

**Board of Directors Meeting**  
**Cameron Park Community Services District**  
**2502 Country Club Drive, Cameron Park, California**



**Wednesday, May 18, 2016**

**6:30 p.m. Regular Meeting**  
**Board will convene into Closed Session**  
**after Committee Reports**

Board of Directors

GREG STANTON (GS), President

MARGARET MOHR (MM), Vice-President

Directors: AMY BLACKMON (AB), SCOTT MCNEIL (SM), HOLLY MORRISON (HM)

**CALL TO ORDER**

**ROLL CALL**

**PLEDGE OF ALLEGIANCE**

**ADOPTION OF THE AGENDA AND APPROVAL OF CONSENT CALENDAR**

Board members, staff and members of the public may request an item be pulled from the Consent Calendar for discussion. The Board will make any necessary additions, deletions, or corrections to the Agenda, determine matters to be added to or removed from the Consent Calendar, and with one motion adopt the Agenda and approve the Consent Calendar.

**MOMENT OF RECOGNITION**

This allotted time provides an opportunity for the Board of Directors to express appreciation to members of the community, District staff, or the Board for extra efforts as volunteers, committee members or community-minded citizens.

- Recognition of the volunteers from the Cameron Park Church of Jesus Christ of Latter-Day Saints for their assistance with the clean-up at Cameron Park Lake

**PRESENTATION**

This allotted time provides an opportunity for the Board of Directors to receive guest speakers who have been invited to present items to the Board that are of interest to the District.

**OPEN FORUM**

At this time, members of the public may speak on any item not on the agenda that falls within the jurisdiction of the Board of Directors. Comment during the Open Forum is limited to four minutes per person. Public testimony will be received on each agenda item as it is called. Principal party on each side of an issue (where applicable) is allocated 10 minutes to speak, individual comments are limited to four minutes except with the consent of the Board, individuals shall be allowed to speak on an item only once. The Board reserves the right to waive said rules by a majority vote. For the public's information, we are now taking email requests for future notification of Community Services District meetings.

**BEGINNING OF CONSENT CALENDAR**

**1. APPROVAL OF DRAFT CONFORMED AGENDAS**

- a. Board of Directors' Regular Meeting, April 20, 2016
- b. Budget and Administration Committee Meeting, April 12, 2016
- c. Fire and Emergency Services Committee Meeting, April 12, 2016

**2. STAFF REPORTS**

- a. General Manager's Report
- b. Fire Department Report
- c. Recreation Department Report
- d. Parks Department Report

### **3. FINANCIAL REPORTS**

- a. Preliminary Financial Report
- b. Check Register
- c. General Manager's Credit Card Activity

### **END OF CONSENT CALENDAR**

### **DEPARTMENT MATTERS**

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

### **4. ITEMS REMOVED FROM THE CONSENT CALENDAR FOR DISCUSSION**

### **5. AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2015 – PRESENTATION BY MICHAEL O'CONNOR, R. J. RICCIARDI, INC.**

*Recommended Action:* Receive, Discuss and Accept the Audited Financial Statements for the Year Ended June 30, 2015 with a Board Poll Vote

### **6. COMBO PASS SALES UPDATE**

*Recommended Action:* Receive and File

### **7. WEED ABATEMENT ORDINANCE NO. 2016.03.16 FINANCIAL AND STAFFING OPTIONS**

*Recommended Action:* Receive, Discuss and Approve Financial and Staffing Option with a Board Poll Vote

### **8. RESOLUTION 2016-09 DECLARING THE INTENTION TO CONTINUE ASSESSMENTS FOR FISCAL YEAR 2016/17, PRELIMINARILY APPROVING ENGINEER'S REPORT, AND PROVIDING FOR NOTICE OF HEARING ON JUNE 15, 2016, FOR THE FOLLOWING LANDSCAPING AND LIGHTING DISTRICTS: AIRPARK, UNIT 6, UNIT 7, UNIT 8, VIEWPOINTE, GOLDORADO, UNIT 11, UNIT 12, CAMERON WOODS 1-4, BAR J15-A, BAR J15-B, CREEKSIDE, EASTWOOD, DAVID WEST, CAMBRIDGE OAKS, NORTHVIEW, CAMERON VALLEY, CAMERON WOODS 8, SILVER SPRINGS, AND BAR J15-A NO. 2**

