



**CAMERON PARK COMMUNITY SERVICES DISTRICT**

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

# AGENDA

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

## REGULAR BOARD MEETING Wednesday, July 17, 2019 6:30 p.m.

### Board Members

Monique Scobey	Vice President
Felicity Carlson	Board Member
Ellie Wooten	Board Member
Holly Morrison	Board Member
Eric Aiston	Board Member

### Notice to the Public

An AGENDA in FINAL FORM is located in the Reception area in the District Office and posted at each of the Cameron Park Fire Stations and on the District's website at [www.cameronpark.org](http://www.cameronpark.org). Support material is available for public inspection at the District Office and on the District website. Sessions of the Board of Directors may be recorded and members of the audience are asked to give their name and address before addressing the Board.

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# AGENDA

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## **CALL TO ORDER**

1. Roll Call
  2. Pledge of Allegiance
- 

## **ADOPTION OF THE AGENDA**

*The Board will make any necessary additions, deletions, or corrections to the Agenda and motion to adopt the Agenda.*

3. Adopt the Agenda
- 

## **RECOGNITIONS AND PRESENTATIONS**

*Board of Directors expresses appreciation to members of the community, District staff, or the Board for extra efforts as volunteers, committee members or community-minded citizens.*

- *Rafael Martinez, Director, El Dorado County Department of Transportation*
- 

## **APPROVAL OF CONSENT AGENDA**

*The following Consent Agenda items are considered routine and will be acted upon by the Board without discussion with one vote. Any item may be removed from the Consent Agenda by a Board member or a member of the audience and placed under General Business #11 to be discussed and acted upon individually.*

4. Conformed Agenda – Board of Directors Meeting, June 19, 2019
  5. Conformed Agenda – Board of Directors Special Meeting, June 24, 2019
  6. Conformed Agenda – Board of Directors Meeting, June 26, 2019
  7. Conformed Agenda – Budget & Administration Meeting, June 4, 2019
  8. Staff Reports
    - a. General Manager
    - b. Administration Department
      - o Check Register
    - c. Fire Department
    - d. Recreation Department
    - e. Parks & Facilities Department
    - f. Covenants, Conditions & Restrictions (CC&R) Department
  9. **RECEIVE AND FILE** Annual Disclosure of Board of Directors and Employee Reimbursements
  10. **RECEIVE AND FILE** 2019 LAFCO Special District Election Results
-

# AGENDA

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## **OPEN FORUM FOR NON-AGENDA ITEMS**

*Members of the public may speak on any item not on the agenda that falls within the jurisdiction of the Board of Directors. Comment during the Open Forum is limited to four minutes per person. Public testimony will be received on each agenda item as it is called. Principal party on each side of an issue (where applicable) is allocated 10 minutes to speak, individual comments are limited to four minutes except with the consent of the Board, individuals shall be allowed to speak on an item only once. The Board reserves the right to waive said rules by a majority vote.*

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## **GENERAL BUSINESS**

*For purposes of the Brown Act §54954.2 (a), items below provide a brief description of each item of business to be transacted or discussed. Recommendations of the staff, as shown, do not prevent the Board from taking other action.*

11. Items removed from the Consent Agenda for discussion
  12. **REVIEW AND APPROVE** 2016-17 & 2017-18 Financial Audits
  13. **PUBLIC HEARING – APPROVE** Resolution 2019-16 Approving Engineer’s Report for Landscaping and Lighting Districts, Confirming Diagram and Assessment, and Directing Auditor of El Dorado County to Continue and to Collect Assessment for the Fiscal Year
  14. **APPROVE** Landscaping and Lighting Assessment District Ad Hoc Committee
  15. **APPROVE** Resolution 2019-17 Approving the Cameron Park Community Services District Park Impact Fee Nexus Study and Requesting the County of El Dorado Board of Supervisors Adopt and Implement the Proposed Park Impact Fee on Behalf of the District (J. Ritzman)
  16. **APPROVE** Request for Qualifications for Solar Energy Acquisition Expert (J. Ritzman)
  17. **ELECT** Board Member to California Special District Association Board of Directors
- 

## **BOARD INFORMATION ITEMS**

*At this time, the Board and staff are provided the opportunity to speak on various issues. Direction by the President may be given; however, no action may be taken unless the Board agrees to include the matter on a subsequent agenda.*

18. General Matters to/from Board Members and Staff
  - Upcoming Trainings & Community Meetings
19. Local Area Formation Commission (LAFCO)
20. Committee Reports
  - a. Budget & Administration
  - b. Covenants, Conditions & Restrictions (CC&R)
  - c. Fire & Emergency Services
  - d. Parks & Recreation
  - e. Solar Energy Ad Hoc

# AGENDA

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## **ADJOURNMENT**

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*For the public's information, we are now taking email requests at [admin@cameronpark.org](mailto:admin@cameronpark.org) for future notification of Community Services District meetings.*



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# CONFORMED AGENDA

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

## REGULAR BOARD MEETING Wednesday, June 19, 2019 6:30 p.m.

### Board Members

Vacant	President
Monique Scobey	Vice President
Felicity Carlson	Board Member
Ellie Wooten	Board Member
Holly Morrison	Board Member

### Notice to the Public

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# AGENDA

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## **CALL TO ORDER – 6:35pm**

1. Roll Call – *MS/FC/EW/HM*
  2. Pledge of Allegiance
- 

## **ADOPTION OF THE AGENDA**

*The Board will make any necessary additions, deletions, or corrections to the Agenda and motion to adopt the Agenda.*

3. Adopt the Agenda

*Motion to adopt the Agenda with the following change:*

- *Pull Item #11 and move to the 6/26/19 Board of Directors Meeting.*

*FC/EW - Motion Passed*

*Ayes – MS, HM, FC, EW*

*Noes – None*

*Absent – None*

*Abstain – None*

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## **RECOGNITIONS AND PRESENTATIONS**

*Board of Directors expresses appreciation to members of the community, District staff, or the Board for extra efforts as volunteers, committee members or community-minded citizens.*

- Volunteer Recognition of Celestine Carey, by Senior Leadership Council and Cameron Park Community Services District
  - Shiva Frentzen, Board of Supervisors, District 2
- 

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## **APPROVAL OF CONSENT AGENDA**

*The following Consent Agenda items are considered routine and will be acted upon by the Board without discussion with one vote. Any item may be removed from the Consent Agenda by a Board member or a member of the audience and placed under General Business #8 to be discussed and acted upon individually.*

4. Conformed Agenda – Board of Directors Meeting, May 15, 2019
5. Conformed Agenda – Budget & Administration Committee Meeting, May 7, 2019
6. Conformed Agenda – Board of Directors Special Meeting, May 30, 2019
7. Staff Reports
  - a. General Manager
  - b. Administration Department
    - o Check Register
  - c. Fire Department
  - d. Recreation Department
  - e. Parks & Facilities Department
  - f. Covenants, Conditions & Restrictions (CC&R) Department

*Motion to adopt the Consent Agenda with the following revision:*

- *Move Item #7a-7f from the Consent Agenda for discussion (to #8)*
- *Amend May 15 Board of Directors Meeting (Item #16 & #17 Report Out should be reversed)*

*HM/FC - Motion Passed*

*Ayes – MS, HM, FC, EW*

*Noes – None*

*Absent – None*

*Abstain – None*

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## **OPEN FORUM FOR NON-AGENDA ITEMS**

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# AGENDA

## GENERAL BUSINESS

*For purposes of the Brown Act §54954.2 (a), items below provide a brief description of each item of business to be transacted or discussed. Recommendations of the staff, as shown, do not prevent the Board from taking other action.*

### 8. Items removed from the Consent Agenda for discussion

- 7a. General Manager Report
- 7b. Administration Department Report
- 7c. Fire Department Report
- 7d. Recreation Department Report
- 7e. Parks & Facilities Department Report
- 7f. Covenants, Conditions & Restrictions (CC&R) Department Report

### 9. **APPROVE** Resolution 2019-10, Resolution 2019-11, Joint Powers Agreement, and State of California Application to become a member Special District Risk Management Authority Worker's Compensation Program with corresponding Resolution 2019-12

*Motion to Approve Resolution 2019-10, Resolution 2019-11, Joint Powers Agreement, and State of California Application to become a member of Special District Management Authority Worker's Compensation Program with corresponding Resolution 2019-12.*

*FC/HM - Motion Passed*

*Ayes – MS, HM, FC, EW*

*Noes – None*

*Absent – None*

*Abstain – None*

### 10. **PUBLIC HEARING - APPROVE** FY 2019-20 Preliminary Budget

Motion to add 2 minutes for public comment (total of 6 minutes per person).

*FC/HM - Motion Passed*

*Ayes – MS, HM, FC, EW*

*Noes – None*

*Absent – None*

*Abstain – None*



# AGENDA

*Motion to approve Proposed Preliminary Budget with the following changes:*

- *Eliminate kiosk fee and eliminating kiosk staff;*
- *Reducing administrative costs by \$18,000 (subcontractor costs);*
- *Add Summer Spectacular back in.*

*FC - Motion Died for Lack of Second*

*Motion to Approve Proposed Preliminary Budget with the following changes:*

- *Direct General Manger to adjust Parks and Admin Budget by \$20,000 to add Summer Spectacular back in to the budget for \$20,000, leaving a \$20,00 deficit.*

*FC - Motion Died for Lack of Second*

*Motion to Approve Proposed Preliminary Budget with the following changes:*

- *Direct General Manager to adjust Parks Budget and Administration Budget to balance deficit to zero;*
- *Look at ways to fund and add back the Summer Spectacular as a top priority.*

*MS/EW - Motion Passed*

*Ayes – MS, FC, EW*

*Noes – HM*

*Absent – None*

*Abstain – None*

~~11. **APPROVE** Resolution 2019-13 Declaring the Intention to Continue Assessments for the Fiscal Year, Preliminarily Approving Engineer's Report and Providing for Notice of Hearing for the LLADs~~

12. **PUBLIC HEARING - APPROVE** Resolution 2019-14 Establishing Appropriations Limitation for Fiscal Year 2019-20 for the Cameron Park Community Services District

*Motion to Approve Resolution 2019-14 Establishing Appropriations Limitation for Fiscal Year 2019-20 for the Cameron Park Community Services District.*

*HM/EW - Motion Passed*

*Ayes – MS, HM, FC, EW*

*Noes – None*

*Absent – None*

*Abstain – None*

13. **VOTE FOR UP TO THREE CANDIDATES** for the Special District Risk Management Authority Board of Directors

*Motion to Nominate the Following 3 Candidates for the Special District Risk Management Authority Board of Directors:*

- *Bob Swan*
- *Jesse Claypool*
- *Sandy Seifert-Raffelson*

*HM/EW - Motion Passed*

*Ayes – MS, HM, FC, EW*

*Noes – None*

*Absent – None*

*Abstain – None*

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## **BOARD INFORMATION ITEMS**

*At this time, the Board and staff are provided the opportunity to speak on various issues. Direction by the President may be given; however, no action may be taken unless the Board agrees to include the matter on a subsequent agenda.*

14. General Matters to/from Board Members and Staff

- Upcoming Trainings & Community Meetings

MS – talked to a lot of community members – importance of Summer Spectacular; will be backpacking and unavailable until Sunday; thank you to audience for staying and participating, and for staff for presenting.

HM – bought wristbands for Summer Spectacular.

FC – Considering running for District 2 County Board of Supervisors and would love to hear from community members.

15. Local Area Formation Commission (LAFCO)

- Discussion of partial transfer of jurisdiction from Placer County LAFCO to Meeks Bay Fire Protection District; approval of AT&T services agreement with El Dorado County Fire Protection District.

# AGENDA

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## 16. Committee Reports

### a. Budget & Administration

- *Draft preliminary budget; grant writer; SDRMA elections.*

### b. Covenants, Conditions & Restrictions (CC&R)

### c. Fire & Emergency Services

- *Weed Abatement Program*

### d. Parks & Recreation

- *Park improvement project ideas and ranking; dogs on leash survey; Summer Spectacular update.*

### e. Solar Energy Ad Hoc

- *Solar energy expert RFQ*
- 

## **ADJOURNMENT – 10:30pm**

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# CONFORMED AGENDA

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

## **SPECIAL BOARD MEETING** **Monday, June 24, 2019** **6:30 p.m.**

### **Board Members**

Vacant	President
Monique Scobey	Vice President
Felicity Carlson	Board Member
Ellie Wooten	Board Member
Holly Morrison	Board Member

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# AGENDA

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## **CALL TO ORDER – 6:35pm**

1. Roll Call – MS/HM/FC/EW
  2. Pledge of Allegiance
- 

## **ADOPTION OF THE AGENDA**

*The Board will make any necessary additions, deletions, or corrections to the Agenda and motion to adopt the Agenda.*

3. Adopt the Agenda

*Motion to adopt the Agenda.*

*FC/EW - Motion Passed*

*Ayes – MS/HM/FC/EW*

*Noes – None*

*Absent – None*

*Abstain – None*

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## **GENERAL BUSINESS**

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4. **APPOINT** Candidate to Board Vacancy
  - Interview of applicants in the following order:
    1. Eric Aiston
    2. Gerald Lillpop
    3. Bobby Dutta
    4. Sidney Bazett

# AGENDA

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Motion to appoint Gerald Lillpop as Director to fill vacancy.

*HM – Motion died for a lack of a second.*

Motion to appoint Sidney Bazett as Director to fill vacancy.

*FC/EW – Motion died for a lack of majority*

*Ayes – FC, EW*

*Noes – MS, HM*

*Absent – None*

*Abstain – None*

Motion to appoint Eric Aiston as Director to fill vacancy.

*FC/EW - Motion Passed*

*Ayes – MS, HM, FC, EW*

*Noes – None*

*Absent – None*

*Abstain – None*

- Eric Aiston was sworn in as a Director by Monique Scobey, Vice President of the Board of Directors.

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**ADJOURNMENT – 7:45pm**

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# CONFORMED AGENDA

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

## REGULAR BOARD MEETING Wednesday, June 26, 2019 6:30 p.m.

### Board Members

Monique Scobey	Vice President
Felicity Carlson	Board Member
Ellie Wooten	Board Member
Holly Morrison	Board Member
Eric Aiston	Board Member

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# AGENDA

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## **CALL TO ORDER – 6:32pm**

1. Roll Call – MS/FC/EW/HM/EA
  2. Pledge of Allegiance
- 

## **ADOPTION OF THE AGENDA**

*The Board will make any necessary additions, deletions, or corrections to the Agenda and motion to adopt the Agenda.*

3. Adopt the Agenda

*Motion to adopt the Agenda.*

*HM/FC - Motion Passed*

*Ayes – MS/HM/FC/EW/EA*

*Noes – None*

*Absent – None*

*Abstain – None*

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## **OPEN FORUM FOR NON-AGENDA ITEMS**

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## **GENERAL BUSINESS**

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4. **PUBLIC HEARING - APPROVE** Resolution 2019-14 to Exercise Board's Statutory Authority to Abate Rubbish and Weeds and Collect Costs on Properties on Which Said Rubbish and Weeds Constitute a Public Nuisance.

*(Note: Resolution 2019-14 should be corrected 2019-15)*



# AGENDA

*Motion to approve Resolution 2019-15 to Exercise Board's Statutory Authority to Abate Rubbish and Weeds and Collect Costs on Properties on Which Said Rubbish and Weeds Constitute a Public Nuisance.*

*HM/FC - Motion Passed  
Ayes – MS/HM/FC/EW/EA  
Noes – None  
Absent – None  
Abstain – None*

5. **APPROVE** Resolution No. 2019-13 to Declare Intention to Continue Lighting and Landscape Assessment District (LLAD) Assessments For Fiscal Year 2019-2020; **APPROVE** Preliminary Engineer's Report; **PROVIDE NOTICE OF PUBLIC HEARING** to Approve the Final LLAD Engineer's Report at the Board Meeting on July 17, 2019

*Motion to approve Resolution No. 2019-13 to Declare Intention to Continue Lighting and Landscape Assessment District (LLAD) Assessments for Fiscal Year 2019-2020; Approve Preliminary Engineer's Report; Provide Notice of Public Hearing to Approve the Final LLAD Engineer's Report at the Board Meeting on July 17, 2019.*

*FC/EW - Motion Passed  
Ayes – MS/FC/EW/EA  
Noes – HM  
Absent – None  
Abstain – None*

## **BOARD INFORMATION ITEMS**

*At this time, the Board and staff are provided the opportunity to speak on various issues. Direction by the President may be given; however, no action may be taken unless the Board agrees to include the matter on a subsequent agenda.*

6. General Matters to/from Board Members and Staff
- Upcoming Trainings & Community Meetings

MS – Welcomed Director Aiston; would like to bring back discussion on an LLAD Ad Hoc Committee to the next board meeting.

FC – Has been riding the commuter bus and engaging with residents about the Summer Spectacular.

# AGENDA

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## **ADJOURNMENT – 7:45pm**

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

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

**CALL TO ORDER** – 7:03pm

**ROLL CALL** – MS/HM (as alternate)

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

**APPROVAL OF CONFORMED AGENDA** - Approved

**OPEN FORUM**

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

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**DEPARTMENT MATTERS**

**PUBLIC COMMENT**

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

- *Move to the Board without support*

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

- *Move to the Board without support*

**3. SDRMA Elections (J. Ritzman)**

- *Move to the Board without recommendation*

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

**5. Staff Updates (V. Neibauer)**

- Check Register for Month of May

**6. Items for July & Future Committee Meetings**

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

**7. Items to take to the Board of Directors**

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

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

**ADJOURNMENT** – 10:15pm

*Cameron Park  
Community Services District*



## **Agenda Transmittal**

**DATE:** July 17, 2019

**FROM:** Jill Ritzman, General Manager

**AGENDA ITEM #8A:** **GENERAL MANAGER REPORT**

**RECOMMENDED ACTION: RECEIVE AND FILE**

June was an especially busy month for the District's staff with tasks related to Summer Spectacular, FY2019-20 Preliminary Budget and extra board and committee meetings. Summer Spectacular wrist band sales increased significantly. Many purchased bands just to support the event. Donations were received at the gate and also by the Cameron Park Community Center's GoFundMe page. Staff is thankful for all the support.

Staff held a number of internal budget meetings to plan for reductions approved in the FY2019-20 Preliminary Budget and to plan for the additional \$20,000 reduction to be included in the Final Budget. Additional information will be forthcoming in August during the Final Budget hearing.

I attended the June Commission on Aging meeting; the agenda included an update regarding the Senior Nutrition lunch program. County staff are preparing a back-up plan for unforeseen circumstances in the future, and evaluating effectiveness of current policies or processes related to closing sites due to limited resources. District staff will stay engaged in this process. Lunch attendance decreased as a result of the closure, but attendance is slowly growing.

Kevin Loewen and I met in the later part of June to discuss projects of mutual interest to our District. I met with Jere Copeland with the labor union to discuss proposed budget reductions and service level changes. I contacted candidates for the Board vacancy who were not appointed and set up meetings with each person. The purpose of the meeting was to share

current District events and to discuss how they can become more involved in District activities.

I was engaged in meetings at the County as well. County staff addressed many current issues with El Dorado Solid Waste Advisory Committee, but most importantly, notified the Committee that due to 2016 legislation, significant changes to collection and disposal of organics is on the near horizon. I met with County Planning staff and the developer regarding a development called Portico Estates. This development has been in the planning stages for many years and is within the District's Sphere of Influence (SOI). The development downsized from 15 to 4 home sites. Even though the development is within the District's SOI, it was not initially (and is not now) conditioned to annex into the District boundaries. Both LAFCO staff and I advocated for the development's inclusion, without success. Staff will continue our advocacy efforts at an upcoming hearing.

*Cameron Park  
Community Services District*



## **Agenda Transmittal**

**DATE:** July 17, 2019

**FROM:** Vicky Neibauer, Finance and Human Resources Officer

**AGENDA ITEM #8B:** **ADMINISTRATION AND FINANCE DEPARTMENT REPORT**

**RECOMMENDED ACTION:** **RECEIVE AND FILE**

### **Human Resources**

- Staff is updating job descriptions for all current District positions, which will be matched with the District's Organizational Chart and Salary Schedule. Final Draft documents are under review by managers. Job descriptions will also be viewed by staff and labor union before presentation to the Board later this fall. This effort will conclude the District's effort to address policies related to District employees.

### **Budget/Finance**

- Staff presented Preliminary Budget Draft 3 to the Budget and Administration Committee and the public.
- The FY 2019-20 Preliminary Final Budget Draft was presented to the Board of Directors and the public. The Budget was approved with further direction from the Board for the Final Budget to be presented at the August Board Meeting.
- The **ANNUAL DISCLOSURE OF BOARD OF DIRECTORS AND EMPLOYEE REIMBURSEMENT** has been completed and will be presented to the Board of Directors at this meeting.
- The Fiscal Year 2016-17 and 2017-18 audits are finalized and will be presented to the Board at this meeting.
- Preparation for Fiscal Year 2018-19 closing has begun. Year-end estimates are being prepared.
- Staff began preliminary work on the establishment of General Obligation Bond Tax Rate and Weed Abatement Lien process in August.

### **Attachments:**

Check Register for the Month of June

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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

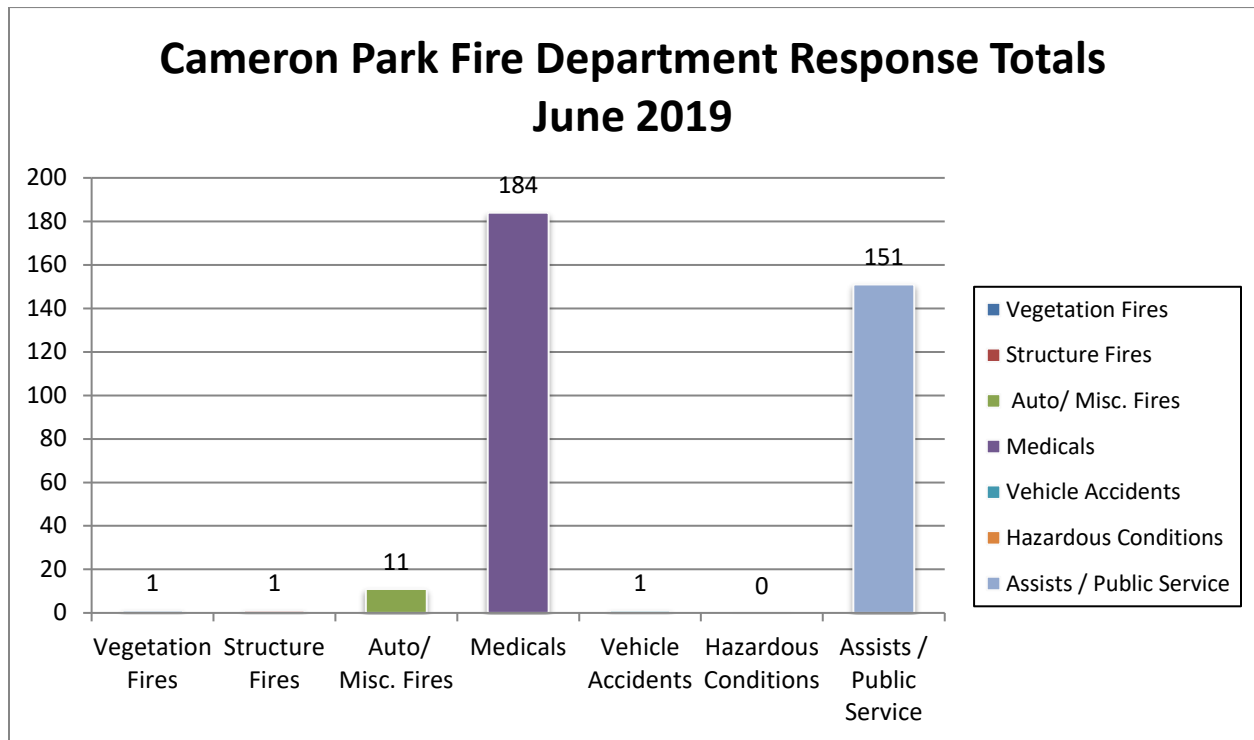


# CAMERON PARK FIRE DEPARTMENT STAFF REPORT

**To:** Board of Directors  
**From:** Jed Gaines, Battalion Chief  
**Regarding Item #8C:** Fire Department Report for July 17, 2019 - Board Meeting

**Recommended Action:** Receive and File

## Incidents for the Month of June 2019



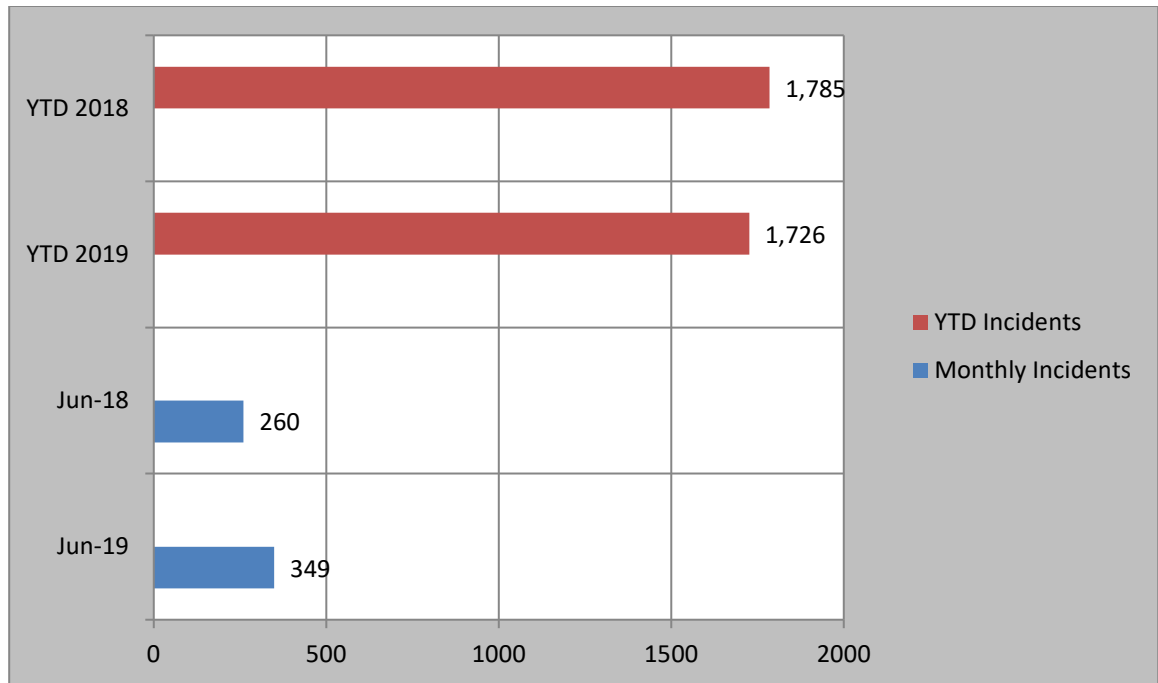
Incidents have increased by 34% for the month of June compared to June of 2018.

