

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



**Budget and Administration Committee**  
**Tuesday, February 4, 2020**  
**6:30 p.m.**

**Cameron Park Community Center**  
**2502 Country Club Drive, Cameron Park**  
**Agenda**

Members: Chair Eric Aiston (EA), Vice Chair Director Monique Scobey (MS),  
and Alternate Director Felicity Wood Carlson (FC)

Staff: Jill Ritzman, General Manager  
and Vicky Neibauer, Finance/Human Resources Officer

**CALL TO ORDER**

**ROLL CALL**

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

**ADOPTION OF AGENDA**

**APPROVAL OF CONFORMED AGENDA**

**OPEN FORUM**

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

**DEPARTMENT MATTERS**

- 1. El Dorado Disposal Amended Agreement** (oral report and handout; J. England)
- 2. Fiscal Year 2018-19 Audit** (V. Neibauer, M. O'Connor)
- 3. VTD Final Report and Recommendations** (V. Neibauer, K. Tsuchida)
- 4. Reserve Policy Recommendations** (J. Ritzman, V. Neibauer)

**5. Discuss 2020 Committee Work Plan** (all; discussion)

**6. Staff Updates**

- a. Admin & Finance Dept Report (V. Neibauer)
- b. January Check Register Review (V. Neibauer)

**7. Items for March & Future Committee Meetings**

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

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

**ADJOURNMENT**

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



**Budget and Administration Committee**  
**Tuesday, January 7, 2020**  
**6:30 p.m.**

**Cameron Park Community Center**  
**2502 Country Club Drive, Cameron Park**  
**Conformed Agenda**

Members: Director Monique Scobey (MS), Eric Aiston (EA),  
and Alternate Director Felicity Wood Carlson (FC)

Staff: Jill Ritzman, General Manager  
and Vicky Neibauer, Finance/Human Resources Officer

**CALL TO ORDER** – 6:41pm

**ROLL CALL** – MS/EA

- Nominate Committee Chair

*Chair Eric Aiston & Vice Chair Monique Scobey*

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

**ADOPTION OF AGENDA** – *Approved with the following correction:*  
*Move Item #7a to #1*

**APPROVAL OF CONFORMED AGENDA** - *Approved*

**OPEN FORUM**

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

**DEPARTMENT MATTERS**

**1. Fiscal Year 2019-20 Mid-Year Budget Adjustment, General Fund 001 - Recreation Department 5000**  
(J. Ritzman, W. Kahn)

- *Discussed FY 2019-20 Mid-Year Budget Adjustment, General Fund 001 – Recreation Department 5000. Move to the Board with support.*

**2. Fiscal Year 2019-20 District General Fund 001, and Quimby Fund 003 Mid-Year Budget Adjustment** (V. Neibauer)

- *Discussed FY 2019 District General Fund 001, and Quimby Fund 003 Mid-Year Budget Adjustment. Move to the Board with support.*

**3. Fiscal Year 2020-21 Budget Calendar** (V. Neibauer)

- *Reviewed FY 2020-21 Budget Calendar. Move to the Board with support (consent).*

**4. Strategic Plan Objectives** (J. Ritzman)

- *Discussed Strategic Plan Objectives. Move to the Board with support.*

**5. Revised Policy 4060: Committees of the Board of Directors** (J. Ritzman)

- *Discussed Revised Policy 4060: Committees of the Board of Directors. Move to the Board with support.*

**6. Discuss 2020 Committee Work Plan** (all; discussion)

- *Held over to next meeting.*

**7. Staff Updates**

- a. Fire Department Fiscal 2018-19 Year End - Snapshot (V. Neibauer)
- b. December Check Register Review (V. Neibauer)
- c. 2<sup>nd</sup> Quarter Budget to Actuals (V. Neibauer) – *Move to the Board with support (consent)*

**8. Items for February & Future Committee Meetings**

- Five Year Budget Projection
- Reserve Policy Update
- VTD Final Report and Recommendations
- Fiscal Year 2018-19 Audit
- *2020 Committee Work Plan*

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

- *2<sup>nd</sup> Quarter Budget to Actuals*
- *Fiscal Year 2019-20 Mid-Year Budget Adjustment, General Fund 001 - Recreation Department 5000*
- *Fiscal Year 2019-20 District General Fund 001, and Quimby Fund 003 Mid-Year Budget Adjustment*
- *Fiscal Year 2020-21 Budget Calendar*
- *Strategic Plan Objectives*
- *Revised Policy 4060: Committees of the Board of Directors*

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

**ADJOURNMENT** – *9:38pm*



## Agenda Transmittal

**DATE:** February 4, 2020

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

**AGENDA ITEM #2:** FISCAL YEAR 2018-19 FINAL AUDIT REPORT

**RECOMMENDED ACTION:** REVIEW, DISCUSS, AND FORWARD TO BOARD OF DIRECTORS FOR APPROVAL

Please find attached the FY 2018-19 Final Audit Report for your review and approval to forward to the Board Director's at their next meeting to be held on February 19, 2020.

The Auditor's opinion indicates the District's FY 2018-19 "financial statements present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information" and "the respective changes in financial position are in accordance with Generally Accepted Accounting Principles (GAAP)". In short, no Audit findings are attached to this FY 2018-19 Final Audit Report, which is the highest rating for an Audit.

In addition, the Auditor noted no observations and recommendations during the current or prior year.

Attachment:

2A – Final 2018-19 Audit

**CAMERON PARK COMMUNITY  
SERVICES DISTRICT**

**CAMERON PARK, CALIFORNIA**

**BASIC FINANCIAL STATEMENTS**

**JUNE 30, 2019**

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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, 2019, 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, 2019, 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  
January 10, 2020

Cameron Park Community Services District  
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)  
For the Year Ended June 30, 2019

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, 2019

**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, 2019:

Table 1  
Governmental Activities Net Position

	Governmental Activities	
	2019	2018
Current and other assets	\$ 8,864,447	\$ 9,738,006
Capital assets, net of accumulated depreciation	<u>18,765,626</u>	<u>19,261,967</u>
Total assets	<u>27,630,073</u>	<u>28,999,973</u>
Deferred outflows of resources	<u>759,157</u>	<u>865,052</u>
Current liabilities	991,489	1,800,394
Long-term debt outstanding	<u>11,298,793</u>	<u>12,414,320</u>
Total liabilities	<u>12,290,282</u>	<u>14,214,714</u>
Deferred inflows of resources	<u>551,486</u>	<u>631,625</u>
Net position:		
Invested in capital assets, net of related debt	11,591,437	11,686,618
Unrestricted	<u>3,956,025</u>	<u>3,332,068</u>
Total net position	<u>\$ 15,547,462</u>	<u>\$ 15,018,686</u>

The District's net position was \$15,547,462 for the fiscal year ended June 30, 2019.

The following table summarizes the District's change in net position for the year ended June 30, 2019:

Cameron Park Community Services District  
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)  
 For the Year Ended June 30, 2019

Table 2  
Changes in Net Position

	Governmental Activities	
	2019	2018
<b>Revenues</b>		
Program revenues:		
Charges for services	\$ 1,104,358	\$ 1,009,058
Operating contributions and grants	1,180,534	1,265,782
Subtotal program revenues	2,284,892	2,274,840
General revenues:		
Property taxes	4,979,554	4,644,112
Franchise fees	174,571	166,934
Interest income	96,627	55,414
Total revenues	7,535,644	7,141,300
<b>Program Expenses</b>		
General government	867,537	927,527
Recreation	514,529	396,852
Public safety - fire protection	4,275,227	4,187,258
Parks	189,161	757,974
Maintenance	917,255	1,024,964
Interest and fees	227,347	149,344
Total expenses	6,991,056	7,443,919
<b>Change in Net Position</b>	\$ 544,588	\$ (302,619)

**Govern-  
ment Activities**

For the 2019 fiscal year, the total District revenues were \$7,535,644 and the total District expenses were \$6,991,056. The difference of \$544,588 is the change in net position bringing the total net position to \$15,547,462 on June 30, 2019. The main sources of revenue for the District are charges for services, operating grants and property taxes. District taxpayers ultimately financed \$4,979,554 for these activities through local taxes and assessments.

**Capital Assets**

At June 30, 2019, the District had \$18,765,626 in a broad range of capital assets, including land, buildings and furniture and equipment.

Table 3  
Capital Assets at Year End

	2019	2018
Land	\$ 8,093,000	\$ 8,093,000
Land and park improvements	574,380	574,380
Buildings and structures	15,874,566	15,842,154
Furniture and equipment	4,182,236	4,088,462
Accumulated depreciation	(9,958,556)	(9,336,029)
Net capital assets	\$ 18,765,626	\$ 19,261,967

Cameron Park Community Services District  
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)  
 For the Year Ended June 30, 2019

**Debt Administration**

The District made all scheduled repayments of existing debt. Each of the District's debt issues is discussed in detail in Note 4 to the basic financial statements. As of June 30, 2019, the District's debt comprised:

Net pension liability	\$ 1,867,820
Refunding bond	6,946,000
Fire Truck lease	228,189
Compensated absences	33,936
Other post-employment benefits	<u>2,222,848</u>
Total	<u>\$ 11,298,793</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, 2019

<u>ASSETS</u>	
Cash and investments	\$ 8,774,516
Accounts receivable	89,006
Prepaid items	925
Non-depreciable capital assets	8,093,000
Depreciable capital assets, net	<u>10,672,626</u>
Total assets	<u>27,630,073</u>
<u>DEFERRED OUTFLOWS OF RESOURCES</u>	
Deferred outflows of resources - pension	<u>759,157</u>
<u>LIABILITIES</u>	
Accounts payable	955,686
Accrued expenses	35,803
Long-term liabilities:	
Due within one year:	
Refunding bonds	371,000
Fire Truck lease	74,226
Due after one year:	
Refunding bonds	6,575,000
Fire Truck lease	153,963
Compensated absences	33,936
Other post-employment benefits	2,222,848
Net pension liability	<u>1,867,820</u>
Total due after one year	<u>10,853,567</u>
Total liabilities	<u>12,290,282</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>	
Deferred inflows of resources - pension	<u>551,486</u>
<u>NET POSITION</u>	
Invested in capital assets, net of related debt	11,591,437
Unrestricted	<u>3,956,025</u>
Total net position	<u>\$ 15,547,462</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, 2019