*Recommended Action:* Receive, Discuss and Approve Resolution No. 2016-09 with a Board Poll Vote and Schedule Public Hearing on June 15, 2016

### **9. GASB 45 VALUATION FOR RETIREE HEALTH INSURANCE BENEFITS**

*Recommended Action:* Receive and File

### **10. FISCAL YEAR 2016/2017 EXHIBIT D FISCAL DISPLAY – COOPERATIVE AGREEMENT**

*Recommended Action:* Receive and File

### **11. FISCAL YEAR 2016-17 GENERAL FUND BUDGET SECOND DRAFT REVIEW**

*Recommended Action:* Receive and Discuss Fiscal Year 2016-17 General Fund Budget Second Draft

### **12. REPORT BACK ITEMS TO THE BOARD OF DIRECTORS**

### **13. MATTERS TO AND FROM DIRECTORS**

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

- a. LAFCO – Director Morrison

### **14. COMMITTEE REPORTS**

- a. **Budget and Administration** – Chair Director McNeil, Vice Chair Director Stanton and Alternate Director Mohr
- b. **CC&Rs** – Vice Chair Director Morrison, Director Blackmon and Alternate Director McNeil
- c. **Fire and Emergency Services** – Chair Director Morrison, Vice Chair Director McNeil and Alternate Director Blackmon
- d. **Parks and Recreation** – Chair Director Mohr, Vice-Chair Director Blackmon and Alternate Director Morrison

## **PUBLIC COMMENT**

At this time, members of the public may speak on any closed session agenda item.

*Closed Sessions may be called as necessary for personnel, litigation, and labor relations or to meet the negotiator prior to the purchase, sale, exchange or lease of real property. Members of the public may address the Board prior to closing the meeting.*

## **CONVENE TO CLOSED SESSION**

The Board will recess to Closed Session to discuss the following item:

- Pursuant to California Government Code Section 54956.8  
Conference with real property negotiator.  
Property: Starbuck Road property, Assessor's Parcel Number (APN) 102-108-100  
District's negotiator: General Manager Mary Cahill  
Under negotiation: Potential sale of property as surplus property
- Pursuant to California Government Code §54957(B)(1)  
Consider the appointment, employment, evaluation or performance, discipline or dismissal of a public employee or to hear complaints or charges brought against the employee by another person or employee unless the employee requests a public session.

Unrepresented Employee of the District – General Manager

## **RECONVENE TO OPEN SESSION AND REPORT OUT OF CLOSED SESSION**

Pursuant to Government Code §54957.1, the legislative body of any local agency shall publicly report any action taken in closed session and the vote or abstention of every member present thereon.

## **ADJOURNMENT**

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

Any written document that relates to an agenda item for an open session of a regular meeting of the Board of Directors of the District which is distributed less than 72 hours prior to the meeting shall be made available for public inspection at the same time the writing is distributed to all, or a majority of all, of the members of the Board of Directors of the District. Such written documents will be made available at the District Offices located at 2502 Country Club Drive, Cameron Park, CA 95682.

Such writings will be made available in appropriate alternative formats upon request by a person with a disability, as required by Section 202 of the Americans With Disabilities Act of 1990 (42 U.S.C. § 12132) and the Federal Rules and Regulations adopted in implementation thereof.

*A person with a disability who requires a modification or accommodation in order to participate in a public meeting of the Board of Directors may, five (5) days prior to the date scheduled for a regular meeting of the Board of Directors, contact the District Office at 2502 Country Club Drive, Cameron Park, CA 95682, phone number: (530) 677-2231 to request a disability related modification or accommodation in order to attend the meeting, or to request auxiliary aids or services in order to enable such person to understand the proceedings at such meeting.*

Board of Directors Meeting  
Cameron Park Community Services District  
2502 Country Club Drive, Cameron Park, California



Wednesday, April 20, 2016 6:30 p.m. Regular Meeting

Board of Directors

GREG STANTON (GS), President  
MARGARET MOHR (MM), Vice-President  
Directors: AMY BLACKMON (AB), SCOTT MCNEIL (SM), HOLLY MORRISON (HM)

CALL TO ORDER – 6:30 p.m.

