

# Budget and Administration Committee



Monday, May 11, 2026  
5:30pm

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

# Agenda

Members: Chair Director Katie Gilchrest (KG), Vice Chair Director Dawn Wolfson (DW)  
Alternate: Director Tim Israel (TI)

Staff: Mark Hornstra, General Manager; Laura Sanders-Ito, Acting Finance/Human Resources Officer

## CALL TO ORDER

## ROLL CALL

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

## ADOPTION OF AGENDA

## APPROVAL OF MINUTES

## OPEN FORUM

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

## DEPARTMENT MATTERS

1. **Public Records Act Response Policy #1050** (N. Garrison)
2. **FY 2024-25 Audit** (M. Hornstra)

**3. Revised Salary Wage Scale (M. Hornstra)**

**4. Staff Updates**

- a. March Check Register (L. Sanders-Ito)
- b. Fiscal Q3 Budget to Actual Report

**5. Items for Future Committee Meetings**

- Cost Recovery Policy (bounced check, etc.)
- Bylaws Review

**6. Items to Take to the Board of Directors**

**MATTERS TO AND FROM COMMITTEE MEMBERS & STAFF**

**ADJOURNMENT**

# Budget and Administration Committee

Monday, April 6, 2026  
5:30pm



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

# Minutes

Members: Chair Director Katie Gilchrest (KG), Vice Chair Director Dawn Wolfson (DW)  
Alternate: Director Tim Israel (TI)

Staff: Mark Hornstra, General Manager

**CALL TO ORDER** – 5:30pm

**ROLL CALL** – DW/KG

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

**ADOPTION OF AGENDA** – Approved with the removal of the first Closed Session item.

**APPROVAL OF MINUTES** - Approved

**OPEN FORUM**

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

**DEPARTMENT MATTERS**

**1. Election Resolution (N. Garrison)**

- Discussed Election Resolution. Move to Board with support.

**2. Recreation Specialist Job Description (M. Hornstra)**

- *Discussed Recreation Specialist Job Description. Move to Board with support.*

**3. Contract Approval Policy (discussion – M. Hornstra)**

- *Discussed Approval Policy. Move to Board with redlined policy with support.*

**4. Staff Updates**

- a. March Check Register (L. Sanders-Ito)
- b. FY 2024-25 Audit (M. Hornstra)
- c. MOU between CPCSD and AFSCME Council 57, Local 1 (M. Hornstra)
- d. FY 2026-27 Preliminary Budget (M. Hornstra)

**5. Items for Future Committee Meetings**

- Cost Recovery Policy (bounced check, etc.)
- Bylaws Review

**6. Items to Take to the Board of Directors**

- *Election Resolution*
- *Recreation Specialist Job Description*
- *Contract Approval Policy*
- *MOU*

**MATTERS TO AND FROM COMMITTEE MEMBERS & STAFF**

**CLOSED SESSION** – 5:52pm

**PUBLIC EMPLOYEE PERFORMANCE EVALUATION**

~~(Gov. Code Section 54957(b)(1)) Title: All Employees~~

**PUBLIC EMPLOYEE APPOINTMENT**

(Gov. Code Section 57957(b)(1)) Title: Strategic Public Safety Solutions

*Reconvened from Closed Session at 6:04pm - Direction was given to staff to bring forward a Professional Services Agreement with the CSD and Strategic Public Safety Solutions at the next board meeting.*

**ADJOURNMENT** – 6:04pm

# Cameron Park Community Services District



## Staff Report

**DATE:** May 11, 2026

**FROM:** NIKI GARRISON, BOARD CLERK

**AGENDA ITEM #1:** Consideration and Adoption of Revisions to Policy 1050, Public Records Act Response Procedures

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

### BACKGROUND

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

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

### Summary of Proposed Revisions

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

### Key Changes

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

- Updated response timelines in Section 1050.2 to reference the current statutory authority and clarified that staff must respond within the applicable 10-day period or formally request an extension of up to 14 additional days.
- Clarified staff responsibilities for reviewing requests, assisting requestors in identifying records, coordinating searches with Directors and staff, and communicating availability or exemptions related to responsive documents.
- Added language confirming that electronically maintained records will be provided in electronic format when requested and feasible.
- Revised and consolidated copying fee provisions to simplify charges for paper and electronic records to align with the 2026 approved Book of Fees, as well as including clarification regarding deposits and payment prior to release of copied records.
- Renumbered sections for consistency and removed duplicative or outdated language related to copying charges and records retrieval fees.
- Clarified that District staff are required to provide existing identifiable records only and are not obligated to create new records, conduct research, or perform analysis in response to PRA requests.
- Added clarifying language stating that the policy shall be interpreted consistently with the Public Records Act as currently enacted or subsequently amended.

## **FISCAL IMPACT**

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

## **CONCLUSION**

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

Staff recommends that the Budget and Administration Committee review the revised Policy 1050, Public Records Act Response Procedures and move forward to the Board of Directors.

### Attachment:

1A – Policy 1050 – Public Records Act Response Procedures (Redline Version)

# Cameron Park Community Services District

## POLICY HANDBOOK

### POLICY TITLE: Public Records Act Response Procedures

POLICY NUMBER: 1050

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

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

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

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

- d) If a request is made for copies of records, District staff shall also advise the requestor of the estimated copying cost. The District shall make any disclosable records it holds in electronic format available in such format when requested.
- e) The person requesting the copies shall pay the charges for the requested copies established by the Board. At present, those are: \$.20 per 8 1/2"x11" and 8 1/2"x14" page, \$.25 per 11"x17" page, and \$20 per flash drive (for electronic media). District staff shall not make the requested copies until a deposit of the estimated copying cost is received and shall not release the copies until the actual copying cost is paid.
- ~~Copies shall be provided at a cost of ten cents (\$.10) per page, and the General Manager may charge a retrieval fee not to exceed five dollars (\$5) per request for copies of reports and statements which are five (5) or more years old.~~
  - ~~A request for more than one (1) report or statement or report and statement at the same time will be considered as a single request.~~

~~Replaces Copying Public Documents Policy~~

~~1050-1~~

~~Originally Approved 9/19/07~~

~~Revised 10/17/18~~

- ~~A request for a copy of an identifiable written public record or information produced therefrom, or a certified copy of such record, shall be accompanied by payment of a fee in the amount of ten cents (\$.10) per page if the copy is no larger than 8 1/2" x 11". If the size of the copy of the record is in excess of 8 1/2" x 11", a request for such copy shall be accompanied by payment of a fee in the amount fixed by the General Manager, provided that the amount so fixed shall not be more than ten cents (\$.10) times the number of 8 1/2" x 11" pages into which each copied sheet could be divided if so desired. The cost for records made available in an electronic format shall be determined by the General Manager.~~

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

~~1050.4 — No conditions whatsoever shall be placed on those persons desiring to inspect or reproduce reports or statements filed pursuant to the Political Reform Act, nor shall any information or identification be required from such persons.~~ **Attachment #1A**

~~1050.5~~1050.3 In accordance with the Public Records Act, ~~the administrative~~District staff will provide specific, identifiable records but will not research records for particular types of information or analyze information which may be contained in public records. District staff has not obligation to create records in response to a Public Records Act request.

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

*Replaces Copying Public Documents Policy*

1050-2

Originally Approved 9/19/07

Revised 10/17/18

# Cameron Park Community Services District



## Staff Report

**DATE:** MAY 11, 2026

**FROM:** MARK HORNSTRA, GENERAL MANAGER

**AGENDA ITEM #2:** Fiscal Year 2024-25 Draft Audit Report

**RECOMMENDED ACTION:** Review, Discuss, and Move to the Board

Please find attached the FY 2024-25 Draft Audit Report for your review.

The Auditor's opinion indicates the District's FY 2024-25 "financial statements present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information" and "the respective changes in financial position are in accordance with Generally Accepted Accounting Principles (GAAP)". In short, the District has received a clean Audit with no Audit findings. Details are attached to this FY 2024-25 Draft Audit Report, which is the highest rating for an Audit.

In addition, the Auditor noted no observations and recommendations during the current or prior year. Staff is requesting that the Committee move to the board for approval.

### Attachments:

- 2A – Audit Report 6.30.25
- 2B – Management Report 6.30.25
- 2C – Letter from O'Connor & Company

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

**ANNUAL FINANCIAL REPORT  
JUNE 30, 2025**

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## INDEPENDENT AUDITORS' REPORT

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

### Report on the Audit of the Financial Statements

#### Opinions

We have audited the accompanying financial statements of the governmental-type activities, each major fund and the aggregate remaining fund information of Cameron Park Community Services District as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the Cameron Park Community Services District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental-type activities, each major fund, and the aggregate remaining fund information of Cameron Park Community Services District, as of June 30, 2025 and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### Basis for Opinions

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

#### Responsibilities of Management for the Financial Statements

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

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

#### Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Cameron Park Community Services District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Cameron Park Community Services District's ability to continue as a going concern for a reasonable period of time.

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

#### Other Matters

##### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis (pages 3-6) and the required supplementary information (page 28-31), as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

##### *Other Information*

Our audit was conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The supplementary data (pages 32-33) is presented for the purpose of additional analysis and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly presented in all material respects in relation to the financial statements taken as a whole.



O'Connor & Company.

Novato, California  
April 27, 2026

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

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

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

## **OVERVIEW OF FINANCIAL STATEMENTS**

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

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

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

The fund financial statements are composed of:

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

### **The Statement of Net Position and the Statement of Activities**

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

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

## **REPORTING THE DISTRICT'S MOST SIGNIFICANT FUNDS**

### **Fund Financial Statement**

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

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

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

**Governmental Funds**

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

**FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE**

The following table summarizes the District's net position as of June 30, 2025:

Table 1  
Governmental Activities Net Position

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

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

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

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

Table 2  
Changes in Net Position

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

**Government Activities**

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

**Capital Assets**

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

Table 3  
Capital Assets at Year End

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

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

**Debt Administration**

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

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

**Economic Outlook and Major Initiatives**

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

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

**Contacting the District's Financial Management**

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

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

ASSETS

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

DEFERRED OUTFLOWS OF RESOURCES

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

LIABILITIES

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

DEFERRED INFLOWS OF RESOURCES

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

NET POSITION

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

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

Cameron Park Community Services District  
STATEMENT OF ACTIVITIES  
 For the year ended June 30, 2025

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

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

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

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

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

Cameron Park Community Services District  
 Reconciliation of the  
GOVERNMENTAL FUNDS - BALANCE SHEET  
 with the Governmental Activities  
STATEMENT OF NET POSITION  
 For the year ended June 30, 2025

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

Amounts reported for Governmental Activities in the Statement of Net Position are different from those reported in the Governmental Funds above because of the following:

**CAPITAL ASSETS**

Capital Assets used in Governmental Activities are not current assets or financial resources and therefore are not reported in the Governmental Funds 17,594,003

**LONG-TERM ASSETS AND LIABILITIES**

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

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

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

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

Cameron Park Community Services District  
 GOVERNMENTAL FUNDS  
STATEMENT OF REVENUES,  
EXPENDITURES AND CHANGES IN FUND BALANCES  
 For the year ended June 30, 2025

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

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

Cameron Park Community Services District  
RECONCILIATION OF THE NET CHANGE IN FUND BALANCES -  
TOTAL GOVERNMENTAL FUNDS  
with the  
CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES  
For the year ended June 30, 2025

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

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

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. Reporting Entity

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

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

B. Basis of Presentation - Government-Wide Financial Statements

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

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

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

C. Basis of Presentation - Fund Financial Statements

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

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

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

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

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

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

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

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

The District reports the following major governmental fund types:

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

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

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

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

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Budgets

Budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP). Annual appropriated budgets are adopted and amended as required for the General Fund. For each legally adopted operating budget, expenditures may not exceed budgeted appropriations at the activity level. The legal appropriation basis is at the level called "Department" (e.g., Parks).