<u>Functions/Programs</u>	Expenses	Program Revenues			Net (Expense)
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Revenue and Changes in Net Position
					Total Governmental Activities
Governmental activities:					
General government	\$ 867,537	\$ 18,827	\$ 1,180,534	\$ -	\$ 331,824
Recreation	514,529	868,165	-	-	353,636
Public safety	4,275,227	216,166	-	-	(4,059,061)
Parks	189,161	-	-	-	(189,161)
Facility	917,255	1,200	-	-	(916,055)
Interest and fees	227,347	-	-	-	(227,347)
	<u>\$ 6,991,056</u>	<u>\$ 1,104,358</u>	<u>\$ 1,180,534</u>	<u>\$ -</u>	<u>(4,706,164)</u>
General revenues:					
Taxes					4,979,554
Franchise fees					174,571
Use of money and property					96,627
Total general revenues					5,250,752
Change in net position					544,588
Net position beginning of period					15,018,686
Prior period adjustment					(15,812)
Net position beginning of period restated					15,002,874
Net position ending of period					\$ 15,547,462

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



Cameron Park Community Services District  
GOVERNMENTAL FUNDS  
BALANCE SHEET  
June 30, 2019

	General	Fire Development	Parks Impact AB 1600	Debt Service	Nonmajor Governmental Funds	Total Governmental Funds
<u>ASSETS</u>						
Cash and investments	\$ 4,430,770	\$ 1,377,895	\$ 741,770	\$ 537,033	\$ 1,687,048	\$ 8,774,516
Accounts receivable	88,931	-	-	-	75	89,006
Prepaid items	914	-	-	-	11	925
Total assets	<u>\$ 4,520,615</u>	<u>\$ 1,377,895</u>	<u>\$ 741,770</u>	<u>\$ 537,033</u>	<u>\$ 1,687,134</u>	<u>\$ 8,864,447</u>
<u>LIABILITIES</u>						
Accounts payable	\$ 937,543	-	-	-	18,143	\$ 955,686
Accrued expenses	33,543	-	-	-	2,260	35,803
Total liabilities	<u>971,086</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>20,403</u>	<u>991,489</u>
<u>FUND BALANCES</u>						
Committed - stabilization reserve	65,000	-	-	-	-	65,000
Committed - economic uncertainties	400,000	-	-	-	-	400,000
Assigned - specific purposes	-	1,377,895	-	537,033	1,666,731	3,581,659
Restricted	-	-	741,770	-	-	741,770
Unassigned	3,084,529	-	-	-	-	3,084,529
Total fund balances	<u>3,549,529</u>	<u>1,377,895</u>	<u>741,770</u>	<u>537,033</u>	<u>1,666,731</u>	<u>7,872,958</u>
Total liabilities and fund balances	<u>\$ 4,520,615</u>	<u>\$ 1,377,895</u>	<u>\$ 741,770</u>	<u>\$ 537,033</u>	<u>\$ 1,687,134</u>	<u>\$ 8,864,447</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, 2019

TOTAL FUND BALANCES - TOTAL GOVERNMENTAL FUNDS	\$	7,872,958
<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>		
Capital Assets used in Governmental Activities are not current assets or financial resources and therefore are not reported in the Governmental Funds		18,765,626
<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		(228,189)
Other bonds		(6,946,000)
Other post-employment benefits		(2,222,848)
Non-current portion of compensated absences		(33,936)
Deferred inflows- pension		(551,486)
Deferred outflows- pension		759,157
Net pension liability		(1,867,820)
NET POSITION OF GOVERNMENTAL ACTIVITIES	\$	15,547,462

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, 2019

	General	Fire Development	Parks Impact AB 1600	Debt Service	Other Governmental Funds	Total Governmental Funds
Revenues:						
Property taxes	\$ 4,031,110	\$ -	\$ -	\$ 609,208	\$ 339,236	\$ 4,979,554
Franchise fees	174,571	-	-	-	-	174,571
Intergovernmental	1,180,534	-	-	-	-	1,180,534
Charges for services	851,246	21,272	113,944	-	100,663	1,087,125
Donations	16,919	-	-	-	-	16,919
Other income	-	-	-	-	314	314
Interest	19,108	28,703	12,878	6,663	29,275	96,627
Total revenues	<u>6,273,488</u>	<u>49,975</u>	<u>126,822</u>	<u>615,871</u>	<u>469,488</u>	<u>7,535,644</u>
Expenditures:						
General government	740,121	-	-	-	126,292	866,413
Recreation	563,111	-	-	-	-	563,111
Public safety	4,072,092	-	-	-	-	4,072,092
Parks	742,286	-	-	-	-	742,286
Facility	360,992	-	-	-	351,006	711,998
Debt service:						
Principal	-	-	-	337,000	64,160	401,160
Interest	-	-	-	213,435	13,912	227,347
Total expenditures	<u>6,478,602</u>	<u>-</u>	<u>-</u>	<u>550,435</u>	<u>555,370</u>	<u>7,584,407</u>
Excess (deficit) of revenues over (under) expenditures	<u>(205,114)</u>	<u>49,975</u>	<u>126,822</u>	<u>65,436</u>	<u>(85,882)</u>	<u>(48,763)</u>
Other Financing Sources (Uses):						
Transfer in	70,245	-	-	-	-	70,245
Transfer out	-	-	-	-	(70,245)	(70,245)
Total other financing sources (uses):	<u>70,245</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(70,245)</u>	<u>-</u>
Net change in fund balance	<u>(134,869)</u>	<u>49,975</u>	<u>126,822</u>	<u>65,436</u>	<u>(156,127)</u>	<u>(48,763)</u>
Fund balances, beginning of period	3,684,398	1,327,920	614,948	471,597	1,838,670	7,937,533
Prior period adjustment restated	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(15,812)</u>	<u>(15,812)</u>
Fund balances, end of period	<u>\$ 3,549,529</u>	<u>\$ 1,377,895</u>	<u>\$ 741,770</u>	<u>\$ 537,033</u>	<u>\$ 1,666,731</u>	<u>\$ 7,872,958</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, 2019

Total net change in fund balances - governmental funds	\$	(48,763)
 <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		126,186
Depreciation expense is deducted from the fund balance		(622,527)
 <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		401,160
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.		51,969
 <b>ACCRUAL OF NON-CURRENT ITEMS</b>		
The amounts below included in the Statement of Activities do not provide (or require) the use of current financial resources and therefore are not reported as revenue or expenditures in the governmental funds (net change):		
Other post-employment benefits		587,981
Compensated absences		<u>48,582</u>
Changes in net position of governmental activities	\$	<u>544,588</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, 2019

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, 2019

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 under appropriations in the amount of \$278,557.

Cameron Park Community Services District  
NOTES TO FINANCIAL STATEMENTS  
For the Year Ended June 30, 2019

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 not to exceed 240 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 apply 100% of represented employees sick leave as retirement service credits. Upon retirement at age 55 or over after at least 5 years of consecutive District employment, or upon industrial disability retirement, the District will apply 100% of represented employees sick leave as retirement service credits. 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, 2019

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, 2019

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, 2019

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	\$ 4,079,885	\$ 4,079,885	AA
Cash in County Treasury	<u>4,694,631</u>	<u>4,694,631</u>	N/A
Total cash and investments	<u>\$ 8,774,516</u>	<u>\$ 8,774,516</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, 2019

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, 2019, is as follows:

	Balance at 07/01/18	Increase	Decrease	Balance at 6/30/19
<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	574,380	-	-	574,380
Buildings and structures	15,842,154	32,412	-	15,874,566
Furniture and equipment	4,088,462	93,774	-	4,182,236
Total capital assets, being depreciated	<u>20,504,996</u>	<u>126,168</u>	<u>-</u>	<u>20,631,182</u>
Less accumulated depreciation for:				
Land improvements	193,552	31,584	-	225,136
Buildings and structures	5,606,959	420,035	-	6,026,994
Furniture and equipment	3,535,518	170,908	-	3,706,426
Total accumulated depreciation	<u>9,336,029</u>	<u>622,527</u>	<u>-</u>	<u>9,958,556</u>
Total capital assets being depr. - net	<u>11,168,967</u>	<u>(496,341)</u>	<u>-</u>	<u>10,672,626</u>
Capital assets - net	<u>\$ 19,261,967</u>	<u>\$ (496,341)</u>	<u>\$ -</u>	<u>\$ 18,765,626</u>

Cameron Park Community Services District  
NOTES TO FINANCIAL STATEMENTS  
 For the Year Ended June 30, 2019

NOTE 3 - CAPITAL ASSETS (concluded)Depreciation allocation:

General government	\$	1,124
Parks		86,825
Facility		331,443
Public safety		<u>203,135</u>
Total	\$	<u>622,527</u>

NOTE 4 - LONG-TERM DEBT

The following is a summary of changes in long-term debt as of June 30, 2019:

	Balance at 07/01/18	Increase	Decrease	Balance at 6/30/19	Current
Refunding bond	\$ 7,283,000	\$ -	\$ 337,000	\$ 6,946,000	\$ 371,000
Fire Truck Lease	292,349	-	64,160	228,189	74,226
Other post-employment benefits	2,810,829	-	587,981	2,222,848	-
Compensated absences	82,518	-	48,582	33,936	-
Total	<u>\$ 10,468,696</u>	<u>\$ -</u>	<u>\$ 1,037,723</u>	<u>\$ 9,430,973</u>	<u>\$ 445,226</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
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>\$ 6,946,000</u>	<u>\$ 1,425,120</u>	<u>\$ 8,371,120</u>

Cameron Park Community Services District  
NOTES TO FINANCIAL STATEMENTS  
 For the Year Ended June 30, 2019

