Angius & Terry LLP	270.00	CC&R Legal Counsel 05/01 & 05/15/19	30546	6/20/2019
	270.00		Total 30546	
Arnolds for Awards, Inc.	35.00	Wine Cooler Logo/Etching FD	30503	6/13/2019
	35.00		Total 30503	
AT&T Calnet 3	149.70	FD89 Phones 04/24-05/23/19	30434	6/6/2019
	149.70		Total 30434	
AT&T Calnet 3	20.65	FD Phones 05/10-06/09/19 BAN 9391035819	30547	6/20/2019
	20.65		Total 30547	
AT&T Calnet 3	20.63	FD Phones 05/10-06/09/19 BAN 9391035820	30548	6/20/2019
	20.63		Total 30548	

Cameron Park Community Services District
Check/Voucher Register - Check Register
From 5/31/2019 Through 6/26/2019

<u>Vendor Name</u>	<u>Check Amount</u>	<u>Description</u>	<u>Check Number</u>	<u>Check Date</u>
Barbara Barisone	150.00	Inst. Water Aerobics - May 2019	30504	6/13/2019
	150.00		Total 30504	
Better Behavior Club	40.00	Classroom B rental 05/26, deposit refund	30437	6/6/2019
	40.00		Total 30437	
Bettina S. Helm	60.00	Cell phone allowance - June 2019	30468	6/6/2019
	60.00		Total 30468	
Blain Stumpf Trucking	685.09	Sand for Lagoon 05/22/19	30490	6/6/2019
	685.09		Total 30490	
Bravo Security Services Inc.	2,702.00	Security for Summer Spectacular 2019	30438	6/6/2019
	2,702.00		Total 30438	
Bravo Security Services Inc.	487.50	Event Security for CC 06/22/19	30549	6/20/2019
	487.50		Total 30549	
Brittany Hieb	750.00	Northview weedeating srvc	30567	6/20/2019
	750.00		Total 30567	
Brittany Montgomery	40.00	Classrm B rental 05/19/19 , deposit refund	30477	6/6/2019
	40.00		Total 30477	
Buckeye Union School District	212.50	Kidz Kamp Bus 05/29/19	30551	6/20/2019
	212.50		Total 30551	
C & H Motor Parts, Inc	415.94	FD Stinger flashlight 2	30439	6/6/2019
	415.94		Total 30439	
California Public Employee's Retirement System	17,582.39	June 2019 CalPERS Health Payment	1001320839	6/3/2019
	17,582.39		Total 1001320839	
California Public Employee's Retirement System	1,045.93	PPE 05/25/19 CalPERS Retirement - Classic	1001328776	5/31/2019
	1,045.93		Total 1001328776	

Cameron Park Community Services District
Check/Voucher Register - Check Register
 From 5/31/2019 Through 6/26/2019

<u>Vendor Name</u>	<u>Check Amount</u>	<u>Description</u>	<u>Check Number</u>	<u>Check Date</u>
California Public Employee's Retirement System	2,866.11	PPE 05/25/19 CalPERS Retirement - Pepra	1001328778	5/31/2019
	2,866.11		Total 1001328778	
California Public Employee's Retirement System	1,039.20	PPE 06/08/19 CalPERS Retirement - Classic	1001338217	6/14/2019
	1,039.20		Total 1001338217	
California Public Employee's Retirement System	2,909.32	PPE 06/08/19 CalPERS Retirement - Pepra	1001338219	6/14/2019
	2,909.32		Total 1001338219	
CalPERS 457 Plan	200.00	PPE 05/25/19 CalPERS 457 Plan	1001328720	5/31/2019
	200.00		Total 1001328720	
CalPERS 457 Plan	200.00	PPE 06/08/19 CalPERS 457 Plan	1001338213	6/14/2019
	200.00		Total 1001338213	
Cap City Sports Academy LLC	535.00	Multisport camp - Skyhawks	30505	6/13/2019
	535.00		Total 30505	
Capitol Clutch & Brake, Inc.	1,346.59	FD E89 parts	30552	6/20/2019
	1,346.59		Total 30552	
CardConnect	50.00	Lease Bolt CC devices May 2019	30440	6/6/2019
	50.00		Total 30440	
Churchill's Hardware, Inc.	127.45	FD hardware receipts 05/04-05/29/19	30442	6/6/2019
	127.45		Total 30442	
Churchill's Hardware, Inc.	252.64	CC, Lake, Parks Hardware receipts 05/02-05/28/19	30443	6/6/2019
	252.64		Total 30443	
Cintas Corporation #2	31.88	CP Lake shed First Aid supplies 06/06/19	30506	6/13/2019
	31.88		Total 30506	
Cintas Corporation #2	295.63	CC Janitorial supplies 06/13/19	30554	6/20/2019
	295.63		Total 30554	