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

E. Cash and Investments

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

F. Interfund Transactions

Interfund transactions are reflected as loans, services provided, reimbursements, or transfers. Loans are reported as receivables and payables, as appropriate, and are referred to as due from/due to other funds. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures. Reimbursements occur when one fund incurs a cost, charges the appropriate benefiting fund and reduces its cost as a reimbursement. All other interfund transactions are treated as transfers.

G. Capital Assets

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

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

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

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

H. Compensated Absences

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

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

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

I. Property Taxes

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

J. Net Position

GASB Statement No. 63 requires that the difference between assets added to the deferred outflows of resources and liabilities added to the deferred inflows of resources be reported as Net Position. Net position is measured on a full accrual basis as compared to Fund Balance, which is measured on the modified accrual basis. Net Position is the excess of all the District's assets over all its liabilities, regardless of source.

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

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

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

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

Net Position Flow Assumption

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

K. Fund Equity

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

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

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

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (concluded)

K. Fund Equity (concluded)

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

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

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

Fund Balance Flow Assumption

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

L. Use of Estimates

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

M. Deferred Outflows and Inflows of Resources

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

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

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

N. Pensions

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

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

NOTE 2 - CASH AND INVESTMENTS

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

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

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

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

Deposits and Investments	Carrying Amount	Market Value	Investment Risk
Cash in bank	\$ 3,332,747	\$ 3,332,747	N/A
Cash in County Treasury	5,884,370	5,884,370	N/A
Total cash and investments	<u>\$ 9,217,117</u>	<u>\$ 9,217,117</u>	

A. Custodial Credit Risk

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

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

B. Authorized Investments

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

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

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

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

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

C. Fair Value Reporting - Investments

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

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

NOTE 3 - CAPITAL ASSETS

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

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

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

NOTE 4 - LONG-TERM DEBT

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

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

General Obligation Bonds, Series A

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

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

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

Fire Truck Lease

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

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

Compensated Absences

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

NOTE 5 - DEFINED BENEFIT PENSION PLAN

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

- District Miscellaneous

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

NOTE 5 - DEFINED BENEFIT PENSION PLAN (continued)

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

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

Benefits are based on years of credited service, equal to one year of full-time employment. Members with five years of total service are eligible to retire at age 52 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is one of the following: The Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost of living adjustments for each plan are applied as specified by the Public Employees' Retirement Law.

The Plan provisions and benefits in effect at June 30, 2025, are summarized as follows:

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

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

For the year ended June 30, 2025, the contributions recognized as part of pension expense for each Plan were as follows:

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

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

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

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

NOTE 5 - DEFINED BENEFIT PENSION PLAN (continued)

The District's net pension liability for the Plans is measured as the proportionate share of the net pension liability. The net pension liability of the Plans is measured as of June 30, 2024, and the total pension liability for each Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2023 rolled forward to June 30, 2024 using standard update procedures. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, actuarially determined.

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

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

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

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

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

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

<u>Year Ended June 30</u>	
2026	\$ 160,294
2027	301,516
2028	(24,739)
2029	(54,504)
Thereafter	-

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

NOTE 5 - DEFINED BENEFIT PENSION PLAN (continued)

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

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

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

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

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

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

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

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

NOTE 5 - DEFINED BENEFIT PENSION PLAN (concluded)

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

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

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

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

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

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

Pension Plan Fiduciary Net Position

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

NOTE 6 - DEFERRED COMPENSATION PLAN

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

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

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

NOTE 7 - POST-EMPLOYMENT BENEFITS OTHER THAN RETIREMENT

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

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

Employees Covered by Benefit Terms

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

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

Actuarial Assumptions

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

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

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

Changes in the Total OPEB Liability

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

NOTE 8 - RISK MANAGEMENT

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

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

NOTE 8 - RISK MANAGEMENT (concluded)

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

NOTE 9 - CONTINGENT LIABILITIES

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

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

NOTE 10 - STEWARDSHIP AND COMPLIANCE

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

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

NOTE 11- INTERFUND BALANCES

The composition of inter-fund balances was as follows:

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

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

**REQUIRED SUPPLEMENTARY INFORMATION**

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

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

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

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

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

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

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

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

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

Notes to Schedule:

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

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

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

Cameron Park Community Services District  
 NON-MAJOR GOVERNMENTAL FUNDS  
 STATEMENT OF REVENUES,  
EXPENDITURES AND CHANGES IN FUND BALANCES  
 For the year ended June 30, 2025

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

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

**For the Year Ended**

**JUNE 30, 2025**

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

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

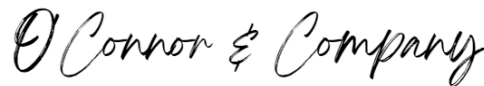
A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination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

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

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

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

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



O'Connor & Company.

Novato, California  
April 27, 2026

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

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

Our Responsibility under U.S. Generally Accepted Auditing Standards

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

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

**Qualitative Aspects of Accounting Practices**

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

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

GASB 101 – Compensated Absences

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

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

**Disclosures**

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

**Difficulties Encountered in Performing the Audit**

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

**Audit Adjustments**

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

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

**Disagreements with Management**

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

**Management Representations**

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

**Management Consultations with Other Independent Accountants**

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

**Other Audit Findings or Issues**

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

**Other Matters**

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

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

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

**Current Year Observation**

There were no current year observations.

**Prior Year Observations**

1. Lease and IT Subscription Arrangements Capitalization Policy

Observation:

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

Recommendation:

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

Status:

This recommendation is in the process of being implemented.



2502 Country Club Drive, Cameron Park, CA 95682  
telephone (530) 677-2231 • fax (530) 677-2201 •  
[www.cameronpark.org](http://www.cameronpark.org)

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

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

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

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

#### **Financial Statements**

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

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

**Information Provided**

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

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

**Government-specific**

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

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

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

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

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

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

Signed: 

Name/Title: MARK HORNSTRA, GENERAL MANAGER

Date: 4-27-26



# CAMERON PARK COMMUNITY SERVICES DISTRICT

## Public Salary Schedule

5/20/2026

		Step 1	Step 2	Step 3	Step 4	Step 5	Step 6
		5.0%	5.0%	5.0%	5.0%	5.0%	5.0%
<b>ANNUAL RATE</b>	<b>FY 25/26</b>						
<b>General Manager</b>		<b>NEGOTIATED = \$158,671</b>					
Administrative Services Analyst		\$76,097.56	\$ 79,902.44	\$ 83,897.56	\$ 88,092.44	\$ 92,497.06	\$ 97,121.91
Operations Manager		\$73,486.40	\$77,168.00	\$81,036.80	\$85,092.80	\$89,356.80	\$93,828.80
Accounting Specialist II		\$65,131.52	\$68,389.16	\$71,839.06	\$75,577.34	\$79,358.34	\$83,326.26
Accounting Specialist I		\$45,585.65	\$47,871.35	\$50,263.84	\$52,784.51	\$55,433.35	\$58,210.36
Administrative Services Coordinator		\$45,750.00	\$48,037.50	\$50,439.38	\$52,961.34	\$55,609.41	\$58,389.88
Receptionist		<del>\$37,852.76</del>	<del>\$39,745.39</del>	<del>\$41,740.57</del>	<del>\$43,834.00</del>	<del>\$46,034.25</del>	<del>\$48,319.94</del>
CC&R Officer		\$57,783.13	\$60,666.94	\$63,700.29	\$66,883.17	\$70,236.94	\$73,740.24
Wildfire Mitigation Coordinator		\$57,783.13	\$60,666.94	\$63,700.29	\$66,883.17	\$70,236.94	\$73,740.24
Maintenance Worker II		\$46,504.20	\$48,832.62	\$51,267.84	\$53,831.23	\$56,522.79	\$59,342.52
Maintenance Worker I		\$39,924.83	\$41,911.46	\$44,004.90	\$46,205.14	\$48,512.19	\$50,947.42
Recreation Supervisor		\$68,378.48	\$71,796.34	\$75,385.09	\$79,166.09	\$83,117.99	\$87,283.50
Recreation Coordinator		\$49,024.87	\$51,481.46	\$54,066.21	\$56,779.13	\$59,620.23	\$62,610.85
Recreation Specialist		<del>\$37,745.95</del>	<del>\$39,647.13</del>	<del>\$41,612.40</del>	<del>\$43,705.83</del>	<del>\$45,884.72</del>	<del>\$48,170.41</del>

<b>HOURLY RATE</b>	<b>FY 25/26</b>						
<b>General Manager</b>		<b>NEGOTIATED = \$158,671</b>					
Administrative Services Analyst		\$ 36.59	\$ 38.41	\$ 40.34	\$ 42.35	\$ 44.47	\$ 46.69
Operations Manager		\$ 35.33	\$ 37.10	\$ 38.96	\$ 40.91	\$ 42.96	\$ 45.11
Accounting Specialist II		\$ 31.31	\$ 32.88	\$ 34.54	\$ 36.34	\$ 38.15	\$ 40.06
Accounting Specialist I		\$ 21.92	\$ 23.02	\$ 24.17	\$ 25.38	\$ 26.65	\$ 27.99
Administrative Services Coordinator		\$ 22.00	\$ 23.09	\$ 24.25	\$ 25.46	\$ 26.74	\$ 28.07
Receptionist		<del>\$18.20</del>	<del>\$19.11</del>	<del>\$20.07</del>	<del>\$21.07</del>	<del>\$22.13</del>	<del>\$23.23</del>
CC&R Officer		\$ 27.78	\$ 29.17	\$ 30.63	\$ 32.16	\$ 33.77	\$ 35.45
Wildfire Mitigation Coordinator		\$ 27.78	\$ 29.17	\$ 30.63	\$ 32.16	\$ 33.77	\$ 35.45
Maintenance Worker II		\$ 22.36	\$ 23.48	\$ 24.65	\$ 25.88	\$ 27.17	\$ 28.53
Maintenance Worker I		\$ 19.19	\$ 20.15	\$ 21.16	\$ 22.21	\$ 23.32	\$ 24.49
Recreation Supervisor		\$ 32.87	\$ 34.52	\$ 36.24	\$ 38.06	\$ 39.96	\$ 41.96
Recreation Coordinator		\$ 23.57	\$ 24.75	\$ 25.99	\$ 27.30	\$ 28.66	\$ 30.10
Recreation Specialist		<del>\$18.15</del>	<del>\$19.06</del>	<del>\$20.01</del>	<del>\$21.01</del>	<del>\$22.06</del>	<del>\$23.16</del>

<b>PART TIME POSITIONS @ 5%</b>	(Generally less than 30 hrs per week)	<b>CY 2025</b>					
Admin Assist I (clerical)		\$19.06	\$20.02	\$21.01	\$22.09	\$23.20	\$24.36
Admin Assist II		\$20.50	\$21.53	\$22.60	\$23.73	\$24.93	\$26.17
Board Clerk		\$24.97	\$26.22	\$27.53	\$28.91	\$30.36	\$31.88

<b>SEASONAL POSITIONS @ 2.5%</b>	(Summer and/or year round periodically)	<b>CY 2025</b>		
Recreation Leader I		\$16.95	\$17.36	\$17.79
Recreation Leader II		\$18.15	\$18.60	\$19.06
Recreation Specialist		19.06	20.56	\$ 22.06
Lifeguard I		\$17.36	\$17.81	\$18.16
Lifeguard II		\$18.61	\$19.08	\$19.55