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:

<u>Year Ending June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2020	\$ 74,226	\$ 3,846	\$ 78,072
2021	76,048	2,024	78,072
2022	77,915	158	78,073
Total	<u>\$ 228,189</u>	<u>\$ 6,028</u>	<u>\$ 234,217</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, 2019, are summarized as follows:

	<u>District Miscellaneous</u>	
	<u>Prior to January 1, 2013</u>	<u>On or after January 1, 2013</u>
Hire date		
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%	6.25%
Required employer contribution rates	8.892%	6.842%

Cameron Park Community Services District  
NOTES TO FINANCIAL STATEMENTS  
 For the Year Ended June 30, 2019

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, 2019, the contributions recognized as part of pension expense for each Plan were as follows:

	<u>All Plans</u>
Contributions – employer	\$ 186,826

As of June 30, 2019, 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	\$ 889,176
Safety	978,645
Total Net Pension Liability	\$ 1,867,821

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, 2018, 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, 2017 rolled forward to June 30, 2018 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, 2018 and 2019 was as follows:

	<u>All Plans</u>
<u>District's Plans</u>	
Proportion - June 30, 2018	.020%
Proportion - June 30, 2019	.019%
Change – Increase (Decrease)	(.001%)

For the year ended June 30, 2019, the District recognized pension expense of (\$134,780). At June 30, 2019, 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, 2019

NOTE 5 - DEFINED BENEFIT PENSION PLAN (continued)

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in assumptions	\$ 197,391	\$ 37,798
Differences between expected and actual experience	55,144	11,689
Differences between projected and actual investment earnings	11,022	-
Differences between employer's contributions and proportionate share of contributions	4,625	381,958
Change in employer's proportion	304,149	120,041
Pension contributions subsequent to measurement date	<u>186,826</u>	<u>-</u>
Total	<u>\$ 759,157</u>	<u>\$ 551,486</u>

The \$186,826 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, 2020.

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>	
2020	\$ 52,444
2021	27,082
2022	(43,905)
2023	(14,776)
2024	-
Thereafter	-

Actuarial Assumptions - The total pension liabilities in the June 30, 2018 actuarial valuations were determined using the following actuarial assumptions:

	<u>All Plans</u>
Valuation Date	June 30, 2017
Measurement Date	June 30, 2018
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, 2019

NOTE 5 - DEFINED BENEFIT PENSION PLAN (continued)

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 called "GASB Crossover Testing Report" that can be obtained from the CalPERS website under the GASB 68 section.

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 (PERF) cash flows. Using historical returns of all the Public Employees Retirement Funds' asset classes (which includes the agent plan and two cost-sharing plans or PERF A, B, and C funds), expected compound (geometric) 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 PERF fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits of 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>
Global Equity	51%
Global Fixed Income	20%
Real Assets	12%
Private Equity	10%
Inflation Sensitive	6%
Liquidity	1%
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	6.15%
Net Pension Liability	\$3,606,935
Current Discount Rate	7.15%
Net Pension Liability	\$1,867,821
1% Increase	8.15%
Net Pension Liability	\$439,915



Cameron Park Community Services District  
NOTES TO FINANCIAL STATEMENTS  
 For the Year Ended June 30, 2019

NOTE 5 - DEFINED BENEFIT PENSION PLAN (concluded)

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.

Employees Covered by Benefit Terms

At June 30, 2019 (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:	<u>0</u>
Active plan members:	<u><u>22</u></u>

Contributions

The District establishes rates based on an actuarially determined rate.

For the year ended June 30, 2019 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.

Cameron Park Community Services District  
NOTES TO FINANCIAL STATEMENTS  
 For the Year Ended June 30, 2019

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

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, 2018	\$ 2,810,829
Changes for the year:	
Service cost	42,833
Interest	(481,697)
Benefit payments, including refunds of employee contributions	(149,117)
Administrative expenses	-
Net changes	<u>(587,981)</u>
Balances as of June 30, 2019	<u>\$ 2,222,848</u>

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

The total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using a discount rate that is one percentage point lower (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%)
\$ 2,434,194	\$ 2,222,848	\$ 2,036,418

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, 2019, the District recognized an OPEB expense of \$587,187. At June 30, 2019, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

Cameron Park Community Services District  
NOTES TO FINANCIAL STATEMENTS  
 For the Year Ended June 30, 2019

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

	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, 2020.

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>			
6/30/20		\$	-
6/30/21			-
6/30/22			-
Thereafter			-

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, 2019, 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 2020.

Cameron Park Community Services District  
NOTES TO FINANCIAL STATEMENTS  
For the Year Ended June 30, 2019

NOTE 11 - PRIOR PERIOD ADJUSTMENT

For the year ended June 30, 2019, the beginning net position has been adjusted by (\$15,812) to decrease the net position/fund balance as of the beginning of the period. This adjustment corrects the under recording of expenses in the prior year.

REQUIRED SUPPLEMENTARY INFORMATION

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

Budget and Actual  
For the year ended June 30, 2019  
(Unaudited)

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget</u>
Revenues:				
Property taxes	\$ 3,994,388	\$ 3,994,388	\$ 4,031,110	\$ 36,722
Franchise fees	167,000	176,000	174,571	(1,429)
Intergovernmental	1,200,000	1,286,244	1,180,534	(105,710)
Charges for services	972,659	961,622	851,246	(110,376)
Interest and donations	12,600	11,000	36,027	25,027
Total revenues	<u>6,346,647</u>	<u>6,429,254</u>	<u>6,273,488</u>	<u>(155,766)</u>
Expenditures:				
General government	756,579	756,579	740,121	16,458
Recreation	519,798	519,798	563,111	(43,313)
Public safety	4,450,802	4,450,802	4,072,092	378,710
Facility	348,147	348,147	360,992	(12,845)
Parks	647,989	681,833	742,286	(60,453)
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Total expenditures	<u>6,723,315</u>	<u>6,757,159</u>	<u>6,478,602</u>	<u>278,557</u>
Excess (deficit) of revenues over (under) expenditures	<u>(376,668)</u>	<u>(327,905)</u>	<u>(205,114)</u>	<u>122,791</u>
Other Financing Sources (Uses):				
Transfer in	-	-	70,245	70,245
Total other financing sources (uses):	<u>-</u>	<u>-</u>	<u>70,245</u>	<u>70,245</u>
Net change in fund balance	<u>\$ (376,668)</u>	<u>\$ (327,905)</u>	(134,869)	<u>\$ 193,036</u>
Fund balances, beginning of period			<u>3,684,398</u>	
Fund balances, end of period			<u>\$ 3,549,529</u>	

Cameron Park Community Services District  
SCHEDULE OF THE LOCAL GOVERNMENT'S PROPORTIONATE  
SHARE OF THE NET PENSION LIABILITY - ALL PLANS  
 June 30, 2019

Measurement Date, June 30	2018	2017	2016	2015	2014
Proportion of the net pension liability	0.01938%	0.01962%	0.03895%	0.03225%	0.01139%
Proportion share of the net pension liability	\$ 1,867,820	\$ 1,945,624	\$ 1,650,266	\$ 976,452	\$ 708,539
Covered - employee payroll	\$ 692,037	\$ 539,852	\$ 539,852	\$ 450,150	\$ 450,150
Proportionate share of the net pension liability as percentage of covered-employee payroll	269.90%	360.40%	305.69%	216.92%	157.40%
Plan fiduciary net position as a percentage of the total pension liability	85.27%	84.18%	85.39%	91.01%	75.43%

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

Cameron Park Community Services District  
SCHEDULE OF CONTRIBUTIONS - ALL PLANS

June 30, 2019

<u>Fiscal Year Ending June 30</u>	<u>All Plans</u>				
	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
Contractually required contribution (actuarially determined)	\$ 186,826	\$ 142,135	\$ 123,075	\$ 81,896	\$ 82,050
Contributions in relation to the actuarially determined contributions	<u>(186,826)</u>	<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>	<u>\$ -</u>
 Covered - employee payroll	 \$ 692,037	 \$ 601,799	 \$ 539,852	 \$ 450,150	 \$ 450,150
 Contributions as a percentage of covered- employee payroll	 27.00%	 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, 2019

	2019
<b>Total OPEB Liability</b>	
Service cost	\$ 42,833
Interest	(481,697)
Benefit payments, included refunds of employee contributions	(149,117)
<b>Net change in OPEB liability</b>	(587,981)
<b>Total OPEB liability - beginning of year</b>	2,810,829
<b>Total OPEB liability - end of year</b>	\$ 2,222,848
<b>Plan Fiduciary Net Position</b>	
Net investment income	\$ -
Contributions	
Employer	-
Benefit payments, included refunds of employee contributions	-
Administrative expense	-
<b>Net change in plan fiduciary net position</b>	-
<b>Plan fiduciary net position - beginning of year</b>	-
<b>Plan fiduciary net position - end of year</b>	\$ -
<b>District's net OPEB liability - end of year</b>	\$ 2,222,848
<b>Covered-employee payroll</b>	\$ 692,037
<b>Net OPEB liability as a percentage of covered-employee payroll</b>	321.20%

Notes to Schedule:

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

Cameron Park Community Services District  
 NON-MAJOR GOVERNMENTAL FUNDS  
BALANCE SHEET  
 June 30, 2019