Cameron Park Community Services District
Check/Voucher Register - Check Register
From 5/31/2019 Through 6/26/2019

<u>Vendor Name</u>	<u>Check Amount</u>	<u>Description</u>	<u>Check Number</u>	<u>Check Date</u>
Cintas Corporation #622	276.77	CC Janitorial Supplies 06/06/19	30507	6/13/2019
	276.77		Total 30507	
Citadel Electric, Inc.	12,597.00	FD88 Backup Generator & install	30508	6/13/2019
	12,597.00		Total 30508	
Comcast	153.08	FD89 Internet 06/11-07/10/19	30555	6/20/2019
	153.08		Total 30555	
Comcast	44.99	FD88 Internet 06/14-07/13/19	30556	6/20/2019
	44.99		Total 30556	
Conforti Plumbing, Inc	958.33	Lake drinking fountain rebuild	30510	6/13/2019
	958.33		Total 30510	
CoreLogic Solutions LLC	165.00	CC&R Map Software May 2019	30511	6/13/2019
	165.00		Total 30511	
Craig Shuler	60.00	Cell phone allowance - June 2019	30487	6/6/2019
	60.00		Total 30487	
Cynthia J. Gillihan	80.00	Lagoon signs- repair	30564	6/20/2019
	80.00		Total 30564	
Danielle Diaz	251.39	PP12 50% payroll check replcmnt, Sav acct invalid per Paychx	30559	6/20/2019
	251.39		Total 30559	
Dave Ito	64.00	EMT Recert FD Reimb	30570	6/20/2019
	64.00		Total 30570	
David Airola	120.00	Summer Splash camp - refund	30501	6/13/2019
	120.00		Total 30501	
Dawn Avalon	132.00	Inst. Tai Chi Health March, April & May 2019	30435	6/6/2019
	132.00		Total 30435	

Cameron Park Community Services District
Check/Voucher Register - Check Register
 From 5/31/2019 Through 6/26/2019

<u>Vendor Name</u>	<u>Check Amount</u>	<u>Description</u>	<u>Check Number</u>	<u>Check Date</u>
De Lage Landen Financial Services, Inc.	87.97	FD88 Copier Lease 05/15/19-06/14/19	30512	6/13/2019
	87.97		Total 30512	
De Lage Landen Financial Services, Inc.	176.96	FD89 Copier Lease payment June 2019	30513	6/13/2019
	176.96		Total 30513	
Delta Dental of California	1,152.61	Dental Benefits June 2019	30446	6/6/2019
	1,152.61		Total 30446	
Dennis Romary	500.00	Encroachment Permit Deposit - refund	30533	6/13/2019
	500.00		Total 30533	
Department of Industrial Relations	292.50	P00819 Slide Re-Inspection 05/29/19	30447	6/6/2019
	292.50		Total 30447	
Department of Industrial Relations	125.00	Inspection E 1652491 SA Stage/Wheelchair lift	30514	6/13/2019
	125.00		Total 30514	
Department of Justice	672.00	Pre-Emp fingerprinting/backgrd chks REC & FD	30515	6/13/2019
	672.00		Total 30515	
Dept. of Forestry & Fire Protection	285,375.48	3rd Qtr Cal Fire 2018/2019 #27753	30448	6/6/2019
	285,375.48		Total 30448	
Dept. of Forestry & Fire Protection	577,709.09	3rd Qtr Cal Fire 2018/2019 #27750	30449	6/6/2019
	577,709.09		Total 30449	
Dept. of the CA Highway Patrol	2,156.60	Summer Spectacular CHP services 06/29/19	30558	6/20/2019
	2,156.60		Total 30558	
DSA Technologies, Inc	1,649.00	MSA, IT Maint June 2019	30450	6/6/2019
	1,649.00		Total 30450	