Total incidents have decreased by 3.25% for the calendar year of 2019 compared to 2018.





# CAMERON PARK FIRE DEPARTMENT STAFF REPORT



## FIRE DEPARTMENT OPERATIONS AND ADMINISTRATION

### Significant Incidents

Fully Involved vehicle at the Sierra Oaks Apartments with major damage to a second vehicle.

5th wheel travel trailer fire next to a structure. Fire contained to the trailer only.

### Fire Department update

In the process of trying to fill behind 3 vacancies.

## FIRE PREVENTION WEED ABATEMENT SUMMARY

Continue to inspect vacant lots for abatement progress.

Received approximately 45 phone calls from local residents regarding Weed Abatement issues and improved lot inspections.

Completed approximately 25% of improved lot inspections.

Continue vacant lot inspections to determine properties to lien.



# CAMERON PARK FIRE DEPARTMENT STAFF REPORT

Prepared list of properties that we are sending letters to that have still not abated their properties.

Attended summer spectacular and passed out information and educational flyers to residents of Cameron Park on fire prevention and defensible space and weed abatement.

Explaining to residents that call in how the weed abatement program works. (We have gotten a lot of calls since summer spectacular.)

Inspecting some of the bigger 5, 10, and 20, acre lots here in Cameron Park, and working with the property owners on abating them.

Sent out courtesy letters to property owners notifying them that their property is not up to Cameron Park code and that they need to abate it.

Waiting for bids on a few properties for some of our residents from contractors.



## Agenda Transmittal

**DATE:** July 17, 2019

**FROM:** Tina Helm, Recreation Supervisor

**AGENDA ITEM #8D:** Recreation Department Report

**RECOMMENDED ACTION: RECEIVE AND FILE**

- Summer is more than half way over! Summer Kidz Kamp campers have gone to Sequest, Bounce U, Sac State Aquatic Center, and Color me Mine.
- In addition to Kidz Kamp, students are partaking in Swim Lessons, Mad Science Camps, Skyhawks camps – Basketball, Multi-sport, Tiny hawk soccer, and baseball. We have lots of programs and camps currently underway at the Community Center and other facilities.
- Summer Spectacular:

The 20<sup>th</sup> Annual Summer Spectacular was held at Cameron Park Lake on Saturday, June 29<sup>th</sup>. Advance sales of wristbands available this year from Lee's Feed in Shingle Springs, Joe's Café, Shingle Springs/Cameron Park Chamber of Commerce, Bel Air, Sam's Town Cyclery, Cameron Park Lake, CSD office and online at showclix.com. Pre-sales were up from last year by about 125. Day of sales increased by 300.

Live music was provided by the Fabulous Liars Band and the Neon Playboys which are a collection of music industry veterans who have combined forces to make the most potent drink in town. The various members of this powerhouse have spent time on the road touring with top artists like Eddie Money, writing music for TV and movies, clocking hours of studio time around the world making records with top producers, or working with TV personalities like Randy Jackson of American Idol. Both bands were well received by the crowd.

The crowd also visited the exhibitors, craft and food vendors, participated in the Mobile Rock Fun Zone, swam in the lagoon, ate watermelon at the Watermelon Eating

contest, and watched the Bucket Brigade. At the end of the evening, the fireworks show once again surpassed everyone's expectations.

The shuttle stops were at Light of the Hills Church (Rodeo Drive), Marshall Medical Center (Palmer Drive), Green Valley School (Bass Lake Road) and the Community Center. The bus drivers tracked the riders and staff is obtaining the data.

A big thank you to the volunteers who helped man the entrance gates, assisted in the Kids Zone, watermelon eating contest, and monitored Sponsor Island.

The total attendance was 3,923 – last year it was 3,504 which is an increase of over 400. There were 35 vendor booths this year which is a couple more than last year's 33.

Staff is meeting to gather feedback from this year's event and ideas for next year's.

- Staff continues to meet with the Senior Leadership Council. At the meeting in June, items discussed included the return of the Senior Lunch program on Mondays and Fridays and the addition of Wednesday (begin date to be determined), and the "Blast in the Past" event for the fall. The SLC will host a 5 year anniversary of the 50+ room on Tuesday August 13<sup>th</sup>.
- Staff attended the June Trucks & Tunes event on June 12<sup>th</sup> with music provided by The Buzztones. The event was well attended. The final one will take place on August 7<sup>th</sup> – music by Colton Mountain.
- Upcoming events include Pooch Plunge/Laps at the Lake on August 17<sup>th</sup>.

*Cameron Park  
Community Services District*



## **Agenda Transmittal**

**DATE:** July 17, 2019

**FROM:** Michael Grassle, Parks and Facilities Superintendent

**AGENDA ITEM #8E:** Parks & Facilities Department Report

**RECOMMENDED ACTION:** RECEIVE AND FILE

### **General Information**

Summer Spectacular is right around the corner. Staff have been working hard along with Growlersburg to prep the park for the event. Staff sprayed the aquatic herbicide at Cameron Park Lake on Tuesday July 9<sup>th</sup>. The District updated all of the information with the California Environmental Protection Agency regarding hazardous chemicals and waste.

### **Cameron Park Lake**

- The District had another tennis court convert to a multi-use court for pickle ball. Pickle ball contributed 25% of the cost. The rest of the project was approved during the mid-year budget review for 2018/2019.
- Staff spent the week of June 24<sup>th</sup> preparing the park for the Summer Spectacular.
- Staff rebuilt the barges that are used to launch the fireworks off of. They were rotting and falling apart.

### **Sports Fields**

- Staff spent time grading the baseball fields at Rasmussen Park prior to a Ponderosa Little League tournament.
- With the assistance of Growlersburg, staff re-graded the walking path behind Rasmussen Park.

- Christa McAuliffe and David West are business as usual. Mowing, irrigation inspection, trash collection, and general clean-up occur on a weekly basis.

## **Parks and LLADs**

- Staff applied herbicides at Gateway and Bonanza Park to knockback the blackberry growth.
- Santillios Landscaping spent some time finishing up the weed abatement at Northview Park
- Staff spent a few days weed eating the interior section of Hacienda Dog Park. Staff also finished weed eating the Northwest corner of the Park.
- El Dorado Weed Control sprayed the re-growth of weeds at Gateway and Hacienda Park. This service was at no charge to the District.
- Staff and the El Dorado Disc Golf Association met at Bonanza Park on Friday June 14<sup>th</sup>. A few demo disc golf holes were created for the outlying communities to see what disc golf is all about. Staff also walked the site with El Dorado Disc Golf to get a feel for the course layout.
- Santillios Landscaping will be trimming the hedges along Meder Road on July 24<sup>th</sup> and 25<sup>th</sup>.

## **Community Center**

- Staff spend some time cutting the regrowth of weeds on the open space in front of the Community Center.
- Staff rebuilt the chlorine pump and replaced the check valves on the pump.

## **Cal Fire / Growlersburg**

June 10th, 2019 – The District received 2 crews. The first crew worked on chipping the remaining materials left over from the fallen willow trees. They also cleared out the emergency spill way for Cameron Park Lake. The second crew spent the day cleaning up the lake shoreline and removing tulles.

June 13th, 2019 - The District received one crew. They spent the day weed eating Rasmussen Park and assisting the parks staff in repairing the decomposed granite trail.

June 21st, 2019 – The District received 1 crew for half of a day. The crew worked on trimming trees and cleaning up the peninsula at Cameron Park Lake

June 25th, 2019 - The District received 1 crew. They worked at Hacienda Park cleaning up the dog park surface. The amount of leaves the oak trees drop is overwhelming.

June 26th, 2019 – The District received 1 crew for half of a day. They cleaned up Sponsor Island and the gazebo area of Cameron Park Lake prior to the Summer Spectacular.

June 27th, 2019 – The District received 1 crew. They finished cleaning up the gazebo area and the rest of Cameron Park Lake prior to the Summer Spectacular.

June 30th, 2019 - The District received 1 crew to assist staff with cleaning up after the Summer Spectacular.



## Agenda Transmittal

**DATE:** July 17, 2019

**FROM:** Kate Magoolaghan, CC&R Compliance Officer

**AGENDA ITEM #8F:** **CC&R COMPLIANCE DEPARTMENT REPORT**

**RECOMMENDED ACTION:** **RECEIVE AND FILE**

### Operations

- Long time CC&R Committee member Robert Dalton has stepped down from the committee due to relocating outside of the CPCSD boundaries. His dedication to the Cameron Park community and insightful contributions to the committee have been invaluable. Staff has begun recruitment efforts to fill the vacancy.
- The CC&R vehicle will be undergoing transmission repairs soon.

### Architectural Review Committee

- The Architectural Review Committee reviewed 11 Project Applications in June; 10 of which were approved and 1 was held over to July. The meeting on 6/25 was cancelled and the projects were held over to July.

### CC&R Enforcement for May

Complaints Received	30 (estimated)
Initial Notice	15
Final Notice	7
Pre-Legal Notices	1
Pending	8





## Agenda Transmittal

**DATE:** July 17, 2019

**FROM:** Vicky Neibauer, Finance/HR Officer

**AGENDA ITEM #9:** **ANNUAL DISCLOSURE OF BOARD OF DIRECTORS AND EMPLOYEE REIMBURSEMENT**

**RECOMMENDED ACTION: RECEIVE AND FILE**

The Cameron Park Community Services District (District) documents Board member and employee reimbursements or payments monthly in the District's check register. Section 53065.5 of the California Government Code requires special districts to disclose Board member and employee reimbursements publicly in an annual report. The report is for the preceding Fiscal Year for services or products received of at least \$100.

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

Attachments:

9A – FY 2018-19 Board Member Reimbursement Report

9B – FY 2018-19 Employee Reimbursement Report

Cameron Park Community Services District  
Vendor Activity  
From 7/1/2018 Through 6/30/2019

**Attachment 9A**

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

Cameron Park Community Services District  
Vendor Activity  
From 7/1/2018 Through 6/30/2019

**Attachment 9A**

Holly Morrison	400.00	12/20/2018 Director's Comp. Mtgs 12/04,04,07, 19
Holly Morrison	300.00	1/24/2019 Dir Comp Mtgs 01/07,08,23
Holly Morrison	100.00	2/28/2019 Direct. Comp Mtg 02/20
Holly Morrison	400.00	3/28/2019 Dir Comp Mtgs 03/04,04,05,220
Holly Morrison	300.00	4/25/2019 Dir. Comp for Mtgs 04/01,04/02,04/17/19
Holly Morrison	300.00	5/16/2019 Dir. Comp for mtgs 05/06,07,15
Holly Morrison	500.00	6/20/2019 Dir Comp mtgs 05/30,06/03,04,04,19

**Total Holly Morrison 3,900.00**

Margaret Mohr	300.00	8/16/2018 Director's Comp Mtgs 07/03 & 08/07,15
Margaret Mohr	300.00	10/18/2018 Director's Comp Mtgs 10/2,11,17
Margaret Mohr	200.00	11/21/2018 Director's Comp Mtgs 11/13, 14
Margaret Mohr	300.00	12/20/2018 Director's Comp. Mtgs 12/04, 07 & 12/19
Margaret Mohr	200.00	1/17/2019 Dir. Comp. Board & Comm. Mtgs Jan 2019
Margaret Mohr	300.00	2/28/2019 Direct. Comp Mtgs 02/12,12,20
Margaret Mohr	300.00	3/28/2019 Dir Comp Mtgs 03/05,05,20
Margaret Mohr	200.00	4/25/2019 Dir. Comp for Mtgs 04/02 & 04/17/19
Margaret Mohr	300.00	5/16/2019 Dir. Comp for mtgs 05/07,15 & 22

**Total Margaret Mohr 2,400.00**

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

**Total Monique Scobey 2,400.00**

**Report Transaction Totals 13,500.00**

Cameron Park Community Services District  
Vendor Activity  
From 7/1/2018 Through 6/30/2019

**Attachment 9B**

<b>Vendor Name</b>	<b>Expenses</b>	<b>Check/Voucher</b>	<b>Document Description</b>
Jill Ritzman	100.00	7/5/2018	Cell Allowance -July J. Ritzman
Jill Ritzman	100.00	8/2/2018	Cell Allowance - August J. Ritzman
Jill Ritzman	100.00	9/6/2018	Cell Allowance - Sept J. Ritzman
Jill Ritzman	100.00	10/4/2018	Cell Allowance Oct 2018
Jill Ritzman	929.30	10/11/2018	Reimb Soc Sec refund Jan & Feb 18 - 941 Amend - IRS Q1 2018
Jill Ritzman	100.00	11/1/2018	Cell Allowance - November J. Ritzman
Jill Ritzman	100.00	12/6/2018	Cell Allowance - Dec 2018
Jill Ritzman	100.00	1/3/2019	Cell Allowance January 2019
Jill Ritzman	100.00	2/7/2019	Cell Allowance - Feb 2019
Jill Ritzman	100.00	3/7/2019	Cell Allowance March
Jill Ritzman	100.00	4/4/2019	Cell Allowance - April 2019
Jill Ritzman	100.00	5/2/2019	Cell Allowance -May 2019
Jill Ritzman	100.00	6/6/2019	Cell phone allowance - June 2019
<b>Total Jill Ritzman</b>	<b>2,129.30</b>		
Kate Magoolaghan	193.22	5/9/2019	CC&R copies, postage, car, misc REIMB Nov-Apr 2019
<b>Total Kate Magoolaghan</b>	<b>193.22</b>		
Michael Grassle	100.00	7/5/2018	Cell Allowance - July M. Grassle
Michael Grassle	3,624.30	7/19/2018	Shed purchase, Home Depot credit limited, reimburse on personal CC
Michael Grassle	100.00	8/2/2018	Cell Allowance -August M. Grassle
Michael Grassle	117.18	8/30/2018	Mileage August
Michael Grassle	100.00	9/6/2018	Cell Allowance -Sept. M. Grassle
Michael Grassle	100.00	10/4/2018	Cell Allowance Oct 2018
Michael Grassle	132.98	10/4/2018	Milieage - M. Grassle Sept 2018
Michael Grassle	100.00	11/1/2018	Cell Allowance - November M. Grassle
Michael Grassle	134.07	11/1/2018	Mileage Reimb - M. Grassle Oct 2018
Michael Grassle	100.00	12/6/2018	Cell Allowance - Dec 2018
Michael Grassle	102.46	12/13/2018	Mileage reimb - Pers car - business Nov 2018
Michael Grassle	188.29	1/3/2019	Cell Allowance Jan. 2019 & Mileage Reimb Dec. 2018
Michael Grassle	100.00	2/7/2019	Cell Allowance - Feb 2019
Michael Grassle	182.70	2/7/2019	Mileage Reimb - Jan 2019
Michael Grassle	150.00	2/21/2019	Work Boots Reimb

Cameron Park Community Services District  
 Vendor Activity  
 From 7/1/2018 Through 6/30/2019

**Attachment 9B**

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



**LOCAL AGENCY FORMATION COMMISSION**  
 550 Main Street, Suite E. Placerville, CA 95667  
 (530) 295-2707 · lafco@edlafco.us · www.edlafco.us

## M E M O

DATE: July 3, 2019

TO: Special District Selection Committee

FROM: José C. Henríquez, Executive Officer 

SUBJECT: ***Result of the Special District Representative and Alternate Representative Election to El Dorado LAFCO***

Pursuant to the provisions of Government Code §56332(f), the Executive Officer has determined that the election of the Regular and Alternate Special District Representatives has been concluded. A total of 17 ballots were received.

The candidate elected to the Regular seat for a four-year term that began on May 1, 2019 is Holly Morrison. The candidate elected to the Alternate seat for a four-year term that began on May 1, 2019 is Michael Saunders. Their terms on LAFCO will run until May 2023.

On behalf of the Commission, I would like to thank all of the special districts that submitted ballots for this election, as well as thank the candidates who participated. As you are aware, there were three well-qualified candidates in this cycle.

Please contact me at (530) 295-2707 if you have any questions.

S:\Elections\2019 Special District Election\2019 Special District Election Results Notification.docx

#### COMMISSIONERS

Public Member: Michael Powell • Alternate Public Member: Dyana Anderly  
 City Members: Mark Acuna, Cody Bass • Alternate City Member: Kara Taylor  
 County Members: Shiva Frentzen, Brian Veerkamp • Alternate County Member: John Hidahl  
 Special District Members: Tim Palmer, Vacant • Alternate Special District Member: Holly Morrison

#### STAFF

José C. Henríquez, Executive Officer • Erica Sanchez, Assistant Executive Officer  
 Riley Nork, Assistant Policy Analyst • Denise Tebaldi, Administrative Assistant • Kara K. Ueda, Commission Counsel



## **Agenda Transmittal**

**DATE:** July 17, 2019

**FROM:** Vicky Neibauer, Finance/HR Officer

**AGENDA ITEM #12:** FISCAL YEAR 2016-17 AND 2017-18 AUDITS

**RECOMMENDED ACTION:** REVIEW AND APPROVE

### **INTRODUCTION**

The District and Vavrinek, Trine & Day (VTD) staff are very pleased to be presenting the Fiscal Year 2016-17 and 2017-18 Audits. Approval of these documents will bring the District's Audits current. With year-end, staff is already preparing for the Fiscal Year 2018-19 Audit. Measures are in place now for the District to not fall behind in the future.

### **DISCUSSION**

Michael O'Conner, R.J. Ricciardi, Inc., Certified Public Accountants will be present to provide a summary of the Basic Financial Statements and Management Reports. His presentation will be supported by Phuong Nguyen, VTD.

### Attachments:

- 12A – Fiscal Year 2016-17 Basic Financial Statement
- 12B – Fiscal Year 2016-17 Board of Directors & Management Report
- 12C – Fiscal Year 2017-18 Basic Financial Statement
- 12D – Fiscal Year 2017-18 Board of Directors & Management Report

CAMERON PARK COMMUNITY  
SERVICES DISTRICT

CAMERON PARK, CALIFORNIA

BASIC FINANCIAL STATEMENTS

JUNE 30, 2017



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R. J. RICCIARDI, INC.  
CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT AUDITORS' REPORT

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

Report on the Financial Statements

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

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

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

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

Other Matters

*Required Supplementary Information*

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

*Other Information*

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

*R. J. Ricciardi, Inc.*

R. J. Ricciardi, Inc.  
Certified Public Accountants

San Rafael, California  
April 16, 2019

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

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

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

## **OVERVIEW OF FINANCIAL STATEMENTS**

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

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

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

The fund financial statements are composed of:

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

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

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

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

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

### **Fund Financial Statement**

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

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

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

**Governmental Funds**

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

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

The following table summarizes the District's net position as of June 30, 2017:

Table 1  
Governmental Activities Net Position

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

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

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

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

Table 2  
Changes in Net Position

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

**Government Activities**

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

**Capital Assets**

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

Table 3  
Capital Assets at Year End

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

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

**Debt Administration**

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

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

**Economic Outlook and Major Initiatives**

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

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

**Contacting the District Financial Management**

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

## Cameron Park Community Services District

STATEMENT OF NET POSITION

June 30, 2017

ASSETS

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

DEFERRED OUTFLOWS OF RESOURCES

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

LIABILITIES

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

DEFERRED INFLOWS OF RESOURCES

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

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

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



Cameron Park Community Services District  
STATEMENT OF ACTIVITIES  
 For the year ended June 30, 2017

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expense) Revenue and Changes in Net Position</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>
				<u>Total Governmental Activities</u>
Governmental activities:				
General government	\$ 903,122	\$ -	\$ 1,070,884	\$ -
Recreation	1,025,354	759,535	-	-
Public safety	3,804,105	332,370	-	-
Parks	892,761	-	-	-
Facility	1,038,346	-	-	-
Interest and fees	385,816	-	-	-
	<u>\$ 8,049,504</u>	<u>\$ 1,091,905</u>	<u>\$ 1,070,884</u>	<u>\$ -</u>
Total governmental activities				(5,886,715)
General revenues:				
Taxes				4,580,492
Franchise fees				158,876
Other income				918
Use of money and property				28,624
				<u>4,768,910</u>
Total general revenues				
Change in net position				<u>(1,117,805)</u>
Net position beginning of period				18,672,752
Prior period adjustment				(10,000)
Net position beginning of period restated				<u>18,662,752</u>
Net position ending of period				<u>\$ 17,544,947</u>

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

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

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

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

Cameron Park Community Services District  
 Reconciliation of the  
GOVERNMENTAL FUNDS - BALANCE SHEET  
 with the Governmental Activities  
STATEMENT OF NET POSITION  
 For the year ended June 30, 2017

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

CAPITAL ASSETS

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

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

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

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

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

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

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

Cameron Park Community Services District  
RECONCILIATION OF THE NET CHANGE IN FUND BALANCES -  
TOTAL GOVERNMENTAL FUNDS  
with the  
CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES  
For the year ended June 30, 2017

Total net change in fund balances - governmental funds	\$ 61,554
 <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	260,677
Depreciation expense is deducted from the fund balance	(1,308,584)
 <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	224,429
Government funds record pension expense as it is paid. However, in the Statement of Activities those costs are reversed as deferred outflows/(inflows) and an increase/(decrease) in net pension liability.	(341,089)
 <b>ACCRUAL OF NON-CURRENT ITEMS</b>	
The amounts below included in the Statement of Activities do not provide (or require) the use of current financial resources and therefore are not reported as revenue or expenditures in the governmental funds (net change):	
Accrued bond interest	(16,627)
Other post-employment benefits	(17,636)
Long-term compensated absences	<u>19,471</u>
Changes in net position of governmental activities	<u>\$ (1,117,805)</u>

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

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. Reporting Entity

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

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

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

B. Basis of Presentation - Government-Wide Financial Statements

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

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

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

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Basis of Presentation - Fund Financial Statements

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

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

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

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

The District reports the following major governmental fund types:

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

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

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

D. Budgets

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

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

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

E. Cash and Investments

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

F. Interfund Transactions

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

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

G. Capital Assets

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

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

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

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

H. Compensated Absences

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



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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

I. Property

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

J. Net Position

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

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

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

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

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

K. Fund Equity

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

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

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

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (concluded)

K. Fund Equity (concluded)

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

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

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

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

L. Use of Estimates

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

M. Deferred Outflows and Inflows of Resources

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

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

N. Pensions

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

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

NOTE 2 - CASH AND INVESTMENTS

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

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

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

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

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

A. Custodial Credit Risk

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

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

B. Authorized Investments

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

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

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

NOTE 2 - CASH AND INVESTMENTS (concluded)

B. Authorized Investments (concluded)

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

C. Fair Value Reporting - Investments

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

NOTE 3 - CAPITAL ASSETS

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

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

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

NOTE 3 - CAPITAL ASSETS (concluded)Depreciation allocation:

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

NOTE 4 - LONG-TERM DEBT

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

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

General Obligation Bonds, Series A

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

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

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

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

NOTE 4 - LONG-TERM DEBT (concluded)

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

Capital Appreciation Bonds

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

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

Fire Truck Lease

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

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

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

NOTE 5 - DEFINED BENEFIT PENSION PLAN

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

- District Miscellaneous

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

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

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

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

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

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

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

	All Plans
Contributions – employer	\$123,075

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

NOTE 5 - DEFINED BENEFIT PENSION PLAN (continued)

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

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

The District's net pension liability for the Plans is measured as the proportionate share of the net pension liability. The net pension liability of the Plans is measured as of June 30, 2016, and the total pension liability for each Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2015 rolled forward to June 30, 2016 using standard update procedures. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, actuarially determined.

The District's proportionate share of the net pension liability for each Plan as of June 30, 2015 and 2016 was as follows:

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

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

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

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

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



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

NOTE 5 - DEFINED BENEFIT PENSION PLAN (continued)

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

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

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

(2) The mortality table used was developed based on CalPERS' specific data. The table includes 20 years of mortality improvements using Society of Actuaries Scale BB. For more details on this table, please refer to the CalPERS 2015 experience study report available on CalPERS' website.

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

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

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

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

NOTE 5 - DEFINED BENEFIT PENSION PLAN (concluded)

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

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

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

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

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

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

Pension Plan Fiduciary Net Position

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

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

NOTE 6 - DEFERRED COMPENSATION PLAN

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

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

NOTE 7 - POST-EMPLOYMENT BENEFITS OTHER THAN RETIREMENT

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

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

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

Annual OPEB Cost and Net OPEB Obligation/(Asset)

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

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

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

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

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

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

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

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

NOTE 8 - RISK MANAGEMENT

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

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

NOTE 9 - CONTINGENT LIABILITIES

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

NOTE 10 - STEWARDSHIP AND COMPLIANCE

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

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

NOTE 11 - PRIOR PERIOD ADJUSTMENT

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

REQUIRED SUPPLEMENTARY INFORMATION

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

June 30, 2017

Measurement Date, June 30	2016	2015	2014
Proportion of the net pension liability	0.03895%	0.03225%	0.01139%
Proportion share of the net pension liability	\$ 1,650,266	\$ 976,452	\$ 708,539
Covered - employee payroll	\$ 539,852	\$ 450,150	\$ 450,150
Proportionate share of the net pension liability as percentage of covered-employee payroll	305.69%	216.92%	157.40%
Plan fiduciary net position as a percentage of the total pension liability	85.39%	91.01%	75.43%

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

Cameron Park Community Services District  
SCHEDULE OF CONTRIBUTIONS - ALL PLANS  
 June 30, 2017

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

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



SCHEDULE OF FUNDING PROGRESS FOR OTHER POST-EMPLOYMENT BENEFITS

Required Supplementary information

Last 10 Years\*

Schedule of Funding Progress:

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

NOTE 1 - SCHEDULE DESCRIPTION

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

NOTE 2 - ACTUARIAL VALUATIONS

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

Cameron Park Community Services District  
 GENERAL FUND  
SCHEDULE OF REVENUES,  
EXPENDITURES AND CHANGES IN FUND BALANCES

Budget and Actual

For the year ended June 30, 2017

(Unaudited)

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

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

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

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

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



CAMERON PARK COMMUNITY SERVICES DISTRICT  
BOARD OF DIRECTORS & MANAGEMENT REPORT

For the Year Ended  
JUNE 30, 2017

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R. J. RICCIARDI, INC.  
CERTIFIED PUBLIC ACCOUNTANTS

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

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

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

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

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

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

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

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

*R.J. Ricciardi, Inc.*

R.J. Ricciardi, Inc.  
Certified Public Accountants

San Rafael, California  
April 16, 2019



R. J. RICCIARDI, INC.  
CERTIFIED PUBLIC ACCOUNTANTS

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

We have audited the basic financial statements of Cameron Park Community Services District (the District) for the year ended June 30, 2017. Professional standards require that we provide you with the following information related to our audit.