	CC& R 2	Quimby Act 3	Fire Training 5	Fire Equipment Replacement 7	Fire Prevention 9	Fire Maintenance 30-50	Community Center 70	Scholarship Fund 71	Per Capita Grant 80	Promotional Grant 81	Total Governmental Funds
<u>ASSETS</u>											
Cash and investments	\$ 203,705	\$ 72,898	\$ 21,799	\$ 544,814	\$ 46,996	\$ 633,864	\$ 1	\$ 12,078	\$ 150,929	\$ (36)	\$ 1,687,048
Prepaid items	11	-	-	-	-	-	-	-	-	-	11
Accounts receivable	75	-	-	-	-	-	-	-	-	-	75
Total assets	\$ 203,791	\$ 72,898	\$ 21,799	\$ 544,814	\$ 46,996	\$ 633,864	\$ 1	\$ 12,078	\$ 150,929	\$ (36)	\$ 1,687,134
<u>LIABILITIES</u>											
Accounts payable	\$ 3,609	\$ -	\$ -	\$ -	\$ -	\$ 14,534	\$ -	\$ -	\$ -	\$ -	\$ 18,143
Accrued expenses	1,123	-	-	-	-	1,137	-	-	-	-	2,260
Total liabilities	4,732	-	-	-	-	15,671	-	-	-	-	20,403
<u>FUND BALANCES</u>											
Assigned for:											
Specific purposes	199,059	72,898	21,799	544,814	46,996	618,193	1	12,078	150,929	(36)	1,666,731
Total fund balances	199,059	72,898	21,799	544,814	46,996	618,193	1	12,078	150,929	(36)	1,666,731
Total liabilities and fund balances	\$ 203,791	\$ 72,898	\$ 21,799	\$ 544,814	\$ 46,996	\$ 633,864	\$ 1	\$ 12,078	\$ 150,929	\$ (36)	\$ 1,687,134

Cameron Park Community Services District  
 NON-MAJOR GOVERNMENTAL FUNDS  
 STATEMENT OF REVENUES,  
 EXPENDITURES AND CHANGES IN FUND BALANCES  
 For the year ended June 30, 2019

	CC&R 2	Quimby Act 3	Fire Training 5	Fire Equipment Replacement 7	Fire Safe Project 8	Fire Prevention 9	Maintenance 30-50	Community Center 70	Scholarship Fund 71	Per Capita Grant 80	Promotional Grant 81	Total Governmental Funds
Revenues:												
Property taxes	\$ 71,480	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 261,756	\$ -	\$ -	\$ -	\$ -	\$ 339,236
Charges for services	18,513	72,900	-	-	-	8,050	1,200	-	-	-	-	100,663
Other income	-	-	-	-	-	-	314	-	-	-	-	314
Interest	3,958	207	144	239	-	110	24,617	-	-	-	-	29,275
Total revenues	99,951	73,107	144	239	-	8,160	287,887	-	-	-	-	469,488
Expenditures:												
General government	112,688	-	4,656	-	-	8,948	-	-	-	-	-	126,292
Facility	-	32,412	-	-	-	-	318,594	-	-	-	-	351,006
Debt service:												
Principal	-	-	-	72,448	-	-	-	-	-	-	-	72,448
Interest	-	-	-	5,624	-	-	-	-	-	-	-	5,624
Total expenditures	112,688	32,412	4,656	78,072	-	8,948	318,594	-	-	-	-	555,370
Excess (deficit) of revenues over (under) expenditures	(12,737)	40,695	(4,512)	(77,833)	-	(788)	(30,707)	-	-	-	-	(85,882)
Other Financing Sources (Uses):												
Transfer out	-	-	(16,213)	(33,509)	(5,075)	(15,448)	-	-	-	-	-	(70,245)
Total other financing sources (uses):	-	-	(16,213)	(33,509)	(5,075)	(15,448)	-	-	-	-	-	(70,245)
Net change in fund balance	(12,737)	40,695	(20,725)	(111,342)	(5,075)	(16,236)	(30,707)	-	-	-	-	(156,127)
Fund balances, beginning of period	211,796	32,203	42,524	656,156	5,075	63,232	664,712	1	12,078	150,929	(36)	1,838,670
Prior period adjustment	-	-	-	-	-	-	(15,812)	-	-	-	-	(15,812)
Fund balances, beginning of period restated	211,796	32,203	42,524	656,156	5,075	63,232	648,900	1	12,078	150,929	(36)	1,822,858
Fund balances, end of period	\$ 199,059	\$ 72,898	\$ 21,799	\$ 544,814	\$ -	\$ 46,996	\$ 618,193	\$ 1	\$ 12,078	\$ 150,929	\$ (36)	\$ 1,666,731





## Agenda Transmittal

**DATE:** February 4, 2020

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

**AGENDA ITEM #3:** EIDE BAILLY, CERTIFIED PUBLIC ACCOUNTING FIRM FINAL REPORT

**RECOMMENDED ACTION: REVIEW AND DISCUSS**

Eide Bailly, a Certified Public Accounting Firm, previously Vavrinek, Trine & Day (VTD), has provided the District with professional accounting services since September 2017. The attached report provides an overview of their accomplishments and recommendations for the District. Their recommendations are in process.

Staff is transitioning from Eide Bailly's services, and expect to use their assistance for quarterly accounting review, and guidance through the FY 2019-20 year end closing and audit. Their continued support will ensure the integrity of the Finance Office and protect the District's two year investment.

The Eide Bailly team's accomplishments include completing forensic accounting over multiple fiscal years, taking corrective actions, and developing processes and procedures. In addition, they completed Fiscal Year 16-17, 17-18 and 18-19 audits to bring the District current with audit requirements.

One of their most significant contributions is the Abila financial system. The Eide Bailly team saw the District through the RFP process, development and implementation of system operating requirements, processes and procedures, and transfer of data from FinTrac. A reliable, and up to date financial system is functional.

Staff will sorely miss the Eide Bailly team and their outstanding professional services and contributions to the Finance Department and District. They have been great to work with and very responsive to the District's needs.

Attachments:

3A – Eide Bailly Financial Status Report

**CAMERON PARK COMMUNITY SERVICES DISTRICT**  
**Finance Department**  
*Summary of Financial Status Report*

## FINANCIAL UPDATE

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### FY 2018-2019 Audit

- Basic Financial Statements issued
- Budget and Administration Meeting
  - Tuesday, February 4th
- Board of Directors Meeting
  - Wednesday, February 19<sup>th</sup>
- Close Fiscal Year in ABILA

### FY 2018-2019 Accomplishments

#### *Basic Financial Statements*

- FY 2016-2017 issued April 16<sup>th</sup>, 2019
- FY 2017-2018 issued July 1, 2019
- FY 2018-2019 issued January 10, 2020

#### *Year-End Procedures*

- Created procedures for all year-end audit items
  - Receivables
  - Payables
  - Prepaids
  - Long-term debt
  - Compensated Absences
  - Salary/Payroll
  - Capital Assets
- Trained Vicky and Laura on all procedures
  - Timeline for when procedures should be performed

#### *General Ledger Reports*

- Trained Laura and Vicky on running Detail and Trial Balance Reports

#### *Accounts Payable*

- Transferred responsibility of recording ACH/Wire Transfers in ABILA to Laura, with review by Vicky

#### *Deposits/Receipts*

- Transferred responsibility of Cash Receipts to Laura, with review by Vicky
  - Operating
  - Merchant
- Redesigned Cash at the County and created procedures
  - Trained Vicky on new procedures and transferred monthly responsibility

#### *Bank Reconciliation*

- Created procedures for new ABILA bank reconciliation module
- Trained Vicky on procedures and transferred monthly responsibility

#### *Payroll*

- Worked with Paychex to create Journal Entry reports automatically
- Trained Laura on entering Paychex Journal Entry after running payroll, transferred bi-weekly responsibility

#### *Miscellaneous*

- Trained Laura and Vicky on reclass entry process

## ESCHEATMENT POLICY

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### *Outstanding Checks*

- Eide Bailly provided samples of escheatment policies
  - Use samples to help create policy for the district
  - Approval required by board
  - Review outstanding checks and implement policy

## FIXED ASSETS

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### *Disposals*

- Data gathered by Fire and Parks departments to determine disposals
- Board approval needed for disposals
  - Approximately \$1 Million in disposals, dating back to 1970
  - Board approval should be completed by FY 19/20 audit period
- Implement procedures for each department to notify Finance of additions, disposals, stolen and lost items

### *Land*

- Parks Department
  - Land to be identified according to current Parks data
  - Appraisal for current land

## INTEREST ALLOCATION

---

### *Quarterly*

- Money Market Account earning interest
- Allocate on quarterly basis to all funds
- Procedures and reconciliation template

## EIDE BAILLY SCHEDULE

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### *Availability*

- Kamiko available for quarterly assistance
  - March 2020
  - June 2020
  - September 2020
  - December 2020
- Phuong and Kamiko available for year-end assistance for FY19/20



## Agenda Transmittal

**DATE:** February 4, 2020

**FROM:** Jill Ritzman, General Manager  
Vicky Neibauer, Finance Officer

**AGENDA ITEM #4:** **REVISED RESERVE POLICY 3272; LOCATION OF THE ECONOMIC UNCERTAINTY RESERVE**

**RECOMMENDED ACTION: REVIEW AND DISCUSS; FORWARD TO THE BOARD OF DIRECTORS**

### INTRODUCTION

In 2011, the Cameron Park Community Services District Board of Directors adopted Management and Budget Policies, 3270-3277 (Attachment 4A). Reserve Policy 3272 outlines the establishment, funding and use of Reserves. Staff is addressing only the Reserve Policy, which will enable the Board to establish framework and budgets for new Capital Asset Reserves. The remaining portions of the Policy will be updated in upcoming months.

### DISCUSSION

Staff revised the Reserve Policy for clarity and functionality (Attachment 4B). Purposes, sources of revenues and appropriate expenditures were more clearly defined, along with an annual budget process.

An Economic Uncertainty Reserve was established by the Board of Directors, presumably after this policy was approved in 2011. Fiscal Year 2018-19 Audit, page 9, cites this reserve as Committed Economic Uncertainties. Specifically, this is the \$400,000 that is held by El Dorado County from the District's annual property taxes. Staff is recommending that the \$400,000 be moved from the County to the District, which will increase interest earning, and provide greater clarity and accountability of the District's finances.



Staff is recommending two Special Funds be identified as Capital Asset Reserves, Fire and Emergency Services Reserve, and Recreation Facilities and Parks Reserve (Attachment 4C). The Fire & Emergency Services Reserve funding is the result of fire apparatus rental revenues collected over many years. The Recreation Facilities and Parks Reserve funding source is a reimbursement from the State of California to the District for past grant expenditures related to park improvements.