ROLL CALL – GS, MM, AB, HM, SM

PLEDGE OF ALLEGIANCE

ADOPTION OF THE AGENDA AND APPROVAL OF CONSENT CALENDAR

Board members, staff and members of the public may request an item be pulled from the Consent Calendar for discussion. The Board will make any necessary additions, deletions, or corrections to the Agenda, determine matters to be added to or removed from the Consent Calendar, and with one motion adopt the Agenda and approve the Consent Calendar.

*Motion to adopt the agenda and approve the Consent Calendar with the following revisions:*

- *On Board of Directors’ Conformed Agenda of March 16, 2016, item #13. Budget and Administration Committee, change Chair to Director McNeil and Vice Chair to Director Stanton*
- *On Board of Directors’ Agenda of April 20, 2016, item #16. Budget and Administration Committee, change Chair to Director McNeil and Vice Chair to Director Stanton*

*SM/AB – Motion passed  
Ayes – GS, MM, AB, HM, SM  
Noes – None  
Abstain – None  
Absent - None  
Public Comment - None*

MOMENT OF RECOGNITION

This allotted time provides an opportunity for the Board of Directors to express appreciation to members of the community, District staff, or the Board for extra efforts as volunteers, committee members or community-minded citizens.

- Mark Roberts on his Retirement and 35 years of service to the Cameron Park Community Services District

PRESENTATION

This allotted time provides an opportunity for the Board of Directors to receive guest speakers who have been invited to present items to the Board that are of interest to the District.

OPEN FORUM

At this time, members of the public may speak on any item not on the agenda that falls within the jurisdiction of the Board of Directors. Comment during the Open Forum is limited to four minutes per person. Public testimony will be received on each agenda item as it is called. Principal party on each side of an issue (where applicable) is allocated 10 minutes to speak, individual comments are limited to four minutes except with the consent of the Board, individuals shall be allowed to speak on an item only once. The Board reserves the right to waive said rules by a majority vote. For the public’s information, we are now taking email requests for future notification of Community Services District meetings.

*Barbara Rogers, Gerald Lillpop, Bill Carey*

**BEGINNING OF CONSENT CALENDAR**

1. **APPROVAL OF DRAFT CONFORMED AGENDAS**
  - a. Board of Directors' Regular Meeting, March 16, 2016
  - b. Board of Directors' Special Meeting, March 30, 2016
  - c. Parks & Recreation Committee Meeting, April 11, 2016
  - d. Board of Directors' Special Meeting, April 13, 2016
2. **STAFF REPORTS**
  - a. General Manager's Report
  - b. Fire Department Report
  - c. Recreation Department Report
  - d. Parks Department Report
3. **FINANCIAL REPORTS**
  - a. Preliminary Financial Report
  - b. Check Register
  - c. General Manager's Credit Card Activity

**END OF CONSENT CALENDAR****DEPARTMENT MATTERS**

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

4. **ITEMS REMOVED FROM THE CONSENT CALENDAR FOR DISCUSSION**
5. **EL DORADO DISPOSAL/WASTE CONNECTIONS RATE REVIEW PERFORMANCE STANDARDS FOR 2015 AND PRESENTATION OF POTENTIAL RATE ADJUSTMENT: JEFF ENGLAND, DISTRICT MANAGER, FROM EL DORADO DISPOSAL WILL PRESENT THE ANNUAL REPORT ON PERFORMANCE STANDARDS FOR 2015. EL DORADO DISPOSAL/WASTE CONNECTIONS, WITHIN THE SCOPE OF THE FRANCHISE AGREEMENT, HAS REQUESTED A RATE INCREASE PER AGREEMENT, WHICH WILL BE PRESENTED AT THE MEETING**  
*Recommended Action:* Receive, Discuss and Move to the Public Hearing Scheduled for May 18, 2016
6. **FIVE-YEAR FORECAST AND ASSESSMENT (FISCAL YEAR 2017 – FISCAL YEAR 2021) – PRESENTATION BY PAUL RANKIN, SENIOR ADVISOR, REGIONAL GOVERNMENT SERVICES (RGS)**  
*Recommended Action:* Receive, Discuss and File Five-Year Forecast and Assessment (Fiscal Year 2017 – Fiscal Year 2021)