BOARD APPROVED 6/18/2025, EFF DATE 7-1-2025  
 REVISED 8/20/25; REVISED 2/25/26

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

**Cameron Park Community Services District  
Check/Voucher Register - Check Register**

**Item #4A**

From 4/1/2026 Through 4/30/2026

<b>Vendor Name</b>	<b>Description</b>	<b>Check Amount</b>	<b>Check Date</b>	<b>Check #</b>
	Payroll GL 04/10/26 PP08	39,723.28	4/9/2026	Payroll GL 04/10/26
		39,723.28	4/9/2026	Total Payroll GL 04/10/26
	Payroll GL 04/24/26 PP09	35,538.61	4/23/2026	Payroll GL 04/24/26
		35,538.61	4/23/2026	Total Payroll GL 04/24/26
ADM Screening	FF Reserve Interns Drug & Physical Screening 4/2/26	170.00	4/9/2026	42167
		170.00	4/9/2026	Total 42167
ADM Screening	Pre-emp Screening LG/FF Reserve Inter Drug/Screening 4/23/26	410.00	4/30/2026	42251
		410.00	4/30/2026	Total 42251
ADM Screening	Pre-emp Screening Rec	480.00	4/9/2026	42167
		480.00	4/9/2026	Total 42167
AFSCME District Council 57	Dues for Payroll PP08 3/22/26-4/4/26	96.84	4/9/2026	42168
		96.84	4/9/2026	Total 42168
AFSCME District Council 57	Union Dues for Payroll PP09 4/5/26-4/18/26	98.69	4/23/2026	42231
		98.69	4/23/2026	Total 42231
Airespring Inc.	Internet Broadband Com Cntr/Lake April 2026	723.05	4/2/2026	42131
		723.05	4/2/2026	Total 42131
Airgas National Carbonation	Co2 Fill, Pool 3/26/26	208.34	4/9/2026	42170
		208.34	4/9/2026	Total 42170
Airgas National Carbonation	CO2 Fill, Pool 4/14/26	320.85	4/23/2026	42232
		320.85	4/23/2026	Total 42232
Airgas National Carbonation	CO2 Tank Rental 3/31/26	115.44	4/9/2026	42169

**Cameron Park Community Services District  
Check/Voucher Register - Check Register**

**Item #4A**

From 4/1/2026 Through 4/30/2026

<b>Vendor Name</b>	<b>Description</b>	<b>Check Amount</b>	<b>Check Date</b>	<b>Check #</b>
		115.44	4/9/2026	Total 42169
Amazon Capital Service	CC - 2 Pack Electronic Control Module/Sensor Assembly 4/1/26	294.93	4/23/2026	42233
		294.93	4/23/2026	Total 42233
Amazon Capital Service	CC - AA Batteries (w/Credit missing part of package) 4/22/26	24.11	4/30/2026	42252
		24.11	4/30/2026	Total 42252
Amazon Capital Service	CC - Arrow Flags/Surge Protector Power Strips 4/6/26	148.99	4/23/2026	42233
Amazon Capital Service	CC - Columbian Security Envelopes 500 Pack 4/6/26	23.09	4/23/2026	
		172.08	4/23/2026	Total 42233
Amazon Capital Service	CC - Electric Replace Plug & Connector Set 4/21/26	20.80	4/30/2026	42252
		20.80	4/30/2026	Total 42252
Amazon Capital Service	CC - Labels for Lazer /Inkjet Print Conc stand Cups 3/24/26	51.94	4/16/2026	42207
		51.94	4/16/2026	Total 42207
Amazon Capital Service	CC - Napkin Dispensor/Tea Bag Organizer/Wall Mount 4/20/26	91.20	4/23/2026	42233
		91.20	4/23/2026	Total 42233
Amazon Capital Service	CC - OREI HDMI Splitter Adapter 3/25/26	66.20	4/16/2026	42207
		66.20	4/16/2026	Total 42207
Amazon Capital Service	CC - Post-it Sticky Tabs (4) 4/21/26	3.42	4/30/2026	42252
		3.42	4/30/2026	Total 42252
Amazon Capital Service	CC - Raizor Trainer/HDMI Cable 4/6/26	95.43	4/23/2026	42233

**Cameron Park Community Services District  
Check/Voucher Register - Check Register**

**Item #4A**

From 4/1/2026 Through 4/30/2026

<b>Vendor Name</b>	<b>Description</b>	<b>Check Amount</b>	<b>Check Date</b>	<b>Check #</b>
Amazon Capital Service	CC - Sealproof Metal Weatherproof Lockable Cover 4/17/26	79.65	4/23/2026	
Amazon Capital Service	CC - Self Seal Business Envelopes 500-Pack 4/15/26	18.33	4/23/2026	
Amazon Capital Service	CC - Thermal Laminating Plastic Paper Laminator 4/15/26	16.12	4/23/2026	
		209.53	4/23/2026	Total 42233
Amazon Capital Service	CC - Water Jug Pumps (2) 3/30/26	21.42	4/16/2026	42207
		21.42	4/16/2026	Total 42207
Amazon Capital Service	CC - Wiring Harness Plugs for Control Module 4/7/26	242.77	4/23/2026	42233
		242.77	4/23/2026	Total 42233
Amazon Capital Service	CP Lake - Signage MOUNT Hardware 4/27/26	28.37	4/30/2026	42252
Amazon Capital Service	Parks - 2pc Sign Mounting Brackets for Larger Poles 4/22/26	16.29	4/30/2026	
		44.66	4/30/2026	Total 42252
Amazon Capital Service	Parks - 30Packs of Water Bottles (2 cases) 4/2/26	37.98	4/23/2026	42233
		37.98	4/23/2026	Total 42233
Amazon Capital Service	Parks - Printer Ink 4/24/26	161.95	4/30/2026	42252
		161.95	4/30/2026	Total 42252
AT&T Calnet 3	CSD Phone Lines BAN#9391035823 2/24/26-3/23/26	501.22	4/2/2026	42132
		501.22	4/2/2026	Total 42132
AT&T Calnet 3	CSD Phone Lines BAN#9391035823 3/24/26-4/23/26	501.18	4/30/2026	42254

**Cameron Park Community Services District  
Check/Voucher Register - Check Register**

**Item #4A**

From 4/1/2026 Through 4/30/2026

<b>Vendor Name</b>	<b>Description</b>	<b>Check Amount</b>	<b>Check Date</b>	<b>Check #</b>
		501.18	4/30/2026	Total 42254
AT&T Calnet 3	FD89 Alarm Lines BAN#9391035819 3/10/26-4/9/26	33.14	4/23/2026	42234
		33.14	4/23/2026	Total 42234
AT&T Calnet 3	FD89 Alarm Lines BAN#9391035822 1/24/26-2/23/26	369.37	4/9/2026	42173
		369.37	4/9/2026	Total 42173
AT&T Calnet 3	FD89 Phone Lines BAN#9391035822 11/24/25-12/23/25	197.70	4/9/2026	42171
		197.70	4/9/2026	Total 42171
AT&T Calnet 3	FD89 Phone Lines BAN#9391035822 12/24/25-1/23/26	197.15	4/9/2026	42172
		197.15	4/9/2026	Total 42172
AT&T Calnet 3	FD89 Phone Lines BAN#9391035822 2/24/26-3/23/26	230.19	4/9/2026	42174
		230.19	4/9/2026	Total 42174
AT&T Calnet 3	FD89 Phone Lines BAN#9391035822 3/24/26-4/23/26	232.50	4/30/2026	42255
		232.50	4/30/2026	Total 42255
Austin Wuerthner	Reserve FF Shift Stipend 1/28/26	80.00	4/9/2026	42205
Austin Wuerthner	Reserve FF Shift Stipend 2/4,2/11,2/18,2/25/26	320.00	4/9/2026	
Austin Wuerthner	Reserve FF Shift Stipend 3/4,3/11,3/12/26	240.00	4/9/2026	
		640.00	4/9/2026	Total 42205

**Cameron Park Community Services District  
Check/Voucher Register - Check Register**

**Item #4A**

From 4/1/2026 Through 4/30/2026

<b>Vendor Name</b>	<b>Description</b>	<b>Check Amount</b>	<b>Check Date</b>	<b>Check #</b>
Barco Products	CP Lake Memorial Bench (CPCF Donated Hollister) 4/10/26	1,547.67	4/30/2026	42256
Barco Products	CP Lake Memorial Bench Plaque (CPCF to Hollister) 4/10/26	404.95	4/30/2026	
		1,952.62	4/30/2026	Total 42256
Best Best & Krieger LLP	Legal Professional Services (General) 3/20-3/23/26	1,527.50	4/16/2026	42210
Best Best & Krieger LLP	Legal Professional Services Labor/HR 3/13-3/26/26	608.00	4/16/2026	
		2,135.50	4/16/2026	Total 42210
Bobby Dickson	SS Band #1 Cash Prophets 50% of amount Due	750.00	4/30/2026	42262
		750.00	4/30/2026	Total 42262
California Public Employee's Retirement System	CalPERS 457 for Payroll PP08 04/10/26	899.25	4/10/2026	1003259546
		899.25	4/10/2026	Total 1003259546
California Public Employee's Retirement System	CalPERS 457 for Payroll PP09 04/24/26	899.25	4/24/2026	1003269893
		899.25	4/24/2026	Total 1003269893
California Public Employee's Retirement System	CalPERS Health - Apr 2026 Pks ( w/ MH 50% & Cortes @ 13%)	3,667.42	4/3/2026	1003246707
California Public Employee's Retirement System	CalPERS Health - April 2026 Rec (w/ MH @ 50%)	5,303.19	4/3/2026	
California Public Employee's Retirement System	CalPERS Health - April 2026 (EE Withholding)	3,496.53	4/3/2026	
California Public Employee's Retirement System	CalPERS Health - April 2026 LLAD (Cortes @ 12%)	269.16	4/3/2026	

**Cameron Park Community Services District  
Check/Voucher Register - Check Register**

**Item #4A**

From 4/1/2026 Through 4/30/2026

<b>Vendor Name</b>	<b>Description</b>	<b>Check Amount</b>	<b>Check Date</b>	<b>Check #</b>
California Public Employee's Retirement System	CalPERS Health - April 2026 LLAD (Cortes @ 13%)	145.79	4/3/2026	
California Public Employee's Retirement System	CalPERS Health - April 2026 LLAD (Cortes @ 17%)	190.65	4/3/2026	
California Public Employee's Retirement System	CalPERS Health - April 2026 LLAD (Cortes @ 20%)	224.30	4/3/2026	
California Public Employee's Retirement System	CalPERS Health - April 2026 LLAD (Cortes @ 6%)	67.29	4/3/2026	
California Public Employee's Retirement System	CalPERS Health - April 2026 LLAD (Cortes @ 7%)	78.50	4/3/2026	
California Public Employee's Retirement System	CalPERS Health - April 2026 Retiree Admin	1,558.97	4/3/2026	
California Public Employee's Retirement System	CalPERS Health - April 2026 Retiree Fire	1,778.56	4/3/2026	
California Public Employee's Retirement System	CalPERS Health - April 2026 Retiree Rec	1,198.96	4/3/2026	
California Public Employee's Retirement System	CalPERS Health - April 2026 ADMIN	5,480.83	4/3/2026	
California Public Employee's Retirement System	CalPERS Health - April 2026 CCR	1,169.80	4/3/2026	
California Public Employee's Retirement System	CalPERS Health - April 2026 Retiree Parks	4,616.30	4/3/2026	
		<hr/> 29,246.25	4/3/2026	Total 1003246707
California Public Employee's Retirement System	CalPERS Retirement - Pepra PP08 04/10/26	5,116.56	4/10/2026	1003259544
		<hr/> 5,116.56	4/10/2026	Total 1003259544
California Public Employee's Retirement System	CalPERS Retirement - Pepra PP09 04/24/26	5,338.67	4/24/2026	1003269890