Our Responsibility under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter dated January 5, 2018, our responsibility, as described by professional standards, is to plan and perform our audit to obtain reasonable, but not absolute, assurance that the financial statements are free of material misstatement and are fairly presented in accordance with U.S. generally accepted accounting principles. Because an audit is designed to provide reasonable, but not absolute assurance and because we did not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us.

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

**Qualitative Aspects of Accounting Practices**

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

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

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

**Difficulties Encountered in Performing the Audit**

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

**Audit Adjustments**

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

Board of Directors  
Cameron Park Community Services District – Page 2

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

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

#### **Disagreements with Management**

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

#### **Management Representations**

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

#### **Management Consultations with Other Independent Accountants**

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

#### **Other Audit Findings or Issues**

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

#### **Other Matters**

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

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

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

Current Year Observations

1) Vendor Invoice Approval

Observation:

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

Recommendation:

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

2) Cash Receipts

Observation:

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

Recommendation:

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

Prior Year Observations

1) Bank Statements and Non-Recurring Journal Entries

Observation:

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

Recommendation:

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

Status:

This recommendation has been implemented.

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

2) Security Cameras

Observation:

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

Recommendation:

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

Status:

This recommendation is being considered by management.

3) Supporting Documentation for Debt Payments

Observation:

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

Recommendation:

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

Status:

This recommendation has been implemented.

4) ACH Payments for Payroll and Employee Benefits

Observation:

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

Recommendation:

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

Status:

This recommendation has been implemented.



**CAMERON PARK COMMUNITY  
SERVICES DISTRICT**

**CAMERON PARK, CALIFORNIA**

**BASIC FINANCIAL STATEMENTS**

**JUNE 30, 2018**

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R. J. RICCIARDI, INC.  
CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT AUDITORS' REPORT

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

Report on the Financial Statements

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

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinions

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



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

Other Matters

*Required Supplementary Information*

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

*Other Information*

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

*R. J. Ricciardi, Inc.*

R. J. Ricciardi, Inc.  
Certified Public Accountants

San Rafael, California  
July 1, 2019

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

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

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

## **OVERVIEW OF FINANCIAL STATEMENTS**

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

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

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

The fund financial statements are composed of:

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

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

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

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

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

### **Fund Financial Statement**

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

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

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

**Governmental Funds**

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

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

The following table summarizes the District's net position as of June 30, 2018:

Table 1  
Governmental Activities Net Position

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

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

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

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

Table 2  
Changes in Net Position

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

**Government Activities**

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

**Capital Assets**

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

Table 3  
Capital Assets at Year End

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

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

**Debt Administration**

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

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

**Economic Outlook and Major Initiatives**

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

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

**Contacting the District Financial Management**

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

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

ASSETS

Cash and investments	\$	9,684,165
Accounts receivable		41,738
Prepaid items		12,103
Non-depreciable capital assets		8,093,000
Depreciable capital assets, net		11,168,967
Total assets		28,999,973

DEFERRED OUTFLOWS OF RESOURCES

Deferred outflows of resources - pension		865,052
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LIABILITIES

Accounts payable		1,776,413
Accrued expenses		23,981
Long-term liabilities:		
Due within one year:		
Refunding bonds		337,000
Fire Truck lease		70,440
Due after one year:		
Refunding bonds		6,946,000
Fire Truck lease		221,909
Compensated absences		82,518
Other post-employment benefits		2,810,829
Net pension liability		1,945,624
Total due after one year		12,006,880
Total liabilities		14,214,714

DEFERRED INFLOWS OF RESOURCES

Deferred inflows of resources - pension		631,625
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NET POSITION

Invested in capital assets, net of related debt		11,686,618
Unrestricted		3,332,068
Total net position	\$	15,018,686

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

Cameron Park Community Services District  
STATEMENT OF ACTIVITIES  
 For the year ended June 30, 2018

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

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

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

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

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



Cameron Park Community Services District  
 Reconciliation of the  
GOVERNMENTAL FUNDS - BALANCE SHEET  
 with the Governmental Activities  
STATEMENT OF NET POSITION  
 For the year ended June 30, 2018

TOTAL FUND BALANCES - TOTAL GOVERNMENTAL FUNDS	\$	7,937,612
<p>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:</p>		
<p><b>CAPITAL ASSETS</b></p> <p>Capital Assets used in Governmental Activities are not current assets          or financial resources and therefore are not reported in the          Governmental Funds</p>		
		19,261,967
<p><b>LONG-TERM ASSETS AND LIABILITIES</b></p> <p>The assets and liabilities below are not due and payable in the current          period and therefore are not reported in the Funds:</p>		
Fire truck lease		(292,349)
Other bonds		(7,283,000)
Other post-employment benefits		(2,810,829)
Non-current portion of compensated absences		(82,518)
Deferred inflows- pension		(631,625)
Deferred outflows- pension		865,052
Net pension liability		<u>(1,945,624)</u>
NET POSITION OF GOVERNMENTAL ACTIVITIES	\$	<u>15,018,686</u>

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

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

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

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

Cameron Park Community Services District  
RECONCILIATION OF THE NET CHANGE IN FUND BALANCES -  
TOTAL GOVERNMENTAL FUNDS  
 with the  
CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES  
 For the year ended June 30, 2018

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

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

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. Reporting Entity

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

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

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

B. Basis of Presentation - Government-Wide Financial Statements

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

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

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

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Basis of Presentation - Fund Financial Statements

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

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

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

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

The District reports the following major governmental fund types:

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

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

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

D. Budgets

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

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

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

E. Cash and Investments

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

F. Interfund Transactions

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

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

G. Capital Assets

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

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

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

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

H. Compensated Absences

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

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

I. Property

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

J. Net Position

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

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

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

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

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

K. Fund Equity

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

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

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

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

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (concluded)

K. Fund Equity (concluded)

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

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

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

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

L. Use of Estimates

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

M. Deferred Outflows and Inflows of Resources

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

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

N. Pensions

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



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

NOTE 2 - CASH AND INVESTMENTS

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

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

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

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

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

A. Custodial Credit Risk

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

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

B. Authorized Investments

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

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

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

NOTE 2 - CASH AND INVESTMENTS (concluded)

B. Authorized Investments (concluded)

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

C. Fair Value Reporting - Investments

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

NOTE 3 - CAPITAL ASSETS

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

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

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

NOTE 3 - CAPITAL ASSETS (concluded)Depreciation allocation:

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

NOTE 4 - LONG-TERM DEBT

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

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

General Obligation Bonds, Series A

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

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

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

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

NOTE 4 - LONG-TERM DEBT (concluded)Fire Truck Lease

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

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

NOTE 5 - DEFINED BENEFIT PENSION PLAN

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

- District Miscellaneous

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

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

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

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

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

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

NOTE 5 - DEFINED BENEFIT PENSION PLAN (continued)

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

For the year ended June 30, 2018, the contributions recognized as part of pension expense for each Plan were as follows:

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

As of June 30, 2018, the District reported net pension liabilities for its proportionate shares of the net pension liability of the Plans as follows:

	<u>Proportionate Share of Net Pension Liability</u>
Miscellaneous	\$ 942,606
Safety	<u>1,003,018</u>
Total Net Pension Liability	<u>\$ 1,945,624</u>

The District's net pension liability for the Plans is measured as the proportionate share of the net pension liability. The net pension liability of the Plans is measured as of June 30, 2017, and the total pension liability for each Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2016 rolled forward to June 30, 2017 using standard update procedures. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, actuarially determined.

The District's proportionate share of the net pension liability for each Plan as of June 30, 2017 and 2018 was as follows:

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

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

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

NOTE 5 - DEFINED BENEFIT PENSION PLAN (continued)

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

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

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

<u>Year Ended June 30</u>	
2019	\$ (144,273)
2020	189,810
2021	112,920
2022	(67,163)
20230	-
Thereafter	-

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

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

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

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

NOTE 5 - DEFINED BENEFIT PENSION PLAN (continued)

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

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

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

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

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

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

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

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

NOTE 5 - DEFINED BENEFIT PENSION PLAN (concluded)

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

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

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

Pension Plan Fiduciary Net Position

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

NOTE 6 - DEFERRED COMPENSATION PLAN

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

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

NOTE 7 - POST-EMPLOYMENT BENEFITS OTHER THAN RETIREMENT

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

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



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

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

Employees Covered by Benefit Terms

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

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

Contributions

The District establishes rates based on an actuarially determined rate.

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

Actuarial Assumptions

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

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

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

Changes in the Total OPEB Liability

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

NOTE 8 - RISK MANAGEMENT

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

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

NOTE 9 - CONTINGENT LIABILITIES

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

NOTE 10 - STEWARDSHIP AND COMPLIANCE

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

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

NOTE 11 - PRIOR PERIOD ADJUSTMENT & NEW ACCOUNTING PRONOUNCEMENT

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

Cameron Park Community Services District  
 GENERAL FUND  
SCHEDULE OF REVENUES,  
EXPENDITURES AND CHANGES IN FUND BALANCES  
Budget and Actual  
 For the year ended June 30, 2018  
 (Unaudited)

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

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

Measurement Date, June 30	2017	2016	2015	2014
Proportion of the net pension liability	0.01962%	0.03895%	0.03225%	0.01139%
Proportion share of the net pension liability	\$ 1,945,624	\$ 1,650,266	\$ 976,452	\$ 708,539
Covered - employee payroll	\$ 539,852	\$ 539,852	\$ 450,150	\$ 450,150
Proportionate share of the net pension liability as percentage of covered-employee payroll	360.40%	305.69%	216.92%	157.40%
Plan fiduciary net position as a percentage of the total pension liability	84.18%	85.39%	91.01%	75.43%

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

Cameron Park Community Services District  
SCHEDULE OF CONTRIBUTIONS - ALL PLANS  
 June 30, 2018

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

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

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

Notes to Schedule:

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

Cameron Park Community Services District  
 NON-MAJOR GOVERNMENTAL FUNDS

BALANCE SHEET

June 30, 2018

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



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

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

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

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

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R. J. RICCIARDI, INC.  
CERTIFIED PUBLIC ACCOUNTANTS

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

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

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

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

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

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

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

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

*R. J. Ricciardi, Inc.*

R.J. Ricciardi, Inc.  
Certified Public Accountants

San Rafael, California  
July 1, 2019

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

We have audited the basic financial statements of Cameron Park Community Services District (the District) for the year ended June 30, 2018. Professional standards require that we provide you with the following information related to our audit.

Our Responsibility under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter dated April 11, 2019, our responsibility, as described by professional standards, is to plan and perform our audit to obtain reasonable, but not absolute, assurance that the financial statements are free of material misstatement and are fairly presented in accordance with U.S. generally accepted accounting principles. Because an audit is designed to provide reasonable, but not absolute assurance and because we did not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us.

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

**Qualitative Aspects of Accounting Practices**

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

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

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

**Difficulties Encountered in Performing the Audit**

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

**Audit Adjustments**

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

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

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

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

**Disagreements with Management**

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

**Management Representations**

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

**Management Consultations with Other Independent Accountants**

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

**Other Audit Findings or Issues**

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

**Other Matters**

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

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

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

Current Year Observation

There were no current year observations.

Prior Year Observations

1) Bank Statements and Non-Recurring Journal Entries

Observation:

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

Recommendation:

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

Status:

This recommendation has been implemented.

2) Security Cameras

Observation:

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

Recommendation:

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

Status:

This recommendation has not been implemented.

3) Supporting Documentation for Debt Payments

Observation:

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

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

Recommendation:

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

Status:

This recommendation has been implemented.

4) ACH Payments for Payroll and Employee Benefits

Observation:

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

Recommendation:

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

Status:

This recommendation has been implemented.







## Agenda Transmittal

**DATE:** July 17, 2019

**FROM:** Jill Ritzman, General Manager

**AGENDA ITEM #13:** **PUBLIC HEARING** to Approve the Final Engineer's Report for the Landscaping and Lighting Districts, Confirm Diagram and Assessment, and Order the Continuation of Assessments for Fiscal Year 2019-20 for the following Landscaping and Lightings Districts: Airpark, Unit 6, Unit 7, Unit 8, Viewpointe, Goldorado, Unit 11, Unit 12, Cameron Woods 1-4, Bar J15-A, Bar J15-B, Creekside, Eastwood, David West, Cambridge Oaks, Northview, Cameron Valley, Cameron Woods 8, Silver Springs and Bar J15-A No. 2.

**RECOMMENDED ACTION:** **APPROVE RESOLUTION NO. 2019-16 AND THE FINAL LANDSCAPING AND LIGHTING ASSESSMENT DISTRICTS ENGINEER'S REPORT**

---

**BUDGET ACCOUNT:** LANDSCAPING AND LIGHTING ASSESSMENT DISTRICTS  
**BUDGET IMPACT:** No impact to the General Fund; Districts are fully funded from Assessments

---

### RECOMMENDATION

Conduct a Public Hearing regarding the Final Engineer's Report for the Cameron Park Community Services District (District) Lighting and Landscape Assessment Districts (LLADs):

- Consider all public comments,
- Approve Resolution 2019-16:
  - Approve Final Engineer's Report,
  - Confirm the diagram and assessment,
  - Order the levy of continued assessment for Fiscal Year 2019-20.

### RESULT OF RECOMMENDED ACTION

The Board will order the levy of the continued assessments for Fiscal Year 2019-20 and will cause those levies to be submitted by SCI Consulting Group to the County Auditor to be included on the 2019-20 property tax bills.

## **BACKGROUND**

In order to continue to levy the assessments each year, the Board first adopts a resolution initiating the assessment proceedings for the year and directing the engineer of work, SCI Consulting Group, to prepare the annual Engineer's Report for the District. The Board approved Resolution No. 2019-06 at the March 20, 2019 Board meeting.

SCI Consulting Group prepared the Engineer's Report that includes the special and general benefits from the assessments, the proposed budget for the continued assessments for Fiscal Year 2019-20, the updated proposed assessments for each parcel in the District, and the proposed assessments per single family equivalent benefit unit for the fiscal year. At the June 17, 2019 Board meeting, the Board reviewed the Engineer's Report and adopted a resolution to declare its intention to continue the assessments, preliminarily approve the Engineer's Report, and provide for notice of the annual public hearing.

Each year, in order to continue to levy the assessments for the coming fiscal year, the Board conducts a noticed public hearing and receives public input on the proposed assessments and the services that they would fund. After hearing the public testimony, the Board may take final action on setting the assessment rates, establishing the services and improvements to be funded and ordering the levy of the continued assessments for fiscal year 2019-20.

### **Fiscal Year 2019-20 Proposed Assessment Rates & Estimated Revenues**

<b>Unit</b>	<b>LLAD</b>	<b>2019-20 Rates</b>	<b>Estimated Revenue</b>
#30	AIRPARK LLAD	\$60.14	\$19,304.94
#31	UNIT 6 LLAD	\$54.50	\$16,568.00
#32	UNIT 7 LLAD	\$36.18	\$12,554.46
#33	UNIT 8 LLAD	\$36.20	\$15,493.60
#34	VIEWPOINTE LLAD	\$45.06	\$6,218.28
#35	GOLDORADO LLAD	varies by size of parcel	\$2,935.00
#36	UNIT 11 LLAD	\$22.42	\$6,882.94
#37	UNIT 12 LLAD	\$37.28	\$12,339.68
#38	CAMERON WOODS 1-5 LLAD	\$47.50	\$7,790.00
#39	BAR J 15A COUNTRY CLUB LLAD	\$48.24	\$24,264.72
#40	BAR J 15B MERRYCHASE LLAD	\$190.04	\$10,651.00
#41	CREEKSIDE LLAD	\$31.00	\$2,449.00
#42	EASTWOOD LLAD	\$223.54	\$40,907.82
#43	DAVID WEST LLAD	\$165.00	\$18,150.00
#44	CAMBRIDGE OAKS LLAD	\$14.88	\$1,636.80
#45	NORTHVIEW LLAD	\$324.00	\$29,808.00
#46	CAMERON VALLEY LLAD	\$106.52	\$12,782.40
#47	CAMERON WOODS 8 LLAD	\$113.18	\$5,998.54
#48	SILVER SPRINGS	\$0.00	\$0.00
#50	BAR J15A No. 2	\$45.66	\$22,966.98

**RESULT OF RECOMMENDED ACTION**

The Board will order the levy of the continued assessments for Fiscal Year 2019-20, and submission by SCI Consulting Group to the County Auditor for inclusion on the 2019-20 property tax bills.

Attachments:

13A – LLAD Engineer’s Report, May 2019

13B – Resolution 2019-16



**CAMERON PARK COMMUNITY SERVICES  
DISTRICT**

**LANDSCAPING AND LIGHTING ASSESSMENT DISTRICTS**

**ENGINEER'S REPORT**

JUNE 2019

PURSUANT TO THE LANDSCAPING AND LIGHTING ACT OF 1972 AND  
ARTICLE XIID OF THE CALIFORNIA CONSTITUTION

ENGINEER OF WORK:

**SCIConsultingGroup**

4745 MANGLES BOULEVARD

FAIRFIELD, CALIFORNIA 94537

PHONE 707.430.4300

FAX 707.430.4319

WWW.SCI-CG.COM

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**CAMERON PARK COMMUNITY SERVICES DISTRICT**

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**NAME OF GOVERNING BOARD**

Monique Scobey, Vice President

Felicity Carlson, Director

Ellie Wooten, Director

Holly Morrison, Director

Eric Aiston, Director

**CAMERON PARK CSD MANAGER**

Jill Ritzman, General Manager

**ENGINEER OF WORK**

SCI Consulting Group

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## EXECUTIVE SUMMARY

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### INTRODUCTION

The Cameron Park Community Services District was formed as the result of a 1961 voter-approved ballot measure and duly established by El Dorado County Board of Supervisor's Resolution 97-61. The Cameron Park CSD provides community residents and visitors with fire protection and emergency response services, access to variety of parks, lakes, streams, reserves, and open spaces, including their maintenance, and a broad range of recreation programs, organized sports and activities suited to community interests for all ages and abilities. The District is authorized to manage street lighting and landscape buffer districts along certain surface streets and assures compliance with property owner approved Covenants, Conditions and Restrictions for affected residential properties.

The Cameron Park Community Services District ("CPCSD") has formed a number of Landscaping and Lighting Assessment Districts ("Assessment District(s)") in order to provide funding to maintain and improve landscaping and lighting facilities within each of the Assessment Districts. The boundary of each Assessment District is shown in this Engineer's Report ("Report") and includes all assessable parcels within each Assessment District.

### FORMATION OF ASSESSMENT DISTRICTS

#### PRE-PROPOSITION 218 LIGHTING DISTRICTS:

The following Assessment Districts were formed prior to the passage of Proposition 218 and provide improvement and maintenance of street lighting facilities only: Airpark, Unit 6, Unit 7, Unit 8, Viewpointe, Goldorado, Unit 11, Unit 12, Cameron Woods 1-4, Creekside and Cambridge Oaks. These Assessment Districts were initially formed for the purpose of funding the operation, maintenance, repair and replacement of street lighting facilities.

#### PRE-PROPOSITION 218 PARKS AND LIGHTING DISTRICTS:

The following Assessment Districts were formed prior to the passage of Proposition 218 and were formed for the purpose of funding the maintenance, repair and replacement of street lighting as well as park and recreational improvements: Bar J 15A Country Club, Bar J 15B Merrychase, Eastwood, Crestview and Cameron Valley Landscaping and Lighting Assessment Districts. These Assessment Districts were also formed for the purpose of paying the costs of servicing such improvements including the costs of water, gas, and other utilities, as well as funding the costs of construction and maintenance of additional street lighting and park and recreational capital improvement projects.

#### PRE-PROPOSITION 218 PARKS DISTRICT:

The David West Landscaping and Lighting Assessment District was also formed prior to the passage of Proposition 218 for the purpose of funding the maintenance, repair and replacement of park and recreational improvements to fund the costs of water, gas and other utilities servicing such improvements, and the costs of construction and maintenance of additional park and recreational capital improvement projects.

With respect to all of these Assessment Districts formed prior to the passage of Proposition 218, the District adopted Resolutions of Formation for each of the above enumerated Assessment Districts based upon the filing with the District of Written Consents to the proposed formation of each of the above enumerated Assessment Districts by all of the owners of the affected properties within each of such Assessment Districts. The Resolutions of Formation for each of these Assessment Districts was adopted after a public hearing during which members of the public were offered the opportunity to protest against the formation of each of these Assessment Districts.

#### **POST-PROPOSITION 218 PARKS AND LIGHTING DISTRICTS**

The following Assessment Districts were formed after the passage of Proposition 218: Cameron Woods 8 was formed for the purpose of funding the maintenance, repair and replacement of street lighting improvements in that Assessment District. The Silver Springs Assessment District was formed for the purpose of funding the maintenance, repair and replacement of street lighting improvements and park and recreational improvements; to fund the costs of servicing such improvements including the costs of water, gas and other utilities; and to fund the costs of construction and the maintenance of additional street lighting and park and recreational capital improvement projects. However, the property within this assessment district remains undeveloped and no assessments are currently being assessed or collected. The Bar J 15A No. 2 Landscaping and Lighting Assessment District was formed to fund the maintenance, repair and replacement of park and recreational improvements, and to pay the costs of servicing such improvements including the costs of water, gas and other utilities. These Assessment Districts formed after the passage of Proposition 218 were formed pursuant to Written Consents filed with the District by all of the property owners within each proposed Assessment District consenting to formation of each of the above enumerated Assessment Districts and consenting to the levying and collection of assessments therein.

#### **EXEMPTIONS FROM PROPOSITION 218**

Those Assessment Districts described above formed prior to the passage of Proposition 218 on November 5, 1996 which adopted Article XIID of the California Constitution, were existing as of the effective date of Proposition 218 and fall within two of the four exceptions identified in Article XIID section 5 as existing assessments exempt from the procedural and approval process for assessments detailed in Proposition 218.

The two exceptions delineated in Proposition 218 that are applicable to those Assessment Districts described above existing as of the passage of Proposition 218 are as follows:

- (1) Any assessment imposed exclusively to finance the capital cost or maintenance and operation expenses for sidewalks, streets, sewers, water, flood control, drainage systems or vector control (Cal. Const., art. XIID, § 5, subd. (a)); and
- (2) Any Assessment imposed pursuant to a petition signed by the persons owning all of the parcels subject to the assessment at the time the assessment is initially imposed (Cal. Const., art. XIID, § 5, subd. (b)).

Both of these exceptions from the provisions of Proposition 218 apply to those Assessment Districts formed prior to the passage of Proposition 218. First, these Assessment Districts were formed pursuant to a petition signed by all of the current owners of the real property subject to the assessment in each of these Assessment Districts at the time the assessment was initially imposed, which meets the requirements of California Constitution Article XIII D, section 5(b).

The second exemption available is for capital and maintenance costs associated with sidewalks and streets. This exemption is supported by case law decided under the provisions of California Constitution Article XIII D, section 5(a). The Board of Directors of the District has adopted the position that street and sidewalk lighting is an integral part of "streets" and "sidewalks" and therefore an existing assessment for the maintenance of such street lighting is exempt under Proposition 218. In the case of *Howard Jarvis Taxpayers Association v. City of Riverside* (1999) 73 Cal.App.4th 679, the Court of Appeal concluded that street lights fall within the definition of "streets" for purposes of Article XIII D, section 5(a), which exempts an assessment pre-existing the adoption of Proposition 218 and opposed solely for "street" purposes.

Therefore, those assessments within the Assessment Districts specified above which were formed prior to the passage of Proposition 218 are exempt under both of these exceptions articulated in California Constitution Article XIII B, sections 5(a) and (b).

Those procedures and approval processes with respect to which these Assessment Districts are exempt are as follows:

(1) Procedural requirements regarding the imposition of assessments including (a) identification of all parcels which will have special benefit conferred upon them by the improvements or services funded by the assessment; and (b) differentiation between "special benefit" and "general benefit" conferred on properties from the improvement and/or services funded with assessment proceeds; and (c) allocation of assessments per parcel dependent upon the proportion of special benefit to each property in relationship to the entirety of the costs of acquiring or constructing an improvement or of maintaining and operating such an improvement among the parcels to be assessed; and (d) the assessment on a parcel may not exceed the reasonable cost of the "proportional special benefit" conferred on that parcel by the improvements or services funded with assessment proceeds; and (e) procedural requirements including the 45-day mailed notice to property owners of the proposed assessment; an opportunity for property owners to protest by ballot against the proposed assessment at a public hearing; and prohibition of any assessment if a majority protest exists. A "majority protest" is defined as ballots from property owners submitted in opposition to the assessments amounting to more than 50% of the total ballots submitted by property owners, with ballots submitted weighted according to the proportional financial obligation for paying assessments for each affected parcel.

In light of the fact that the Assessment Districts specified above formed prior to the adoption of Proposition 218 on November 5, 1996 comply with the definitions of two of the exemptions in Proposition 218 as specified above, the assessments levied within each of those

Assessment Districts are exempt from the substantive and procedural requirements outlined above.