Budgets for the Capital Asset Reserves, revenues and expenditures, shall be approved at least annually by the Board of Directors. Policy describes appropriate funding sources and expenditures. Staff will no longer budget for Capital Assets in the General Fund 001. The General Fund will be a reflection of the District's operations for departments of Fire and Emergency Services, Parks and Facilities, Recreation, and Administration.

Attachments:

4A – Management and Budget Policies, 3270-3277 (Approved in 2011)

4B – Revised Reserve Policy 3272

4C – Capital Asset Reserves, Fire and Emergency Services Reserve and Recreation Facilities and Parks Reserve

**CAMERON PARK COMMUNITY SERVICES DISTRICT  
\* POLICY GUIDE SERIES 3000-OPERATIONS\***

**POLICY TITLE:           MANAGEMENT AND BUDGET POLICIES**  
**POLICY NUMBER:       3270 - 3277**

### **Financial Management Policies**

The Cameron Park Community Services District's financial policies establish long-term policy guidance for conducting the District's financial activities. The Board of Directors has established these policies to meet the following objectives:

#### **General Policies**

- 3270.10** All current operating expenditures will be financed with current revenues.
- 3270.20** Budgetary emphasis will focus on providing high quality District services, recognizing the fundamental importance to the public, of public safety and properly maintained infrastructure and their related programs.
- 3270.30** The budget will provide sufficient funding for adequate maintenance and orderly replacement of capital assets and equipment.
- 3270.40** The budget will reflect a higher priority for maintenance of existing facilities than for the acquisition of new facilities.
- 3270.50** Future maintenance needs and operational costs for all new capital facilities will be conservatively estimated and added costs will be recognized and included in future year's budget projections.
- 3270.60** Quality community services, with a focus on cost savings, remain important budgetary goals.
- 3270.70** Likewise, productivity improvements resulting in cost reduction will remain an important budgetary goal.

#### **Revenue Policies**

- 3271.10** Whenever possible, a diversified and stable revenue system will be maintained to avoid the District facing short-run fluctuations in any single revenue source.
- 3271.20** Revenues will be conservatively estimated, will be projected over the next five years and will be updated annually.
- 3271.30** Intergovernmental assistance in the form of grants or loans will be used to finance:

**CAMERON PARK COMMUNITY SERVICES DISTRICT**  
**\* POLICY GUIDE SERIES 3000-OPERATIONS\***

- Capital improvements that are consistent with the Capital Improvement priorities and can be maintained and operated over time; and
- Operating programs which can either be sustained over time or have a limited duration.

**3271.40** One-time revenues will be used only to support capital projects that have operational funding in place or for other non-recurring expenditures.

**3271.50** Fees and charges will be set at a level that supports the direct and indirect cost of the service provided.

### **Reserve Policies**

**3272.10** The District will maintain prudent reserve funds to stabilize the District's fiscal base for anticipated fluctuations in revenues and expenditures, provide for unanticipated expenditures of a nonrecurring nature or to meet unexpected increases in service delivery costs within the fiscal year. The following reserve funds are to be utilized:

**3272.20 Economic Uncertainty Reserve** to protect the General Fund against unpredictable fluctuations in major revenues and unexpected emergencies. Maintain General Fund Reserve level of 15% of discretionary General Fund Revenues. The reserve level should be reviewed at least semi-annually.

**3272.30 Capital Replacement Reserve** to provide for sufficient funds for the anticipated replacement of capital equipment and the maintenance of capital assets per the Browning Reserve Study. The goal for the General Fund Capital Replacement Reserve shall be set at, or exceed the minimum level, recommended in the Browning Reserve Study. Appropriations from these reserves will be to fund major capital replacement expenditures, replacement costs of existing equipment, vehicles, computers and office furnishings as they reach the end of their useful life.

**3272.40 Compensated Absences Reserve** to fund the District's liability to pay employees for unused vacation benefits upon retirement or termination.

**3272.50 Funding of Reserves** will come generally from one-time revenues, year-end fund balances and projected revenues in excess of projected expenditures. They will generally be reserved in the following priority order:

- Reserve for Economic Uncertainty/Emergencies
- Reserve for Capital Replacement
- Reserve for Compensated Absences

**3272.60** Appropriation or use of funds from these reserves requires Board of Directors approval.

**CAMERON PARK COMMUNITY SERVICES DISTRICT**  
**\* POLICY GUIDE SERIES 3000-OPERATIONS\***

### **Debt Management Policy**

**3273.10** It is the intent of the Cameron Park Community Services District to issue debt in a manner that adheres to federal and state laws, existing bond covenants and prudent financial management.

**3273.20** The Board of Directors will annually review and adopt a Debt Management Policy. This policy will address inter-fund borrowing, short-term borrowing, long-term borrowing, and debt issuance. The policy will provide guidance for ensuring that financial resources are adequate to meet short-term and long-term service objectives and that financing undertaken by the District satisfy certain clear objective standards which allow the District to protect its financial resources in order to meet its long term capital needs.

### **Investment Policy**

**3274.10** The Board of Directors will annually review and adopt an Investment Policy in conformance with the California Government Code. The policy will address the objectives of safety, liquidity and yield with respect to the District's financial assets.

### **Fees and Charges Policy**

**3275.10** The fees and charges will be set to provide adequate resources for the cost of the program or service provided.

### **Purchasing Policy**

**3276.10** The District will maintain a purchasing policy designed to support and enhance the delivery of governmental services while seeking to obtain the maximum value for each dollar expended.

### **Performance Measures Policy**

**3277.10** The General Manager, working with heads of departments, will annually develop performance measures to assess how efficiently and effectively the functions, programs and activities in each department are provided and for determining whether program goals are being met.

Source:  
Annual Review Due

*Draft Proposed Changes*

*Budget and Administration Committee; February 4, 2020*

**POLICY TITLE: MANAGEMENT AND BUDGET POLICIES**

**POLICY NUMBER: 3270 - 3277 Financial Management Policies Reserve Policies**

**3272: Reserve Policies**

**3272.10 Purpose** The District will maintain prudent Reserve funds to stabilize services during economic uncertainties, and acquire, replace and improve capital assets.

**3272.20 Appropriations of Revenues and Expenditures for Reserves** shall be approved by the Board of Directors at least annually. Funding for Reserves shall consider property tax revenues, revenues generated from fees, grant funding, and other sources determined by the Board of Directors. Expenditures for Reserves shall consider five-year capital improvement plan, reserve studies, financial projections, and other appropriate Board-approved policy documents.

**3272.30 Economic Uncertainty Reserve** shall be funded and used to protect the General Fund against unpredictable fluctuations in major revenues and unexpected emergencies. A Reserve level of 15% of discretionary General Fund Revenues is recommended.

**3272.30 Capital Asset Reserves** shall be funded and used to acquire, replace and improve capital assets for Fire & Emergency Services and Recreation Facilities & Parks. Appropriations from these Reserves shall fund repairs, maintenance, and replacement of existing capital assets, and fund acquisition of new assets. Assets are considered items and projects costing more than \$5,000, such as vehicles, fire apparatus, parking lots, restrooms, personal protective gear, fire equipment, mechanical systems, appliances, buildings, playgrounds, and major park improvements.

**Cameron Park Community Services District  
Fund Balance Analysis  
As of 6/30/2019**

**Attachment 4C**

<b>Special Funds Balance Summary</b>	<b>FIRE &amp; EMERGENCY SERVICES RESERVE</b>	<b>RECREATION FACILITIES &amp; PARKS RESERVE</b>
	<b><u>Fire Equip Replacement</u></b>	<b><u>Per Capita Grant</u></b>
<b>Beginning Fund Balance as of 7/1/18</b>	656,155.51	150,928.99
<b>Fund Balance Activity through 6/30/19</b>	<b><u>(111,341.19)</u></b>	<u>0.00</u>
<b>Total Fund Balances as of 6/30/19</b>	<u>544,814.32</u>	<u>150,928.99</u>
<b>Liabilities and Fund Balances as 6/30/19</b>	<u>544,814.32</u>	<u>150,928.99</u>



## **Agenda Transmittal**

**DATE:** February 4, 2020

**FROM:** Jill Ritzman, General Manager  
Vicky Niebauer, Finance/HR Officer

**AGENDA ITEM #5:** **BUDGET AND ADMINISTRATION COMMITTEE – 2020 WORK PLAN**

**RECOMMENDED ACTION: DISCUSS AND FORWARD TO THE BOARD OF DIRECTORS**

### **INTRODUCTION**

The Board of Directors President asked Standing Committees for input on a 2020 District Work Plan. Standing Committees will forward their responses to the Board of Directors for consideration and adoption to establish District priorities for 2020.

### **DISCUSSION**

Based on feedback from Committee members and staff discussion, the following priorities are being presented for discussion (not in priority order):

- Initiate a new Strategic Plan
- Five- Year Budget Projection
- Establish a Reserve Policy and Reserve Accounts
- Attain the District of Distinction Certification
- Eliminate Budget Deficit



## Agenda Transmittal

**DATE:** February 4, 2020

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

**AGENDA ITEM #6A:** **MONTH OF JANUARY ACCOMPLISHMENTS AND PROJECTS IN PROGRESS – FINANCE AND HUMAN RESOURCES**

**RECOMMENDED ACTION:** REVIEW

### January Accomplishments include:

- Completed Abila Reporting Training for Chief Jed Gaines (Fire and Emergency Services);
- Researched and met with Battalion Chief Dave Woods (Fire and Emergency Services), regarding the Lake Tahoe Training Fund to insure all Lake Tahoe training payments and expenditures have been and will be posted to the Special Fund for training (Fund 05);
- Completed the FY 2018-19 final audit process. The final audit report comes to your Committee at tonight's meeting for approval to be forwarded to the Board of Directors;
- Completed promotion process for Maintenance Foreman (filled by current Parks & Facilities Maintenance Worker II) to replace the retired Park Supervisor;
- Completed the new hire process for a Parks & Facilities Maintenance Worker II vacancy created by the promotion;
- Met with Chief Sherry Moranz regarding JPA expenditures and revenue accounting, as well as, Fire and Emergency Operations and JPA budget presentations;
- Set up a revised policy for credit cards issuance to provide internal controls to the prior practice/process.
- Completed 1099 and W2 processes and distribution.