Cameron Park Community Services District
Check/Voucher Register - Check Register
 From 5/31/2019 Through 6/26/2019

<u>Vendor Name</u>	<u>Check Amount</u>	<u>Description</u>	<u>Check Number</u>	<u>Check Date</u>
EDC Emergency Services Authority	5,411.45	FY 18/19 3rd Qtr Dispatch (Jan-Mar 2019)	30516	6/13/2019
	5,411.45		Total 30516	
El Dorado Irrigation District	2,047.76	Water/Sewer 03/26-05/30/19 CP lake	30451	6/6/2019
	2,047.76		Total 30451	
El Dorado Irrigation District	1,096.89	Water 03/23-05/21/19 Christa	30452	6/6/2019
	1,096.89		Total 30452	
El Dorado Irrigation District	125.44	Water 03/23-05/21/19 Dog Park	30453	6/6/2019
	125.44		Total 30453	
El Dorado Irrigation District	119.20	Water/Landscp 03/22-05/20/19 Chardi	30454	6/6/2019
	119.20		Total 30454	
El Dorado Irrigation District	357.87	Water 03/23-05/21/19 Bar J B	30455	6/6/2019
	357.87		Total 30455	
El Dorado Irrigation District	398.17	Water 03/28-05/24/19 D. West	30456	6/6/2019
	398.17		Total 30456	
El Dorado Irrigation District	243.07	Water/Sewer 03/26-05/30/19 Rasm Park	30457	6/6/2019
	243.07		Total 30457	
El Dorado Irrigation District	328.56	Water/Landscp 03/23-05/22/19 Bar J 15A	30458	6/6/2019
	328.56		Total 30458	
El Dorado Irrigation District	1,268.91	Water/Sewer 03/22-05/30/19 FD89	30459	6/6/2019
	1,268.91		Total 30459	
El Dorado Irrigation District	1,272.29	Water/Sewer 03/22-05/30/19 Pool	30460	6/6/2019
	1,272.29		Total 30460	
El Dorado Irrigation District	671.43	Water/Sewer 03/22-05/30/19 CC	30461	6/6/2019

Cameron Park Community Services District
 Check/Voucher Register - Check Register
 From 5/31/2019 Through 6/26/2019

Vendor Name	Check Amount	Description	Check Number	Check Date
	671.43		Total 30461	
El Dorado Irrigation District	462.68	Water/Sewer 03/26-05/30/19 FD88	30462	6/6/2019
	462.68		Total 30462	
El Dorado Irrigation District	194.00	Water/Sewer 03/23-05/30/19 Christa RR	30463	6/6/2019
	194.00		Total 30463	
El Dorado Weed Control	611.37	Gateway Park - Chem weed control srvc	30561	6/20/2019
El Dorado Weed Control	1,880.15	Hacienda Park - Chem weed control srvc		6/20/2019
El Dorado Weed Control	677.72	Parks - Chem weed control srvc		6/20/2019
	3,169.24		Total 30561	
Ellamae J. Wooten	300.00	Dir Comp mtgs 05/30,06/03,19	30602	6/20/2019
	300.00		Total 30602	
Emily Truman	66.00	Swim class cancel	30539	6/13/2019
	66.00		Total 30539	
Felicity Wood Carlson	400.00	Dir Comp Mtgs 05/30,06/03,04,19	30553	6/20/2019
	400.00		Total 30553	
Foothill Auto Service, Inc.	495.40	CC&R vehicle - auto repair	30517	6/13/2019
	495.40		Total 30517	
Foothill Auto Service, Inc.	1,041.38	99 Ford Exp Maint - parks	30562	6/20/2019
	1,041.38		Total 30562	
G & O Body Shop	65.00	FD88 Towing charges U289	30518	6/13/2019
	65.00		Total 30518	
Gary Coverdale	600.00	Sum Spect. Opening Band	30557	6/20/2019
	600.00		Total 30557	
Gilchrist Golf Cars, Inc.	997.13	Sum Spect Golf Cart rentals 06/29/19	30563	6/20/2019
	997.13		Total 30563	