**Cameron Park Community Services District  
Check/Voucher Register - Check Register**

**Item #4A**

From 4/1/2026 Through 4/30/2026

<b>Vendor Name</b>	<b>Description</b>	<b>Check Amount</b>	<b>Check Date</b>	<b>Check #</b>
		5,338.67	4/24/2026	Total 1003269890
CardConnect	Front DeskCC Devices Rental Mthly March 2026	50.00	4/2/2026	42133
		50.00	4/2/2026	Total 42133
Churchill's Hardware, Inc.	CC/Parks Hardware Supplies 3/31/26	752.17	4/16/2026	42213
		752.17	4/16/2026	Total 42213
Cintas Corporation #622	CC Maint. Bldg - Logo 4/7/26	35.92	4/9/2026	42178
		35.92	4/9/2026	Total 42178
Cintas Corporation #622	CC Maint. Bldg - Logo Mats 3/24/26	35.92	4/2/2026	42134
		35.92	4/2/2026	Total 42134
Cintas Corporation #622	CC Maint. Bldg - logo Mats 3/31/26	35.92	4/9/2026	42178
		35.92	4/9/2026	Total 42178
Cintas Corporation #622	CC Maint. Bldg - Logo Mats 4/14/26	35.92	4/30/2026	42257
Cintas Corporation #622	CC Maint. Bldg - Logo Mats 4/21/26	35.92	4/30/2026	
Cintas Corporation #622	CC Maint. Bldg - Logo Mats 4/28/26	35.92	4/30/2026	
		107.76	4/30/2026	Total 42257
City Wide Facility Solutions Sacramento	CC - Paper Towels, Toilet Paper , Liners 4/3/26	721.98	4/9/2026	42179
		721.98	4/9/2026	Total 42179
City Wide Facility Solutions Sacramento	CC April 2026 Managed Janitorial Srvcs 3x Week	3,507.13	4/2/2026	42135
		3,507.13	4/2/2026	Total 42135

**Cameron Park Community Services District  
Check/Voucher Register - Check Register**

**Item #4A**

From 4/1/2026 Through 4/30/2026

<b>Vendor Name</b>	<b>Description</b>	<b>Check Amount</b>	<b>Check Date</b>	<b>Check #</b>
City Wide Facility Solutions Sacramento	CC May 2026 Managed Janitorial Srvcs 3x week	3,507.13	4/30/2026	42258
		3,507.13	4/30/2026	Total 42258
Cody Faubert	Men's Basketball Officiating 3/3, 3/10, 3/17, 3/24/26	910.00	4/2/2026	42156
		910.00	4/2/2026	Total 42156
Columbia Bank	Columbia Banking Maint. Fee for March 2026	314.05	4/21/2026	42251
		314.05	4/21/2026	Total 42251
Columbia Bank	Credit Card Merch Fees - IQ March 2026 (Parks 3.05%)	57.56	4/9/2026	Merch Fees
Columbia Bank	Credit Card Merch Fees- IQ March 2026 (ARC 4.67%)	88.14	4/9/2026	
Columbia Bank	Credit Card Merch Fees- IQ March 2026 (FD IN 10.19%)	192.32	4/9/2026	
Columbia Bank	Credit Card Merch Fees- IQ March 2026 (Rec/CC 82.09%)	1,549.28	4/9/2026	
		1,887.30	4/9/2026	Total Merch Fees
Columbia Bank	ISVPay - Gateway Account Fee February 2026	21.98	4/1/2026	ISVPay ACM Fee
		21.98	4/1/2026	Total ISVPay ACM Fee
Columbia Bank	ISVPay March Merch Fees @ Parking Boxx	805.05	4/3/2026	Merch Fees-PB
		805.05	4/3/2026	Total Merch Fees-PB
Comcast	FD89 Internet 4/11/26-5/10/26	261.01	4/16/2026	42214
		261.01	4/16/2026	Total 42214
Dagoberto J Arvizu	Refund for Futsal (live SoCal)(Re-issue 2nd Lost Check)	178.00	4/30/2026	42253
		178.00	4/30/2026	Total 42253

**Cameron Park Community Services District  
Check/Voucher Register - Check Register**

**Item #4A**

From 4/1/2026 Through 4/30/2026

<b>Vendor Name</b>	<b>Description</b>	<b>Check Amount</b>	<b>Check Date</b>	<b>Check #</b>
Daniel Davies	FRF Refund Overpayment in Error 3/3/26	214.00	4/16/2026	42215
		214.00	4/16/2026	Total 42215
Dawn Avalon	Inst. Pay Tai Chi for Health Classes 3/3/26-3/31/26	582.00	4/16/2026	42208
		582.00	4/16/2026	Total 42208
Dawn Elizabeth Wolfson	DIR Comp Meetings 4/6,4/15/26	200.00	4/23/2026	42250
		200.00	4/23/2026	Total 42250
Delta Dental of California	Dental - May 2026	1,201.88	4/30/2026	42260
		1,201.88	4/30/2026	Total 42260
Department of Forestry and Fire Protection	2nd Qrt 25/26 CalFire 27750 2/26/26	819,867.56	4/2/2026	42136
		819,867.56	4/2/2026	Total 42136
Department of Justice	CC Fingerprinting 2/18/26	32.00	4/30/2026	42261
Department of Justice	Rec/CC/Parks/FF Reserve Fingerprinting 3/16-3/26/26	224.00	4/30/2026	
		256.00	4/30/2026	Total 42261
Eide Bailly LLP	Acctg Srvcs FY25/26 3/5&3/6/26 & Audit Acctg Srvcs FY24/25	2,354.50	4/2/2026	42155
		2,354.50	4/2/2026	Total 42155
Eide Bailly LLP	Acctg Srvcs FY25/26 4/7,8,10/26 & FY24/25 3/27,4/21-22/26	908.00	4/30/2026	42263
		908.00	4/30/2026	Total 42263
El Dorado Congregation of Jehovah's Witness	Half of Hall Deposit Refund 4/2/26	300.00	4/16/2026	42216

**Cameron Park Community Services District  
Check/Voucher Register - Check Register**

**Item #4A**

From 4/1/2026 Through 4/30/2026

<b>Vendor Name</b>	<b>Description</b>	<b>Check Amount</b>	<b>Check Date</b>	<b>Check #</b>
		300.00	4/16/2026	Total 42216
El Dorado Irrigation District	Bar J - B Water 1/24/26-3/25/26	314.14	4/2/2026	42147
		314.14	4/2/2026	Total 42147
El Dorado Irrigation District	Bar J-15 A Water/Landscape 1/24/26-3/20/26	451.63	4/2/2026	42146
		451.63	4/2/2026	Total 42146
El Dorado Irrigation District	Cam Valley Water/Landscape 1/21/26-3/13/26	245.89	4/2/2026	42137
		245.89	4/2/2026	Total 42137
El Dorado Irrigation District	CC Pool & Grounds Recycle/Water/Sewer 1/23/26-3/19/26	642.70	4/2/2026	42154
		642.70	4/2/2026	Total 42154
El Dorado Irrigation District	Chardi/CP Entry Water/Landscape 1/23/26-3/19/26	120.80	4/2/2026	42152
		120.80	4/2/2026	Total 42152
El Dorado Irrigation District	Christa McAuliffe Park Water 1/24/26-3/25/26	458.57	4/2/2026	42145
		458.57	4/2/2026	Total 42145
El Dorado Irrigation District	CM - Merrychase - RR Water/Sewer 1/24/26-3/25/26	666.24	4/2/2026	42141
		666.24	4/2/2026	Total 42141
El Dorado Irrigation District	Com Ctr Bldg Water/Sewer 1/24/26-3/19/26	1,671.56	4/2/2026	42153
		1,671.56	4/2/2026	Total 42153
El Dorado Irrigation District	CP Lake Water/Sewer 1/28/26-3/20/26	627.92	4/2/2026	42150
		627.92	4/2/2026	Total 42150

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**Item #4A**

From 4/1/2026 Through 4/30/2026

<b>Vendor Name</b>	<b>Description</b>	<b>Check Amount</b>	<b>Check Date</b>	<b>Check #</b>
El Dorado Irrigation District	David West Water 1/24/26-3/20/26	312.54	4/2/2026	42148
		312.54	4/2/2026	Total 42148
El Dorado Irrigation District	Dog Park Water 1/23/26-3/19/26	151.00	4/2/2026	42143
		151.00	4/2/2026	Total 42143
El Dorado Irrigation District	Eastwood Water 1/17/26-3/17/26	119.39	4/2/2026	42138
		119.39	4/2/2026	Total 42138
El Dorado Irrigation District	Eastwood Water 1/21/26-3/13/26	132.22	4/2/2026	42139
		132.22	4/2/2026	Total 42139
El Dorado Irrigation District	Eastwood Water/Landscape 1/21/26-3/13/26	105.05	4/2/2026	42149
		105.05	4/2/2026	Total 42149
El Dorado Irrigation District	FD88 Water/Sewer 1/27/26-3/23/26	332.38	4/2/2026	42142
		332.38	4/2/2026	Total 42142
El Dorado Irrigation District	FD89 Water/Sewer 1/28/26-3/24/26	631.54	4/2/2026	42140
		631.54	4/2/2026	Total 42140
El Dorado Irrigation District	Northview Park Water 1/21/26-3/13/26	322.92	4/2/2026	42151
		322.92	4/2/2026	Total 42151
El Dorado Irrigation District	Rasmussen Park Water/Sewer 1/23/26-3/19/26	269.78	4/2/2026	42144
		269.78	4/2/2026	Total 42144
El Dorado Special Olympics	D. West Soccer Field Deposit Refund 8/7/25	300.00	4/9/2026	42180
		300.00	4/9/2026	Total 42180

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**Item #4A**

From 4/1/2026 Through 4/30/2026

<b>Vendor Name</b>	<b>Description</b>	<b>Check Amount</b>	<b>Check Date</b>	<b>Check #</b>
Ethan Basque	Reserve FF Shift Stipend 2/6,2/13,2/20/26	240.00	4/9/2026	42175
		240.00	4/9/2026	Total 42175
Executech	MSA Part 2 Cloud, etc March 2026	1,247.26	4/23/2026	42236
Executech	MSA, Part 1 Monthly Srvc, April 2026	2,345.00	4/23/2026	
		3,592.26	4/23/2026	Total 42236
Garrahan Electric, Inc	CC - Wildfire Mitigation Vehicle EV Charger Install 4/9/26	1,297.00	4/30/2026	42264
		1,297.00	4/30/2026	Total 42264
Heath Construction & Development, Inc.	CC-Labor & Mater. 2 Mounts Screen Monitors Concession room	960.00	4/30/2026	42266
		960.00	4/30/2026	Total 42266
Helen Hess	Inst. Pay Modified Zumba Classes 3/5/26-3/26/26	108.00	4/16/2026	42219
		108.00	4/16/2026	Total 42219
Highlander Termite & Pest Control	CP CSD Pest Control 4/17/26	75.00	4/23/2026	42240
		75.00	4/23/2026	Total 42240
Highlander Termite & Pest Control	CP Lake Pest Control 4/8/26	85.00	4/9/2026	42185
		85.00	4/9/2026	Total 42185
Highlander Termite & Pest Control	FD88 Pest Control 4/8/26	65.00	4/9/2026	42184
		65.00	4/9/2026	Total 42184