Those Assessment Districts enumerated above formed after the adoption of Proposition 218 (Cameron Woods 8, Silver Springs and Bar J 15 K No. 2) were each formed pursuant to the unanimous consent of each of the property owners owning property within each such Assessment Districts at the time of formation of the Assessment Districts, and such property owners requested that such Assessment Districts be formed. The Engineer's Report demonstrates that these three Assessment Districts formed after the adoption of Proposition 218 comply with the procedural and substantive requirements of Proposition 218.

#### **ASSESSMENT CONTINUATION PROCEDURES**

This Engineer's Report ("Report") was prepared to establish the budget for the capital improvements, maintenance and services expenditures that are proposed to be funded in each of the Assessment Districts by the proposed 2019-20 assessments, to determine the special benefits received from the street lighting and landscaping maintenance and capital improvements to real property within each of the Assessment Districts, and to specify the method of assessment apportionment to lots and parcels within each Assessment District. This Report and the proposed assessments have been made pursuant to the Landscaping and Lighting Act of 1972, Part 2 of Division 15 of the California Streets and Highways Code (the "Act") and Article XIID of the California Constitution (the "Article").

This Report describes each of the Assessment Districts and the proposed assessments for each Assessment District for fiscal year 2019-20. The proposed assessments are based on the estimated cost to operate, maintain and service the improvements in each Assessment District that provide a direct and special benefit to the properties within each such Assessment District.

In each subsequent year for which the assessments will be continued, the CPCSD Board must direct the preparation of an Engineer's Report, budgets and proposed assessments for each of the Assessment Districts for the upcoming fiscal year. After the Engineer's Report is completed, the Board may preliminarily approve the Engineer's Report and proposed assessments and establish the date for a public hearing on the continuation of the assessments. This Report was prepared pursuant to the direction of the Board adopted on March 20, 2019.

If the Board preliminarily approves this Engineer's Report and the continuation of the assessments by resolution, a notice of assessment levies must be published in a local paper at least 10 days prior to the date of the public hearing. The resolution preliminarily approving the Engineer's Report and establishing the date for a public hearing is used for this notice.

Following the minimum 10-day time period after publishing the notice, a public hearing is held for the purpose of allowing public testimony about the proposed continuation of the assessments. This hearing is currently scheduled for July 17, 2019.

Following consideration of public comments at a public hearing, and review of the Final Annual Engineer's Report, the Board of Directors ("the Board") of the CPCSD may order amendments to the Report or confirm the Report as submitted.

At this hearing, the Board will consider approval of a resolution confirming the assessments for fiscal year 2019-20 in each of the Assessment Districts. If so confirmed and approved, the assessments will be submitted to the County Auditor/Controller for inclusion on the property tax rolls for Fiscal Year 2019-20.

The word "parcel," for the purposes of this Report, refers to an individual property assigned its own Assessment Number by the Assessor's Office. The El Dorado County Auditor/Controller uses Assessment Numbers and specific Fund Numbers to identify on the tax roll properties assessed for special district benefit assessments. These numbers are shown by District in detail in the Report.

## **LEGAL ANALYSIS**

### **DISCUSSION OF BENEFIT REQUIRED BY PROPOSITION 218**

Assessments can only be levied based on the special benefit to property conferred by the improvements or services funded with the assessment revenue. This special benefit to assessed real property must be demonstrated to be over and above any general benefits. Proposition 218 has clarified that the assessments levied by the CPCSD must comply with the following two criteria: (1) assessments must be demonstrated to provide "special benefit" to the parcels of real property upon which the assessment is levied, and not for general benefit to the public and society at large, including non-property owners such as tenants and visitors to district facilities; and (2) no assessment may be imposed on any parcel of real property which exceeds the reasonable costs of the proportional special benefit conferred on that particular parcel.

The legislative history behind Proposition 218, the adoption by the Legislature of the Proposition 218 Omnibus Implementation Act and appellate case law interpreting the provisions of Proposition 218 demonstrate the analysis that the Board of Directors of the CPCSD must undertake in order to determine the amount of special benefit to assessed real property from the identified street lighting, park, recreational, landscaping and maintenance funded by assessment revenues, and the limitation that such assessments should not exceed the costs of the proportional special benefit to each such parcel as required by Proposition 218.

The State of California Legislative Analyst's impartial analysis of Proposition 218 states that first, local governments must estimate the amount of "special benefit" landowners receive, or would receive, from the improvements or services. If such improvements or services provide both special benefits to that parcel of real property and general benefits to members of the public and non-property owners such as tenants and visitors, then the CPCSD may charge landowners only for the cost of providing the special benefit. The CPCSD must use general revenue such as property taxes and user fees to pay the remaining portion of the costs of improvements or services. Second, the District must ensure that no property

owner's assessment is greater than the cost to the CPCSD to provide those improvements or maintenance services to benefit that particular owner's property.

The CPCSD, by means of this Engineer's Report, must estimate the amount of "special benefit" landowners receive from the identified street lighting, park, recreational and landscaping improvements, and associated maintenance, repair and replacement services funded with assessment revenues. If these identified street lighting, park, recreational and landscaping improvements, and associated maintenance, repair and replacement services provide both special benefits to property owners within the Assessment Districts and general benefits to non-property owners such as tenants and visitors, then the CPCSD must quantify the special benefit to properties received from those identified street lighting, park, recreational and landscaping improvements, and associated maintenance, repair and replacement services, and also quantify the amount of general benefit received by non-property owners such as tenants and visitors from such improvements and maintenance services.

In addition, Section 22573 of the Landscaping and Lighting Act of 1972 provides as follows:

*"The net amount to be assessed upon lands within an assessment district may be apportioned by any formula or method which fairly distributes the net amount among all assessable lots or parcels in proportion to the estimated benefits to be received by each such lot or parcel from the improvements."*

Five recent court cases construing the assessment provisions of Proposition 218 demonstrate the process that the District must utilize to satisfy Proposition 218's special benefit and proportionality requirements.

#### **SILICON VALLEY TAXPAYERS ASSOCIATION, INC. V SANTA CLARA COUNTY OPEN SPACE AUTHORITY**

In July of 2008, the California Supreme Court issued its ruling on the Silicon Valley Taxpayers Association, Inc. v. Santa Clara County Open Space Authority ("SVTA"). This ruling is the most significant court case in further legally clarifying the substantive assessment requirements of Proposition 218.

This case dealt with an open space assessment. The Court emphasized that the Engineer's Report must demonstrate distinct benefits to particular properties above and beyond those which the general public using and enjoying the open space receives. The Court also noted that such special benefits would likely result from factors such as proximity, improved access, and views.

Several of the most important elements of the ruling included further emphasis that:

- Benefit assessments are for special, not general, benefit
- The services and/or improvements funded by assessments must be clearly defined

- Special benefits are directly received by and provide a direct advantage to property in the assessment district

#### **DAHMS V. DOWNTOWN POMONA PROPERTY**

A similar holding can be found in the Court of Appeals 2009 decision upholding the business improvement district assessment to fund supplemental municipal services in the case of *Dahms v. Downtown Pomona Property and Business Improvement District* (2009) 174 Cal.App.4th 708. In that case, the Court held that services provided to assessed property including security, street maintenance, and marketing, promotion and special events for property owners within the Assessment District were all special benefits conferred on parcels within the Assessment District because they “affected the assessed property in a way that is particular and distinct from their effect on other parcels and that real property in general and the public at large do not share.” The Court further held that under Proposition 218, the cap on the total assessment is the entirety of the reasonable cost of the special benefit conferred on all parcels by the improvements and services funded by assessment revenue. The Court also noted that if special benefits themselves produce certain general benefits to the public at large, the value of those general benefits need not be deducted before the caps on the special benefits which the assessments provide are calculated. Therefore, the Court concluded that security, maintenance, and special event services specially benefit property within an Assessment District and may be apportioned according to the cost of providing those services.

#### **BEUTZ V. COUNTY OF RIVERSIDE**

The case of *Beutz v. County of Riverside* (2010) 194 Cal.App.4th 1516 dealt with an assessment under the Landscaping and Lighting Act of 1972 and concluded that Proposition 218 permits assessments to fund maintenance, repair and replacement of park and recreational facilities when supported by an adequate Engineer’s Report. The Court concluded that park and recreational improvements, maintenance, and park and recreational services confer special benefit on property. However, the Court noted that the Engineer’s Report in that case did not separate and quantify the degree of special benefit to properties being assessed for such services, as opposed to the general benefit conferred on members of the public such as nonproperty owners, tenants and visitors from such park improvements and services. The Court noted that the nature and extent of general and special benefits from the park improvements and maintenance services must be quantified in relationship to each other based on credible solid evidence.

#### **GOLDEN HILL NEIGHBORHOOD ASSOCIATION V. CITY OF SAN DIEGO**

In the recent Court of Appeal case of *Golden Hill Neighborhood Association v. City of San Diego* (2011) 199 Cal.App.4th 416, the city levied an assessment under the Landscaping and Lighting Act for maintenance services consisting of trash removal, sidewalk sweeping and washing, landscaping, graffiti abatement and trail and canyon beautification. The Court implicitly found that such services do provide special benefit to the property being assessed from those services pursuant to the requirements of Proposition 218. However, the Court found that the Engineer’s Report did not appropriately analyze how much of the benefit of a public facility or service accrues to assessed properties (special benefit) and how much accrues to the general public who do not own property within the Assessment District



(general benefit). The Court found that all benefits, both special benefits and general benefits, must be identified, separated and quantified. The Court even mentioned a hypothetical example of apportioning of general benefit and special benefit with respect to the benefit of street lighting based on vehicle trips generated by assessed properties as a fraction of total vehicle trips; in other words, in terms of usage of assessment funded facilities and services by owners of assessed properties as opposed to members of the general public.

#### **BONANDER V. TOWN OF TIBURON**

The town of Tiburon formed an assessment district to fund the cost of moving overhead utility lines underground. The engineer identified special benefits of improved aesthetics, increased safety, and improved service reliability. The degree of benefit to an individual property was dependent on proximity to existing overhead utility lines. The assessment district was divided into three zones. The Court found that it did constitute a special benefit conferred on real property and it is a proper subject for assessment. The Court also found that it is permissible to conclude that all properties in a district benefit equally from a certain type of special benefit, and therefore assess all such properties an equal assessment amount. The Court concluded that just because a particular benefit is conferred equally upon all properties in an assessment district does not compel the conclusion that it is not tied to particular parcels of property. Finally, the Court found that the town impermissibly used a "cost based" approach in determining the amount of assessment on any given parcel. The Court noted that Proposition 218 requires that the proportional special benefit derived by each parcel shall be determined depending on the entirety of the capital cost of a public improvement, or its maintenance and operation expenses, and not just as costs incurred in each zone. The Court noted that Proposition 218 requires the amount of the assessment to be proportional to the benefits conferred on the property, not the costs incurred.

#### **COMPLIANCE WITH CURRENT LAW**

This Engineer's Report and the process used to establish these proposed assessments for 2019-20 in the three assessment districts subject to the requirements of Proposition 218 (Cameron Woods 8, Silver Springs and Bar J 15 A No.2) are consistent with the case law described above and with the requirements of Articles XIIC and XIID of the California Constitution based on the following factors:

1. Those Assessment Districts formed prior to the passage of Proposition 218 and with the unanimous approval of property owners within each such Assessment District are exempt from the provisions of Proposition 218 pursuant to the provisions of Article XIID, sections 5(a) and 5(b).
2. All of the Assessment Districts are narrowly drawn to include only small neighborhoods in which all parcels receive special benefits from the street lighting and park and recreation improvements constructed within that particular Assessment District. Such small neighborhood Assessment Districts ensure that all street lighting and park and recreation improvements constructed and maintained with assessment proceeds are located in close proximity to all parcels of real property subject to the assessment in each Assessment District and therefore

provide direct special benefit to each of such parcels in each Assessment District pursuant to the case law specified above.

The fact that the street lighting, park and recreational improvements and maintenance, repair and replacement services for those improvements have some limited general benefit to the public at large including non-property owners, tenants and visitors, does not mean that they do not also have a special benefit to property owners whose parcels are assessed. The Engineer's Report is consistent with case law cited above because the assessments have been apportioned based on the entirety of the capital cost of the Improvements and maintenance thereof and based on proportional special benefit to each parcel of real property within each Assessment District.

While such improvements and maintenance may provide some benefits to the general public despite the neighborhood character of such improvements, when special benefits can be identified they may be separated from general public benefits and their costs imposed as assessments on the properties to which those special benefits accrue. This Engineer's Report is consistent with the decisions mentioned above in *Beutz*, *Dahms*, and *Golden Hill* because the street lighting and park and recreation improvements and maintenance will directly and specially benefit property in the Assessment District and whatever limited general benefits exist have been explicitly calculated, quantified, and excluded from the assessments.

The assessments paid by each parcel within each Assessment District are proportional to the special benefit that each parcel within each Assessment District receives from such improvements and maintenance because:

The assessment imposed on each parcel within each Assessment District does not exceed the costs incurred by CPCSD in providing such street lighting and park and recreation improvements and maintenance to each such parcel as specified in this Engineer's Report.

- a. The use of a variety of small neighborhood Assessment Districts ensures that the street lighting, park, landscaping and recreational improvements constructed and maintained with assessment proceeds are located in close proximity to all parcels of real property subject to the assessment, thereby ensuring that such improvements provide special benefit to each of the parcels in each Assessment District paying such assessments.
- b. Due to the proximity of the parcels of real property in each Assessment District to the street lighting and park and recreation capital improvements and maintenance funded with assessment proceeds, such properties receive a special benefit from such improvements and maintenance distinct from the benefit of other parcels of real property outside of each Assessment District. The nature of the neighborhood street lighting and park and recreational improvements within each Assessment District ensures that the special benefit from such improvements accrue to the residents of the parcels comprising each such Assessment District. The

street lighting and neighborhood park and recreational facilities located within such Assessment Districts are not extensively used by non-property owners such as visitors and guests due to their neighborhood character. The extent to which such neighborhood facilities within each Assessment District are utilized by non-property owners such as visitors and guests, such use constitutes a general benefit which is calculated in the section of this Engineer's Report which follows entitled "Calculating General Benefit."

## PLANS AND SPECIFICATIONS

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The work and improvements proposed to be undertaken by the Assessment Districts and the cost thereof paid from the levy of the continued assessments provide special benefit to Assessor Parcels within the Assessment Districts as defined in the Method of Assessment herein. In addition to the definitions provided by the Landscaping and Lighting Act of 1972, (the "Act") the work and improvements (the "Improvements") are generally described as follows:

Installation, maintenance and servicing of public facilities and improvements, including, but not limited to, turf and play areas, landscaping, ground cover, shrubs and trees, irrigation systems, drainage systems, lighting, street lighting, public lighting facilities, fencing, entry signs and associated appurtenances and labor, materials, supplies, utilities and equipment, as applicable, at each of the locations owned, operated or maintained by the Cameron Park Community Services District. Any plans and specifications for these improvements will be filed with the General Manager of the Cameron Park Community Services District and are incorporated herein by reference.

As applied herein, "Installation" means the design and construction of public improvements, including, but not limited to, land preparation, such as grading, leveling, cutting and filling, sod, landscaping, irrigation systems, sidewalks and drainage, and lights.

"Maintenance" means the furnishing of services and materials for the ordinary and usual maintenance, operation and servicing of any improvement, including repair, removal or replacement of all or any part of any improvement; providing for the life, growth, health, and beauty of landscaping, including cultivation, irrigation, trimming, spraying, fertilizing, or treating for disease or injury; the removal of trimmings, rubbish, debris, and other solid waste, and the cleaning, sandblasting, and painting of walls and other improvements to remove or cover graffiti.

"Servicing" means the furnishing of electric current, or energy, gas or other illuminating agent for any public lighting facilities or for the lighting or operation of any other improvements; or water for the irrigation of any landscaping, the operation of any fountains, or the maintenance of any other improvements.

## DESCRIPTIONS OF THE DISTRICTS

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### SERVICES FOR INDIVIDUAL DISTRICTS

Each of the Assessment Districts within CPCSD provide for the installation, maintenance and servicing of street lighting and/or park and recreational improvements located within each such Assessment District. The following table provides further detail regarding the public improvements funded in the individual Assessment Districts.

TABLE 1 – SERVICES FOR INDIVIDUAL DISTRICTS

District	Services Provided	
30. Airpark	Street Lights (112) LS 70 Watt	
31. Unit 6	Street Lights (92) LS-1A 70 Watt	
32. Unit 7	Street Lights (72) LS-1A 70 Watt	
33. Unit 8	Street Lights (70) LS-1 70 Watt	
34. Viewpointe	Street Lights (15) LS-1 70 Watt	
35. Goldorado	Street Lights (18) LS-1 70 Watt	
36. Unit 11	Street Lights (33) LS-1 70 Watt	
37. Unit 12	Street Lights (74) LS-1 70 Watt	
38. Cameron Woods 1-4	Street Lights (42) LS-1 70 Watt	
39. Bar J 15A Country Club	Street Lights (103) LS-1 70 Watt	Landscaping, etc.
40. Bar J 15B Merrychase	Street Lights (8) LS-1E-HPS Watt	Landscaping, etc.
41. Creekside	Street Lights (12)(HPSVL), LS-1D, 70 W	
42. Eastwood	Street Lights (8) LS-1 70 Watt	Landscaping, etc
43. David West	No lights	Landscaping, etc
44. Cambridge Oaks	Street Lights (9) (HPSVL), LS-1D, 70 W	
45. Northview	Street Lights (10) LS1-D 70 W	Landscaping, etc
46. Cameron Valley	Street Lights (9) LS-1 70 Watt	Landscaping, etc
47. Cameron Woods 8	Street Lights (8) LS-1 70 Watt	
48. Silver Springs	No lights	Landscaping, etc
50. Bar J 15A No 2	No lights	Landscaping, etc

**DISTRICT BOUNDARIES AND SPECIFIC AREAS MAINTAINED**

A description of the boundaries, areas maintained and improvements are described in detail below for each district.

Airpark (LLAD #30)

BOUNDARIES: El Dorado County Map Book, 083, pages 14 through 24, pages 47, 48, and pages 51 through 54, inclusive.

Improvements:

New:

- No Planned Projects.

Existing:

- 112 LS 70W street light lamps including maintenance (performed by PG&E) and electrical service. The street lights, listed by PG&E service number, are shown in Table 2, below:

**TABLE 2 – AIRPARK STREET LIGHTS**

114	124	134	144	154	164	174	184	194	204	214	224
115	125	135	145	155	165	175	185	195	205	215	225
116	126	136	146	156	166	176	186	196	206	216	
117	127	137	147	157	167	177	187	197	207	217	
118	128	138	148	158	168	178	188	198	208	218	
119	129	139	149	159	169	179	189	199	209	219	
120	130	140	150	160	170	180	190	200	210	220	
121	131	141	151	161	171	181	191	201	211	221	
122	132	142	152	162	172	182	192	202	212	222	
123	133	143	153	163	173	183	193	203	213	223	

Unit 6 (LLAD #31)

BOUNDARIES: El Dorado County Map Book, 083, pages 25 through 33, inclusive.

Improvements:

New:

- No Planned Projects.

Existing:

- 92 LS-1A, 70W street light lamps including maintenance (performed by PG&E) and electrical service. The street lights, listed by PG&E service number, are shown in Table 3, below:

TABLE 3 – UNIT 6 STREET LIGHTS

1	13	23	33	46	57	73	84	96	109
2	14	24	34	48	58	74	85	98	111
4	15	25	35	49	59	75	86	99	
5	16	26	36	50	60	76	87	101	
6	17	27	37	51	64	77	88	103	
7	18	28	38	52	67	78	89	104	
8	19	29	39	53	68	79	90	105	
10	20	30	40	54	69	80	93	106	
11	21	31	44	55	70	81	94	106	
12	22	32	45	56	71	83	95	107	

## Unit 7 (LLAD #32)

BOUNDARIES: El Dorado County Map Book, 083, pages 04 through 13, and pages 42 and 55, inclusive; Map Book 102, page 39; Map Book 116, page 01 parcel 1.

## Improvements:

## New:

- No Planned Projects.

## Existing:

- 72 LS-1A, 70W street light lamps including maintenance (performed by PG&E) and electrical service. The street lights, listed by PG&E service number, are shown in Table 4, below:

TABLE 4 – UNIT 7 STREET LIGHTS

226	233	240	247	255	263	270	277	285	292	299
227	234	241	249	256	264	271	278	286	293	300
228	235	242	250	257	265	272	279	287	294	
229	236	243	251	259	266	273	280	288	295	
230	237	244	252	260	267	274	281	289	296	
231	238	245	253	261	268	275	282	290	297	
232	239	246	254	262	269	276	284	291	298	

## Unit 8 (LLAD #33)

Boundaries: El Dorado County Map Book, 082, pages 52 through 60, page 62 through 64, pages 66 through 68, pages 70, 71, 73, 76, 77, 79, and 82 through 84, inclusive.

## Improvements:

New:

- No Planned Projects.

Existing:

- 70 LS-1A, 70W street light lamps including maintenance (performed by PG&E) and electrical service. The street lights, listed by PG&E service number, are shown in Table 5, below:

**TABLE 5 – UNIT 8 STREET LIGHTS**

305	315	322	333	340	347	355	364	372	380
306	316	326	334	341	348	356	365	373	381
308	317	327	335	342	349	357	366	374	382
311	318	328	336	343	350	359	367	375	383
312	319	330	337	344	351	360	369	376	525
313	320	331	338	345	352	362	370	377	527
314	321	332	339	346	353	363	371	379	528

Viewpointe (LLAD #34)

BOUNDARIES: El Dorado County Map Book 116, pages 39, 40 and 42, inclusive.

Improvements:

New:

- No Planned Projects.

Existing:

- 15 LS-1, 70W street light lamps including maintenance (performed by PG&E) and electrical service. The street lights, listed by PG&E service number, are shown in Table 6, below:

**TABLE 6 – VIEWPOINTE STREET LIGHTS**

289	294	297	300	653
290	295	298	301	654
291	296	299	648	655

Goldorado (LLAD #35)

BOUNDARIES: El Dorado County Map Book 083, pages 34, 45 and 50, 61 inclusive.

Planned Projects for 2019-20



- Expected outreach for possible Rate Increase and other funding mechanisms to address assessment shortfalls that jeopardize the ability of the LLD's to maintain necessary maintenance service levels.

Improvements:

New:

- No Planned Projects.

Existing:

- 18 LS-1, 70W street light lamps including maintenance (performed by PG&E) and electrical service. The street lights, listed by PG&E service number, are shown in Table 7, below:

**TABLE 7 – GOLDORADO STREET LIGHTS**

656	659	661	666	667	670	672	674	677
658	660	662	666	669	671	673	676	680

Unit 11 (LLAD #36)

BOUNDARIES: El Dorado County Map Book 116, pages 8 through 27, pages 41, 45 56, and 62, inclusive.

Improvements:

New:

- No Planned Projects.

Existing:

- 33 LS-1, 70W street light lamps including maintenance (performed by PG&E) and electrical service. The street lights, listed by PG&E service number, are shown in Table 8, below:

**TABLE 8 – UNIT 11 STREET LIGHTS**

470	474	478	484	488	492	496	500	506
471	475	480	485	489	493	497	502	
472	476	482	486	490	494	498	503	
473	477	483	487	491	495	499	504	

Note: PG&E service number 1177, 1178, 1179, 1253, 1254, 12255, 1256 are lights within the common area of the HOA and are not maintained by the Unit 11 LLAD.

Unit 12 (LLAD #37)

BOUNDARIES: El Dorado County Map Book, 116, pages 28 through 37 and pages 44, 57 and 61, inclusive

Improvements:

New:

- No Planned Projects.

Existing:

- 74 LS-1, 70W street light lamps including maintenance (performed by PG&E) and electrical service. The street lights, listed by PG&E service number, are shown in Table 9, below:

**TABLE 9 – UNIT 12 STREET LIGHTS**

533	540	554	561	568	575	582	589	596	604	611
534	541	555	562	569	576	583	590	597	605	612
535	542	556	563	570	577	584	591	599	606	613
536	548	557	564	571	578	585	592	600	607	656
537	549	558	565	572	579	586	593	601	608	
538	552	559	566	573	580	587	594	602	609	
539	553	560	567	574	581	588	595	603	610	

Cameron Woods 1-4 (LLAD #38)

Boundaries: El Dorado County Map Book, 083, pages 46 and 49, and Map Book, 070, pages 37, 42, and 46, and 070-011-33, inclusive.

Improvements:

New:

- No Planned Projects.

Existing:

- 42 LS-1, 70W street light lamps including maintenance (performed by PG&E) and electrical service. The street lights, listed by PG&E service number, are shown in Table 10, below:

**TABLE 10 – CAMERON WOODS 1-4 STREET LIGHTS**

530	534	538	542	721	725	1172	1297	1301	1305	1359
531	535	539	543	722	1169	1173	1298	1302	1306	1360
532	536	540	544	723	1170	1174	1299	1303	1307	
533	537	541	720	724	1171	1175	1300	1304	1358	

Bar J 15A Country Club (LLAD #39)

Note: Bar J15-A Landscaping and Lighting District has a deficit. Bar J15-A No. 2 was formed to cover costs and services that would otherwise be reduced or eliminated. During fiscal year 2014-15, a major fencing project was completed in Bar J-15A and Bar J15-A No 2 – the funding for this project came from non\_assessment revenue and contributed to the general fund offset.

BOUNDARIES: El Dorado County Map Book, 119, pages 05 through 07, 13 through 18, and 20 through 26, inclusive. (Formally Map Book, 108, pages 08 through 10, 16 through 21, 29 through 32, and 35 through 37, inclusive.)

Improvements:

New:

- No Planned Projects.