January Projects in Progress include:

- Transferring the District's US Bank's CalCards program to Umpqua Bank's Commercial Card program. The Umpqua Bank program is offered to all California Small District Association members and earns a 1% rebate on all card purchases. This program offers the District many benefits, including setting card thresholds and commodity limits, as well as, online flexibility, and ease of use;
- To fill the Recreation Supervisor permanently, staff started the recruitment process. Flyers were distributed to CPRS, CSDA, and neighboring Special Districts; an interview panel is set. Staff expects to have a permanent appointment by the end of February.
- Escheatment Policy research and development (Board approval);
- Fixed Asset Inventory and Surplus Sale Processes (Board approval);
- Reorganizing recreation programs and revenue general ledger accounts. Updating matrix in Abila;
- Budget development analysis and review. Review of Personnel Budget Requests from Departments.

**Cameron Park Community Services District**  
**Check/Voucher Register - Check Register**  
From 12/27/2019 Through 1/23/2020

<u>Vendor Name</u>	<u>Check Amount</u>	<u>Description</u>	<u>Check Num...</u>	<u>Check Date</u>
	<u>28,770.26</u>	Payroll GL 01-10-20	Payroll GL 01-...	1/10/2020
	28,770.26		Total Payroll ...	1/10/2020
	<u>30,606.60</u>	Payroll GL 12-27-19	Payroll GL 12-...	12/27/2019
	30,606.60		Total Payroll ...	12/27/2019
Abila	<u>687.00</u>	Accounting Software 12/20/19-01/19/2020	31686	1/2/2020
	687.00		Total 31686	1/2/2020
Acer Landscape Materials, Inc	<u>438.26</u>	Road Base, lake ent. 12/30/19 Inv# 659, Rec# 26897	31713	1/9/2020
	438.26		Total 31713	1/9/2020
ADM Screening	<u>45.00</u>	Pre emp testing - Rec (1) 12/27/19	31687	1/2/2020
	45.00		Total 31687	1/2/2020
ADM Screening	<u>45.00</u>	Pre-emp testing (REC) 01/07/20	31714	1/9/2020
	45.00		Total 31714	1/9/2020
Airespring Inc.	<u>564.57</u>	Internet Broadbands Com Cntr/Lake Dec. 2019	31758	1/16/2020
	564.57		Total 31758	1/16/2020
Airgas National Carbonation	<u>84.81</u>	CO2 Pool 12/19/19	31688	1/2/2020
	84.81		Total 31688	1/2/2020
Airgas National Carbonation	<u>185.71</u>	CO2, Pool 12/27/19	31715	1/9/2020
	185.71		Total 31715	1/9/2020
Airgas National Carbonation	<u>260.95</u>	CO2 tank rental, lagoon 12/31/19	31759	1/16/2020
	260.95		Total 31759	1/16/2020
Airgas National Carbonation	<u>268.77</u>	CO2 Pool 01/06/20	31791	1/23/2020
	268.77		Total 31791	1/23/2020
Alhambra	<u>42.06</u>	water delv. 12/30/19 & 01/13/20	31793	1/23/2020
	42.06		Total 31793	1/23/2020

**Cameron Park Community Services District**  
**Check/Voucher Register - Check Register**  
 From 12/27/2019 Through 1/23/2020

<u>Vendor Name</u>	<u>Check Amount</u>	<u>Description</u>	<u>Check Num...</u>	<u>Check Date</u>
Appliance Company Inc.	240.00	Dishwasher review/repair 10/02 & 10/17/19	31716	1/9/2020
	240.00		Total 31716	1/9/2020
ARC Alternatives	1,936.85	Solar Consult Mtg/Travel - Prof Srvcs review Nov-Dec 2019	31794	1/23/2020
	1,936.85		Total 31794	1/23/2020
Arnolds for Awards, Inc.	13.89	nameplate CC&R comm (Dutta) 10/15/19	31717	1/9/2020
	13.89		Total 31717	1/9/2020
AT&T Calnet 3	149.65	FD phone lines 11/24-12/23/19	31689	1/2/2020
	149.65		Total 31689	1/2/2020
AT&T Calnet 3	21.40	FD89 fax phone line 12/10/19-01/09/20	31761	1/16/2020
	21.40		Total 31761	1/16/2020
Beatrice Ballard	60.00	WoodART - class cancelled - refund	31795	1/23/2020
	60.00		Total 31795	1/23/2020
Bob Munsey	40.00	Watercolor class cancel - refund full amt (2)	31782	1/16/2020
	40.00		Total 31782	1/16/2020
Bravo Security Services Inc.	200.00	Security - Event Hall (4 hrs) (2g) 02/06/2020	31719	1/9/2020
	200.00		Total 31719	1/9/2020
Brian Agee	160.00	Res ff shifts 11/08,15,20,25	31757	1/16/2020
Brian Agee	160.00	Res ff shifts 12/02,07,12,16		1/16/2020
	320.00		Total 31757	1/16/2020
California Public Employee's Retirement System	20,229.67	January 2020 CalPERS Health Payment	1001466509	1/2/2020
	20,229.67		Total 100146...	1/2/2020
California Public Employee's Retirement System	1,091.65	PPE 12/21/19 CalPERS Retirement - Classic	1001471200	12/27/2019
	1,091.65		Total 100147...	12/27/2019

**Cameron Park Community Services District  
Check/Voucher Register - Check Register  
From 12/27/2019 Through 1/23/2020**

<u>Vendor Name</u>	<u>Check Amount</u>	<u>Description</u>	<u>Check Num...</u>	<u>Check Date</u>
California Public Employee's Retirement System	3,030.62	PPE 12/21/19 CalPERS Retirement - Pepra	1001471202	12/27/2019
	3,030.62		Total 100147...	12/27/2019
California Public Employee's Retirement System	1,042.11	PP01 01-10-20 CalPERS Retirement - Classic	1001478766	1/10/2020
	1,042.11		Total 100147...	1/10/2020
California Public Employee's Retirement System	2,845.91	PP01 01-10-20 CalPERS Retirement - Pepra	1001478771	1/10/2020
	2,845.91		Total 100147...	1/10/2020
CalPERS 457 Plan	200.00	PPE 12/21/19 CalPERS 457 Plan	1001471198	12/27/2019
	200.00		Total 100147...	12/27/2019
CalPERS 457 Plan	200.00	PP01 01-10-20 CalPERS 457 Plan	1001478764	1/10/2020
	200.00		Total 100147...	1/10/2020
Camino Power Tool	101.79	FD89 auto parts 01/10/20	31762	1/16/2020
	101.79		Total 31762	1/16/2020
Capital Private Patrol	1,047.06	Parks- Patrol for January 2020	31691	1/2/2020
	1,047.06		Total 31691	1/2/2020
Carbon Copy, Inc.	36.34	Copier Count CCR/Rec/Admin Dec. 2019 (Cs4053ci)	31720	1/9/2020
Carbon Copy, Inc.	35.07	Copier Count CCR/Rec/Admin Dec. 2019 (Cs4500)		1/9/2020
Carbon Copy, Inc.	10.32	FD88 Copier Count Dec. 2019		1/9/2020
Carbon Copy, Inc.	37.74	FD89 Copier Count Dec. 2019		1/9/2020
	119.47		Total 31720	1/9/2020
CardConnect	50.00	Bolt Device leases Dec. 2019	31692	1/2/2020
	50.00		Total 31692	1/2/2020
Churchill's Hardware, Inc.	542.16	FD supplies, hardware, etc. 11/30-12/30/19	31721	1/9/2020
	542.16		Total 31721	1/9/2020
Churchill's Hardware, Inc.	909.44	CSD hardware, supplies, etc 11/04-12/18/19	31722	1/9/2020
	909.44		Total 31722	1/9/2020

**Cameron Park Community Services District**  
**Check/Voucher Register - Check Register**  
From 12/27/2019 Through 1/23/2020

<u>Vendor Name</u>	<u>Check Amount</u>	<u>Description</u>	<u>Check Num...</u>	<u>Check Date</u>
Cindy Bouris	35.00	Jan paint class, cancelled by enrollee - refund	31718	1/9/2020
	35.00		Total 31718	1/9/2020
Cintas Corporation #622	336.52	CC Janitorial Supplies 01/02/20	31723	1/9/2020
	336.52		Total 31723	1/9/2020
Cintas Corporation #622	287.23	CC Janitorial Supplies 01/09/20	31763	1/16/2020
	287.23		Total 31763	1/16/2020
Cintas Corporation #622	336.52	Janitorial Supplies 01/16/20	31797	1/23/2020
	336.52		Total 31797	1/23/2020
Comcast	154.69	FD89 Internet 01/11-02/10/20	31764	1/16/2020
	154.69		Total 31764	1/16/2020
Comcast	54.99	FD88 Internet 01/14-02/13/20	31798	1/23/2020
	54.99		Total 31798	1/23/2020
CoreLogic Solutions LLC	165.00	CC&R mapping software Dec. 2019	31765	1/16/2020
	165.00		Total 31765	1/16/2020
CSDA Gold Country Chapter	25.00	Chapter Dues CY 2020 (6 ppl)	31724	1/9/2020
CSDA Gold Country Chapter	125.00	Jan. training Parliamentary (5ppl) 01/22/20		1/9/2020
	150.00		Total 31724	1/9/2020
David D. Neer	180.00	Inst. Golf 10/21-12/02/19	31702	1/2/2020
	180.00		Total 31702	1/2/2020
Dawn Avalon	59.40	Inst. Tai Chi Health 12/05-12/19/19	31690	1/2/2020
	59.40		Total 31690	1/2/2020
De Lage Landen Financial Services, Inc.	91.97	FD88 Copier Lease 12/15/19-01/14/20	31695	1/2/2020
	91.97		Total 31695	1/2/2020
De Lage Landen Financial Services, Inc.	176.96	FD89 Copier lease pymt Jan. 2020	31766	1/16/2020
	176.96		Total 31766	1/16/2020