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<u>Vendor Name</u>	<u>Check Amount</u>	<u>Description</u>	<u>Check Number</u>	<u>Check Date</u>
Gold Country Equipment Center	117.76	Equip oil - Parks	30565	6/20/2019
	117.76		Total 30565	
Gold Country Hardware	17.77	Parks supplies 05/13/19	30466	6/6/2019
	17.77		Total 30466	
Greg Gibson	35.00	Tai Chi class cancelled - refund	30464	6/6/2019
	35.00		Total 30464	
Hayley Durham-Filo	475.00	Coed SB league cancelled - refund	30560	6/20/2019
	475.00		Total 30560	
Highlander Termite & Pest Control	75.00	CC Pest Control 05/28/19	30469	6/6/2019
	75.00		Total 30469	
Highlander Termite & Pest Control	35.00	FD88 Pest Control 06/04/19 Cust#1035	30520	6/13/2019
	35.00		Total 30520	
Highlander Termite & Pest Control	75.00	FD89 Pest Control 06/05/19 Cust#713	30521	6/13/2019
	75.00		Total 30521	
Hillyard, Inc.	402.79	Lake Janitorial Supplies 05/22/19	30470	6/6/2019
	402.79		Total 30470	
Holly Morrison	500.00	Dir Comp mtgs 05/30,06/03,04,04,19	30582	6/20/2019
	500.00		Total 30582	
Home Depot Credit Services	400.48	account - Lake/Parks supplies	30471	6/6/2019
	400.48		Total 30471	
Hunt & Sons	706.97	Fuel 05/31/19	30522	6/13/2019
Hunt & Sons	1,303.79	Fuel 06/07/19		6/13/2019
	2,010.76		Total 30522	
Hunt & Sons	1,731.68	Fuel 06/14/19	30568	6/20/2019
	1,731.68		Total 30568	

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<u>Vendor Name</u>	<u>Check Amount</u>	<u>Description</u>	<u>Check Number</u>	<u>Check Date</u>
Interwest Consulting Group, Inc.	206.25	Fire plan review Starbucks/Shell 05/01-06/03/19 #201904290	30569	6/20/2019
	206.25		Total 30569	
J&C Automotive	152.19	CC&R vehicle repair/maint	30571	6/20/2019
	152.19		Total 30571	
J&M Displays, Inc	9,700.00	Summer Spect. Fireworks Final Pymt (2 of 2)	30572	6/20/2019
	9,700.00		Total 30572	
Jeff Balasa	200.00	Trucks & Tunes Band 06/12/19	30436	6/6/2019
	200.00		Total 30436	
Jennifer Craig	40.00	NW Hall rental 05/19/19, deposit Refund	30445	6/6/2019
	40.00		Total 30445	
Jennifer Jones	475.00	Coed SB league cancelled - refund	30575	6/20/2019
	475.00		Total 30575	
Jessica Wunschel	286.00	Theater Arts camp - refund	30541	6/13/2019
	286.00		Total 30541	
Jill Ritzman	100.00	Cell phone allowance - June 2019	30483	6/6/2019
	100.00		Total 30483	
Jon Lyons	75.00	FD E289 a/c repair	30574	6/20/2019
	75.00		Total 30574	
JS West Propane Gas	1,341.60	Propane Pool/Gym 05/21/19	30472	6/6/2019
	1,341.60		Total 30472	
JS West Propane Gas	969.44	Propane pool 06/03/19	30576	6/20/2019
	969.44		Total 30576	
L.N. Curtis & Sons	470.83	FD Leather Boots	30524	6/13/2019
	470.83		Total 30524	