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<b>Vendor Name</b>	<b>Description</b>	<b>Check Amount</b>	<b>Check Date</b>	<b>Check #</b>
Highlander Termite & Pest Control	FD89 Pest Control 3/15/26	65.00	4/9/2026	42183
		65.00	4/9/2026	Total 42183
Highlander Termite & Pest Control	FD89 Pest Control 4/15/26	65.00	4/23/2026	42239
		65.00	4/23/2026	Total 42239
Hunt & Sons	FD Bulk Fuel Diesel 4/2/26	1,654.41	4/23/2026	42241
		1,654.41	4/23/2026	Total 42241
Interwest Consulting Group, Inc.	FD Inspect. Srvc's Chakras Massage 3/27/26	253.10	4/23/2026	42242
		253.10	4/23/2026	Total 42242
Interwest Consulting Group, Inc.	FD Inspect. Srvc's D&D Nails Bar 4/21/26	272.75	4/30/2026	42267
		272.75	4/30/2026	Total 42267
Interwest Consulting Group, Inc.	FD Inspect. Srvc's Sheridan Rd ADU 3/27/26	253.10	4/23/2026	42242
Interwest Consulting Group, Inc.	FD Plan Rev Carport PV Sys Retrofit-Marsh Hosp 3/25-3/31/26	272.50	4/23/2026	
		525.60	4/23/2026	Total 42242
Interwest Consulting Group, Inc.	FD Plan Review Def Sub1-D&D Nails Bar Sprink 2/1-3/16/26	392.50	4/9/2026	42186
		392.50	4/9/2026	Total 42186
Interwest Consulting Group, Inc.	FD Plan Review Langdon-Conv of Garage into ADU 3/1-4/7/26	392.50	4/23/2026	42242
		392.50	4/23/2026	Total 42242

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<b>Vendor Name</b>	<b>Description</b>	<b>Check Amount</b>	<b>Check Date</b>	<b>Check #</b>
Interwest Consulting Group, Inc.	FD Plan Review Marshall Medical MRI Replace. 3/10/26-4/22/26	392.50	4/30/2026	42267
		392.50	4/30/2026	Total 42267
Interwest Consulting Group, Inc.	FD Plan Review Revision #1 of Custom ADU 3/1/26-4/8/26	572.50	4/23/2026	42242
Interwest Consulting Group, Inc.	FD Plan Review Taco Bell Remodel (Rest of amount owed)	240.00	4/23/2026	
		812.50	4/23/2026	Total 42242
Interwest Consulting Group, Inc.	FD Plan Review Taco Bell Remodel 2/1/26-3/12/26	152.50	4/9/2026	42186
		152.50	4/9/2026	Total 42186
Interwest Consulting Group, Inc.	FD Plan Review The Landing 3/1/26-4/9/26	422.50	4/23/2026	42242
Interwest Consulting Group, Inc.	FD Plan Review VE CP LLC-Fire Alarm 3/1/26-4/8/26	392.50	4/23/2026	
		815.00	4/23/2026	Total 42242
Jacob Heath	Reserve FF Shift Stipend 2/7,2/14/26	160.00	4/9/2026	42182
Jacob Heath	Reserve FF Shift Stipend 3/19,3/26/26	160.00	4/9/2026	
		320.00	4/9/2026	Total 42182
James McAuliffe	Reserve FF Shift Stipend 2/7,2/14,2/21,2/28/26	320.00	4/9/2026	42189
James McAuliffe	Reserve FF Shift Stipend 3/21 & 3/28/26	160.00	4/9/2026	
		480.00	4/9/2026	Total 42189
Jamie Christine Hall	Inst. Pay Kaiut Yoga Classes 3/3-3/31/26	564.00	4/16/2026	42218
		564.00	4/16/2026	Total 42218

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<b>Vendor Name</b>	<b>Description</b>	<b>Check Amount</b>	<b>Check Date</b>	<b>Check #</b>
Jason R Hichborn	DIR Comp Meeting 4/15/26	100.00	4/23/2026	42238
		100.00	4/23/2026	Total 42238
Jeffrey Robert Fales	Pre-emp Fingerprinting LG 4/10/26	25.00	4/16/2026	42206
		25.00	4/16/2026	Total 42206
Jeffrey Robert Fales	Pre-emp Fingerprinting Lifeguard 3/25/26	25.00	4/2/2026	42130
Jeffrey Robert Fales	Pre-emp Fingerprinting Ops Mgr 3/30/26	25.00	4/2/2026	
		50.00	4/2/2026	Total 42130
Jeffrey Robert Fales	Pre-emp Fingerprinting Rec LG 4/8/26	25.00	4/9/2026	42166
		25.00	4/9/2026	Total 42166
Jeffrey Robert Fales	Pre-emp Fingerprinting Reserve FF 3/19/26	25.00	4/23/2026	42230
		25.00	4/23/2026	Total 42230
Jeffrey Robert Fales	Pre-emp Fingerprinting Reserve FF 3/26/26	25.00	4/2/2026	42130
		25.00	4/2/2026	Total 42130
Jeffrey Robert Fales	Pre-emp Fingerprinting Reserve FF 4/6/26	25.00	4/9/2026	42166
		25.00	4/9/2026	Total 42166
Joe Grzeczka	SB Kids Camp Refund (Medical Issue) 2/18/26	190.00	4/9/2026	42181
		190.00	4/9/2026	Total 42181
Jose Cortes	Work Boots Reimb Allowance 4/26/26	200.00	4/30/2026	42259
		200.00	4/30/2026	Total 42259
JS West Propane Gas	Propane Fill Pool & CC 3/4/26-3/17/26	4,676.39	4/16/2026	42221
		4,676.39	4/16/2026	Total 42221

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<b>Vendor Name</b>	<b>Description</b>	<b>Check Amount</b>	<b>Check Date</b>	<b>Check #</b>
Kenneth Provines	Reserve FF Shift Stipend 2/6,2/20,2/27/26	240.00	4/9/2026	42195
Kenneth Provines	Reserve FF Shift Stipend 3/13,3/20,3/27/26	240.00	4/9/2026	
		480.00	4/9/2026	Total 42195
Kenneth R. Campo	Financial Consulting Services - February 2026	770.00	4/9/2026	42177
Kenneth R. Campo	Financial Consulting Services - March 2026	770.00	4/9/2026	
		1,540.00	4/9/2026	Total 42177
L. Kathleen Gilcrest	DIR Comp Meetings 4/6,4/15/26	200.00	4/23/2026	42237
		200.00	4/23/2026	Total 42237
Larry McBride	In Lieu Medical Benefits - Retiree - April 2026	600.00	4/2/2026	42158
		600.00	4/2/2026	Total 42158
Lee Wallis	Conver. Spanish Class Cancelled Low enroll(CSD) 2/23/26	80.00	4/16/2026	42229
		80.00	4/16/2026	Total 42229
Leonard Hawkins	SS Band#2 Dog Park Justice 50% of amount Due	600.00	4/30/2026	42265
		600.00	4/30/2026	Total 42265
Life-Assist, Inc.	FD Medical Supplies (Hot Pcks,Cold Pcks,Syringes,etc) 3/2/26	735.70	4/9/2026	42187
Life-Assist, Inc.	FD Medical Supplies (Masimo Sensor) 3/2/26	21.10	4/9/2026	
Life-Assist, Inc.	FD Medical Supplies (Syringes) 4/3/26	3.47	4/9/2026	
		760.27	4/9/2026	Total 42187
Lincoln Aquatics (SCP Distributors LLC)	Chlorine Fill, Pool (W/Credit NS543390) 3/27/26	1,165.29	4/16/2026	42222

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<b>Vendor Name</b>	<b>Description</b>	<b>Check Amount</b>	<b>Check Date</b>	<b>Check #</b>
		1,165.29	4/16/2026	Total 42222
Lincoln Aquatics (SCP Distributors LLC)	Chlorine Fill, Pool 4/21/26	1,752.47	4/23/2026	42243
		1,752.47	4/23/2026	Total 42243
Lincoln Aquatics (SCP Distributors LLC)	Muriatic Acid (w/credit NS536207) 4/8/26	1,128.29	4/9/2026	42188
		1,128.29	4/9/2026	Total 42188
Lincoln Aquatics (SCP Distributors LLC)	Sodium Bicarbonate 4/28/26	537.32	4/30/2026	42268
		537.32	4/30/2026	Total 42268
Luckscheider Enterprise Inc.	Parks 2015 Ford F250 Truck oil change/maint. 4/17/26	415.52	4/30/2026	42269
Luckscheider Enterprise Inc.	Parks 2018 Ford F250 Truck Oil Filter/Oil change 4/17/26	128.47	4/30/2026	
		543.99	4/30/2026	Total 42269
Lynnette Falls	Inst. Pay Line Dnacing Classes 3/20 & 3/26/26	276.00	4/16/2026	42217
		276.00	4/16/2026	Total 42217
Maurice Johnson	Re-issue Cell Allowance February 2026 (Lost Check)	100.00	4/16/2026	42220
		100.00	4/16/2026	Total 42220
Maurice Johnson	Reimb used Personal Card for Conc Supplies 3/26/26	535.88	4/2/2026	42157
		535.88	4/2/2026	Total 42157
Melissa O'Meara Simpkin	CC/Parks - Hats/T-shirts/Polo's/Jackets 3/20/26	442.67	4/30/2026	42272
		442.67	4/30/2026	Total 42272

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<b>Vendor Name</b>	<b>Description</b>	<b>Check Amount</b>	<b>Check Date</b>	<b>Check #</b>
Myung Chong	Inst. Pay Modified Zumba Classes 3/2/26-3/30/26	162.00	4/16/2026	42212
		162.00	4/16/2026	Total 42212
Napa Auto Parts	Finance Charge from past Due (Nvr Received) 10/31/25	0.13	4/16/2026	42223
Napa Auto Parts	Parks - Polaris & Ford Truck Maint. 4/10/26	45.00	4/16/2026	
Napa Auto Parts	Parks - Polaris Spark Plug/Motor Tune up/Windwash 4/13/26	34.29	4/16/2026	
		79.42	4/16/2026	Total 42223
O'Connor & Company	CP CSD Audit Services FY24/25 March 2026	2,961.25	4/9/2026	42190
		2,961.25	4/9/2026	Total 42190
Parking Boxx Corporation	Parking Boxx Thermal Ticket Rolls (5) 4/6/26	543.76	4/16/2026	42224
		543.76	4/16/2026	Total 42224
Pathian Administrators	Vision Benefits - May 2026	177.28	4/9/2026	42191
		177.28	4/9/2026	Total 42191
Paychex	Paychex Flex/Mobile fees for March 2026	346.92	4/10/2026	2026040601
Paychex	Paychex Payroll Fees for 04-10-26 PP08 & Q3 Docs	346.92	4/10/2026	
		693.84	4/10/2026	Total 2026040601
Paychex	Paychex Payroll Fees for 04-24-26 PP09	295.24	4/24/2026	2026042001
		295.24	4/24/2026	Total 2026042001
Paychex	Paychex Q1 CY2026 Tax Liability Adjust. 4/20/26	0.01	4/20/2026	42252
		0.01	4/20/2026	Total 42252
PG&E	Elec. 11 Lamps 2/14/26-3/17/26	244.00	4/2/2026	42161

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<b>Vendor Name</b>	<b>Description</b>	<b>Check Amount</b>	<b>Check Date</b>	<b>Check #</b>
		244.00	4/2/2026	Total 42161
PG&E	Elec. 11 Lamps 3/18/26-4/15/26	238.45	4/30/2026	42271
		238.45	4/30/2026	Total 42271
PG&E	Elec. 8 Lamps 2/14/26-3/17/26	162.66	4/2/2026	42160
		162.66	4/2/2026	Total 42160
PG&E	Elec. 8 Lamps 3/18/26-4/15/26	158.97	4/30/2026	42270
		158.97	4/30/2026	Total 42270
PG&E	Elec. CC 2/19/26-3/19/26	3,886.14	4/2/2026	42162
		3,886.14	4/2/2026	Total 42162
PG&E	Elec. CP Lake & New Crn Bar J B 2/25/26-3/25/26	886.34	4/23/2026	42244
		886.34	4/23/2026	Total 42244
PG&E	Elec. CP Lake Aerators 2/18/26-3/18/26	555.05	4/2/2026	42159
		555.05	4/2/2026	Total 42159
PG&E	Elec. FD88/89 & Tower/Cam Val Carousel 2/25/26-3/25/26	948.40	4/9/2026	42192
		948.40	4/9/2026	Total 42192
Pitney Bowes Global Financial Services	Mailstation Rental 4/30/26-7/30/26	102.66	4/16/2026	42225
		102.66	4/16/2026	Total 42225
Ponderosa Athletic Booster Club	Full Hall Deposit Refund/Issue with Security 3/7/26	925.00	4/9/2026	42193
		925.00	4/9/2026	Total 42193
Primo Brands	CC Water & Container Rental 3/1/26-3/31/26	58.05	4/9/2026	42194
		58.05	4/9/2026	Total 42194