*Director Morrison left the meeting at 7:46 p.m.*

**7. RESOLUTION DIRECTING PREPARATION OF THE ENGINEER’S REPORT FOR THE CONTINUATION OF THE ANNUAL ASSESSMENTS FOR THE LANDSCAPING AND LIGHTING DISTRICTS: AIRPARK, UNIT 6, UNIT 7, UNIT 8, VIEWPOINTE, GOLDORADO, UNIT 11, UNIT 12, CAMERON WOODS 1-4, BAR J15-A, BAR J15-A NO. 2, BAR J 15-B, CREEKSIDE, EASTWOOD, DAVID WEST, CAMBRIDGE OAKS, NORTHVIEW, CAMERON VALLEY, CAMERON WOODS 8, SILVER SPRINGS AND BAR J14-A NO. 2.**

**Recommended Action:** Receive, Discuss and Adopt Resolution No. 2016-05 with Board Poll Vote

*Motion to adopt Resolution No. 2016-05.*

*SM/AB – Motion passed*

*Ayes – GS, MM, AB, SM*

*Noes – None*

*Abstain – None*

*Absent - HM*

*Public Comment – Roberta Rimbault, Mark Bila*

**8. RESOLUTION NO. 2016-06 DIRECTING AUDITOR OF EL DORADO COUNTY TO LEVY AND COLLECT ASSESSMENTS FOR THE FISCAL YEAR 2016-17**

**Recommended Action:** Receive, Discuss, and Adopt Resolution No. 2016-06 with Board Poll Vote

*Motion to revise Resolution No. 2016-06 – reducing the special tax from \$12 per year to \$10 per year.*

*SM/AB – Motion passed*

*Ayes – GS, AB, SM*

*Noes – MM*

*Abstain – None*

*Absent - HM*

*Public Comment – None*

*Motion to adopt Resolution No. 2016-06, with the above revision.*

*SM/AB – Motion passed*

*Ayes – GS, AB, SM*

*Noes – MM*

*Abstain – None*

*Absent - HM*

*Public Comment – None*

**9. RESOLUTION NO 2016-07 REQUESTING ELECTION SERVICES FROM THE EL DORADO COUNTY REGISTRAR OF VOTERS TO FILL TWO FULL FOUR-YEAR TERM SEATS ON THE CAMERON PARK COMMUNITY SERVICES DISTRICT BOARD OF DIRECTORS ON NOVEMBER 8, 2016**

**Recommended Action:** Receive, Discuss and Adopt Resolution No. 2016-07 with Board Poll Vote

*Motion to adopt Resolution No. 2016-07.*

*SM/AB – Motion passed*

*Ayes – GS, MM, AB, SM*

*Noes – None*

*Abstain – None*

*Absent - HM*

*Public Comment – None*

*Ten minute break at 8:10 p.m.*

**10. AMEND PARKS IMPACT FEE FINDINGS WITH RESOLUTION NO. 2016-08**

**Recommended Action:** Receive, Discuss and Adopt Resolution No. 2016-08 with Board Poll Vote Amending Parks Impact Fee Findings in Resolution No. 2016-04, Adopted on February 17, 2016

*Motion to adopt Resolution No. 2016-08.*

*AB/SM – Motion passed*

*Ayes – GS, MM, AB, SM*

*Noes – None*

*Abstain – None*

*Absent - HM*

*Public Comment – None*

**11. AWARD BID TO DOUG VEERKAMP ENGINEERING, INC., FOR REPAIRS TO THE PARKING LOT AT RASMUSSEN PARK**

**Recommended Action:** Receive, Discuss and Award Bid to Doug Veerkamp Engineering, Inc., in the Amount of \$41,795.82 for Asphalt Repairs, Seal Coat and Striping the Parking Lot at Rasmussen Park

*Motion to award bid to Doug Veerkamp Engineering, Inc., in the amount of \$41,795.82 for asphalt repairs, seal coat and striping the parking lot at Rasmussen Park.*

*AB/MM – Motion passed*

*Ayes – GS, MM, AB, SM*

*Noes – None*

*Abstain – None*

*Absent - HM*

*Public Comment – None*

**12. REORGANIZATION OF PARKS DEPARTMENT**

**Recommended Action:** Receive, Discuss and Approve Maintenance Worker I Position and Removal of Parks Maintenance Foreman Position

*Motion to approve the Maintenance Worker I position and remove the Parks Maintenance Foreman position.*