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<u>Vendor Name</u>	<u>Check Amount</u>	<u>Description</u>	<u>Check Number</u>	<u>Check Date</u>
L.N. Curtis & Sons	772.20	Fire In Kind gear	30578	6/20/2019
	772.20		Total 30578	
Larry McBride	600.00	In Lieu Retired Med Bens June 2019	30476	6/6/2019
	600.00		Total 30476	
Laura Sanders-Ito	30.50	Mailed Grant packet - reimb postage	30485	6/6/2019
Laura Sanders-Ito	32.83	Mileage Reimb April/May 2019		6/6/2019
	63.33		Total 30485	
Lewis E. Johnson	82.80	Inst. Ukelele May 2019	30523	6/13/2019
	82.80		Total 30523	
Lighting Unlimited, Inc.	10.51	CC lightbulbs	30579	6/20/2019
	10.51		Total 30579	
Lincoln Aquatics	239.41	Rope for Lagoon 05/20/19	30475	6/6/2019
	239.41		Total 30475	
Lincoln Aquatics	235.55	Check Valve for tank at Lagoon	30580	6/20/2019
	235.55		Total 30580	
Lucille Colquhoun	228.43	Kidz Kamp Staff Shirts 2019	30444	6/6/2019
	228.43		Total 30444	
Lucille Colquhoun	366.35	Kidz Kamp tshirts	30509	6/13/2019
	366.35		Total 30509	
Lynn Ryan	70.00	Ballet class cancel - refund	30484	6/6/2019
	70.00		Total 30484	
Mad Science of Sacramento Valley	869.40	Eureka Summer camp class June 2019	30581	6/20/2019
	869.40		Total 30581	
Mary Kay Templeton	132.00	Swim lessons cancelled - refund	30594	6/20/2019
	132.00		Total 30594	
Melissa O'Meara Simpkin	79.90	Board Member shirts	30535	6/13/2019

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Vendor Name	Check Amount	Description	Check Number	Check Date
	79.90		Total 30535	
Michael Grassle	100.00	Cell phone allowance - June 2019	30467	6/6/2019
Michael Grassle	125.28	Mileage Reimb May 2019		6/6/2019
	225.28		Total 30467	
Mountain Democrat	205.92	FD89 newspaper renewal 06/28/19-06/28/21	30478	6/6/2019
Mountain Democrat	650.00	Spring/Summer 2019 Adventure Ad		6/6/2019
	855.92		Total 30478	
Mountain Democrat	30.38	FY19/20 Pub Notice App limits 06/07/19	30526	6/13/2019
	30.38		Total 30526	
Mountain Democrat	69.60	Pub Notice Weed Abatement 06/14	30583	6/20/2019
	69.60		Total 30583	
MyFleetCenter.com	403.57	FD F150 truck maint	30573	6/20/2019
	403.57		Total 30573	
Myung Chong	396.00	Inst. Mod Zumba May 2019	30441	6/6/2019
	396.00		Total 30441	
Nancy Lenoil	143.00	Theater Arts camp - refund	30525	6/13/2019
	143.00		Total 30525	
Neon Playboys	900.00	Sum Spect. Main Band remainder of pymt	30584	6/20/2019
	900.00		Total 30584	
Pathian Administrators	171.93	Vision Benefits - June 2019	30479	6/6/2019
	171.93		Total 30479	
Paychex	406.48	Paychex Fees HR June 2019	20078512	6/14/2019
Paychex	515.78	Paychex Fees Stratustime & Bio clocks 04/27-05/31/19		6/14/2019
	922.26		Total 20078512	
Paychex	238.80	Paychex Payroll Fees for 05-31-19	2019052801	5/31/2019