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<b>Vendor Name</b>	<b>Description</b>	<b>Check Amount</b>	<b>Check Date</b>	<b>Check #</b>
Rachel Wattson	Foothill Learning Musical Deposit Refund 4/16/26	600.00	4/23/2026	42249
		600.00	4/23/2026	Total 42249
Riverview International Trucks, Inc.	E388 Vehicle Maint. (Bracket AS) 3/18/26	350.28	4/9/2026	42196
Riverview International Trucks, Inc.	E388 Vehicle Maint. (Chamber) 3/20/26	241.60	4/9/2026	
Riverview International Trucks, Inc.	E388 Vehicle Maint. (Valve ABS,Light LED) 3/11/26	678.02	4/9/2026	
Riverview International Trucks, Inc.	E88 Vehicle Maint. (Cartridge) 3/11/26	136.60	4/9/2026	
Riverview International Trucks, Inc.	E89 Vehicle Maint. (Coolant) 3/17/26	429.08	4/9/2026	
Riverview International Trucks, Inc.	E89 Vehicle Maint. (Drum,Shoe Kit,Brake) 3/18/26	2,815.37	4/9/2026	
		4,650.95	4/9/2026	Total 42196
Samuel Brown	Reserve FF Shift Stipend 1/28/26	80.00	4/9/2026	42176
Samuel Brown	Reserve FF Shift Stipend 2/4,2/18,2/25/26	240.00	4/9/2026	
Samuel Brown	Reserve FF Shift Stipend 3/4,3/26/26	160.00	4/9/2026	
		480.00	4/9/2026	Total 42176
SDRMA	Employee Assistance Plan May 2026	39.84	4/9/2026	42197
		39.84	4/9/2026	Total 42197
SDRMA	Prob/Liability Postage Machine Insurance FY25/26	1.54	4/16/2026	42226
		1.54	4/16/2026	Total 42226
Sharon L Caputo	Inst. Pay Speaking Spanish Classes 1/15/26-3/5/26	378.00	4/16/2026	42211

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<b>Vendor Name</b>	<b>Description</b>	<b>Check Amount</b>	<b>Check Date</b>	<b>Check #</b>
		378.00	4/16/2026	Total 42211
Sidney Arthur Bazett	DIR Comp Meeting 4/15/26	100.00	4/23/2026	42235
		100.00	4/23/2026	Total 42235
Sierra Sharks Swim Team	Full Hall Deposit Refund 3/19/26	600.00	4/9/2026	42198
		600.00	4/9/2026	Total 42198
SiteOne Landscape Supply	David West LLAD(Crazy Horse) Irrigation Supplies 3/26/26	36.89	4/2/2026	42163
SiteOne Landscape Supply	Silver Springs LLAD - Irrigation Supplies 3/20/26	76.69	4/2/2026	
		113.58	4/2/2026	Total 42163
Soccer Shots Sacramento	Gym Sports Deposit Refund 2/17/26	300.00	4/16/2026	42227
		300.00	4/16/2026	Total 42227
Solitude Lake Management LLC	CP Lake - Annual Maintenance 4/1/26-4/30/26	224.97	4/9/2026	42199
		224.97	4/9/2026	Total 42199
Stephen Beck	Inst. Pay Futsal League-Session 3 Classes 2/20-3/22/26	18,937.20	4/16/2026	42209
		18,937.20	4/16/2026	Total 42209
Sunco Protective Films, Inc.	CC - Window Tinting for Concession Stand 3/16/26	288.00	4/30/2026	42273
		288.00	4/30/2026	Total 42273
The Paint Spot, Inc.	CC - Ultra Spec 5 Gal & Foam Pro Paint can Spout 4/24/26	226.92	4/30/2026	42274
		226.92	4/30/2026	Total 42274
TPX Communications	Com Center Phones/Internet April 2026	1,259.34	4/9/2026	42200
		1,259.34	4/9/2026	Total 42200

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<b>Vendor Name</b>	<b>Description</b>	<b>Check Amount</b>	<b>Check Date</b>	<b>Check #</b>
Umpqua Bank Commercial Card OPS	Columbia Umpqua Bank CC's - March 2026 (Rest of amount due)	23.97	4/23/2026	42245
		23.97	4/23/2026	Total 42245
Umpqua Bank Commercial Card OPS	Columbia Umpqua CC's - March 2026	21,876.58	4/16/2026	42228
		21,876.58	4/16/2026	Total 42228
Verizon Business	FD Business Lines 1/10, 2/10 & 3/10/26	23.02	4/9/2026	42201
		23.02	4/9/2026	Total 42201
Verizon Business	FD Business Lines 4/10/26	5.73	4/23/2026	42246
		5.73	4/23/2026	Total 42246
Verizon Wireless	FD88 & 89 Wireless 2/16/26-3/15/26	428.30	4/30/2026	42275
		428.30	4/30/2026	Total 42275
Verizon Wireless	Parks Wireless - Wifi's Hot Spots, PB Router 3/11/26-4/10/26	360.90	4/23/2026	42248
		360.90	4/23/2026	Total 42248
Verizon Wireless	Wireless Phones CC, Rec, Parks, CC&R, Admin 3/11/26-4/10/26	633.62	4/23/2026	42247
		633.62	4/23/2026	Total 42247
West Coast Impact	Gym (Sports) Deposit Refund 1/7/26	300.00	4/9/2026	42202
		300.00	4/9/2026	Total 42202
Wilkinson Portables, Inc.	D. West Porta Potty ID:R1759 3/2/26-3/29/26	187.00	4/9/2026	42203
		187.00	4/9/2026	Total 42203
Wilkinson Portables, Inc.	D. West Porta Potty ID:R1759 3/30/26-4/26/26	187.00	4/30/2026	42276

**Cameron Park Community Services District  
Check/Voucher Register - Check Register**

**Item #4A**

From 4/1/2026 Through 4/30/2026

<b>Vendor Name</b>	<b>Description</b>	<b>Check Amount</b>	<b>Check Date</b>	<b>Check #</b>
		187.00	4/30/2026	Total 42276
Wittman Enterprises, LLC	First Responder Fee Billing Srvcs March 2026	2,580.00	4/2/2026	42164
		2,580.00	4/2/2026	Total 42164
WiZiX Technology Group, Inc	CSD & FD88 Copier Count March 2026	81.39	4/9/2026	42204
WiZiX Technology Group, Inc	CSD Copier Toners 4/8/26	624.55	4/9/2026	
		705.94	4/9/2026	Total 42204
Worthy HR LLC	HR Consultant 3/1/26-3/13/26	341.25	4/2/2026	42165
		341.25	4/2/2026	Total 42165
Report Total		1,074,055.53		

**Cameron Park Community Services District**  
Statement of Revenues and Expenditures - Unposted Transactions Included In Report  
01 - General Fund  
From 7/1/2025 Through 3/31/2026

**Item #4B**

		YTD Budget - Final	Current Year Actual	Percent Exp To Date
<b>Operating Revenue</b>				
Property Taxes	4110	5,626,890.00	3,283,703.99	58.35%
Franchise Fees	4113	296,000.00	142,942.69	48.29%
Fire Marshall Services/Fees	4132	70,000.00	50,685.57	72.40%
AB38 DS Inspections (WMC)	4133	0.00	6,648.19	0.00%
Tuition Fees/Revenue	4142	0.00	2,061.80	0.00%
Youth Classes	4145	0.00	(448.00)	0.00%
Recreation Program Revenue	4154	100,000.00	39,713.61	39.71%
Instructor Program Revenue	4155	200,000.00	162,656.50	81.32%
Transfer In	4165	55,000.00	0.00	0.00%
Special Events	4170	0.00	10,676.00	0.00%
CP Lake - Entry Fee	4180	75,000.00	34,534.42	46.04%
Annual Passes (Lake/Pool Co...)	4181	30,000.00	28,548.50	95.16%
Picnic Site Rentals	4182	3,000.00	2,002.50	66.75%
Assembly Hall & Classroom Re...	4185	60,000.00	44,328.66	73.88%
Gym Revenue	4186	40,000.00	27,630.67	69.07%
Pool Rental Fees (Swim Teams)	4187	110,000.00	71,964.00	65.42%
CSD CC Concessions	4188	0.00	795.02	0.00%
Sports Field Rentals	4190	35,000.00	13,214.50	37.75%
Donations	4250	30,000.00	341.19	1.13%
OES/Mutual Aid Reimbursement	4261	60,000.00	0.00	0.00%
Fire Apparatus Equip Rental	4262	250,000.00	51,301.96	20.52%
Reimbursement/Refund	4400	0.00	4,413.69	0.00%
Weed Abatement	4410	50,000.00	0.00	0.00%
Interest Income	4505	10,000.00	15,648.74	156.48%
Other Income/Refunds	4600	2,000.00	22,626.92	1,131.34%
First Responder Fee	4602	220,000.00	172,333.68	78.33%
Gain/Loss of Assets	4615	10,000.00	50,000.00	500.00%
<b>Total Operating Revenue</b>		<u>7,332,890.00</u>	<u>4,238,324.80</u>	<u>57.80%</u>
<b>Expenditures</b>				
Salaries - Perm.	5000	971,689.00	579,202.57	59.60%
Salaries - Seasonal	5010	100,000.00	69,186.00	69.18%
Overtime	5020	27,000.00	23,494.73	87.01%
Health Benefit	5130	116,973.00	99,804.97	85.32%
Retiree Health Benefit	5135	115,320.00	85,315.86	73.98%
Dental Insurance	5140	9,000.00	6,206.87	68.96%
Vision Insurance	5150	1,700.00	957.41	56.31%
CalPERS Retirement	5160	321,159.00	359,276.75	111.86%
CalPERS 457	5161	5,400.00	2,839.50	52.58%

**Cameron Park Community Services District**  
Statement of Revenues and Expenditures - Unposted Transactions Included In Report  
01 - General Fund  
From 7/1/2025 Through 3/31/2026

**Item #4B**

		YTD Budget - Final	Current Year Actual	Percent Exp To Date
Worker's Compensation	5170	53,319.00	21,186.24	39.73%
FICA/Medicare Employer Cont...	5180	36,822.00	19,381.66	52.63%
UI/TT Contribution	5190	19,571.00	4,352.52	22.23%
Advertising/Marketing	5209	5,000.00	1,904.70	38.09%
Agency Administration Fee	5210	500.00	0.00	0.00%
Audit/Accounting	5220	32,000.00	45,632.80	142.60%
Banking Fees	5221	3,200.00	2,162.61	67.58%
Merchant/CC Fees	5222	22,290.00	14,037.48	62.97%
Clothing/Uniforms	5230	4,250.00	3,199.36	75.27%
Computer Software	5231	52,459.00	33,655.05	64.15%
Computer Hardware	5232	12,000.00	18,596.71	154.97%
Contract Services - Providers	5235	45,000.00	46,110.92	102.46%
Contract Services -CAL FIRE	5236	3,200,000.00	1,744,726.49	54.52%
Contract Services - Other Dist ...	5240	257,000.00	149,758.99	58.27%
Director Compensation	5250	14,000.00	7,100.00	50.71%
EDC Department Agency	5260	6,000.00	4,767.09	79.45%
Educational Materials	5265	4,000.00	0.00	0.00%
Equipment-Minor/Small Tools	5275	11,000.00	3,105.72	28.23%
Fire & Safety Supplies	5285	17,000.00	2,992.78	17.60%
Fire Prevention & Inspect (Dist...	5290	3,500.00	55.96	1.59%
Fire Turnout Gear	5295	7,500.00	230.60	3.07%
Reserve FF - Stipends	5296	10,000.00	30,387.68	303.87%
Food	5300	1,275.00	2,675.83	209.86%
Concession (Food, etc.)	5301	0.00	1,116.64	0.00%
Fuel	5305	60,200.00	32,415.00	53.84%
Government Fees/Permits	5310	21,500.00	7,079.78	32.92%
Janitorial / HH Supplies	5315	37,500.00	18,325.23	48.86%
Instructors	5316	120,000.00	84,644.90	70.53%
Insurance	5320	328,476.00	323,030.71	98.34%
Legal Services	5335	80,000.00	33,790.90	42.23%
Maint. - Vehicle Supplies	5340	600.00	3,145.99	524.33%
Maint. - Buildings	5345	135,000.00	55,932.92	41.43%
Maint. - Equipment	5350	58,600.00	21,745.82	37.10%
Maint. - Grounds	5355	74,000.00	51,907.10	70.14%
Maint. - Radio/Phones	5360	5,500.00	1,206.06	21.92%
Maint. - Tires & Tubes	5365	13,500.00	7,163.02	53.05%
Maint. - Vehicle	5370	49,500.00	42,308.58	85.47%
Medical Supplies	5375	28,050.00	18,081.72	64.46%
Memberships/Subscriptions	5380	13,550.00	13,425.46	99.08%
Mileage Reimbursement	5385	300.00	318.08	106.02%