Existing:

- 103 LS-1, 70W street light lamps including maintenance (performed by PG&E) and electrical service. The street lights, listed by PG&E service number, are shown in Table 11, below:

**TABLE 11 – BAR J 15A COUNTRY CLUB STREET LIGHTS**

684	693	702	711	728	737	746	755	790	799	808	817
685	694	703	712	729	738	747	756	791	800	809	818
686	695	704	713	730	739	748	783	792	801	810	819
687	696	705	714	731	740	749	784	793	802	811	820
688	697	706	715	732	741	750	785	794	803	812	
689	698	707	716	733	742	751	786	795	804	813	
690	699	708	718	734	743	752	787	796	805	814	
691	700	709	726	735	744	753	788	797	806	815	
692	701	710	727	736	745	754	789	798	807	816	

- Irrigated landscape area of 56,378 s.f., 6,746 linear feet of irrigation piping (plus water sourcing and electricity for the irrigation controller), and 104 trees
- 16,740 s.f. of walk area (asphalt)

Bar J 15B Merrychase (LLAD #40)

BOUNDARIES: El Dorado County Map Book 119, pages 27 and 28 inclusive, and 119-190-12. (Formally Map Book, 108, pages 40 and 41, inclusive. Except 108-404-1.)

The improvements to be maintained include landscaping within the landscape corridors on the South side of Country Club Drive between Trinidad Drive and Merrychase Drive, the West side of Merrychase Drive between Country Club Drive and Lot B; both sides of Casa Largo Way; and the South side of Trinidad Drive between Country Club Drive and Lot B.

Planned Projects for 2019-20

- No planned projects

Improvements:

New:

- No Planned Projects.

Existing:

- 8 LS-1E HPS 70-watt street light lamps including maintenance (performed by PG&E) and electrical service. The street lights, listed by PG&E service number, are shown in Table 12, below:

**TABLE 12 – BAR J 15B MERRYCHASE STREET LIGHTS**

1083	1084	1085	1086	1087	1088	1089	1090
------	------	------	------	------	------	------	------

- Irrigated landscape area of 45,928 s.f., 6,746 l.f. of irrigation piping (plus water sourcing and electricity for the irrigation controller), and 133 trees
- 1,135 l.f. of concrete masonry wall with 16 plaster pilasters
- 16,920 s.f. of walk area (concrete)

The improvements to be serviced include 8 existing street lights, with a cost of \$13.94 per light, per month. Schedule LS-1E HPS 70 W, PG&E owned Street and Highway Lighting. Maintenance to be performed by PG&E; energy costs to be paid by the district. Energy costs also include the irrigation controller service.

Energy costs for 8 LS-1E-HPS 70 W, located at the following streets or intersections.

Trinidad Drive	3 each
Gailey Circle	3 each
Gailey Court	1 each
Casa Largo Way and Merrychase Drive	1 each

Creekside (LLAD #41)

BOUNDARIES: El Dorado County Map Book, 116, pages 53 and 55, inclusive.

Planned Projects for 2019-20

- Expected outreach for possible Rate Increase and other funding mechanisms to address assessment shortfalls that jeopardize the ability of the LLD's to maintain necessary maintenance service levels.

Improvements:

New:

- No Planned Projects.

Existing:

- 12 (HPSVL), LS-1D, 70 W street light lamps including maintenance (performed by PG&E) and electrical service. The street lights, listed by PG&E service number, are shown in Table 13, below:

**TABLE 13 – CREEKSIDE STREET LIGHTS**

758	759	760	761	762	763	764	765	1120	1121	1122	1123
-----	-----	-----	-----	-----	-----	-----	-----	------	------	------	------

Eastwood (LLAD #42 – Park and Landscape Corridor)

BOUNDARIES: El Dorado County Map Book, 70, pages 32 through 36, 38 and 41, inclusive.

The improvements to be maintained include two elements:

The established park, identified as Lot A, formed by the boundaries of Culver Lane, Veld Way, and Canoga Lane within the Eastwood Park Development Area.

The landscape corridor on the north side of Meder road between Lots 137 and 148 and on the south side of Meder Road between Lots 3 and 17 (refer to pages 6 and 7), as well as the setback landscape areas adjacent to Lots 6 and 7 at Veld Way.

Improvements:

New:

- Eastwood LLAD will continue to set aside \$10,000 annually for replacement costs for both the sound wall and iron fences.

Existing:

- Tree wells
- Irrigation upgrade (spray irrigation/drip irrigation systems)
- Shrubs
- Bark landscape to Meder Rd.
- 8 (HPSVL), LS-1D, 70 W street light lamps including maintenance (performed by PG&E) and electrical service. The street lights, listed by PG&E service number, are shown in Table 14, below:

**TABLE 14 – EASTWOOD STREET LIGHTS**

1140	1142	1143	1146	1147	1182	1183	1257
------	------	------	------	------	------	------	------

- Irrigated landscape area of 122,330 s.f., 10,804 l.f. of irrigation piping (plus water sourcing and electricity for the irrigation controllers)

- 1,970 l.f. of concrete masonry wall with 8 brick pilasters
- Four picnic tables, trash receptacles, dog waste stations, dog waste pick-up signs and drinking fountain
- 47 existing trees and 428 miscellaneous shrubs
- Irrigation controllers: 3 each
- Energy costs for 9 LS1-D 70W and 1 spot light

#### David West Park (LLAD #43)

Note: In 2011 the Cameron Park CSD conducted several outreach meetings and a balloting. The Community was not supportive of the proposed measure. Cameron Park CSD will determine the next steps.

BOUNDARIES: El Dorado County Map Book, 119, pages 29 and 30 inclusive (formally Map Book 108, pages 44 and 45, inclusive.)

The improvements to be maintained include the landscaping within the landscape corridor on the north side of Crazy Horse Road between Lot B to the east and Lots D and 8 to the west (refer to book: 108 page 44). The park, Lot C, generally formed by the boundaries of Highway 50 and Crazy Horse Road, and Lots B, D & 8 in the Cambridge Oaks Development Area. This is a multi-use facility adaptable to baseball, soccer, or general recreation purposes.

#### Improvements:

##### New:

- No Planned Projects.

##### Existing:

- Irrigated landscape area of 98,400 s.f., 5,960 l.f. of irrigation piping (plus water sourcing and electricity for the irrigation controllers)
- 66 trees, plants, shrubs, ground cover
- 2,760 s.f. of concrete walkways, 1,200 l.f. of wood header, 125 l.f. of temporary (retractable) fencing, and 1,560 l.f. of permanent chain-link fence
- Three-foot monument dedicating park to David West
- ADA accessibility
- 2,400 sq. foot asphalt parking lot (space for approx. 15 cars)
- Two picnic tables and free-standing water fountains
- Full, chain-link backstop, two sets of bleachers, snack shack/scorers building

#### Cambridge Oaks (LLAD #44)

BOUNDARIES: El Dorado County Map Book, 119, pages 29 and 30 inclusive (formally Map Book 108, pages 44 and 45, inclusive.)

Planned Projects for 2019-20

- No planned projects

Improvements:

New:

- No Planned Projects.

Existing:

- 9 (HPSVL), LS-1D, 70W street light lamps including maintenance (performed by PG&E) and electrical service. The street lights, listed by PG&E service number, are shown in Table 15, below:

**TABLE 15 – CAMBRIDGE OAKS STREET LIGHTS**

C1023	C1024	C1025	C1026	C1027	C1028	C1033	C1034	C1035
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Northview (LLAD #45)

BOUNDARIES: El Dorado County Map Book, 083, page 57 and 58, inclusive.

The improvements to be maintained include the landscaping within the landscape improvements along the northerly side of Meder Road and the west side of Auburn Hills Drive adjacent to the Northview (Cameron Ridge) development. This includes such items as plant material, irrigation, and masonry walls with pilasters and entry signage. Also included are landscape improvements in the open space area between Ashland Drive and the northerly boundary of the development. The improvements, which are further described in Part A of the report, are being furnished and installed by and at the developer's expense with the exception of planned park improvements and the sidewalk running along the west side of Auburn Hills Drive between lots 1 and 51, also described in Part A of this report. These park improvements and the sidewalk are being installed by the CPCSD at the expense of Assessment District No. 45 through the establishment of a capital fund. Maintenance of all the described facilities, including a replacement fund, is being funded by the assessment district.

Improvements:

New:

- No Planned Projects.

Existing:

- ADA compliant pathway
- Park entrance signage at Auburn Hills

- Security lighting
- Signage throughout park
- 10 street light lamps including maintenance (performed by PG&E) and electrical service. The street lights, listed by PG&E service number, are shown in Table 16, below:

TABLE 16 – NORTHVIEW STREET LIGHTS

1258	1259	1260	1261	1262	1271	1272	1273	1274	1275
------	------	------	------	------	------	------	------	------	------

- Irrigated landscape area of 14,080 s.f., 7,755 l.f. of irrigation piping (plus water sourcing and electricity for the irrigation controllers)
- 72 trees and 465 shrubs
- Playground structure, drinking fountain, picnic table, shaded structure, playground fiber and trash receptacle
- 5,640 s.f. of concrete walkways and one wooden gate
- 1,227 l.f. of masonry wall with 16 brick pilasters
- 472 l.f. of concrete header (mowstrip)
- Energy costs for 10 LS1-D 70W and 1 spot light

Cameron Valley Estates (LLAD #46)

BOUNDARIES: El Dorado County Map Book, 070, page 39, 44 and 45, inclusive.

The improvements to be maintained include the landscaping within the landscape improvements along the east and west side of Carousel Lane between Meder Road and Braemer Drive and the northerly side of Drummond Way and Auburn Hills Drive. This includes such items as plant material, irrigation, and masonry walls with pilasters and entry signage. Also included are the four corners around the detention pond between Sinclair and Connery Drive. The improvements, which are further described in Part A of the report, are being furnished and installed by and at the developer's expense. Maintenance of all the described facilities is being funded by the assessment district.

Improvements:

New:

- No Planned Projects.

Existing:

- 9 street light lamps including maintenance (performed by PG&E) and electrical service. The street lights, listed by PG&E service number, are shown in Table 17, below:

TABLE 17 – CAMERON VALLEY ESTATES STREET LIGHTS



1341	1342	1343	1344	1346	1347	1347	1348	1349
------	------	------	------	------	------	------	------	------

- Irrigated landscape area of 45,840 s.f., 9,870 l.f. of irrigation piping (plus water sourcing and electricity for the irrigation controllers)
- 233 trees and 1,755 shrubs
- 11,580 s.f. of concrete walkways
- 2,910 l.f. of redwood fencing, and
- 1,640 l.f. of concrete header (mow strip)
- 28,000 s.f. of bard
- Energy costs for 9 LS1-D 70W and 1 spot light

Cameron Woods 8 (LLAD #47)

BOUNDARIES: Assessor Parcel Numbers: 070-470-01 through 34 and 070-480-01 through 25.

Planned Projects for 2019-20

- No planned projects

Improvements:

New:

- No Planned Projects.

Existing:

- 8 street light lamps including maintenance (performed by PG&E) and electrical service. The street lights, listed by PG&E service number, are shown in Table 18, below:

TABLE 18 – CAMERON WOODS 8

1392	1393	1394	1395	1396	1397	1398	1399
------	------	------	------	------	------	------	------

Silver Springs (LLAD #48)

BOUNDARIES: Assessor Parcel Numbers: 115-370-01 through 03 and 115-370-07 and 115-370-11 and 115-430-01 through 53.

Improvements:

New:

- None.

Existing:

- None

No charges for Silver Springs LLAD shall be levied until the improvements have commenced.

Bar J15-A No. 2 (LLAD #50)

Note: Bar J15-A No. 2 Landscaping and Lighting District was formed to cover costs and services that would otherwise have been reduced or eliminated.

BOUNDARIES: El Dorado County Map Book, 119, pages 05 through 07, 13 through 18, and 20 through 26, inclusive.

Improvements:

New:

- None.

Existing:

- Irrigated landscape area of 56,378 s.f., 6,746 linear feet of irrigation piping (plus water sourcing and electricity for the irrigation controller), and 104 trees
- 16,740 s.f. of walk area (asphalt)

## Levy Summary by District

TABLE 19 – FY 2019-20 ASSESSMENT REVENUES

DISTRICT LEVY SUMMARY							
District Designation	District Name	FY 2019-20 Total			Levy Per Unit		
		Assessment Levy	Assessable Parcels	Lights	Rate	Method	Eligible for Increase
30	Airpark	\$19,305	321	112	\$60.14	Per Parcel	No
31	Unit 6	\$16,568	304	92	\$54.50	Per Parcel	No
32	Unit 7	\$12,554	347	67	\$36.18	Per Parcel	No
33	Unit 9	\$15,494	428	81	\$36.20	Per Parcel	No
34	Viewpoint	\$6,218	138	15	\$45.06	Per Parcel	No
35	Goldorado	\$2,935	32	19	*	varies by size	No
36	Unit 11	\$6,883	307	31	\$22.42	Per Parcel	No
37	Unit 12	\$12,340	331	74	\$37.28	Per Parcel	No
38	Cameron Woods 1-5	\$7,790	164	50	\$47.50	Per Parcel	No
39	Bar J 15A	\$24,265	503	105	\$48.24	Per Parcel	No
40	Bar J 15B Merrychase	\$10,652	43	11	\$190.04	+lots A & B	No
41	Creekside	\$2,449	79	12	\$31.00	Per Parcel	No
42	Eastwood	\$40,908	183	10	\$223.54	Per Parcel	No
43	David West	\$18,150	110	0	\$165.00	Per Parcel	Up to 5%/yr to cap of \$165
44	Cambridge	\$1,637	110	9	\$14.88	Per Parcel	No
45	Northview	\$29,808	92	11	\$324.00	Per Parcel	No
46	Cameron Valley	\$12,782	120	6	\$106.52	Per Parcel	No
47	Cameron Woods 8	\$5,999	53	8	\$113.18	Per Parcel	Up to 3%/yr
48	Silver Springs	\$0	58	0	\$0.00	Per Parcel	Up to 4%/yr
50	Bar J 15A No. 2	\$22,967	503	0	\$45.66	Per Parcel	Up to 3%/yr
<b>Total:</b>		<b>\$269,703</b>					

## Note:

LLAD 43, David West has reached the cap set in the original formation documents; the assessment rate for FY 2019-20 will be \$165.00.

LLAD 30, Airpark will be levied at \$60.14 for fiscal year 2019-20 which is below the Maximum Authorized Rate of \$63.02.

## METHOD OF APPORTIONMENT

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### METHOD OF APPORTIONMENT

The method used for apportioning the assessment in those three assessment districts subject to the requirements of Proposition 218 (Cameron Woods 8, Silver Springs and Bar J 15 A No. 2) is based upon the relative special benefits to be derived by the properties in the Assessment Districts over and above general benefits conferred on real property or to the public at large. The assessment is apportioned to lots and parcels in proportion to the relative special benefit from the improvements. Special benefit is calculated for each parcel in each such Assessment District using the following process:

1. Identification of all benefit factors from the Improvements and Maintenance;
2. Calculation of the proportion of these benefits that are special and general and quantification of the general benefits;
3. Determination of the relative special benefit per property type;
4. Calculation of the specific assessment for each individual parcel based upon special versus general benefit, property type, and property characteristics.

The assessments levied in all of the other assessment districts are exempt from the substantive and procedural requirements of Proposition 218 (see Exemptions from Proposition 218 at pages 2 through 4 above). The substantive requirements with respect to which such assessment districts are exempt include the following: (1) differentiation between "special benefit" and "general benefit" conferred on properties from the improvements or services funded with assessment proceeds; (2) limitation of the value of the assessment on each parcel by the reasonable cost of the proportional special benefit" conferred on that parcel by the improvements and services funded with the assessments, and (3) allocation of assessments per parcel dependent upon proportional special benefit measured as a proportion of the entirety of the costs of constructing and/or maintaining improvements.

The assessments levied in these assessment districts exempt from the requirements of Proposition 218 are based on an analysis of special benefit as required by the Landscaping and Lighting Act of 1972, which benefit categories are described below.

This section of the Engineer's report includes: (1) a discussion of the special benefits to be provided by the proposed improvements and maintenance services and the method of apportionment of assessments within those assessment districts exempt from Proposition 218; and (2) a discussion of the special benefits and general benefits to be provided by the proposed improvements and maintenance services and the method of apportionment of assessments within those three assessment districts subject to the requirements of Proposition 218.

### SPECIAL BENEFITS

In summary, the assessments can only be levied based on the special benefit to property. This benefit is received by property over and above any general benefits. With reference

to the requirements for assessments, Section 22573 of the Landscaping and Lighting Act of 1972 states:

*"The net amount to be assessed upon lands within an assessment district may be apportioned by any formula or method which fairly distributes the net amount among all assessable lots or parcels in proportion to the estimated benefits to be received by each such lot or parcel from the improvements."*

Proposition 218, as codified in Article XIID of the California Constitution, has confirmed that assessments must be based on the special benefit to property and that the value of the special benefits must reasonably exceed the cost of the assessment:

*"No assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel."*

The following benefit categories summarize the types of special benefit to residential, commercial, industrial and other lots and parcels resulting from the installation, maintenance and servicing of the Improvements to be provided with the assessment proceeds. These categories of special benefit are derived from the case law specified above and from statutes passed by the California Legislature and other studies which describe the types of special benefit received by property from street lighting and park and recreational improvement and maintenance such as those proposed to be funded in each Assessment District. These types of special benefits are summarized below.

1. Proximity to improved public landscaping, lighting, parks and other permanent park and recreational facilities.
2. Illumination of properties and illumination of walkways, roads and other means of access to properties.
3. Increased safety of property due to improved lighting and illumination.
4. Access to improved parks and landscaped areas within the Assessment Districts.
5. Improved Views.
6. Extension of a property's outdoor areas and green spaces for properties within close proximity to park improvements.

#### **BENEFIT FACTORS**

The special benefits from the Improvements are further detailed below:

##### **PROXIMITY TO IMPROVED PUBLIC LANDSCAPING, LIGHTING, PARKS AND OTHER PERMANENT PARK AND RECREATIONAL FACILITIES**

Only the specific properties within close proximity to the Improvements are included in each Assessment District. Therefore, property in the Assessment Districts enjoys unique and valuable proximity and access to the Improvements that the public at large and property outside the Assessment Districts do not share.

The Board has determined that the location, nature and function of the proposed street lighting and park and recreational projects within each Assessment District combine to

provide substantially equal benefit to all parcels of real property within each particular land use category within each Assessment District, regardless of the location of that property within the boundaries of each Assessment District.

The reasons for this determination are as follows:

1. With respect to park and recreational improvements, each of those Assessment Districts which use assessment proceeds to fund park and recreational improvements are small with a maximum distance of a parcel of real property to neighborhood park and recreational facility of less than 1/3 mile. Since all parcels of real property within each Assessment District are located within an average radius of less than 453 feet from available park and recreational improvements constructed and maintained with assessment proceeds, the Board has found it reasonable to assess all such parcels within each Assessment District equally for those Assessment Districts which provide park and recreational improvements and maintenance.

#### **ILLUMINATION OF PROPERTIES AND ILLUMINATION OF WALKWAYS, ROADS AND OTHER MEANS OF ACCESS TO PROPERTIES**

The assessments in many of the Assessment Districts fund lighting that directly illuminates properties in the Districts, and the means of access to properties, such as walkways and roads. This is a clear and direct advantage to property in the Districts that the public at large and other properties do not receive. For each Assessment District which provides street light improvements and maintenance, each parcel of real property within such Assessment District is located within the boundaries of illumination areas provided by such street light facilities and therefore enjoy special benefit from those facilities not enjoyed by other parcels located outside each such Assessment District.

#### **INCREASED SAFETY OF PROPERTY DUE TO IMPROVED LIGHTING AND ILLUMINATION**

Well lighted properties, walkways and roads are safer, so for those Assessment Districts which provide funding for street light improvements and maintenance, the lighting funded by the Assessments also clearly improves the safety of property in the Districts. This is another direct advantage to property within each Assessment District which benefit is not enjoyed by any parcels of real property located outside of each such neighborhood Assessment District which provide street lighting.

#### **ACCESS TO IMPROVED PARKS AND LANDSCAPED AREAS WITHIN THE DISTRICTS**

Since the parcels in each Assessment District are the only parcels that enjoy close access to the Improvements, they directly benefit from the unique close access to improved landscaping areas that are provided by the Assessments. This is a direct advantage and special benefit to property in those Assessment Districts with landscaping.

#### **IMPROVED VIEWS**

The maintenance of park and recreational landscaped areas in those Assessment Districts providing park and recreational improvements and maintenance provides improved views to those neighborhood properties located within each such Assessment District. The

properties in each such Assessment District enjoy close and unique proximity access and views of the Improvements; therefore, the improved and protected views provided by the Assessments are another direct and tangible advantage that is uniquely conferred upon property in that Assessment District.

#### **EXTENSION OF A PROPERTY'S OUTDOOR AREAS AND GREEN SPACES FOR PROPERTIES WITHIN CLOSE PROXIMITY TO THE IMPROVEMENTS**

The public parks and landscaped areas within certain specified Assessment Districts provide additional outdoor areas that serve as an effective extension of the land area for those parcels of property located within that particular Assessment District. The park improvements, therefore, provide an important, valuable and desirable extension of usable land area for the direct advantage and special benefit of properties with good and close proximity to the Improvements.

#### **GENERAL VERSUS SPECIAL BENEFIT**

Article XIII C (Proposition 218) of the California Constitution requires any local agency proposing to increase or impose a benefit assessment to "separate the general benefits from the special benefits conferred on a parcel." This analysis applies to two of the three assessment districts formed after the adoption of Proposition 218 and subject to its requirements (Cameron Woods 8, Bar J 15 A No. 2; Silver Springs is undeveloped property and no assessments are currently being assessed or collected) The rationale for separating special and general benefits is to ensure that property owners subject to the benefit assessment are not paying for general benefits. The assessment can fund special benefits but cannot fund general benefits. Accordingly, a separate estimate of the special and general benefit is given in this section.

In other words:

<b>Total Benefit</b>	<b>=</b>	<b>General Benefit</b>	<b>+</b>	<b>Special Benefit</b>
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There is no widely-accepted or statutory formula for general benefit. General benefits are benefits from improvements or services that are not special in nature, are not "particular and distinct" and are not "over and above" benefits received by other properties. The SVTA decision provides some clarification by indicating that general benefits provide "an indirect, derivative advantage" and are not necessarily proximate to the improvements.

In this report, the general benefit is conservatively estimated and described, and then budgeted so that it is funded by sources other than the assessment.

A formula to estimate the general benefit is listed below:

<b>General Benefit</b>	=	<b>Benefit to Real Property Outside the Assessment District</b>	+	<b>Benefit to Real Property Inside the Assessment District that is Indirect and Derivative</b>	+	<b>Benefit to the Public at Large</b>
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Special benefit, on the other hand, is defined in the state constitution as “a particular and distinct benefit over and above general benefits conferred on real property located in the district.” The SVTA decision indicates that a special benefit is conferred to a property if it “receives a direct advantage from the improvement (e.g., proximity to a park).” In this assessment, as noted, properties in the Assessment District have close and unique proximity to street lighting, views and access to the park and recreational Improvements that other properties and the public at large do not receive. Therefore, the majority of the benefits conferred to property in each of these Assessment Districts is special, and only minimally received by property outside the Assessment District or by the public at large.

In the 2009 *Dahms* case, the Court upheld an assessment that was 100% special benefit on the rationale that the services funded by the assessments were directly provided within the assessment district and not to parcels located outside the Assessment District. It is also important to note that the improvements and services funded by the assessments in this case are similar to the improvements and services funded by the Assessments described in this Engineer’s Report. The Court found these improvements and services to be 100% special benefit. Also similar to the assessments in this case, the Assessments described in this Engineer’s Report fund improvements and services directly provided within the Assessment District and every benefiting property in the Assessment District enjoys proximity and access to the Improvements. Therefore, *Dahms* establishes a basis for minimal or zero general benefits from the Assessments. However, in this Report, the general benefit is more conservatively estimated and described, and then budgeted so that it is funded by sources other than the Assessment.

#### CALCULATING GENERAL BENEFIT

In this section, the general benefit in the Cameron Woods 8 and Bar J 15 A No. 2 Assessment Districts subject to this requirement of Proposition 218 is conservatively quantified.

##### GENERAL BENEFIT TO PROPERTY OUTSIDE THE ASSESSMENT DISTRICT

Properties within the Cameron Woods 8 and Bar J 15 A No. 2 Assessment Districts receive almost all of the special benefits from the Improvements because properties in each Assessment District enjoy unique close proximity and access to the Improvements that is not enjoyed by other properties or the public at large. However, certain properties within the proximity/access radius of the Improvements, but outside of the boundaries of each such Assessment District, may receive some benefit from the Improvements. Since this benefit is conferred upon properties outside the Assessment District boundaries, it contributes to the overall general benefit calculation and will not be funded by the Assessments.

The properties outside of the Bar J 15 A No. 2 Assessment District, which provides park and recreation facilities and maintenance, and within the proximity radii for neighborhood parks



in this Assessment District may receive some benefits from the park and recreational Improvements. Since these properties are not assessed for their benefits because they are outside of the area that can be assessed by the District, this is a form of general benefit to the public at large and other property. A 5% reduction factor is applied to these properties in this Assessment District.

The properties outside of the Cameron Woods 8 Assessment District, which provides street lighting improvements and maintenance only, likely do not receive any benefits from the illumination provided by those street lighting improvements. However, guests and visitors to residents and owners of parcels within this Assessment Districts may derive some general benefit from the security provided by such illumination when visiting owners of property within this Assessment District or when traveling on streets located in this Assessment Districts during non-daylight hours. Since the properties owned by such visitors and guests are not assessed for the street lighting benefits because they are outside the area that can be assessed within this Assessment District, this is also a form of general benefit to the public at large and other property which cannot be assessed. A 5% reduction factor is applied to these properties in this Assessment District as such a benefit constitutes general benefit under the case law and legislation discussed above.

#### **GENERAL BENEFIT TO PROPERTY WITHIN THE ASSESSMENT DISTRICT**

The “indirect and derivative” benefit to property within the Cameron Woods 8 and Bar J 15 a No.2 Assessment Districts is particularly difficult to calculate. A solid argument can be presented that all benefit within each such Assessment District is special, because the Improvements are clearly “over and above” and “particular and distinct” when compared with the baseline level of service and the unique proximity, access and views of the Improvements enjoyed by benefiting properties in each such Assessment District. All of the parcels in each of these assessment districts are either used for residential purposes, or are vacant but zoned residential. All such parcels are subject to assessment.