*AB/SM – Motion passed*

*Ayes – GS, MM, AB, SM*

*Noes – None*

*Abstain – None*

*Absent - HM*

*Public Comment – None*

**13. FISCAL 2016-17 GENERAL FUND BUDGET FIRST DRAFT REVIEW**

**Recommended Action:** Receive and Discuss Fiscal 2016-17 General Fund Budget First Draft

**14. REPORT BACK ITEMS TO THE BOARD OF DIRECTORS**

**15. MATTERS TO AND FROM DIRECTORS**

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a. **LAFCO** – Director Morrison

- *Director Mohr thanked Director Stanton and the Fire Department for helping at the event on Saturday.*
- *Director Stanton thanked the Fire Department for all the volunteer help at the clean-up event and reiterate that the May 18 Board of Directors' meeting agenda contain an item to discuss the weed abatement on Cameron Park Drive. Also a thank you to all staff for the hard work done day in and day out for the District and the community.*

**16. COMMITTEE REPORTS**

- a. **Budget and Administration** – Chair Director McNeil, Vice Chair Director Stanton and Alternate Director Mohr
- b. **CC&Rs** – Vice Chair Director Morrison, Director Blackmon and Alternate Director McNeil  
*Working on oil. Should have a report back from legal soon.*
- c. **Fire and Emergency Services** – Chair Director Morrison, Vice Chair Director McNeil and Alternate Director Blackmon  
*Working on weed abatement issues.*
- d. **Parks and Recreation** – Chair Director Mohr, Vice-Chair Director Blackmon and Alternate Director Morrison  
*Asked staff to put together a survey on the parks.*

**ADJOURNMENT** – 8:55 p.m.

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



**Budget and Administration Committee**  
**Tuesday, April 12, 2016**  
**5:30 p.m.**  
**2502 Country Club Drive, Cameron Park**

**DRAFT Conformed Agenda**

Members: Chair Director Scott McNeil (SM), Vice Chair Director Greg Stanton (GS)  
Alternate Director Margaret Mohr (MM),  
Staff: General Manager Mary Cahill, Finance/Human Resources Officer Ted Williams

**CALL TO ORDER** – 5:30 p.m.

**ROLL CALL** – SM, GS

**ADOPTION OF AGENDA** - Adopted

**APPROVAL OF CONFORMED AGENDA** - Approved

**OPEN FORUM**

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**DEPARTMENT MATTERS**

**PUBLIC COMMENT**

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

**1. Updates**

- a. Long-Term Financial Plan – Paul Rankin – report will be provided prior to or at the meeting
- b. El Dorado Disposal/Waste Connections Rate Review Performance Standards for 2015 and Potential Rate Adjustment – Attachment A
  - o Presentation by El Dorado Disposal/Waste Connections
- c. Preliminary March 2016 Financials – Attachment B
- d. First Draft Budget Review
  - o Available prior to or at the meeting
- e. Parks & Recreation Department Reorganization
  - o Discuss reorganization options
- f. Landscape and Lighting Assessment District (LLAD) – Resolution No. 2016-05 – Attachment C
- g. Update on Fire and Parks Impact Fees - CIP

- h. Rasmussen Park Parking Lot Update
- i. June Committee Meeting Date
  - o The second Tuesday in June falls on the same week as the Board of Directors' meeting. It is suggested the June Budget & Admin Committee meeting be moved to the first Tuesday of the month – June 7<sup>th</sup>.

**2. Items for May Agenda**

- *Weed and Rubbish Abatement Update*
- *Draft Budget Review*

**MATTERS TO AND FROM COMMITTEE MEMBERS**

**ADJOURNMENT** – 6:55 p.m.



**Fire and Emergency Services Committee**  
**Tuesday, April 12, 2016**  
**7:00 p.m.**  
**2502 Country Club Drive, Cameron Park**

**DRAFT Conformed Agenda**

Members: Chair Director Holly Morrison (HM), Vice Chair Director Scott McNeil (SM)  
Alternate Director Amy Blackmon (AB)  
Staff: General Manager Mary Cahill, Battalion Chief Bob Counts, Battalion Chief Mike Smith

**CALL TO ORDER** - HM, SC

**ROLL CALL** – 7:05 p.m.

**ADOPTION OF AGENDA** - Adopted

**APPROVAL OF CONFORMED AGENDA** - Approved

**OPEN FORUM**

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**DEPARTMENT MATTERS**

**PUBLIC COMMENT**

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**1. Updates**

- a. Weed Abatement and Inspection – Chief Smith
  - o See Attachments A-F.
- b. Cameron Park Drive Weed Abatement Update
  - o Letters sent to the El Dorado County Board of Supervisors 12/2/15, 1/15/16 and 4/6/16 to request a meeting with Board of Supervisors’ representatives regarding working on a long-term solution
- c. Board of Supervisors Fire and Emergency Medical Services (EMS) Workshop update
  - o See Attachment G.