**Cameron Park Community Services District**  
Statement of Revenues and Expenditures - Unposted Transactions Included In Report  
01 - General Fund  
From 7/1/2025 Through 3/31/2026

**Item #4B**

		<u>YTD Budget - Final</u>	<u>Current Year Actual</u>	<u>Percent Exp To Date</u>
Miscellaneous	5395	1,000.00	260.12	26.01%
Office Supplies/Expense	5400	7,250.00	5,577.07	76.92%
Pool Chemicals	5405	50,000.00	41,342.91	82.68%
Postage	5410	2,650.00	1,780.30	67.18%
Printing	5415	600.00	789.80	131.63%
Professional Services - Suppor...	5420	48,000.00	32,191.00	67.06%
Program Supplies	5421	12,000.00	8,951.61	74.59%
Publications & Legal Notices	5425	1,850.00	998.59	53.97%
Radios	5430	5,000.00	0.00	0.00%
Rent/Lease - Equipment	5440	4,250.00	5,372.35	126.40%
Staff Development	5455	12,500.00	13,628.71	109.02%
Event Supplies	5465	15,000.00	2,331.00	15.54%
Phones/internet	5470	49,000.00	42,585.79	86.90%
Utilities - Water	5490	68,000.00	41,108.47	60.45%
Utilities - Gas	5491	90,500.00	60,248.43	66.57%
Utilities - Electric/Solar	5492	151,000.00	125,645.54	83.20%
Vandalism	5500	4,000.00	2,543.97	63.59%
Handcrew Expenses	5501	11,000.00	4,501.47	40.92%
Capital Equipment Expense	5625	90,000.00	82,182.58	91.31%
Transfer Out	7000	193,207.00	0.00	0.00%
<b>Total Expenditures</b>		<u>7,329,010.00</u>	<u>4,569,983.47</u>	<u>62.35%</u>
<b>Net Revenue Over Expenditures</b>		<u>3,880.00</u>	<u>(331,658.67)</u>	<u>(8,547.90)%</u>

**Cameron Park Community Services District**

Statement of Revenues and Expenditures

01 - General Fund

1000 - Administration

From 7/1/2025 Through 3/31/2026

**Item #4B**

		FY 25-26 YTD Budget - Final	FY 25-26 YTD Actuals	Percent of Budget Expended
<b>Operating Revenue</b>				
Property Taxes	4110	0.00	3,283,703.99	0.00%
Franchise Fees	4113	296,000.00	142,942.69	48.29%
Tuition Fees/Revenue	4142	0.00	2,061.80	0.00%
Interest Income	4505	10,000.00	15,640.18	156.40%
Other Income/Refunds	4600	2,000.00	7,237.14	361.85%
Gain/Loss of Assets	4615	0.00	50,000.00	0.00%
<b>Total Operating Revenue</b>		<u>308,000.00</u>	<u>3,501,585.80</u>	<u>1,136.88%</u>
<b>Expenditures</b>				
Salaries - Perm.	5000	497,861.50	261,130.05	52.45%
Overtime	5020	7,000.00	13,359.76	190.85%
Health Benefit	5130	38,948.00	35,094.03	90.10%
Retiree Health Benefit	5135	17,355.00	18,741.59	107.98%
Dental Insurance	5140	4,500.00	3,055.30	67.89%
Vision Insurance	5150	800.00	439.07	54.88%
CalPERS Retirement	5160	321,159.00	333,763.28	103.92%
CalPERS 457	5161	2,400.00	1,893.00	78.87%
Worker's Compensation	5170	8,048.00	3,431.17	42.63%
FICA/Medicare Employer Cont...	5180	10,156.00	8,239.26	81.12%
UI/TT Contribution	5190	8,432.00	1,176.16	13.94%
Advertising/Marketing	5209	2,500.00	0.00	0.00%
Agency Administration Fee	5210	500.00	0.00	0.00%
Audit/Accounting	5220	32,000.00	45,632.80	142.60%
Banking Fees	5221	500.00	517.09	103.41%
Merchant/CC Fees	5222	100.00	0.00	0.00%
Clothing/Uniforms	5230	500.00	285.82	57.16%
Computer Software	5231	18,000.00	9,456.61	52.53%
Computer Hardware	5232	5,000.00	2,127.66	42.55%
Contract Services - Other Dist ...	5240	22,000.00	13,944.04	63.38%
Director Compensation	5250	5,000.00	5,800.00	116.00%
EDC Department Agency	5260	0.00	1,589.03	0.00%
Equipment-Minor/Small Tools	5275	0.00	124.25	0.00%
Fire & Safety Supplies	5285	500.00	0.00	0.00%
Fire Prevention & Inspect (Dist...	5290	0.00	55.96	0.00%
Food	5300	0.00	309.76	0.00%
Government Fees/Permits	5310	0.00	536.00	0.00%
Insurance	5320	328,476.00	323,030.71	98.34%
Legal Services	5335	20,000.00	33,790.90	168.95%
Maint. - Vehicle Supplies	5340	0.00	906.25	0.00%
Maint. - Equipment	5350	3,600.00	3,315.52	92.09%
Medical Supplies	5375	50.00	0.00	0.00%
Memberships/Subscriptions	5380	11,000.00	10,559.00	95.99%
Mileage Reimbursement	5385	200.00	287.98	143.99%
Miscellaneous	5395	1,000.00	0.00	0.00%
Office Supplies/Expense	5400	4,000.00	3,111.89	77.79%
Postage	5410	1,500.00	1,687.15	112.47%
Printing	5415	500.00	282.39	56.47%
Professional Services - Suppor...	5420	40,000.00	19,542.50	48.85%
Publications & Legal Notices	5425	1,500.00	998.59	66.57%
Staff Development	5455	5,000.00	590.46	11.80%
Phones/internet	5470	9,000.00	11,876.64	131.96%
Utilities - Electric/Solar	5492	6,000.00	14,768.55	246.14%
<b>Total Expenditures</b>		<u>1,435,085.50</u>	<u>1,185,450.22</u>	<u>82.60%</u>

**Cameron Park Community Services District**

Statement of Revenues and Expenditures

01 - General Fund

1000 - Administration

From 7/1/2025 Through 3/31/2026

**Item #4B**

	<u>FY 25-26 YTD Budget - Final</u>	<u>FY 25-26 YTD Actuals</u>	<u>Percent of Budget Expended</u>
Net Revenue Over Expenditures	<u>(1,127,085.50)</u>	<u>2,316,135.58</u>	<u>(205.49)%</u>

**Cameron Park Community Services District**

Statement of Revenues and Expenditures

01 - General Fund

3000 - Fire

From 7/1/2025 Through 3/31/2026

**Item #4B**

		FY 25-26 YTD Budget - Final	FY 25-26 YTD Actuals	Percent of Budget Expended
<b>Operating Revenue</b>				
Fire Marshall Services/Fees	4132	70,000.00	50,685.57	72.40%
AB38 DS Inspections (WMC)	4133	0.00	6,648.19	0.00%
Transfer In	4165	55,000.00	0.00	0.00%
Donations	4250	0.00	170.01	0.00%
OES/Mutual Aid Reimbursement	4261	60,000.00	0.00	0.00%
Fire Apparatus Equip Rental	4262	250,000.00	51,301.96	20.52%
Weed Abatement	4410	50,000.00	0.00	0.00%
Interest Income	4505	0.00	8.56	0.00%
Other Income/Refunds	4600	0.00	1,634.37	0.00%
First Responder Fee	4602	220,000.00	172,333.68	78.33%
<b>Total Operating Revenue</b>		<u>705,000.00</u>	<u>282,782.34</u>	<u>40.11%</u>
<b>Expenditures</b>				
Salaries - Perm.	5000	23,504.00	8,822.63	37.53%
Retiree Health Benefit	5135	25,000.00	15,381.77	61.52%
Worker's Compensation	5170	6,398.00	628.47	9.82%
FICA/Medicare Employer Cont...	5180	366.00	674.93	184.40%
UI/TT Contribution	5190	1,239.00	84.15	6.79%
Banking Fees	5221	500.00	517.08	103.41%
Merchant/CC Fees	5222	2,800.00	1,389.94	49.64%
Clothing/Uniforms	5230	1,250.00	998.81	79.90%
Computer Software	5231	2,500.00	4,974.95	198.99%
Computer Hardware	5232	3,000.00	3,588.01	119.60%
Contract Services - Providers	5235	45,000.00	40,823.95	90.71%
Contract Services -CAL FIRE	5236	3,200,000.00	1,744,726.49	54.52%
Contract Services - Other Dist ...	5240	70,000.00	41,407.17	59.15%
Director Compensation	5250	4,000.00	300.00	7.50%
EDC Department Agency	5260	2,000.00	1,589.03	79.45%
Educational Materials	5265	1,500.00	0.00	0.00%
Equipment-Minor/Small Tools	5275	2,000.00	94.19	4.70%
Fire & Safety Supplies	5285	12,500.00	1,904.60	15.23%
Fire Turnout Gear	5295	7,500.00	230.60	3.07%
Reserve FF - Stipends	5296	10,000.00	30,067.68	300.67%
Food	5300	625.00	1,371.31	219.40%
Fuel	5305	45,000.00	24,113.99	53.58%
Government Fees/Permits	5310	5,000.00	1,470.86	29.41%
Janitorial / HH Supplies	5315	7,500.00	3,537.91	47.17%
Legal Services	5335	20,000.00	0.00	0.00%
Maint. - Buildings	5345	15,000.00	4,311.48	28.74%
Maint. - Equipment	5350	20,000.00	3,308.51	16.54%
Maint. - Grounds	5355	3,000.00	9,300.90	310.03%
Maint. - Radio/Phones	5360	5,500.00	1,206.06	21.92%
Maint. - Tires & Tubes	5365	12,000.00	7,163.02	59.69%
Maint. - Vehicle	5370	47,500.00	40,865.97	86.03%
Medical Supplies	5375	27,500.00	17,868.78	64.97%
Memberships/Subscriptions	5380	1,400.00	550.00	39.28%
Office Supplies/Expense	5400	2,000.00	315.17	15.75%
Postage	5410	750.00	14.67	1.95%
Printing	5415	100.00	132.50	132.50%
Professional Services - Suppor...	5420	3,000.00	4,537.00	151.23%
Publications & Legal Notices	5425	250.00	0.00	0.00%
Radios	5430	5,000.00	0.00	0.00%
Staff Development	5455	4,000.00	12,492.93	312.32%
Phones/internet	5470	12,000.00	9,929.74	82.74%