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Vendor Name	Check Amount	Description	Check Number	Check Date
	238.80		Total 2019052801	
Paychex	343.80	Paychex Payroll Fees for 06-14-19 - Summer Start	2019061101	6/14/2019
	343.80		Total 2019061101	
PG&E	1,907.45	Elec 04/26-04/30 & 05/01-05/27 FD's & Carousel	30480	6/6/2019
	1,907.45		Total 30480	
PG&E	11,213.83	Elec LLad's / Parks 04/26-05/28/19	30527	6/13/2019
	11,213.83		Total 30527	
PG&E	3,500.63	Elec. Lake, Lagoon, BarJb 04/26-05/27/19	30528	6/13/2019
	3,500.63		Total 30528	
PG&E	114.98	Elec - Parks 8 lamps 05/17-06/17/19	30585	6/20/2019
	114.98		Total 30585	
PG&E	158.10	Elec Parks 11 lamps 05/17-06/17/19	30586	6/20/2019
	158.10		Total 30586	
Ponderosa Auto Express, Inc.	1,106.07	FD89 2002 Ford Exped. Auto Srvc	30529	6/13/2019
Ponderosa Auto Express, Inc.	2,591.33	FD89 2010 Ford F150 Auto Srvc		6/13/2019
	3,697.40		Total 30529	
Ponderosa Auto Express, Inc.	432.92	FD89 truck maint.	30588	6/20/2019
	432.92		Total 30588	
Prentice, Long & Epperson	1,458.00	Legal Srvcs, Mtgs, calls 05/10-05/30/19	30481	6/6/2019
	1,458.00		Total 30481	
Public Employee's Union Local 1	145.09	Union Dues for Payroll 06/14/19	30530	6/13/2019
	145.09		Total 30530	
R.J. Ricciardi, Inc CPA's	8,637.69	FY 18/19 Audit hours for May 2019	30482	6/6/2019

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<u>Vendor Name</u>	<u>Check Amount</u>	<u>Description</u>	<u>Check Number</u>	<u>Check Date</u>
	8,637.69		Total 30482	
R.J. Ricciardi, Inc CPA's	4,560.00	FY 17/18 Audit for March 2019	30531	6/13/2019
	4,560.00		Total 30531	
Reyes Coca-Cola Bottling, LLC	437.32	Concession soda (w/ cm -\$225)	30589	6/20/2019
	437.32		Total 30589	
Richard A. Kowaleski	91.20	Inst. Dance classes May 2019	30474	6/6/2019
	91.20		Total 30474	
Riverview International Trucks, Inc.	1,460.31	E388, FD auto parts 05/07/19	30532	6/13/2019
	1,460.31		Total 30532	
Riverview International Trucks, Inc.	162.97	E389 parts (w/ CM997517 dryer return -\$40.59)	30590	6/20/2019
Riverview International Trucks, Inc.	286.77	FD E389 parts		6/20/2019
	449.74		Total 30590	
Robert A. Godwin	200.00	YFF Officials 4 Games 06/01/19	30465	6/6/2019
	200.00		Total 30465	
Robert A. Godwin	250.00	YFF Officials 5 games 05/18/19	30519	6/13/2019
Robert A. Godwin	150.00	YFF Officials 3 games 06/08/19		6/13/2019
	400.00		Total 30519	
Robert Granade	475.00	Men's SB league cancelled - refund	30566	6/20/2019
	475.00		Total 30566	
Rosemarie Kelliher	218.40	Inst. Sewing June 2019	30577	6/20/2019
	218.40		Total 30577	
Sarina Bronson	184.00	YFF cancelled - Luke refund	30550	6/20/2019
	184.00		Total 30550	
SDRMA	400.00	Mathewson claim 05/01/19 deductible	30486	6/6/2019
	400.00		Total 30486	
Sierra Site Services	1,050.00	Sum Spect. Portable Toilet rentals	30591	6/20/2019