**Cameron Park Community Services District**  
**Check/Voucher Register - Check Register**  
From 12/27/2019 Through 1/23/2020

<u>Vendor Name</u>	<u>Check Amount</u>	<u>Description</u>	<u>Check Num...</u>	<u>Check Date</u>
Deborah Oberlander	1,500.00	Prep-labor nego 2020	31703	1/2/2020
	1,500.00		Total 31703	1/2/2020
Delta Dental of California	1,175.71	Dental - February 2020	31799	1/23/2020
	1,175.71		Total 31799	1/23/2020
Department of Industrial Relations	485.00	OSHA penalty Pymt #7 due 01/28/20	31767	1/16/2020
	485.00		Total 31767	1/16/2020
Department of Justice	96.00	Pre emp/inst. FP/BG checks Dec. 2019	31725	1/9/2020
	96.00		Total 31725	1/9/2020
Dept. of Forestry & Fire Protection	148.00	Fstep Course for FD 10/29/19	31696	1/2/2020
	148.00		Total 31696	1/2/2020
Dept. of Forestry & Fire Protection	685,416.31	1st Qtr CAL FIRE 2019/2020 #27750	31726	1/9/2020
	685,416.31		Total 31726	1/9/2020
Dept. of Forestry & Fire Protection	246,607.38	1st Qtr CAL FIRE 2019/2020 #27753 (JPA)	31727	1/9/2020
	246,607.38		Total 31727	1/9/2020
DSA Technologies, Inc	1,726.63	FD89 Win 10 Tower replacement of Win 7 01/08/20	31800	1/23/2020
DSA Technologies, Inc	2,674.31	MSA, IT Srvcs, February 2020		1/23/2020
	4,400.94		Total 31800	1/23/2020
Eide Bailly LLP	4,445.00	Prof Srvcs CPA FY18/19 Audit Dec. 2019	31697	1/2/2020
	4,445.00		Total 31697	1/2/2020
El Dorado County Environmental Mgmt.	306.00	CSD Pool Env. Mgmt fees 2109/2112 - FA0005796	31728	1/9/2020
	306.00		Total 31728	1/9/2020
Ellamae J. Wooten	200.00	Dir Comp Mtgs 01/06,15	31822	1/23/2020
	200.00		Total 31822	1/23/2020

**Cameron Park Community Services District**  
**Check/Voucher Register - Check Register**  
 From 12/27/2019 Through 1/23/2020

<u>Vendor Name</u>	<u>Check Amount</u>	<u>Description</u>	<u>Check Num...</u>	<u>Check Date</u>
Epperson Law Group, PC	2,763.00	Legal Srvcs, phone, mtgs, emails, etc. 12/1-12/31/19	31730	1/9/2020
	2,763.00		Total 31730	1/9/2020
Eric William Blodgett Aiston	300.00	Dir Comp Mtgs 01/07,07,15	31792	1/23/2020
	300.00		Total 31792	1/23/2020
Eryn Jelonek	35.00	Nov class cancelled - refund	31735	1/9/2020
	35.00		Total 31735	1/9/2020
Ewing Irrigation Products, Inc.	420.50	Parks - Hunter 24sta wifi 01/06/20	31801	1/23/2020
	420.50		Total 31801	1/23/2020
Felicity Wood Carlson	58.00	CSDA Workshop Mileage - reimb 1/22/20	31796	1/23/2020
Felicity Wood Carlson	300.00	Dir Comp Mtgs 01/06,06,15		1/23/2020
	358.00		Total 31796	1/23/2020
Fire Apparatus Solutions	64.93	FD 89 Auto part 10/29/19	31772	1/16/2020
	64.93		Total 31772	1/16/2020
Fire Apparatus Solutions	114.02	FD89 brackets - SCBA 01/14/20	31802	1/23/2020
	114.02		Total 31802	1/23/2020
Fitness Vacation Exchange	4,786.75	Aqua Body Strong program boards, etc. 2020 (MM sponsored)	31760	1/16/2020
	4,786.75		Total 31760	1/16/2020
Foothill Tree Service	3,725.00	Pruning/Chipping/Hauling dead trees - parks 12/30/19	31699	1/2/2020
	3,725.00		Total 31699	1/2/2020
Gold Country Hardware	10.29	Eastwood Park bolt 01/08/20	31731	1/9/2020
	10.29		Total 31731	1/9/2020
Hank Winczner	20.00	Watercolor class canceled - refund half (1)	31790	1/16/2020
	20.00		Total 31790	1/16/2020
Hillyard, Inc.	161.00	Parks - Paper towels 01/06/20	31803	1/23/2020

Cameron Park Community Services District  
 Check/Voucher Register - Check Register  
 From 12/27/2019 Through 1/23/2020

Vendor Name	Check Amount	Description	Check Num...	Check Date
	161.00		Total 31803	1/23/2020
Holly Morrison	200.00	Dir Comp Mtgs 01/06,15	31809	1/23/2020
	200.00		Total 31809	1/23/2020
Home Depot Credit Services	1,172.53	hardware, etc. Parks 12/06-12/17/19	31734	1/9/2020
	1,172.53		Total 31734	1/9/2020
Hunt & Sons	1,609.17	Fuel 12/20/19	31701	1/2/2020
Hunt & Sons	707.35	Fuel 12/27/19		1/2/2020
	2,316.52		Total 31701	1/2/2020
Hunt & Sons	663.72	FD Fuel 01/03/20	31775	1/16/2020
Hunt & Sons	644.87	FD Fuel 01/10/20		1/16/2020
	1,308.59		Total 31775	1/16/2020
Hunt & Sons	699.09	Fuel 01/17/20	31804	1/23/2020
	699.09		Total 31804	1/23/2020
Interwest Consulting Group, Inc.	250.00	FD Plan Rvw 2740 La Cienega Ct. 12/27/19-01/3/20 #201911675	31776	1/16/2020
Interwest Consulting Group, Inc.	345.00	FD Plan Rvw Barber Shoppe T.I. 12/27/19-01/10/20 #201911676		1/16/2020
	595.00		Total 31776	1/16/2020
Interwest Consulting Group, Inc.	226.25	FD plan review 2417 Justamere Ln 01/03-01/17/20 #201911713	31805	1/23/2020
	226.25		Total 31805	1/23/2020
Jack Webb	80.00	Res ff shifts 12/22,29	31711	1/2/2020
	80.00		Total 31711	1/2/2020
Jill Ritzman	42.30	Bus/Plan lunch (4) 01/06/20 - Reimb	31750	1/9/2020
Jill Ritzman	100.00	Cell allowance - Jan. 2020		1/9/2020
	142.30		Total 31750	1/9/2020
Jody Wright	120.00	YBB 7/8 grd boys, no coed - refund	31712	1/2/2020



Cameron Park Community Services District  
 Check/Voucher Register - Check Register  
 From 12/27/2019 Through 1/23/2020

Vendor Name	Check Amount	Description	Check Num...	Check Date
	120.00		Total 31712	1/2/2020
Jose Martinez	73.00	Dec - TT Mini gym class cancelled - refund	31742	1/9/2020
	73.00		Total 31742	1/9/2020
Joshua C. Marks	625.00	Janitorial Srvc Parks restrooms 01/01,08,15	31779	1/16/2020
	625.00		Total 31779	1/16/2020
JS West Propane Gas	2,487.29	Propane fill - Gym/Classrooms/Pool 12/23/19	31736	1/9/2020
	2,487.29		Total 31736	1/9/2020
JS West Propane Gas	2,632.12	Propane fill - Gym/Classrooms/Pool 12/30/19	31737	1/9/2020
	2,632.12		Total 31737	1/9/2020
JS West Propane Gas	148.26	Propane CC 12/30/19	31738	1/9/2020
	148.26		Total 31738	1/9/2020
JS West Propane Gas	514.33	FD89 Propane 12/26/19	31777	1/16/2020
	514.33		Total 31777	1/16/2020
JS West Propane Gas	439.78	FD88 Propane 12/28/19	31778	1/16/2020
	439.78		Total 31778	1/16/2020
JS West Propane Gas	1,100.90	Propane fill - Gym/Classrooms/Pool 01/07/20	31807	1/23/2020
	1,100.90		Total 31807	1/23/2020
JS West Propane Gas	1,176.00	Propane fill - Gym/Classrooms/Pool 01/07/20	31808	1/23/2020
	1,176.00		Total 31808	1/23/2020
Kaitlin Lishman	20.00	Fingerprinting pre emp - Reimb	31740	1/9/2020
	20.00		Total 31740	1/9/2020
Kathy Eicher	20.00	Watercolor class cancelled - refund half (1)	31770	1/16/2020