Nevertheless, the SVTA decision indicates there may be general benefit “conferred on real property located in the district.” A measure of the general benefits to property within the Assessment area is the percentage of land area within each Assessment District that is publicly owned and used for regional purposes such as major roads, rail lines and other regional facilities because such properties, while physically within these Assessment Districts, are used for regional purposes and could receive some indirect benefit from the improvements and/or maintenance funded with assessment proceeds, or provide indirect benefits to the public at large. A negligible amount of the land area (~0%) in these Assessment Districts is used for such regional purposes, so this is a measure of the general benefits to property within these Assessment Districts.

#### **GENERAL BENEFIT TO THE PUBLIC AT LARGE**

In *Beutz*, the Court opined that general benefits from parks and recreation facilities could be quantified by measuring the use of parks and recreation facilities by people who do not live within the assessment boundaries. In the *Golden Hills* case, the Court opined that general benefits from street lighting facilities could be quantified by measuring the number of vehicle trips within areas served by street lights by people who do not live within Assessment District

boundaries. This Report uses this general benefit measure as the third component of our overall general benefit quantification. Therefore, the general benefit to the public at large from park and recreational improvements provided in Bar J 15 A No. 2 Assessment District can be estimated by the proportionate amount of time that the neighborhood park and recreational facilities located within this Assessment District are used and enjoyed by individuals who are not residents, employees, customers or property owners within this Assessment District. Likewise, the general benefit to the public at large from street lighting facilities and improvements afforded by the Cameron Woods 8 Assessment District can be estimated by the proportionate usage of streets afforded with street lighting facilities by individuals who are visitors and guests of property owners and not residents, customers or property owners within that particular Assessment District. Based upon significant research conducted by SCI, the general benefit from street lighting is estimated to be 5% or less.

SCI has conducted numerous surveys of similar park and recreation facilities in the Sacramento area and other areas in California and has determined that use by the public at large for facilities similar to those located in the Bar J 15 A No. 2 Assessment District is nearly always less than 15%. Therefore, the CPCSD estimates that visitors to neighborhood parks in this Assessment District which provides park and recreational improvements amounts to general benefits to the public at large equal to the amount of 15%.

#### TOTAL GENERAL BENEFITS

Using a sum of these three measures of general benefit, we find that approximately 20% (5%+0%+15%) of the benefits for the Bar J 15 A No. 2 Assessment District which funds park improvements and maintenance, and approximately 10% (5%+0%+5%) of the benefits for the Cameron Woods 8 Assessment District which funds street lighting improvements and maintenance may be general in nature and should be funded by sources other than the assessment.

#### **General Benefit Calculation – Districts with Parks (Bar J 15 A No. 2)**

<b>5%</b>	<b>(Outside the Assessment District)</b>
<b>+ 0%</b>	<b>(Property within the Assessment District)</b>
<b>+15%</b>	<b>(Public at Large)</b>
<b>= 20%</b>	<b>(Total General Benefit)</b>

**General Benefit Calculation – Districts with Streetlights  
(Cameron Woods 8 Assessment District)**

**5% (Outside the Assessment District)**  
**+ 0% (Property within the Assessment District)**  
**+5% (Public at Large)**  
**= 10% (Total General Benefit)**

**NON-ASSESSMENT REVENUE FUNDS GENERAL BENEFITS**

This analysis finds that 20% of the total benefit conferred by the park improvements and maintenance funded within the Bar J 15 A No. 2 Assessment District, and 10% of the total benefit conferred by the street lighting improvements and maintenance funded in the Cameron Woods 8 Assessment District may constitute general benefit.

The total budget for installation, maintenance and servicing of the Improvements in each of these Assessment Districts is included in Table 24. The budgets for each of these two Assessment Districts do not reflect the significant non-assessment revenues contributed by the Cameron Park Community Services District General Fund which pay the following costs: (1) all administration costs; (2) all legal costs; (3) all other overhead costs calculated as 30% of total costs incurred in each such assessment District per regulations of the Uniform Public Construction Cost Accounting Commission; (4) additional capital improvement costs such as the cost of the major fencing project in Bar J 15 A No. 2 in fiscal year 2014-15.

This funding from non-assessment sources more than compensates for general benefits, if any, received by the properties within these two assessment districts, because the proportion of general fund contributions to expenses in each such assessment district exceeds the proportion of total benefit in each such assessment District determined to be general benefit.

The park and recreational improvements in the Bar J 15 A No. 2 assessment district and street lighting improvements in the Cameron Woods 8 assessment district were constructed by the original property owners and developers of the homes in each such assessment district as a condition of development. The value of such construction costs can be quantified and monetized. Since the construction of the park improvements and street lighting improvements in these 2 assessment districts was performed by the developers and paid for with non-assessment funds, the total amount of construction costs for such improvements in each such assessment district can be amortized over the life of each of these assessment districts and used to offset the proportion of general benefit resulting from improvements and maintenance services in each of these 2 assessment districts. The annual amount of such offset is conservatively estimated at 25% of the total annual assessment amount in each of these 2 assessment districts.

**METHOD OF ASSESSMENT**

The second step in apportioning assessments for all assessment districts, both those subject to and exempt from the requirements of Proposition 218, is to determine the relative special benefit for each property. This process involves determining the relative benefit received by each property in relation to a single family home, or, in other words, on the basis of Single Family Equivalents (SFE). This SFE methodology is commonly used to distribute assessments in proportion to estimated special benefit and is generally recognized as providing the basis for a fair and appropriate distribution of assessments. For the purposes of this Engineer's Report, all properties are designated a SFE value, which is each property's relative benefit in relation to a single family home on one parcel. In this case, the "benchmark" property is the single family detached dwelling which is one Single Family Equivalent or one SFE.

**ASSESSMENT APPORTIONMENT**

The assessments for these Assessment Districts provide direct and special benefit to properties in the districts. All of these assessment districts are residential single family development projects. As such, each residential property receives similar benefit from the improvements. Therefore, the Engineer has determined that the appropriate method of apportionment of the benefits derived by all parcels is on a dwelling unit basis. All improved properties or properties proposed for development are assigned an SFE factor equal to the number of dwelling units developed or planned for the property. The assessments are listed on the Assessment Roll.

**GOLDORADO AND BAR J 15B MERRYCHASE NON-RESIDENTIAL PARCELS**

Tables 20 and 21 below include specific SFE units for the non-residential parcels within Goldorado and Bar J15B Merrychase.

TABLE 20 – GOLDORADO ASSESSMENT METHODOLOGY

35. Goldorado Assessment Methodology		
Size	Parcel	Assessment Per Parcel
0.42	83-340-01-1	\$21.28
0.49	83-340-07-1	\$24.84
0.68	83-340-14-1	\$34.48
2.47	83-451-01-1	\$125.22
0.47	83-453-09-1	\$23.82
0.48	83-453-10-1	\$24.34
0.55	83-453-11-1	\$27.88
0.52	83-453-12-1	\$26.36
0.49	83-453-13-1	\$24.84
0.57	83-453-14-1	\$28.90
1.77	83-453-18-1	\$89.74
2.34	83-453-21-1	\$118.64
0.43	83-453-22-1	\$21.80
16.13	83-454-03-1	\$817.78
1.83	83-455-01-1	\$92.78
4.22	86-456-01-1	\$213.94
4.67	83-456-02-1	\$236.76
4.14	83-456-10-1	\$209.90
3.05	83-456-11-1	\$154.64
1.2	83-456-12-1	\$60.84
0.61	83-456-13-1	\$30.92
0.58	83-456-14-1	\$29.40
0.48	83-456-15-1	\$24.34
1.49	83-456-17-1	\$75.54
0.91	83-456-18-1	\$46.14
1.58	83-456-19-1	\$80.10
4.34	83-500-01-1	\$220.04
0.24	83-610-01-1	\$12.16
0.15	83-610-02-1	\$7.60
0.2	83-610-03-1	\$10.14
0.2	83-610-04-1	\$10.14
0.2	83-610-05-1	\$10.14

TABLE 21 – BAR J 15B MERRYCHASE

Total assessment = \$10,651.56		
Residential Lots:	\$7,791.64	41 = \$190.03 per parcel
Lot A:	\$2,369.65	1 = \$2369.65 per parcel
Lot B:	\$490.27	1 = \$490.27 per parcel

**FY 2019-20 BUDGET AND LEVY SUMMARY**

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The table on the following page summarizes the 2019-20 District levy by individual District.

Dedicated funds include funds dedicated to new capital improvements as well as reserve funds. Generally speaking, reserves are kept to less than or equal to revenue for one annual assessment.

TABLE 22 – FISCAL YEAR 2019-20 BUDGET

District Designation	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	50		
Assessor Fund Number	20330	20331	20332	20333	20334	20335	20336	20337	20338	20339	20340	20341	20342	20343	20344	20345	20346	20329	20347	20350		
District Description	Airpark	Unit 6	Unit 7	Unit 8	Viewpoint	Goldorado	Unit 11	Unit 12	Cameron Woods 1-4	Bar J 15A Country Club	Bar J 15B Merrychase	Creekside	Eastwood	David West	Cambridge Oaks	Northview	Cameron Valley	Cameron Woods 8	Silver Springs	Bar J15-A No. 2	Totals	
<b>EXPENDITURES</b>																						
Salaries/Benefits	\$901	\$901	\$901	\$901	\$901	\$901	\$901	\$901	\$901	\$9,900	\$8,464	\$901	\$19,414	\$16,194	\$901	\$16,194	\$8,464	\$901			\$9,513	
Health, Dental Benefits	\$110	\$110	\$110	\$110	\$110	\$110	\$110	\$110	\$110	\$1,117	\$1,530	\$110	\$2,190	\$2,190	\$110	\$2,190	\$1,530	\$110			\$1,073	
Retire Benefits										\$119	\$425		\$233	\$233		\$233	\$233				\$114	
Vision Benefits										\$18	\$22		\$34	\$34		\$34	\$22				\$17	
Other (worker's comp)										\$365	\$523		\$715	\$715		\$715	\$715				\$350	
Total Salaries and Benefits	\$1,011	\$1,011	\$1,011	\$1,011	\$1,011	\$1,011	\$1,011	\$1,011	\$1,011	\$12,127	\$9,762	\$1,011	\$24,284	\$16,927	\$1,011	\$16,707	\$9,603	\$1,011	\$0	\$12,127	\$113,669	
Agriculture																					\$0	
Contractual Services - Temp Help										\$2,250										\$2,250	\$4,500	
Legal Services																					\$0	
Equipment/Maintenance										\$750			\$2,250	\$1,450		\$2,000	\$600			\$750	\$7,800	
Professional Services												\$10,500	\$4,000		\$5,500	\$1,000					\$21,000	
Material/Supplies										\$100	\$200		\$200	\$1,450		\$200	\$200			\$100	\$2,450	
Staff Development										\$100	\$200		\$200	\$200		\$200	\$200			\$100	\$1,200	
Telephone										\$50	\$150		\$400	\$200		\$150	\$100			\$50	\$1,100	
Notice and Hearing Expenses																					\$0	
County Tax Collection Fee	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$19,000	
Electricity	\$0	\$0	\$0	\$0	\$0	\$2,755	\$5,152	\$0	\$7,250	\$4,325	\$1,300	\$1,740	\$3,441	\$1,100	\$1,305	\$500	\$1,325	\$1,160			\$4,325	\$35,678
Water	\$18,454	15127	\$11,077	\$14,113	\$4,322			\$10,729	\$4,500	\$1,250		\$3,531	\$3,500		\$2,200	\$1,500				\$4,500	\$94,803	
Capital Improvement Fund <sup>1</sup>										\$0	\$0		\$0	\$0		\$0	\$0			\$0	\$0	
<b>Subtotal</b>	<b>\$20,465</b>	<b>\$17,138</b>	<b>\$13,088</b>	<b>\$16,124</b>	<b>\$6,333</b>	<b>\$4,766</b>	<b>\$7,163</b>	<b>\$12,740</b>	<b>\$9,261</b>	<b>\$25,202</b>	<b>\$13,862</b>	<b>\$3,751</b>	<b>\$45,806</b>	<b>\$29,827</b>	<b>\$3,316</b>	<b>\$28,457</b>	<b>\$15,528</b>	<b>\$3,171</b>	<b>\$0</b>	<b>\$25,202</b>	<b>\$301,200</b>	
<b>RESERVE FUNDING PLAN</b>																						
Desired Level of Reserves (5 Yrs)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15,716	\$27,814	\$0	\$26,427	\$48,811	\$0	\$41,066	\$36,348	\$0	\$0	\$0	\$0	
Previously Collected	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Current Year Contribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
<b>Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>REVENUES</b>																						
Donations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total Assessments Collected/Interest	\$20,465	\$17,138	\$13,088	\$16,124	\$6,333	\$3,020	\$7,163	\$12,740	\$8,110	\$24,647.72	\$10,996.56	\$2,505	\$46,608	\$24,580	\$1,752	\$31,188	\$13,512	\$5,999	\$0	\$23,334	\$289,302	
Facility Use Revenue														\$5,700								
Interest	\$1,160	\$570	\$534	\$630	\$115	\$85	\$280	\$400	\$320	\$383	\$345	\$56	\$5,700	\$730	\$115	\$1,380	\$730	\$0	\$0	\$367	13,900	
Number of Parcels	321	304	347	428	138	32	307	331	164	503	43	79	183	110	110	92	120	53	58	503	4,226	
Cost per Parcel	\$60.14	\$54.50	\$36.18	\$36.20	\$45.06	varies	\$22.42	\$37.28	\$47.50	\$48.24	\$190.04	\$31.00	\$223.54	\$165.00	\$14.88	\$324.00	\$106.52	\$113.18	\$0.00	\$45.66		
Lights	112	92	72	70	15	18	33	74	42	103	8	12	8	0	9	10	6	8	0	0	692	
											2369.65										490.27	

NOTE: CAMERON PARK CSD WILL CONTINUE TO REVIEW LEVELS OF SERVICE FOR VIEW POINT, GOLDORADO, BAR J15 B, DAVID WEST AND NORTHVIEW TO DETERMINE WHETHER LEVELS OF SERVICE SHOULD BE REDUCED OR POSSIBLE FUTURE FUNDING MECHANISMS CAN BE PUT IN PLACE TO HELP WITH INCREASING COSTS.

## ASSESSMENT

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WHEREAS, on March 20, 2019 the Board of Directors of the Cameron Park Community Services Landscape and Lighting Assessment District adopted Resolution No. 2019-05 designating Engineer of Work, and Directing Preparation of the Engineer's Report for the Continuation of the Landscaping and Lighting Assessment Districts for the Cameron Park Community Services District, FY 2019-20;

WHEREAS, said Resolution directed the undersigned Engineer of Work to prepare and file a report presenting an estimate of costs, a diagram for each of the Assessment Districts and an assessment of the estimated costs of the improvements upon all assessable parcels within each of the Assessment Districts, to which Resolution and the description of said proposed improvements therein contained, reference is hereby made for further particulars;

NOW, THEREFORE, the undersigned, by virtue of the power vested in me under said Act and the order of the Board of the Cameron Park Community Services District, hereby make the following assessment to cover the portion of the estimated cost of said improvements, and the costs and expenses incidental thereto to be paid by the assessment district.

As required by the Act, an Assessment Diagram is hereto attached and made a part hereof showing the exterior boundaries of each said Landscape and Lighting Assessment District. The distinctive number of each parcel or lot of land in the said Assessment Districts is its Assessor Parcel Number appearing on the Assessment Roll.

I do hereby assess and apportion said net amount of the cost and expenses of said improvements, including the costs and expenses incident thereto, upon the parcels and lots of land within said Assessment Districts, in accordance with the special benefits to be received by each parcel or lot, from the improvements, and more particularly set forth in the Cost Estimate and Method of Assessment hereto attached and by reference made a part hereof.

The Cameron Woods 8, Silver Springs and Bar J-15A No. 2 assessments are subject to an annual increase tied to the Consumer Price Index-U for the San Francisco Bay Area as of December of each succeeding year (the "CPI"), with a maximum annual increase not to exceed 3% for Cameron Woods 8 and Bar J-15A No. 2 and Silver Springs with a maximum adjustment not to exceed 4%.

Any change in the CPI in excess of the maximum annual increase shall be cumulatively reserved as the "Unused CPI" and shall be used to increase the maximum authorized assessment rate in years in which the CPI is less than 3% for Cameron Woods 8 and Bar J-15A No. 2 and is less than 4% for Silver Springs.

The change in the CPI from December 2017 to December 2018 was 4.49% and the Unused CPI carried forward from the previous fiscal year is 0.64%. Therefore, the maximum authorized assessment rate for fiscal year 2019-20 is increased by 3.00% which equates to



\$127.38 per single family equivalent benefit unit for Cameron Woods 8 and \$53.70 per single family equivalent benefit unit for Bar J-15A No. 2. The estimate of cost and budget in this Report proposes assessments for fiscal year 2019-20 at the rate of \$113.18 for Cameron Woods 8, and \$45.66 for Bar J-15A No. 2, which are less than the maximum authorized assessment rate.

The Unused CPI carried forward from the previous fiscal year is 0.0% for Silver Springs, therefore, the maximum authorized assessment rate for fiscal year 2019-20 is increased by 4.00% which equates to \$650.28 per single family equivalent benefit unit. The estimate of cost and budget in this Report proposes assessments for fiscal year 2019-20 at the rate of \$0, which is less than the maximum authorized assessment rate.

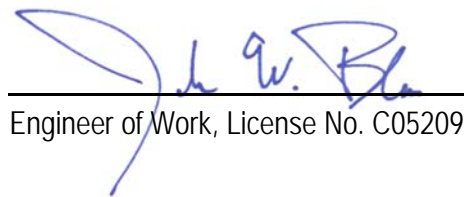
The assessment is made upon the parcels or lots of land within the Assessment Districts in proportion to the special benefits to be received by the parcels or lots of land, from said improvements.

Each parcel or lot of land is described in the Assessment Roll by reference to its parcel number as shown on the Assessor's Maps of the County of El Dorado for the fiscal year 2019-20. For a more particular description of said property, reference is hereby made to the deeds and maps on file and of record in the office of the County Recorder of said County.

I hereby place opposite the Assessor Parcel Number for each parcel or lot within the Assessment Roll, the amount of the assessment for the fiscal year 2019-20 for each parcel or lot of land within each of the said Assessment District.

Dated: June 12, 2019

Engineer of Work



Engineer of Work, License No. C052091



# Attachment 13A

FILED IN THE OFFICE OF THE DISTRICT CLERK  
OF THE CAMERON PARK COMMUNITY SERVICES DISTRICT,  
COUNTY OF EL DORADO, CALIFORNIA, THIS \_\_\_\_\_  
DAY OF \_\_\_\_\_, 2019.

\_\_\_\_\_  
DISTRICT CLERK

RECORDED IN THE OFFICE OF THE DISTRICT CLERK  
OF THE CAMERON PARK COMMUNITY SERVICES DISTRICT,  
COUNTY OF EL DORADO, CALIFORNIA, THIS \_\_\_\_\_  
DAY OF \_\_\_\_\_, 2019.

\_\_\_\_\_  
DISTRICT CLERK

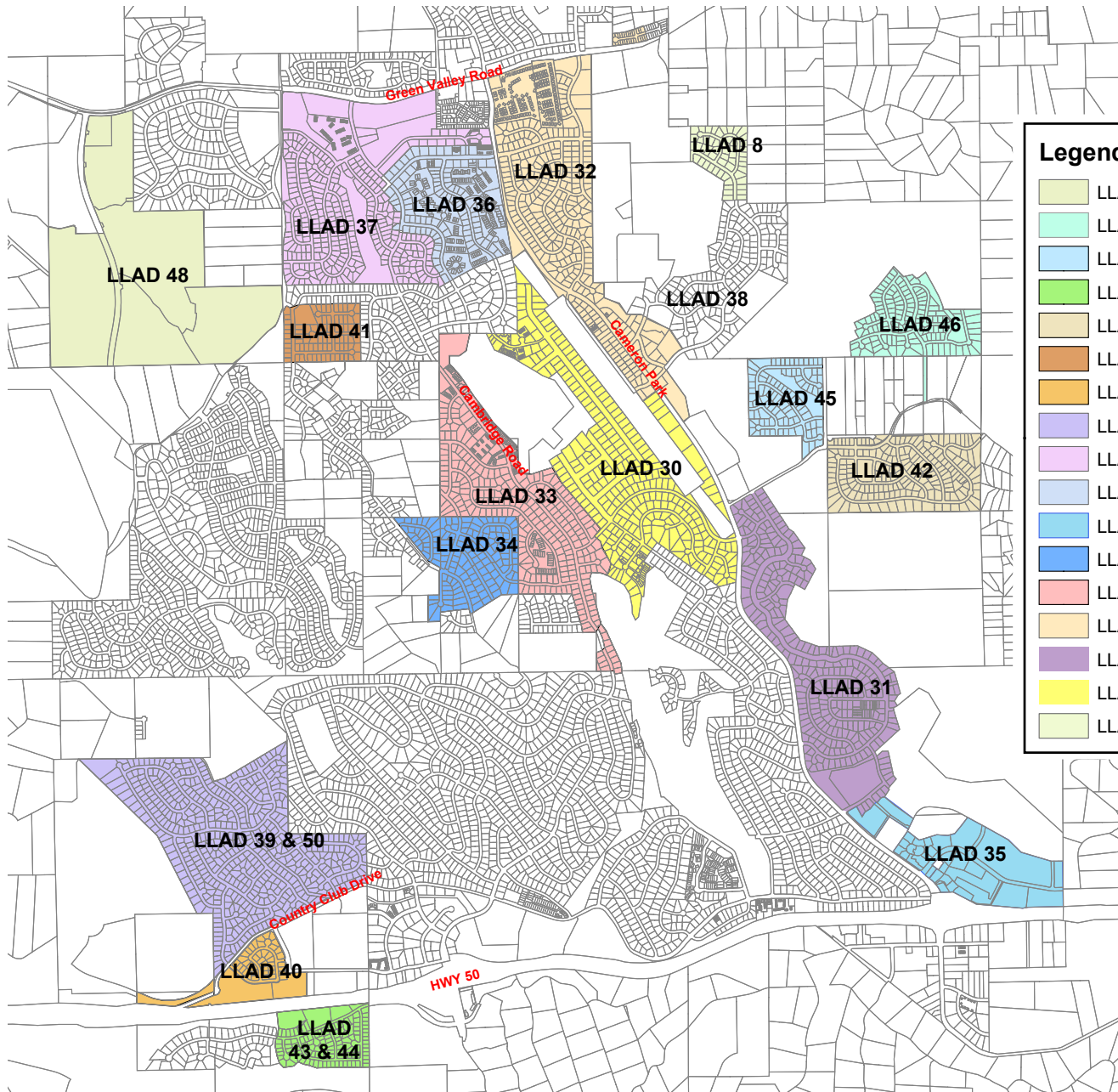
AN ASSESSMENT WAS CONFIRMED AND LEVIED  
BY THE DISTRICT BOARD OF THE CAMERON PARK  
COMMUNITY SERVICES DISTRICT ON THE LOTS,  
PIECES AND PARCELS OF LAND ON THIS ASSESSMENT  
DIAGRAM ON THE \_\_\_\_\_ DAY OF \_\_\_\_\_  
\_\_\_\_\_, 2019 FOR FISCAL YEAR  
2019-20 AND SAID ASSESSMENT DIAGRAM AND THE  
ASSESSMENT ROLL FOR SAID FISCAL YEAR WERE  
FILED IN THE OFFICE OF THE COUNTY AUDITOR  
OF THE COUNTY OF EL DORADO ON THE \_\_\_\_\_  
DAY OF \_\_\_\_\_, 2019.  
REFERENCE IS HEREBY MADE TO SAID RECORDED  
ASSESSMENT ROLL FOR THE EXACT AMOUNT OF EACH  
ASSESSMENT LEVIED AGAINST EACH PARCEL OF LAND.

\_\_\_\_\_  
DISTRICT CLERK

FILED THIS \_\_\_\_\_ DAY OF \_\_\_\_\_  
2019, AT THE HOUR OF \_\_\_\_\_ O'CLOCK  
\_\_\_\_ M. IN THE OFFICE OF THE COUNTY  
AUDITOR OF THE COUNTY OF EL DORADO,  
STATE OF CALIFORNIA, AT THE REQUEST OF  
THE GOVERNING BOARD OF THE CAMERON PARK  
COMMUNITY SERVICES DISTRICT.

\_\_\_\_\_  
COUNTY AUDITOR, COUNTY OF EL DORADO

Note:  
REFERENCE IS HEREBY MADE TO THE MAPS AND DEEDS  
OF RECORD IN THE OFFICE OF THE ASSESSOR OF THE  
COUNTY OF EL DORADO FOR A DETAILED DESCRIPTION OF  
THE LINES AND DIMENSIONS OF ANY PARCELS SHOWN  
HEREIN. THOSE MAPS SHALL GOVERN FOR ALL DETAILS  
CONCERNING THE LINES AND DIMENSIONS OF SUCH PARCELS.  
EACH PARCEL IS IDENTIFIED IN SAID MAPS BY ITS  
DISTINCTIVE ASSESSOR'S PARCEL NUMBER.



Legend	
	LLAD 48
	LLAD 46
	LLAD 45
	LLAD 43 and 44
	LLAD 42
	LLAD 41
	LLAD 40
	LLAD 39 and 50
	LLAD 37
	LLAD 36
	LLAD 35
	LLAD 34
	LLAD 33
	LLAD 32
	LLAD 31
	LLAD 30
	LLAD 8



## CAMERON PARK COMMUNITY SERVICES DISTRICT LANDSCAPING AND LIGHTING DISTRICTS ASSESSMENT DIAGRAM

## ASSESSMENT ROLL

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An Assessment Roll (a listing of all parcels assessed within the Assessment Districts and the amount of the assessment) will be filed with the District Clerk and is, by reference, made part of this report and is available for public inspection during normal office hours.