**Cameron Park Community Services District**

Statement of Revenues and Expenditures

01 - General Fund

3000 - Fire

From 7/1/2025 Through 3/31/2026

**Item #4B**

		<u>FY 25-26 YTD Budget - Final</u>	<u>FY 25-26 YTD Actuals</u>	<u>Percent of Budget Expended</u>
Utilities - Water	5490	18,000.00	7,694.59	42.74%
Utilities - Gas	5491	5,500.00	4,116.85	74.85%
Utilities - Electric/Solar	5492	30,000.00	21,421.34	71.40%
Capital Equipment Expense	5625	55,000.00	39,642.70	72.07%
Transfer Out	7000	<u>184,187.00</u>	<u>0.00</u>	<u>0.00%</u>
Total Expenditures		<u>3,950,869.00</u>	<u>2,113,570.73</u>	<u>53.50%</u>
Net Revenue Over Expenditures		<u>(3,245,869.00)</u>	<u>(1,830,788.39)</u>	<u>56.40%</u>

**Cameron Park Community Services District**

Statement of Revenues and Expenditures

01 - General Fund

4000 - Parks

From 7/1/2025 Through 3/31/2026

**Item #4B**

		FY 25-26 YTD Budget - Final	FY 25-26 YTD Actuals	Percent of Budget Expended
<b>Operating Revenue</b>				
CP Lake - Entry Fee	4180	75,000.00	34,534.42	46.04%
Annual Passes (Lake/Pool Co...	4181	15,000.00	14,130.00	94.20%
Picnic Site Rentals	4182	3,000.00	2,002.50	66.75%
Sports Field Rentals	4190	35,000.00	13,214.50	37.75%
Donations	4250	5,000.00	0.00	0.00%
Reimbursement/Refund	4400	0.00	4,413.69	0.00%
Other Income/Refunds	4600	0.00	7,506.59	0.00%
Gain/Loss of Assets	4615	10,000.00	0.00	0.00%
<b>Total Operating Revenue</b>		<u>143,000.00</u>	<u>75,801.70</u>	<u>53.01%</u>
<b>Expenditures</b>				
Salaries - Perm.	5000	271,802.00	106,741.46	39.27%
Overtime	5020	5,000.00	3,893.95	77.87%
Health Benefit	5130	40,682.00	31,416.09	77.22%
Retiree Health Benefit	5135	49,565.00	38,595.65	77.86%
Dental Insurance	5140	2,250.00	1,819.42	80.86%
Vision Insurance	5150	500.00	287.03	57.40%
CalPERS Retirement	5160	0.00	8,325.22	0.00%
CalPERS 457	5161	2,000.00	946.50	47.32%
Worker's Compensation	5170	23,353.00	9,522.08	40.77%
FICA/Medicare Employer Cont...	5180	1,300.00	1,813.91	139.53%
UI/TT Contribution	5190	4,400.00	497.62	11.30%
Banking Fees	5221	200.00	612.33	306.16%
Merchant/CC Fees	5222	2,790.00	3,620.90	129.78%
Clothing/Uniforms	5230	1,500.00	811.03	54.06%
Computer Software	5231	3,500.00	4,746.50	135.61%
Computer Hardware	5232	0.00	826.52	0.00%
Contract Services - Providers	5235	0.00	5,286.97	0.00%
Contract Services - Other Dist ...	5240	40,000.00	8,880.82	22.20%
Director Compensation	5250	3,000.00	550.00	18.33%
EDC Department Agency	5260	2,000.00	0.00	0.00%
Equipment-Minor/Small Tools	5275	4,000.00	1,061.81	26.54%
Fire & Safety Supplies	5285	1,000.00	655.07	65.50%
Fire Prevention & Inspect (Dist...	5290	500.00	0.00	0.00%
Food	5300	150.00	105.99	70.66%
Fuel	5305	15,000.00	6,269.91	41.79%
Government Fees/Permits	5310	12,000.00	2,267.02	18.89%
Janitorial / HH Supplies	5315	10,000.00	5,143.91	51.43%
Legal Services	5335	20,000.00	0.00	0.00%
Maint. - Vehicle Supplies	5340	500.00	2,239.74	447.94%
Maint. - Buildings	5345	40,000.00	6,662.02	16.65%
Maint. - Equipment	5350	5,000.00	4,871.62	97.43%
Maint. - Grounds	5355	67,000.00	22,247.45	33.20%
Maint. - Tires & Tubes	5365	1,500.00	0.00	0.00%
Maint. - Vehicle	5370	1,500.00	1,442.61	96.17%
Memberships/Subscriptions	5380	300.00	0.00	0.00%
Miscellaneous	5395	0.00	260.12	0.00%
Office Supplies/Expense	5400	600.00	108.57	18.09%
Postage	5410	100.00	0.00	0.00%
Printing	5415	0.00	374.91	0.00%
Professional Services - Suppor...	5420	2,000.00	912.00	45.60%
Program Supplies	5421	0.00	49.95	0.00%
Publications & Legal Notices	5425	100.00	0.00	0.00%
Rent/Lease - Equipment	5440	3,500.00	4,592.80	131.22%

**Cameron Park Community Services District**

Statement of Revenues and Expenditures

01 - General Fund

4000 - Parks

From 7/1/2025 Through 3/31/2026

**Item #4B**

		FY 25-26 YTD Budget - Final	FY 25-26 YTD Actuals	Percent of Budget Expended
Staff Development	5455	1,000.00	96.85	9.68%
Phones/internet	5470	13,000.00	7,402.36	56.94%
Utilities - Water	5490	35,000.00	20,352.17	58.14%
Utilities - Electric/Solar	5492	30,000.00	29,097.52	96.99%
Vandalism	5500	4,000.00	2,543.97	63.59%
Handcrew Expenses	5501	11,000.00	4,501.47	40.92%
Capital Equipment Expense	5625	15,000.00	40,789.04	271.92%
Transfer Out	7000	9,020.00	0.00	0.00%
<b>Total Expenditures</b>		<u>756,612.00</u>	<u>393,242.88</u>	<u>51.97%</u>
<b>Net Revenue Over Expenditures</b>		<u>(613,612.00)</u>	<u>(317,441.18)</u>	<u>51.73%</u>

**Cameron Park Community Services District**

Statement of Revenues and Expenditures

01 - General Fund

5000 - Recreation/Community Center

From 7/1/2025 Through 3/31/2026

**Item #4B**

		FY 25-26 YTD Budget - Final	FY 25-26 YTD Actuals	Percent of Budget Expended
<b>Operating Revenue</b>				
Youth Classes	4145	0.00	(448.00)	0.00%
Recreation Program Revenue	4154	100,000.00	39,535.61	39.53%
Instructor Program Revenue	4155	200,000.00	162,656.50	81.32%
Special Events	4170	0.00	10,676.00	0.00%
Annual Passes (Lake/Pool Co...)	4181	15,000.00	14,418.50	96.12%
Assembly Hall & Classroom Re...	4185	60,000.00	44,328.66	73.88%
Gym Revenue	4186	40,000.00	27,630.67	69.07%
Pool Rental Fees (Swim Teams)	4187	110,000.00	71,964.00	65.42%
CSD CC Concessions	4188	0.00	795.02	0.00%
Donations	4250	25,000.00	171.18	0.68%
Other Income/Refunds	4600	0.00	3,924.44	0.00%
<b>Total Operating Revenue</b>		<b>550,000.00</b>	<b>375,652.58</b>	<b>68.30%</b>
<b>Expenditures</b>				
Salaries - Perm.	5000	178,521.50	202,508.43	113.43%
Salaries - Seasonal	5010	100,000.00	69,186.00	69.18%
Overtime	5020	15,000.00	6,241.02	41.60%
Health Benefit	5130	37,343.00	33,294.85	89.15%
Retiree Health Benefit	5135	23,400.00	12,596.85	53.83%
Dental Insurance	5140	2,250.00	1,332.15	59.20%
Vision Insurance	5150	400.00	231.31	57.82%
CalPERS Retirement	5160	0.00	17,188.25	0.00%
CalPERS 457	5161	1,000.00	0.00	0.00%
Worker's Compensation	5170	15,520.00	7,604.52	48.99%
FICA/Medicare Employer Cont...	5180	25,000.00	8,653.56	34.61%
UI/TT Contribution	5190	5,500.00	2,594.59	47.17%
Advertising/Marketing	5209	2,500.00	1,904.70	76.18%
Banking Fees	5221	2,000.00	516.11	25.80%
Merchant/CC Fees	5222	16,600.00	9,026.64	54.37%
Clothing/Uniforms	5230	1,000.00	1,103.70	110.37%
Computer Software	5231	28,459.00	14,476.99	50.86%
Computer Hardware	5232	4,000.00	12,054.52	301.36%
Contract Services - Other Dist ...	5240	125,000.00	81,742.85	65.39%
Director Compensation	5250	2,000.00	450.00	22.50%
EDC Department Agency	5260	2,000.00	1,589.03	79.45%
Educational Materials	5265	2,500.00	0.00	0.00%
Equipment-Minor/Small Tools	5275	5,000.00	1,825.47	36.50%
Fire & Safety Supplies	5285	3,000.00	433.11	14.43%
Fire Prevention & Inspect (Dist...	5290	3,000.00	0.00	0.00%
Food	5300	500.00	888.77	177.75%
Concession (Food, etc.)	5301	0.00	1,116.64	0.00%
Fuel	5305	200.00	0.00	0.00%
Government Fees/Permits	5310	4,500.00	2,805.90	62.35%
Janitorial / HH Supplies	5315	20,000.00	9,643.41	48.21%
Instructors	5316	120,000.00	84,644.90	70.53%
Legal Services	5335	20,000.00	0.00	0.00%
Maint. - Vehicle Supplies	5340	100.00	0.00	0.00%
Maint. - Buildings	5345	80,000.00	44,959.42	56.19%
Maint. - Equipment	5350	30,000.00	10,250.17	34.16%
Maint. - Grounds	5355	4,000.00	20,358.75	508.96%
Maint. - Vehicle	5370	500.00	0.00	0.00%
Medical Supplies	5375	500.00	212.94	42.58%
Memberships/Subscriptions	5380	850.00	2,316.46	272.52%
Mileage Reimbursement	5385	100.00	30.10	30.10%

**Cameron Park Community Services District**

Statement of Revenues and Expenditures

01 - General Fund

5000 - Recreation/Community Center

From 7/1/2025 Through 3/31/2026

**Item #4B**

		FY 25-26 YTD Budget - Final	FY 25-26 YTD Actuals	Percent of Budget Expended
Office Supplies/Expense	5400	650.00	2,041.44	314.06%
Pool Chemicals	5405	50,000.00	41,342.91	82.68%
Postage	5410	300.00	78.48	26.16%
Professional Services - Suppor...	5420	3,000.00	7,199.50	239.98%
Program Supplies	5421	12,000.00	8,901.66	74.18%
Rent/Lease - Equipment	5440	750.00	779.55	103.94%
Staff Development	5455	2,500.00	448.47	17.93%
Event Supplies	5465	15,000.00	2,331.00	15.54%
Phones/internet	5470	15,000.00	13,477.05	89.84%
Utilities - Water	5490	15,000.00	13,061.71	87.07%
Utilities - Gas	5491	85,000.00	56,131.58	66.03%
Utilities - Electric/Solar	5492	85,000.00	60,358.13	71.00%
Capital Equipment Expense	5625	20,000.00	1,750.84	8.75%
Total Expenditures		<u>1,186,443.50</u>	<u>871,684.43</u>	<u>73.47%</u>
Net Revenue Over Expenditures		<u>(636,443.50)</u>	<u>(496,031.85)</u>	<u>77.93%</u>