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<u>Vendor Name</u>	<u>Check Amount</u>	<u>Description</u>	<u>Check Number</u>	<u>Check Date</u>
	1,050.00		Total 30591	
Sign Banner Print Express	<u>51.16</u>	Summer Spect flyers 2019	30488	6/6/2019
	51.16		Total 30488	
Sign Banner Print Express	<u>312.74</u>	Emp Handbook print out x90	30534	6/13/2019
	312.74		Total 30534	
SiteOne Landscape Supply	<u>146.61</u>	LLAD Equip maint.	30592	6/20/2019
	146.61		Total 30592	
Soroptimist International CP/EDH	<u>300.00</u>	Full hall rental 04/11/19 - deposit refund	30536	6/13/2019
	300.00		Total 30536	
Target Specialty Products	<u>2,809.49</u>	Parks, Pest Control/AG spray	30491	6/6/2019
	2,809.49		Total 30491	
Target Specialty Products	<u>2,377.26</u>	Lake - Ag Control Spraying	30537	6/13/2019
	2,377.26		Total 30537	
Todd Stevens	<u>15.00</u>	Hunter Safety class refund	30489	6/6/2019
	15.00		Total 30489	
Tom Vinci	<u>1,576.75</u>	Sum Spect. Stage & Sound (Deposit)	30600	6/20/2019
	1,576.75		Total 30600	
Tom Vinci	<u>1,576.50</u>	Sum Spect. Stage & Sound (Final Pymt)	30601	6/20/2019
	1,576.50		Total 30601	
TPX Communications	<u>890.37</u>	CSD Phones/Internet June 2019	30538	6/13/2019
	890.37		Total 30538	
Ultra Truck Works, Inc.	<u>7,521.62</u>	New FD truck accessories	30595	6/20/2019
	7,521.62		Total 30595	
Ultra Truck Works, Inc.	<u>7,521.62</u>	New FD truck #2 accessories	30596	6/20/2019
	7,521.62		Total 30596	

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<u>Vendor Name</u>	<u>Check Amount</u>	<u>Description</u>	<u>Check Number</u>	<u>Check Date</u>
Umpqua Bank	221.85	Bank Maintenance Fee for May 2019	Maint Fee	6/20/2019
	221.85		Total Maint Fee	
Umpqua Bank	2,063.87	CC Merch Fees - Vantiv - May 2019	Merch Fees	6/11/2019
	2,063.87		Total Merch Fees	
Uptown Studios, Inc	350.00	Web Maint. May 2019	30492	6/6/2019
	350.00		Total 30492	
Vavrinek, Trine, Day & Co., LLP	6,180.00	Prof. Svcs CPA - May 2019	30540	6/13/2019
	6,180.00		Total 30540	
Verizon Business	5.09	FD Carrier Access - Phones May 2019	30597	6/20/2019
	5.09		Total 30597	
Verizon Wireless	555.99	Wireless Phones CC, Rec & Parks 05/11-06/10/19	30598	6/20/2019
	555.99		Total 30598	
Verizon Wireless	201.40	Parks Wireless Ipads/Hotspots 05/11-06/10/19	30599	6/20/2019
	201.40		Total 30599	
Walker's Office Supplies, Inc.	176.91	Copy Paper CC 5 cases	30493	6/6/2019
	176.91		Total 30493	
Wex Bank	71.83	Carmel Fuel FD Eng 05/01/19	30495	6/6/2019
	71.83		Total 30495	
Winston Errol Pingrey	720.00	Sum Spect. Cash Security (2)	30587	6/20/2019
	720.00		Total 30587	
Report Total	1,153,228.52			