Each lot or parcel listed on the Assessment Roll is shown and illustrated on the latest County Assessor's records and these records are, by reference made part of this report. These records shall govern for all details concerning the description of the lots or parcels.

Non-assessable lots or parcels include government owned land and public utility owned property.

RESOLUTION NO. 2019-16  
OF THE BOARD OF DIRECTORS  
OF THE CAMERON PARK COMMUNITY SERVICES DISTRICT  
July 17, 2019

**APPROVING ENGINEER'S REPORT, CONFIRMING DIAGRAM AND ASSESSMENT AND DIRECTING AUDITOR OF EL DORADO COUNTY TO CONTINUE AND TO COLLECT ASSESSMENTS FOR FISCAL YEAR 2019-20 IN:**

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

*WHEREAS*, after receiving unanimous property owner written consent in support of the proposed assessments in each of the Assessment Districts specified above, this Board ordered the formation of and continuation of the first assessments within the Cameron Park Community Services District Landscaping and Lighting Districts (the "Assessment Districts") pursuant to the provisions of Article XIID of the California Constitution, and the Landscaping and Lighting Act of 1972 (the "Act"), Part 2 of Division 15 of the California Streets and Highways Code (commencing with Section 22500 thereof); and

*WHEREAS*, the purpose of the Assessment District is for the installation, maintenance and servicing of improvements within the Assessment Districts, as described in the annual Engineer's Report; and

*WHEREAS*, by Resolution No. 2019-06, the Board ordered the preparation of an Engineer's Report for the Landscaping and Lighting Districts for fiscal year 2019-20; and

*WHEREAS*, pursuant to said Resolution, the Engineer's Report was prepared by SCI Consulting Group, Engineer of Work, in accordance with Section 22565, et. seq., of the Streets and Highways Code (the "Report") and Article XIID of the California Constitution; and

## **Attachment 13B**

*WHEREAS*, by Resolution No. 2019-13, the Board preliminarily approved the Engineer's Report for said Assessment Districts and set a date for a Public Hearing; and

*WHEREAS*, said report was duly made and filed with the General Manager and duly considered by this Board and found to be sufficient in every particular, whereupon it was determined that the report should stand as the Engineer's Report for each of the Assessment Districts for all subsequent proceedings under and pursuant to the aforesaid resolution, and that July 17, 2019, at the hour of 6:30 p.m., at the Cameron Park Community Services District Office located at 2502 Country Club Dr., Cameron Park, CA 95682, was appointed as the time and place for a hearing by this Board on the question of the continuation of the proposed assessments in each of the Assessment District, notice of which hearing has been given as required by law; and

*WHEREAS*, on July 17, 2019 at 6:30pm the hearing was duly and regularly held, and all persons interested and desiring to be heard were given an opportunity to be heard, and all matters and things pertaining to the continuation were fully heard and considered by the Board, and all oral statements and all written protests or communications were duly heard and considered, and this Board thereby acquired jurisdiction to order the continuation of the assessments and the confirmation of the diagram and assessment for each of the Assessment Districts prepared by and made a part of the Engineer's Report to pay the costs and expenses thereof.

*NOW, THEREFORE, BE IT RESOLVED* by the Board of Directors of the Cameron Park Community Services District as follows:

SECTION 1. The public interest, convenience and necessity require that the continuation of the existing assessments in each of the Assessment Districts be ordered

SECTION 2. The Assessment Districts benefited by the improvements and maintenance and assessed to pay the costs and expenses thereof, and the exterior boundaries thereof, are as shown by a map thereof filed in the office of the General Manager, which map is incorporated herein by this reference.

SECTION 3. The assessment is levied without regard to property valuation

SECTION 4. The Engineer's Report is hereby approved as follows:

- (a) the Engineer's estimate of the itemized and total costs and expenses of constructing, repairing and maintaining the improvements in each of the Assessment Districts and of the incidental expenses in connection therewith;
- (b) the diagram showing the assessment districts, plans and specifications for the improvements to be constructed, repaired and maintained and the boundaries and dimensions of the respective lots and parcels of land within each of the Assessment Districts; and
- (c) the assessment of the total amount of the costs and expenses of the proposed construction, repair and maintenance of the improvements upon the lots and parcels of land in each of the Assessment Districts in proportion to the estimated special benefits to be received by such lots and parcels, respectively, from such construction, repair and maintenance, and of the expenses incidental thereto;

SECTION 5. Final adoption and approval of the Engineer's Report as a whole, and of the plans and specifications for the improvements and maintenance in each of the Assessment Districts, the estimate of the costs and expenses of such improvements and maintenance, and the diagram of the assessable parcels in each of the Assessment Districts, as specified in this Engineer's Report is hereby approved and ordered

SECTION 6. The existing assessments in each of the Assessment Districts for fiscal year 2019-20 is hereby confirmed and continued at the rates levied in past fiscal years since the date of formation of each Assessment District as set forth in the following table:

Unit	LLAD	2018-19 Rates
#30	AIRPARK LLAD	\$60.14
#31	UNIT 6 LLAD	\$54.50
#32	UNIT 7 LLAD	\$36.18
#33	UNIT 8 LLAD	\$36.20
#34	VIEWPOINTE LLAD	\$45.06
#35	GOLDORADO LLAD	varies by size of parcel
#36	UNIT 11 LLAD	\$22.42
#37	UNIT 12 LLAD	\$37.28
#38	CAMERON WOODS 1-5 LLAD	\$47.50
#39	BAR J 15A COUNTRY CLUB LLAD	\$48.24
#40	BAR J 15B MERRYCHASE LLAD	\$190.04
#41	CREEKSIDE LLAD	\$31.00
#42	EASTWOOD LLAD	\$223.54
#43	DAVID WEST LLAD	\$165.00
#44	CAMBRIDGE OAKS LLAD	\$14.88
#45	NORTHVIEW LLAD	\$324.00
#46	CAMERON VALLEY LLAD	\$106.52
#47	CAMERON WOODS 8 LLAD	\$113.18
#48	SILVER SPRINGS	\$0.00
#50	BAR J15A No. 2	\$45.66

SECTION 7. Based on the oral and documentary evidence, including the Engineer's Report, offered and received at the hearing, this Board expressly finds and determines (a) that each of the several lots and parcels of land in each of the Assessment

Districts will be specially benefited by the construction, repair and maintenance of the improvements in the amount of the assessments apportioned against the lots and parcels of land within each Assessment District respectively, and (b) that there is substantial evidence to support the finding and determination as to special benefits to the parcels in each of the Assessment Districts

SECTION 8. Immediately upon the adoption of this resolution, but in no event later than August 10 following such adoption, the General Manager shall file a certified copy of the diagram and assessment for each Assessment District and a certified copy of this resolution with the Auditor of the County of El Dorado. Upon such filing, the County Auditor shall enter on the County assessment roll opposite each lot or parcel of land the amount of assessment thereupon as shown in the assessment roll attached hereto for each Assessment District. The assessments shall be collected at the same time and in the same manner as County taxes are

**Attachment 13B**

collected and all laws providing for the collection and enforcement of County taxes shall apply to the collection and enforcement of the assessments, After collection by the County, the net amount of the assessments, after deduction of any compensation due the County for collection, shall be paid to the various Cameron Park Community Services District Landscaping and Lighting Districts.as detailed in the Engineer’s Report

SECTION 9. Upon receipt of the moneys representing assessments collected by the County, the County shall deposit the moneys in the Cameron Park Community Services District Treasury account to the credit of the improvement funds previously established under the distinctive designation of each of the Assessment Districts. Moneys in the improvement funds shall be expended only for the maintenance, servicing, construction or installation of the improvements as detailed in the Engineer’s report

PASSED AND ADOPTED this 17<sup>th</sup> day of July, 2019 by the following vote:

AYES:

NOES:

ABSENT:

ATTEST:

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Monique Scobey, Vice President  
Board of Directors

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Jill Ritzman, General Manager  
Secretary to the Board





## **Agenda Transmittal**

**DATE:** July 17, 2019

**FROM:** Jill Ritzman, General Manager

**AGENDA ITEM #14:** **FORMATION OF LANDSCAPING AND LIGHTING ASSESSMENT  
DISTRICT AD HOC COMMITTEE**

**RECOMMENDED ACTION:** **APPROVE & APPOINT 1-2 BOARD MEMBERS**

### **INTRODUCTION**

The Cameron Park Community Services District (District) Parks and Facilities Department maintains nineteen Landscaping and Lighting Districts (LLAD). Most are only street lights; six have landscape and/or park amenities. Each LLAD is funded with a tax assessment which is charged to a distinct neighborhood that benefits from the improvements. LLAD budgets and tax assessments are approved annually by the Board of Directors.

### **DISCUSSION**

During the development of FY 2019-20 LLAD Budgets, Finance Office staff discovered that the District's past practice was to reconcile fund balances with annual budgets and not with actual expenditures. Due to this practice, fund balances represented in past Engineer's Reports are not reconciled with actual LLAD expenditures and are incorrect. Staff is researching the number of years that this practice was in place, and working towards reconciling these fund balances with actual expenditures.

Staff recommends that the current level of services and assessments continue until accurate fund balances are determined. Fund balances may go up or down. When fund balances are determined, staff can identify LLADs which may be at or near deficit spending. Staff will work with residents within these LLADs to determine a strategy to address the deficit spending, which may include a reduction of maintenance or lighting services, change to landscape areas to require less maintenance and utility costs, changing lights to LEDs (if not already completed), or higher fees or assessments.

Staff recommends that the Board of Directors approve the formation of a LLAD Ad Hoc Committee to support staff and residents in determining solutions. Policy 4060.1 allows for the formation of an Ad Hoc Committee *“as may be deemed necessary or advisable...”* This project has a specific task, beginning and ending, and meets the general criteria for an Ad Hoc Committee. Specifically, the Committee responsibilities would include:

- Reviewing reconciled fund balances and current approved budgets;
- Recommending appropriate fiscal changes to the Board of Directors;
- Assisting in identifying LLADs to address;
- Outreach to neighborhoods and participation at neighborhood meetings;
- Collaborating with staff and residents to determine strategies and suitable solutions to balance annual expenditures and revenues.

District staff will seek and endeavor to secure up to three interested community member to serve on the Committee. Staff is recommending that one to two Board members be appointed.

#### **NEXT STEPS & TIMELINE**

Staff is hopeful to finalize the LLAD fund balances by August, depending upon the amount of research and analysis needed. The old Fin Trac system will need to be accessed. Once fund balances are determined, staff will meet with the Committee to begin the process of identifying LLADs to be addressed and formulating solutions with residents. Staff expects this Committee to conclude its work within 12 months or less.



## Agenda Transmittal

**DATE:** July 17, 2019

**FROM:** Jill Ritzman, General Manager

**AGENDA ITEM #15:** PARK IMPACT FEE NEXUS STUDY (UPDATED)

**RECOMMENDED ACTION:** APPROVE RESOLUTION NO. 2019-17 AND THE PARK IMPACT FEE NEXUS STUDY

### Background

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

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

### Discussion

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

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

- Cost estimates adjusted for inflation;

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

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

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

### **Conclusion**

Once approved by the District Board, staff will work with the County to schedule for the Board of Supervisors consideration later this summer.

### Attachment:

15A – Park Impact Fee Nexus Study (May 2019)

15B – Resolution 2019-17



# CAMERON PARK COMMUNITY SERVICES DISTRICT

## PARK IMPACT FEE NEXUS STUDY

MAY 2019  
FINAL REPORT

PREPARED FOR:

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

PREPARED BY:

  
**SCI Consulting Group**

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FAIRFIELD, CALIFORNIA 94534  
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**CAMERON PARK COMMUNITY SERVICES DISTRICT**

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**BOARD OF DIRECTORS**

Monique Scobey, Vice President

Eric Aiston, Director

Felicity Wood Carlson, Director

Holly Morrison, Director

Ellie Wooten, Director

**GENERAL MANAGER**

Jill Ritzman

**FINANCE/HUMAN RESOURCES OFFICER**

Vicky Neibauer

**DISTRICT CONSULTANT**

Blair Aas, Director of Planning Services

SCI Consulting Group

## ACKNOWLEDGMENTS

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

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

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



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## EXECUTIVE SUMMARY

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### INTRODUCTION

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

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

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

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

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

#### METHODOLOGY / APPROACH

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

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

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

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

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

#### SUMMARY OF GENERAL FINDINGS

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

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

**FIGURE 1 – CURRENT PARK IMPACT FEE (2007)**

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

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

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

**FIGURE 2 – MAXIMUM PARK IMPACT FEE**

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

**SUMMARY OF GENERAL RECOMMENDATIONS**

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

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

## EXISTING PARK FACILITIES AND LEVEL OF SERVICE STANDARDS

---

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

### POPULATION PROJECTION

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

FIGURE 3 – POPULATION PROJECTION

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

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



**DEVELOPED PARKS**

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

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

**TRAILS AND NATURAL OPEN SPACE AREAS**

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

## PER CAPITA COST COMPONENTS

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

### PARK DEVELOPMENT COST PER CAPITA

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

FIGURE 4 – PARK DEVELOPMENT COST PER CAPITA

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

Source: Cameron Park Community Services District; Foothill Associates

Notes:

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

<sup>2</sup> See Appendix A for more detail.

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<sup>1</sup> Appendix A presents the District's estimate of cost for park development.

### TRAIL DEVELOPMENT COST PER CAPITA

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

FIGURE 5 – TRAIL DEVELOPMENT COST PER CAPITA

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

Source: Cameron Park Community Services District; Foothills Associates

Notes:

<sup>1</sup> Based on the District's existing level of service for trails.

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

## PARK IMPACT FEE DETERMINATION

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

### PARK IMPACT FEE COST COMPONENTS

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

**FIGURE 6 – PARK IMPACT FEE COST COMPONENTS**

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

Notes:

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

### LAND USE CATEGORIES

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

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

The three residential land use categories are as follows:

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

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

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

#### DWELLING UNIT OCCUPANCY FACTOR

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

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

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

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

**PARK IMPACT FEE DETERMINATION**

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

**FIGURE 8 – MAXIMUM PARK IMPACT FEE**

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

Notes:

<sup>1</sup> See Figure 6.

<sup>2</sup> See Figure 7.

<sup>3</sup> Maximum park impact fee is rounded down to the nearest dollar.

## PROJECTED PARK IMPACT FEE REVENUE

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

FIGURE 9 – PROJECTED PARK IMPACT FEE REVENUE

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

Notes:

<sup>1</sup> See Figure 6.

<sup>3</sup> See Figure 3.

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

## NEXUS FINDINGS

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

### PURPOSE OF THE FEE

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

### USE OF FEE REVENUE

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

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

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



#### IMPACT RELATIONSHIP

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

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

#### PROPORTIONALITY

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

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

## FEE PROGRAM ADOPTION REQUIREMENTS

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

### CAMERON PARK COMMUNITY SERVICES DISTRICT

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

### COUNTY OF EL DORADO

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

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

## FEE PROGRAM ADMINISTRATION REQUIREMENTS

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

### ACCOUNTING REQUIREMENTS

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

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

### REPORTING REQUIREMENTS

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

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

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

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

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

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

#### **ANNUAL INFLATIONARY ADJUSTMENT**

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

**FEE CREDITS**

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

**EXEMPTIONS**

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

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

**APPENDICES**

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Appendix A – Estimate of Cost for Park Development

Appendix B – Comparison of Current and Maximum Park Impact Fee

Appendix C – El Dorado County Code Chapter 13.20

## APPENDIX A – ESTIMATE OF COST FOR PARK DEVELOPMENT

FIGURE 11 – ESTIMATE OF COST FOR PARK DEVELOPMENT

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

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

Notes:

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

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



## APPENDIX B – COMPARISON OF CURRENT AND MAXIMUM PARK IMPACT FEE

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FIGURE 12 – COMPARISON OF CURRENT AND MAXIMUM PARK IMPACT FEE

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

Notes:

<sup>1</sup> DU means dwelling unit.

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**APPENDIX C – EL DORADO COUNTY CODE CHAPTER 13.20**

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

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

**Sec. 13.20.020. - Establishment of fee.**

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

**Sec. 13.20.030. - Agreement required.**

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

**Sec. 13.20.040. - Developer construction of facilities.**

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

**Sec. 13.20.050. - Reductions and appeals.**

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

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

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**RESOLUTION NO. 2019-17  
OF THE BOARD OF DIRECTORS  
OF THE CAMERON PARK COMMUNITY SERVICES DISTRICT  
July 17, 2019**

**RESOLUTION APPROVING  
THE CAMERON PARK COMMUNITY SERVICES DISTRICT  
PARK IMPACT FEE NEXUS STUDY AND REQUESTING  
THE COUNTY OF EL DORADO BOARD OF SUPERVISORS  
ADOPT AND IMPLEMENT THE PROPOSED PARK IMPACT FEE ON  
BEHALF OF THE DISTRICT**

*WHEREAS*, AB 1600 was adopted and codified in California Government Code Section 66000 allowing the establishing, increasing or imposing of a development fee as a condition of approval where the purpose and use of the fee were identified and reasonable relationship to the development project was demonstrated; and

*WHEREAS*, the Board of Supervisors of the County of El Dorado (“Board of Supervisors”), by Chapter 13, Section 20 of the El Dorado County Code authorizing the imposition of development impact fees for special district (“Park Impact Fee”) on new development with the Cameron Park Community Services District in order to fund park and recreational facilities necessary to mitigate the impacts caused by new development; and

*WHEREAS*, the Cameron Park Community Services District (“District”) Board of Directors (“Board”) has received and considered the Park Impact Fee Nexus Study prepared by SCI Consulting Group dated May 2019 Final Report (“Nexus Study”) that provides the required information to updated the District’s park impact fee.

***NOW, THEREFORE, IT IS HEREBY RESOLVED*** that:

- 1) The Board hereby receives and approves the Nexus Study dated May 2019 Final Report by SCI Consulting Group.
- 2) Prior to the adoption of this Resolution, the Board conducted a public hearing at which oral and written presentations were made, as part of the Board's regularly scheduled July 17, 2019 meeting. Notice of the time and place of the meeting,

including a general explanation of the matter to be considered, has been published twice in a newspaper in accordance with Government Code sections 66004, 66018, and 6062, subdivision (a). Additionally, at least 10 days prior to the meeting the District made available to the public, data indicating the amount of the cost, or estimated cost, required to provide the service for which the fee or service charge is to be adjusted pursuant to the Resolution by way of such public meeting, the Board received the Nexus Study attached as Exhibit A, which formed the basis for the action taken pursuant to this Resolution.

- 3) After considering the Nexus Study, this Resolution, and after considering the testimony received at this public hearing, the Board, hereby makes the following findings;
  - a) The Park Impact Fee program and Park Impact Fees proposed in the Nexus Study and approved pursuant to this Resolution are for the purposes of funding the cost of park and recreational facilities, open space and trail development attributable to new residential development in the District; and
  - b) The Park Impact Fees proposed in the Nexus Study and approved pursuant to this Resolution will be used to expand the District's parks, recreation facilities, open spaces and trails to serve new residential development; and
  - c) The uses of the Park Impact Fees proposed in the Nexus Study and approved pursuant to this Resolution are reasonably related to the types of development projects on which the fees are imposed in that fee revenue from the development projects will be used to expand the District's parks, recreation facilities, open spaces and trails to meet the additional demand generated by the new residents generated by new residential development projects; and
  - d) The Park Impact Fees proposed in the Nexus Study and approved pursuant to this Resolution bear a reasonable relationship to the need for parks, recreation facilities, open space areas and trails in that each development project will create additional need for the District's park and recreational services and a corresponding need for new or expanded parks, recreation facilities, open space areas and trails. The fee will be imposed on different

types of development projects in proportion to the additional service population generated by new residential development projects; and

- e) The Nexus Study demonstrates that there is a reasonable relationship between the amount of the Park Impact Fee and the cost of park and recreational facilities, open space and trail development attributable to the development on which the fee is imposed in that the costs are based upon the District’s level of service for such facilities and applied proportionately to three land use categories in proportion to the need they create for new or expanded parks, recreation facilities, open space areas and trails.
  
- 4) The Board finds pursuant to the California Environmental Quality Act (“CEQA”), this action is not a “project” because the Resolution provides a mechanism for funding park development and recreation and operation facilities construction but does not involve a commitment to any specific project for such purposes that may result in a potentially significant impact on the environment. (CEQA Guidelines § 15378.)
  
- 5) The Board does hereby approve the following Park Impact Fees on new development which shall be collected upon issuance of a building permit:

<u>Residential Land Use</u>	<u>Park Impact Fees (per unit)</u>
Single-Family Housing	\$6,645
Multi-Family Housing	\$5,435
Mobile Home	\$3,402

- 6) The Board does hereby approve and request that the Park Impact Fees be adjusted for inflation each fiscal year by an amount equal to the percentage change in the Engineering News Record Construction Cost Index in the preceding twelve months.
  
- 7) If any portion of this Resolution is found by a court of competent jurisdiction to be invalid, such finding shall not affect the validity of the remaining portions of this Resolution.



8) This Resolution rescinds Resolution 2015-17 adopted by the District Board on November 18, 2015.

**BE IT FURTHER RESOLVED** that by the Board of Directors of the Cameron Park Community Services District formally requests that the El Dorado County Board of Supervisors adopt and implement this approved Park Impact Fees on behalf of the District with the District agreeing to be responsible for the proper accounting for and expenditure of said moneys and further agreeing to hold the County of El Dorado harmless from and to defend it from any action, claim or damages related to said fees, including any challenge to the validity of or use thereof.

**PASSED AND ADOPTED** by the Board of Directors of the Cameron Park Community Services District, at a regularly scheduled meeting, held on the 17<sup>th</sup> day of July 2019, by the following vote of said Board:

AYES:

NOES:

ABSENT:

ATTEST:

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Monique Scobey, Vice President  
Board of Directors

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Jill Ritzman, General Manager  
Secretary to the Board



## Agenda Transmittal

**DATE:** July 17, 2019

**FROM:** Jill Ritzman, General Manager

**AGENDA ITEM #16:** **REQUEST FOR QUALIFICATIONS TO SELECT A SOLAR ENERGY EXPERT**

**RECOMMENDED ACTION:** **APPROVE SOLAR ENERGY EXPERT RFQ**

### BACKGROUND

The Cameron Park Community Services District (District) formed and appointed a Solar Energy Ad Hoc Committee (Committee) in October 2018. The Committee began meeting in January 2019. Since that time, Committee members met with El Dorado Hills Community Services District, El Dorado High School District, Cameron Park Country Club, and Elks Lodge. Each of these organizations had implemented or are in process of implementing a solar project. A past District solar proposal was reviewed, grant opportunities were investigated, and PG&E Co-Generation program research.

### DISCUSSION

The Committee considered using District Policy 3100 Purchasing Expense Authorization, Section 200.E, which allows for the District to use another agency's competitive bid process for the same or substantially the similar services. Each agency's project was unique, with specific financing, project specifications and own/lease strategies; and none seemed the right fit for the District.

After consultation with the District's legal counsel, staff recommends that the Solar Committee support a Request for Qualifications process to select a solar energy expert to assist the District with identifying appropriate projects, assessing the project's economics, and assisting with a competitive request for proposal process to select a company and financing for a solar project. This strategy would be an initial investment to ensure that

the District implements an appropriate project for the District's unique facilities and circumstances.

Staff have identified the following local solar energy experts, who do not have direct ties to solar project builders.

Bob Parkins renewable energy consultants, Folsom

<https://www.bobparkinsconsultants.com/>

Brighton Energy, Sacramento

<https://www.brightonenergy.net/>

Sacramento Engineering Consultants, Sacramento

<http://www.saceng.com/>

ARC Alternatives, San Francisco (El Dorado High School District contractor)

<https://www.arcalternatives.com>

## **FINANCIAL IMPACT**

Based upon current PG&E electrical bills for a 12 month period, staff estimates that the District could save \$253,819 annually in the General Fund and Landscaping and Lighting Districts (LLADs); \$128,368 in the General Fund specifically. Additional savings could be realized for propane. District annual propane costs are \$40,000.

Staff estimates that hiring an expert to assist with development of a RFQ and a selection process will cost at least \$25,000, and requests that a portion of the District's undesignated Fund Balance be used to fund this project.

## **SOLAR ENERGY AD HOC COMMITTEE**

The Solar Energy Ad Hoc Committee supports this recommendation to the Board of Directors.

## **NEXT STEPS**

With Board approval, staff will release the RFQ for 30 days and work with the Committee to select an expert. If the contract is less than \$25,000, the General Manager will sign the contract and move ahead. If the contract is more than \$25,000, staff will return to the Board for authorization of the contract. An allocation for a solar expert will be included in the Final Budget.

Staff will continue to engage the Solar Energy Ad Hoc Committee in the development of the Request for Proposal and the selection process for a builder. Staff will return to the Board of Directors at critical steps in the process, such as releasing a Request for Proposal for a builder.

### Attachment:

16A – Draft Solar Energy Expert Request For Qualifications



# Request for Qualifications **Solar Energy Acquisition Consultant**

## **Cameron Park Community Services District**

2502 Country Club Drive

Cameron Park, CA 95682

[www.cameronpark.org](http://www.cameronpark.org)

530.677.2231

Jill Ritzman, General Manager

**Issued:** XXXXXXX, 2019

**Submittal Deadline:** XXXXXXX, 2019

## Project Overview

Cameron Park Community Services District (District) is seeking an experienced firm or individual to serve as the District's Solar Energy Procurement Consultant. The selected firm will provide expert guidance to the General Manager and Board of Directors for the selection of a solar energy developer.

## Description of Cameron Park Community Services District

Cameron Park Community Services District provides fire and emergency services, parks and recreation, waste collection and recycling, and CC&R enforcement activities to approximately 18,000 residents. The District operates two fire stations, ten parks, two aquatic facilities and a community center. PG&E electricity costs and propane costs total approximately \$295,000 annually.

## Project Objectives & Scope of Services

The project objective is to secure a solar energy developer who will construct a project to lower the District's energy consumption. The selected firm or individual will be responsible for:

- Evaluating the District's current energy consumption and opportunities for savings;
- Identifying types of solar energy projects that will best suit the District's objectives;
- Designing and implementing a competitive public bid process;
- Assisting with the evaluation of bids and selection of a solar energy developer;
- Analyzing and recommending financing methods;
- Advising General Manager and Board of Directors regarding contract terms and conditions.