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Vendor Name	Check Amount	Description	Check Num...	Check Date
	20.00		Total 31770	1/16/2020
Kathy Jackson	215.49	Rec program supplies - CLRM B	31806	1/23/2020
	215.49		Total 31806	1/23/2020
Larry McBride	600.00	In Lieu Med Bens Retirmt Jan. 2020	31743	1/9/2020
	600.00		Total 31743	1/9/2020
Lincoln Aquatics	128.24	Pool Chlorine 12/10/19 (w/CM #D8669931 1 \$497.02, WH return)	31739	1/9/2020
	128.24		Total 31739	1/9/2020
Linda Mort	47.00	Drvier's Ed online - void-refund	31744	1/9/2020
	47.00		Total 31744	1/9/2020
Madera Carports Inc.	3,690.64	Parks carport 12/30/19	31741	1/9/2020
	3,690.64		Total 31741	1/9/2020
Marquee Fire Protection	650.00	FD89 5 year Inspection FH's, sprinklers, etc. 12/20/19	31780	1/16/2020
	650.00		Total 31780	1/16/2020
Melissa O'Meara Simpkin	774.88	2020 YBB Jersey lettering 01/13/20	31786	1/16/2020
	774.88		Total 31786	1/16/2020
Melissa O'Meara Simpkin	168.25	Parks - hats 01/20/20	31815	1/23/2020
	168.25		Total 31815	1/23/2020
Michael Grassle	100.00	Cell allowance - Jan 2020	31732	1/9/2020
Michael Grassle	50.46	Mileage Reimb - Dec. 2019		1/9/2020
	150.46		Total 31732	1/9/2020
Michael Stiles	115.00	YBB 7/8 Boys, opted out - refund	31752	1/9/2020
	115.00		Total 31752	1/9/2020
Mobile Evolutions LLC	3,215.39	FD B2705 vehicle accessories 01/03/20	31781	1/16/2020
	3,215.39		Total 31781	1/16/2020

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<u>Vendor Name</u>	<u>Check Amount</u>	<u>Description</u>	<u>Check Num...</u>	<u>Check Date</u>
Monica DaCosta	1,176.00	Inst. Beg & Conv Spanish Sept.-Dec. 2019	31694	1/2/2020
	1,176.00		Total 31694	1/2/2020
Myung Chong	360.00	Inst. Mod Zumba Dec. 2019	31693	1/2/2020
	360.00		Total 31693	1/2/2020
Nancy Hegarty	210.00	Cancelled event Classrm A 02/23 & 04/26/2020 - pymts refund	31733	1/9/2020
	210.00		Total 31733	1/9/2020
National Aquatic Services, Inc	3,232.16	Pool - heater booster pump installation 12/19/19	31783	1/16/2020
	3,232.16		Total 31783	1/16/2020
Pathian Administrators	134.46	Vision Benefits - February 2020	31810	1/23/2020
	134.46		Total 31810	1/23/2020
Patricia Taylor	40.00	Watercolor class cancelled - refund half (2)	31787	1/16/2020
	40.00		Total 31787	1/16/2020
Paychex	211.80	Paychex Payroll Fees for 12-27-19	2019122301	12/27/2019
	211.80		Total 201912...	12/27/2019
Paychex	205.80	Paychex Payroll Fees for 01-10-20	2020010601	1/10/2020
Paychex	812.00	Paychex W2 fees for 2019		1/10/2020
	1,017.80		Total 202001...	1/10/2020
Paychex	176.00	Paychex Stratustime Fees Dec. 2019	21126517	1/17/2020
	176.00		Total 21126517	1/17/2020
PG&E	1,477.07	Elec. Carousel, lamps FD's 88 & 89 11/26-12/26/19	31704	1/2/2020
	1,477.07		Total 31704	1/2/2020
PG&E	11,307.83	Elec LLADs, Parks 11/25-12/25/19	31745	1/9/2020
	11,307.83		Total 31745	1/9/2020

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Vendor Name	Check Amount	Description	Check Num...	Check Date
PG&E	939.82	Elec. 11/25-12/25/19 Nwcrn, Parks & Lagoon	31746	1/9/2020
	939.82		Total 31746	1/9/2020
PG&E	116.62	Elec 12/17/19-01/15/20 8 lamps	31811	1/23/2020
	116.62		Total 31811	1/23/2020
PG&E	160.37	Elec 12/17/19-01/15/20 11 lamps	31812	1/23/2020
	160.37		Total 31812	1/23/2020
ProPet Distributors, Inc.	1,069.00	Parks -Dog litter bags 01/22/20	31813	1/23/2020
	1,069.00		Total 31813	1/23/2020
Public Employee's Union Local 1	93.22	Union Dues for payroll 01-10-20	31747	1/9/2020
	93.22		Total 31747	1/9/2020
Public Employee's Union Local 1	95.79	Union Dues - Payroll 01/24/20	31814	1/23/2020
	95.79		Total 31814	1/23/2020
R.J. Ricciardi, Inc CPA's	2,685.00	FY 18/19 Audit, Director/Admin Dec. 2019	31748	1/9/2020
	2,685.00		Total 31748	1/9/2020
Riebes Auto Parts	24.84	FD89 auto parts 01/01/2020	31705	1/2/2020
	24.84		Total 31705	1/2/2020
Riebes Auto Parts	16.45	Stop Tail, Parks 01/08/20	31749	1/9/2020
Riebes Auto Parts	127.59	truck battery - Parks 01/06/20		1/9/2020
	144.04		Total 31749	1/9/2020
Robert A. Godwin	385.00	YBB Officials 7 games 01/11/20	31773	1/16/2020
	385.00		Total 31773	1/16/2020
Robert Ely	1,000.00	Balance owed - Elvis Concert 01/10/20	31729	1/9/2020
	1,000.00		Total 31729	1/9/2020
Rosemary Heier	20.00	Watercolor class cancel - refund half (1)	31774	1/16/2020

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Vendor Name	Check Amount	Description	Check Num...	Check Date
	20.00		Total 31774	1/16/2020
Sara Elledge	55.00	Pre-Ballet class schedule conflict - refund	31771	1/16/2020
	55.00		Total 31771	1/16/2020
Scott Russell	60.00	YBB 5/6 Boys, cancelled enrolled - refund	31784	1/16/2020
	60.00		Total 31784	1/16/2020
Sierra Office Systems and Products	37.41	FD89 Office Supplies 12/10/19	31785	1/16/2020
	37.41		Total 31785	1/16/2020
Sierra Tractor, Inc.	1,131.75	Tractor parts/labor repair - Parks 12/19/19	31751	1/9/2020
	1,131.75		Total 31751	1/9/2020
SiteOne Landscape Supply	212.48	NView park Irrig Supplies 01/07/20 (w/ disc)	31816	1/23/2020
SiteOne Landscape Supply	4.83	NView park Irrig Supply (w/disc)		1/23/2020
	217.31		Total 31816	1/23/2020
Ski Air Incorporated	121.00	HVAC propane smell check 01/14/20	31817	1/23/2020
	121.00		Total 31817	1/23/2020
Stephanie Webber	150.00	Dec. CPR class cancelled - refund (2)	31756	1/9/2020
	150.00		Total 31756	1/9/2020
Taylor Doll	160.00	Res ff shifts 12/01, 08,15,22	31769	1/16/2020
	160.00		Total 31769	1/16/2020
Teresa Haverty	59.40	Inst. Paint class Dec. 2019	31700	1/2/2020
	59.40		Total 31700	1/2/2020
The Paint Spot, Inc.	90.87	Paint for classrooms 01/04/20 (FOS grant \$)	31753	1/9/2020
The Paint Spot, Inc.	134.51	Paint, etc. classrooms 01/03/20 (FOS grant \$)		1/9/2020
	225.38		Total 31753	1/9/2020
The UPS Store # 1726	14.50	FD postage mail 01/16/20	31818	1/23/2020

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	14.50		Total 31818	1/23/2020
Think, Inc.	5,233.13	2020 Winter/Spring ACT Guide pack & delivery 12/31/19	31754	1/9/2020
	5,233.13		Total 31754	1/9/2020
TPX Communications	909.70	Com Center Phones/Internet Jan. 2020	31788	1/16/2020
	909.70		Total 31788	1/16/2020
Tumble Time Gymnastics, Inc.	91.80	Inst. Mini & Girls Gymnastics Dec 2019	31707	1/2/2020
	91.80		Total 31707	1/2/2020
U.S. Bank	5,941.62	Cal Card purchases 11/21-12/21/19	31708	1/2/2020
	5,941.62		Total 31708	1/2/2020
Umpqua Bank	98,625.00	Umpqua Loan Payment (Interest) 01/08/20 direct bank	97070031395...	1/8/2020
	98,625.00		Total 970700...	1/8/2020
Umpqua Bank	50.03	Bank Maintenance Fee for December 2019	Bank Maint Fee	1/22/2020
	50.03		Total Bank M...	1/22/2020
Umpqua Bank	449.12	CC Merch Fees - Vantiv - Dec. 2019	Merch Fees	1/9/2020
	449.12		Total Merch F...	1/9/2020
Uptown Studios, Inc	500.00	Domain Host - cameronpark.org 2020	31755	1/9/2020
Uptown Studios, Inc	350.00	Web Maint. Dec. 2019		1/9/2020
	850.00		Total 31755	1/9/2020
Vanessa Esmerelda Harris Faur	160.00	Res ff shifts 11/04,11,18,22	31698	1/2/2020
Vanessa Esmerelda Harris Faur	160.00	Res ff shifts 12/05,11,19,23		1/2/2020
	320.00		Total 31698	1/2/2020
Verizon Business	5.24	FD phone line carrier access Y2620200 Dec. 2019	31789	1/16/2020
	5.24		Total 31789	1/16/2020

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Verizon Wireless	412.78	FD wireless phones 11/16-12/15/19	31709	1/2/2020
	412.78		Total 31709	1/2/2020
Verizon Wireless	114.03	FD wireless phones 11/16-12/15/19	31710	1/2/2020
	114.03		Total 31710	1/2/2020
Verizon Wireless	481.32	Wireless Phones CC, Rec & Parks 12/11/19-01/10/20	31819	1/23/2020
	481.32		Total 31819	1/23/2020
Verizon Wireless	181.36	Wireless Ipads, Hotspots, etc Parks 12/11/19-01/10/20	31820	1/23/2020
	181.36		Total 31820	1/23/2020
Wayne's Locksmith	265.21	Parks- padlocks 01/13/20	31821	1/23/2020
	265.21		Total 31821	1/23/2020
Wes Dequine	215.00	YBB grds 1/2 & 3/4 - refunds, no play co-ed	31768	1/16/2020
	215.00		Total 31768	1/16/2020
Zachary Schnetz	160.00	Res ff shifts 12/04,09,19,31	31706	1/2/2020
	160.00		Total 31706	1/2/2020
Report Total	1,224,423.99			