## Project Proposals

Proposals must include requirements stated below and elsewhere in this RFP. Disregarding these requirements may result in disqualification of the proposal.

All proposal materials must be placed in a sealed package clearly marked with:

Name of the Firm  
Response to Request for Proposal  
For Solar Energy Acquisition Consultant

Proposals may be mail to:  
Cameron Park Community Services District  
Attention: Jill Ritzman, General Manager  
2502 Country Club Drive  
Cameron Park, CA 95682

It is the responsibility of the respondent to ensure that proposals are received by the deadline on Page 1. Proposals or modifications will not be accepted via email. Questions regarding the proposal can be sent via email to Jill Ritzman, General Manager, [jritzman@cameronpark.org](mailto:jritzman@cameronpark.org). Responses to questions will be made within 24 hours and posted on the District website for viewing by other respondents. Staff will not respond to questions within 48 hours of the deadline.

Proposals shall include the following elements, organized in the following order:

1. Cover Letter

All proposals must include a cover letter submitted on the firm's letterhead containing the signature and title of the person who is authorized to commit the firm to a potential contract with the District. The cover letter should express the firm's interest and serve as an executive summary of the proposal.

2. Qualifications - Demonstrate the firm's qualifications with the following information:

- Brief description of the firm's experience in providing expert consulting services to small organizations, multisite systems, and public agencies, and assisting them in the selection of a solar energy developer.
- Resumes of individuals who would be assigned to this account; describe each staff's role in the project.
- References - List contact information and dates of service from three public agencies or businesses who have received similar services to this RFP.

3. Work tasks, timeline and costs

- A description of the work product;
- Outline work plan, tasks and schedule;
- A schedule of billing rates and an estimated not-to-exceed cost.

## **Selection Procedure**

Responses will be evaluated in terms of qualifications, experience, timeline, cost estimate and billing rates. A review of responses will be made by the District's Leadership Team and Solar Energy Ad Hoc Committee. The General Manager will negotiate a contract with the preferred firm. If an agreement cannot be negotiated that is acceptable, the General Manager will negotiate with the next best-qualified respondent.

Direct questions regarding the RFP via email to Jill Ritzman, General Manager, [jritzman@cameronpark.org](mailto:jritzman@cameronpark.org).



## Agenda Transmittal

**DATE:** July 17, 2019

**FROM:** Niki Garrison, Administrative Assistant

**AGENDA ITEM #17:** **2019 CALIFORNIA SPECIAL DISTRICTS ASSOCIATION (CSDA)  
BOARD ELECTION**

**RECOMMENDED ACTION:** **ELECT BOARD MEMBER TO CSDA BOARD OF DIRECTORS  
(SEAT B) SIERRA NETWORK – TERM 2020-2022**

### **Introduction**

The California Special Districts Association (CSDA) is holding its 2019 Board Election. Each of CSDA's six networks has three seats on the Board. Each candidate is either a Board member or management-level employee of a member district located in our geographic region. Each district in good standing is entitled to vote for one person to represent its network.

### **Discussion**

Elections are taking place for Seat B in the CSDA's Sierra Network for a two year term on CSDA's Board of Directors. Attached are the candidate's Statement of Qualifications. There are five candidates. The District's Board of Directors must approve one candidate for the electronic ballot before August 9, 2019.

### **Instructions**

Board Members are asked to individually review the candidate's Statement of Qualifications, rank the candidates on the attached Ranking Sheet based upon your assessment of their qualifications, and bring the Ranking Sheet to the Board Meeting for discussion and action.

### Attachments:

17A - Official Election Ballot and Candidate Statement of Qualifications

17B – Ranking Sheet



**Sierra Network Seat – B  
Candidate Statement – Ginger Root**

I have worked with Special Districts since January 1, 1976 as a Board Clerk, and now a CAO for three Fire Districts, Board Clerk for a fourth Fire District, and a Board Clerk and GM for a Sanitary District. in San Joaquin County. I am a nonvoting member of the three Fire District Boards of Directors. I was Treasurer of the San Joaquin County Fire Chiefs Association for 27 years. I worked with the Special Fire Districts as a participant and a discussion contributor when writing SB 515 the "Fire Protection District Law of 1987". I have been a member to the CSDA Board for three terms and two appointed years. I served as Treasurer for two years. California Special Districts Association is growing and developing in a very positive way and I am privileged to serve on the Board and would like to continue to do so this coming term. I respectfully request that you support me and vote for me.

Thank you,  
Ginger Root



California Special Districts Association  
Districts Stronger Together

**2019 CSDA BOARD CANDIDATE INFORMATION SHEET**

The following information **MUST** accompany your nomination form and Resolution/minute order:

Name: Ginger Root

District/Company: Country Club Sanitary District

Title: GM / Clerk of the Board

Elected/Appointed/Staff: Appointed

Length of Service with District: 20+ years

1. Do you have current involvement with CSDA (such as committees, events, workshops, conferences, Governance Academy, etc.):

CSDA Board representative  
Audit Committee (Chair) Finance Committee

2. Have you ever been associated with any other state-wide associations (CSAC, ACWA, League, etc.):

\_\_\_\_\_  
\_\_\_\_\_

3. List local government involvement (such as LAFCo, Association of Governments, etc.):

\_\_\_\_\_  
\_\_\_\_\_

4. List civic organization involvement:

\_\_\_\_\_  
\_\_\_\_\_

**\*\*Candidate Statement** – Although it is not required, each candidate is requested to submit a candidate statement of no more than 300 words in length. **Any statements received in the CSDA office after April 17, 2019 will not be included with the ballot.**



California Special  
Districts Association  
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**2019 CSDA BOARD CANDIDATE INFORMATION SHEET**

The following information **MUST** accompany your nomination form and Resolution/minute order:

Name: GINGER ROOT

District/Company: LINCOLN RURAL COUNTY FIRE PROTECTION DISTRICT

Title: CAO / CLERK OF THE BOARD

Elected/Appointed/Staff: STAFF

Length of Service with District: 02/05/1975 TO PRESENT

1. Do you have current involvement with CSDA (such as committees, events, workshops, conferences, Governance Academy, etc.):

DIRECTOR FOR CSDA - AUDIT COMMITTEE - FISCAL COMMITTEE

2. Have you ever been associated with any other state-wide associations (CSAC, ACWA, League, etc.):

NO

3. List local government involvement (such as LAFCo, Association of Governments, etc.):

4. List civic organization involvement:

**\*\*Candidate Statement** – Although it is not required, each candidate is requested to submit a candidate statement of no more than 300 words in length. **Any statements received in the CSDA office after April 17, 2019 will not be included with the ballot.**



## Chris Burns

Candidate for Sierra Network Seat B  
Board of Directors  
California Special Districts Association

### **Endorsed by:**

- Senator Jim Nielsen
- Stanislaus County Supervisor Tom Berryhill
- Stanislaus County Supervisor Kristin Olsen

Chris will bring over 25 years of Legislative experience and perspective to the CSDA Board of Directors. He wants to use his experience to help CSDA staff and members outreach and advocate for special districts before the Legislature.

He has lived in the Sacramento region for over 30 years where he began working at the California State Legislature after graduating from the University of California Davis with a political science degree. He was elected to the Reclamation District 1000 Board of Trustees in November 2017.

Chris understands the unique role special districts play in providing vital services to our communities. He has worked in various positions for many Legislators who represented rural areas in Calaveras, Stanislaus, Amador, Tuolumne, Kern, San Luis Obispo, and San Bernardino Counties.

In addition to his work on legislation and budget issues, he currently serves as a Consultant to Senators serving on the Senate Rules Committee. In this capacity, he evaluates the Governor's Agency Secretaries, Department Directors and other boards and commissions appointees such as CAL FIRE, State Water Resources Control Board, and the Secretary of the Natural Resources Agency. He advises Senators on the competency of the Governor's appointee and recommends if they should be confirmed.

Please contact Chris with any questions: [CBurns@RD1000.org](mailto:CBurns@RD1000.org) or 916.600.8426.

### **Voting Begins June 17<sup>th</sup> and ends August 9, 2019**

Districts will be emailed their ballot on or before June 17<sup>th</sup>. Any questions on the ballots and voting, contact Amber Phelen at CSDA.

[amberp@csda.net](mailto:amberp@csda.net)

### **CSDA Sierra Network consists of the following Counties:**

Alpine, Amador, Butte, Calaveras, El Dorado, Nevada, Placer, Sacramento, San Joaquin, Sierra, Stanislaus, Tuolumne, Yuba.



California Special Districts Association  
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2019 CSDA BOARD CANDIDATE INFORMATION SHEET

The following information MUST accompany your nomination form and Resolution/minute order:

Name: Chris Burns

District/Company: Reclamation District 1000

Title: Trustee

Elected/Appointed/Staff: Nov 2017

Length of Service with District: 1.5 years

1. Do you have current involvement with CSDA (such as committees, events, workshops, conferences, Governance Academy, etc.):

2018 CSDA Annual Conference - Indian Wells.  
CSDA Gold Country Regional Chapter Workshop Jan 2019

2. Have you ever been associated with any other state-wide associations (CSAC, ACWA, League, etc.):

Not as a member or elected, but have worked with many  
during my career - RLRC, CSAC, League and ACWA

3. List local government involvement (such as LAFCo, Association of Governments, etc.):

Sacramento Area Flood Control Agency

4. List civic organization involvement:

\_\_\_\_\_  
\_\_\_\_\_

**\*\*Candidate Statement** – Although it is not required, each candidate is requested to submit a candidate statement of no more than 300 words in length. **Any statements received in the CSDA office after April 17, 2019 will not be included with the ballot.**

CANDIDATE STATEMENT FOR CINTHIA SAYLORS

My name is Cinthia Saylor. I was elected as Director for the Sacramento Metropolitan Fire District, Division 1, in December 2018. I served the public for nearly 24 years with the City of Sacramento Fire Department, retiring in 2011. I love and understand the fire service, and held many ranks while working. I spent my career doing and learning as much as I could about the job, the brother/sisterhood, and the changes technology brought and are still bringing to the job. I have put out fires, sat on committees with Chiefs, and testified during court trials.

In addition to my professional career, I have lived in the Rio Linda/Elverta area for nearly 30 years. I love the rural feel of the area and my horses like it too. I have witnessed the changes within our community, and the growth of the population in a rural community and the changes that growth brings. That knowledge and understanding will further assist me if elected to serve as the Board Member for CSDA's Sierra Network.

With my background, training, and experience I know I can be an effective Board Member for the California Special District Association. As an elected member of a special district, I know that agencies like CSDA help local leaders magnify their positions and give them the tools to be successful. I want to be a part of that!

Thank you for reading this and thank you for your vote.



California Special  
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**2019 CSDA BOARD CANDIDATE INFORMATION SHEET**

The following information **MUST** accompany your nomination form and Resolution/minute order:

Name: Cynthia Gaylor

District/Company: Sacramento Metropolitan Fire District

Title: Director, Division 1

Elected/Appointed/Staff: Elected

Length of Service with District: First elected 12/2018

1. Do you have current involvement with CSDA (such as committees, events, workshops, conferences, Governance Academy, etc.):

N/A

2. Have you ever been associated with any other state-wide associations (CSAC, ACWA, League, etc.):

N/A

3. List local government involvement (such as LAFCo, Association of Governments, etc.):

N/A

4. List civic organization involvement:

N/A

**\*\*Candidate Statement** – Although it is not required, each candidate is requested to submit a candidate statement of no more than 300 words in length. **Any statements received in the CSDA office after April 17, 2019 will not be included with the ballot.**

**CSDA BOARD OF DIRECTORS NOMINATION/CANDIDATE'S STATEMENT**

**JERRY L. GILMORE/TRUCKEE SANITARY DISTRICT**

My name is Jerry Gilmore. I am submitting this application to represent the Sierra Network on the CSDA Board of Directors.

I have served on the Truckee Sanitary District Board of Directors for twenty five years and was recently re-elected for a seventh term. Our District has received fifteen local and state "Collection System of the Year" awards from the California Water Environment Association, including three "Best of the Best" recognitions and numerous individual and safety awards. I mention these recognitions as a team member of a very successful board.

I am a U.S. Navy, Vietnam veteran and have remained actively involved with military associated organizations over the years, including the U.S. Naval Sea Cadets, Civil Air Patrol, and currently, as the immediate Past Division Commander in the Coast Guard Auxiliary.

I currently serve as a Field Admissions Representative for the United States Merchant Marine Academy at Kings Point, New York. I am also a long-time member of Congressman Tom McClintock's Academy Admissions Review Panel.

My wife, Judy, and I have lived in Truckee for over 40 years. I am a California licensed contractor and own a successful business in Tahoe/Truckee.

I have always made it a priority to be an involved community member. That involvement includes: Town of Truckee Incorporation Committee, CATT formation team, River Oaks Homeowners Board, Glenshire Mutual Water Company Board, as well as many School District programs/committees. After attending numerous CSDA conferences, I have seen the value CSDA brings to the community of special districts, and would like to become more involved.

I understand the commitment and expectations of this position and pledge to live by those standards. I ask for your support.

Thank you,

Jerry L. Gilmore





California Special  
Districts Association  
*Districts Stronger Together*

## 2019 CSDA BOARD CANDIDATE INFORMATION SHEET

The following information **MUST** accompany your nomination form and Resolution/minute order:

Name: JERRY GILMORE

District/Company: TRUCKEE SANITARY DISTRICT

Title: DIRECTOR

Elected/Appointed/Staff: ELECTED

Length of Service with District: 25 YEARS

1. Do you have current involvement with CSDA (such as committees, events, workshops, conferences, Governance Academy, etc.):

ATTENDANCE AT ANNUAL CONFERENCES

2. Have you ever been associated with any other state-wide associations (CSAC, ACWA, League, etc.):

CASA (CALIFORNIA ASSOCIATION OF SANITATION AGENCIES)

CSRMA (CALIFORNIA SANITATION RISK MANAGEMENT AUTHORITY)

3. List local government involvement (such as LAFCo, Association of Governments, etc.):

5 YEARS ON CONGRESSMAN TOM MCCUNTOCKS'

MILITARY ACADEMY ADMISSIONS REVIEW BOARD

4. List civic organization involvement:

CIVIL AIR PATROL - BOTH SENIOR + CADET PROGRAMS

US NAVAL SEA CADET SENIOR OFFICER

US COAST GUARD AUXILIARY - PAST DIVISION COMMANDER

**\*\*Candidate Statement** – Although it is not required, each candidate is requested to submit a candidate statement of no more than 300 words in length. **Any statements received in the CSDA office after April 17, 2019 will not be included with the ballot.**

**Candidate Statement**

**Jessica Dias -Fulton El Camino Recreation and Park District Director**

I'm new to public service, but not to leadership roles. I've spent the last 20 years in the insurance industry in a variety of leadership positions; both executive and strategic. In the past year that I have served on the Board of Directors for Fulton-El Camino Recreation and Park District, I have been amazed and humbled by the ingenuity, passion and commitment of our special district. I have no doubt these qualities exist across all special districts in California. While I am still learning, I'd bring a fresh perspective and strong leadership skills to this role. I look forward to learning more about all independent special districts inside and outside the Sierra network and supporting your district as a Board Member for the CSDA.



California Special Districts Association  
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2019 CSDA BOARD CANDIDATE INFORMATION SHEET

The following information MUST accompany your nomination form and Resolution/minute order:

Name: Jessica Dias

District/Company: Fulton - El Camino Rec District

Title: Vice-Chair (BOD)

Elected/Appointed/Staff: Elected

Length of Service with District: 1 year

1. Do you have current involvement with CSDA (such as committees, events, workshops, conferences, Governance Academy, etc.):

Will be attending July conference

2. Have you ever been associated with any other state-wide associations (CSAC, ACWA, League, etc.):

No

3. List local government involvement (such as LAFCo, Association of Governments, etc.):

No

4. List civic organization involvement:

NA

**\*\*Candidate Statement** – Although it is not required, each candidate is requested to submit a candidate statement of no more than 300 words in length. **Any statements received in the CSDA office after April 17, 2019 will not be included with the ballot.**



California Special Districts Association  
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### 2019 CSDA BOARD CANDIDATE INFORMATION SHEET

The following information **MUST** accompany your nomination form and Resolution/minute order:

Name: Nancy Mora

District/Company: Groveland Community Services District

Title: Director / Vice-President

Elected/Appointed/Staff: Appointed

Length of Service with District: 14 months

1. Do you have current involvement with CSDA (such as committees, events, workshops, conferences, Governance Academy, etc.):

No

2. Have you ever been associated with any other state-wide associations (CSAC, ACWA, League, etc.):

No

3. List local government involvement (such as LAFCo, Association of Governments, etc.):

No

4. List civic organization involvement:

Member PML Airport Association

Substitute reader at Groveland library (read to preschoolers Fri a.m's)  
Wheels driver at SSSI, driving seniors to appointments, errands, etc.

**\*\*Candidate Statement** – Although it is not required, each candidate is requested to submit a candidate statement of no more than 300 words in length. **Any statements received in the CSDA office after April 17, 2019 will not be included with the ballot.**

Special Districts Governance Award 3-26-19

2019 Spec. Dist leadership Academy Advanced Coursework Apr 7-10, 2019

2018 " " " " Apr 15-18, 2018

April 15, 2019

Nancy Mora  
Candidate Statement  
2019 CSDA Board Candidate

I would like to be considered as a Board Member with CSDA. I am currently a Board Member at the Groveland Community Services District. I joined the Board in February of 2018 after another member resigned. I have always been one to be involved in my community, and figured this was a great way to do just that. During the time I've been serving on the Board, I've worked to learn as much as I can, completing the following courses:

2018 Special District Leadership Academy – April 15-18, 2018

Special Districts Governance Award – March 26, 2019

2019 Special Districts Leadership Academy Advanced Coursework – April 7-10, 2019

A little bit about me. I was born and raised in North Dakota and met my husband there, who was in the military. The Air Force is what brought us to California. While based in Merced, CA we visited this sleepy little town called Groveland, and decided then we would retire here in the mountains. We bought a piece of land in 1986 planning to do just that, moved up here full time in 2016 and love it.

The majority of my career was spent in the printing industry. I worked for a large, commercial printing company located in Merced for thirty years. Most of that time was in Customer Service, first as a representative, then a team leader, and finally as department manager. My husband and I also own two UPS Stores. I realize neither of these relate exactly to water/sewer/fire/park district, but hopefully it shows that I'm a dedicated worker and ideally, that I have a good sense of business.

Thanks in advance for your consideration.

Nancy Mora



2729 Prospect Park Drive, Suite 230  
Rancho Cordova, CA 95670  
(916) 842-3300

Patrick Larkin  
General Manager  
Cordova Recreation and Park District  
Candidate Statement

I have been a member of CSDA for 14 years. I have learned a lot from the educational opportunities CSDA provides. The assets I would bring to the CSDA Board of Directors if elected include having strong interpersonal communication and relationship building skills. I will work well with other Board members to set and achieve realistic goals that benefit the CSDA membership. I am an active listener, in that, I believe you can learn a lot more by listening than by speaking. I have a good sense of humor and love to work in high functioning teams. I am also a maximizer. I use this strength to take something good to something superb. I want to hear what the CSDA members want and need and plan to address the wants and needs to best serve as a Board Member representing the Sierra Network.

I enjoy building relationships with others which is the foundation of any successful organization. I am a good coach and mentor and enjoy developing people. I will use my communication strengths to advocate and pull out the wants and needs of the membership and work with the CSDA Board to address them and look to solve problems or issues of concern.



**California Special  
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## 2019 CSDA BOARD CANDIDATE INFORMATION SHEET

The following information **MUST** accompany your nomination form and Resolution/minute order:

**Name:** Patrick Larkin

**District/Company:** Cordova Recreation and Park District

**Title:** General Manager

**Elected/Appointed/Staff:** Appointed

**Length of Service with District:** two years and two months

**Do you have current involvement with CSDA (such as committees, events, workshops, conferences, Governance Academy, etc.):**

Attended CSDA General Manager Summit and CSDA Conference  
 Attended Ethics training  
 Hosted a park tour for CSDA members and staff  
 Featured article on Heron Landing Park on CSDA website and magazine.

**Have you ever been associated with any other state-wide associations (CSAC, ACWA, League, etc.):**

CA Parks and Recreation Society (CPRS) District 2 President  
 National Park and Recreation Association (NRPA) Certified Park and Recreation Professional

**List local government involvement (such as LAFCo, Association of Governments, etc.):**

CRPD Board members appointed to:  
 Sacramento LAFCO- Special District Advisory Committee  
 CA Association of Recreation and Park Districts (CARPD)  
 Sacramento County Consolidated Redevelopment Agency Oversight Board  
 CA Association of Park & Recreation Commissioners & Board Members (CAPRCBM Board)

**1. List civic organization involvement:**

Rancho Cordova Chamber of Commerce -Leadership Rancho Cordova class 13

**\*\*Candidate Statement** – Although it is not required, each candidate is requested to submit a candidate statement of no more than 300 words in length. **Any statements received in the CSDA office after April 17, 2019 will not be included with the ballot.**

California Special Districts Association  
2019 Election, Board of Directors

Ranking Sheet

- 1. \_\_\_\_\_
- 2. \_\_\_\_\_
- 3. \_\_\_\_\_
- 4. \_\_\_\_\_
- 5. \_\_\_\_\_



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



**Budget and Administration Committee**  
**Tuesday, July 2, 2019**  
**7:00 p.m.**  
**2502 Country Club Drive, Cameron Park**

**Agenda**

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

**CALL TO ORDER**

**ROLL CALL**

**ADOPTION OF AGENDA**

**APPROVAL OF CONFORMED AGENDA**

**OPEN FORUM**

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

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

**DEPARTMENT MATTERS**

***PUBLIC COMMENT***

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

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

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

**4. Staff Updates (V. Neibauer)**

- Check Register for May 31<sup>st</sup> through June 26th
- Staff Tasks for Final Budget

**3. Items for July & Future Committee Meetings**

**4. Items to take to the Board of Directors**

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

**ADJOURNMENT**

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

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



**Covenants, Conditions & Restrictions (CC&R) Committee**  
**Monday, July 1, 2019**  
**5:30 p.m.**

**Cameron Park Community Services District**  
**2502 Country Club Drive, Cameron Park**

**Agenda**

Members: Chair Director Ellie Wooten (EW), Vice Chair Sidney Bazett (SB), Director Felicity Carlson (FC),  
Gerald Lillpop (GL), Robert Dalton (RD),  
Alternate Director Holly Morrison (HM)  
Staff: General Manager Jill Ritzman, CC&R Compliance Officer Kate Magoolaghan

1. **CALL TO ORDER**
2. **ROLL CALL**
3. **APPROVAL OF AGENDA**
4. **APPROVAL OF CONFORMED AGENDA**
5. **OPEN FORUM**

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

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

**COMMITTEE REVIEW/ACTION**

6. **Temporary CC&R Variance for Commerical Vehicle - 3248 Chasen Dr. (K. Magoolaghan)**
  - Action: Review and Approve

**7. MONTHLY STAFF REPORT**

<b>Item #</b>	<b>Property Address</b>	<b>Unit</b>	<b>Parcel Number</b>	<b>Violation</b>	<b>CC&amp;R Violation Case #</b>	<b>Recommended Action</b>
7a.	2926 Royal Park Dr	Deer Creek Estates	116-054-02-100	Improperly Stored Materials	CCR19-1026	Review and Reaffirm Legal for Limited Services
7b.	4165 Crazy Horse Rd	Cambridge Oaks Unit #1	119-294-19-100	Unmaintained Landscaping	CCR19-1032	Move from Final Notice to Pre-Legal
7c.	4321 Crazy Horse Rd	Cambridge Oaks Unit #3	119-310-07-100	Unmaintained Lot	CCR19-1033	Move from Final Notice to Pre-Legal

**7d. Open Violations**

- Staff Update
- Initial Notices - 15
- Final Notices - 7
- Pre-Legal Notices - 1
- Pending - 8
- Legal Cases - 0

Note: A list of current violations will be available at the meeting. There are no violations currently in Legal status.

**8. Items for August and Future CC&R Committee Agendas**

**9. Items to take to the Board of Directors**

**10. MATTERS TO AND FROM COMMITTEE MEMBERS**

**11. ADJOURNMENT**

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



**Fire and Emergency Services Committee**  
**Tuesday, July 2, 2019**  
**5:30 p.m.**  
**2502 Country Club Drive, Cameron Park**

**Agenda**

Members: Chair Director Holly Morrison (HM) and Vice Chair Director Felicity Wood Carlson (FC)  
Alternate Director Eric Aiston (EA)

Staff: General Manager Jill Ritzman, Chief Sherry Moranz, Chief Mike Smith, Chief Jed Gaines

**Meeting has  
been cancelled.**

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



**Parks & Recreation Committee**  
**Monday, July 1, 2019**  
**7:00 p.m.**

**Cameron Park Community Services District**  
**2502 Country Club Drive, Cameron Park**

**Agenda**

Members: Chair Director Holly Morrison (HM), Vice Chair Director Monique Scobey (MS)  
Alternate Director Ellie Wooten (EW)  
Staff: General Manager Jill Ritzman

*NOTE: Recreation Supervisor Tina Helm Parks & Facilities Superintendent Mike Grassle will be absent*

**CALL TO ORDER**

**ROLL CALL**

**APPROVAL OF AGENDA**

**APPROVAL OF CONFORMED AGENDA**

**OPEN FORUM**

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

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

**DEPARTMENT MATTERS**

**PUBLIC COMMENT**

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

- 1. El Dorado Dog Owners Guild Request to Re-Name Hacienda Dog Park; District Policy 1061**  
(J. Ritzman; report to be hand-carried)

**2. Staff Oral Updates (J. Ritzman)**

**3. Items for the August & Future Committee Agendas**

- *Community Center Construction Warranty*
- *Prioritize List of Park Improvement Projects*

**4. Items to take to the Board of Directors**

**MATTERS TO AND FROM COMMITTEE MEMBERS**

**ADJOURNMENT**