- d. June Committee Meeting Date – Attachment H
- The second Tuesday in June falls on the same week as the Board of Directors’ meeting. It is suggested the June Fire and Emergency Services Committee meeting be moved to the first Tuesday of the month – June 7<sup>th</sup>.

**2. Items for May Agenda**

- *Weed Abatement District Inspection Process Update*
- *Follow-up with County Supervisor Ron Mikulaco*
- *District Properties*

**MATTERS TO AND FROM COMMITTEE MEMBERS**

**ADJOURNMENT** – 8:17 p.m.

## Agenda Transmittal

**DATE:** May 18, 2016

**FROM:** Mary Cahill, General Manager

**AGENDA ITEM #2A:** General Manager Report

**RECOMMENDED ACTION:** Receive and File

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**BUDGET ACCOUNT:** N/A

**BUDGET IMPACT:** N/A

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The sales of early discounted price combination aquatics/Cameron Park Lake passes has been a huge success with 630 sold! Passes are continuing to sell as we move into the summer season. The Parks and Recreation Committee made recommendations to the Board of Directors to discount combination aquatic pass (pool and lake) fees for 2016 and evaluate at the end of the summer season.

The General Manager had a very successful meeting with the new director of the El Dorado Arts Council. The District will participate in a County-wide needs assessment with the Arts Council and looks forward to future partnerships.

Staff met with a consulting group to walk Knollwood and Gateway Parks to review wetland and habitat issues and drainage/topographical challenges in an effort to identify potential park improvements as well as barriers.

This is budget time! Department meetings have occurred in preparation for meetings with the Budget and Administration Committee and the Board for the fiscal year 2016/17 budget. The budget workshop is scheduled for Tuesday, May 24<sup>th</sup>, at 5:30 p.m.

The revised District website is up and running! Please visit it at [www.cameronpark.org](http://www.cameronpark.org) and give us feedback.

A parks survey will be posted next week on the District website to invite the community's input on what they might like to see in our parks. There will also be an incentive for the first number of returned surveys to be put into a raffle.

Staff attended the Gold Country Regional Chapter meeting on April 20<sup>th</sup>. The program included presentations on employment law, forensic inspections for facilities, compliance with SB 272 and legislative updates.

Admin staff is working with Recreation staff on sponsorships and partnerships to build more opportunities for the community.

Staff met with Aqua Sol to discuss program expansion on a year-round basis. A meeting will be set up with Aqua Sol, the Sharks and District staff to discuss shared opportunities for pool usage, marketing and facility operations in an effort to build exciting year-round programs for Cameron Park and the surrounding communities.

California Special Districts Association (CSDA) will hold Legislative Days May 16, 17 and 18. The General Manager will attend at no cost as the Gold Country Regional Chapter President.

Please note the upcoming special events below. Be sure to let Recreation staff know if you would like to volunteer at any of the events.

**Upcoming events include:**

- May 17-18 Special Districts Legislative Days
- May 25 Trucks & Tunes
- May 28 Welcome to Summer!!
- June 12 Thunder in the Park Car Show

**Community and Internal Meetings:**

- Ongoing Weekly Staff meetings
- April 20 CPCSD Board of Directors
- April 21 Website Training from Uptown Studios
- April 21 Shingle Springs/Cameron Park Chamber Mixer at Wells Fargo Bank
- April 27 Gold Country Regional Chapter Workshop
- April 28 Bell Woods
- April 29 Retirement staff luncheon for Mark Roberts
- May 2 Marketing
- May 3 El Dorado Disposal
- May 4 Arts Council
- May 9 El Dorado Solid Waste Advisory Committee
- May 9 Parks and Recreation Committee
- May 10 Budget and Administration Committee
- May 10 Fire and Emergency Services Committee
- May 11 Aqua Sol
- May 16 Uptown Studios Follow-Up
- May 17-18 California Special Districts Association (CSDA) Legislative Days
- May 18 CPCSD Board of Directors

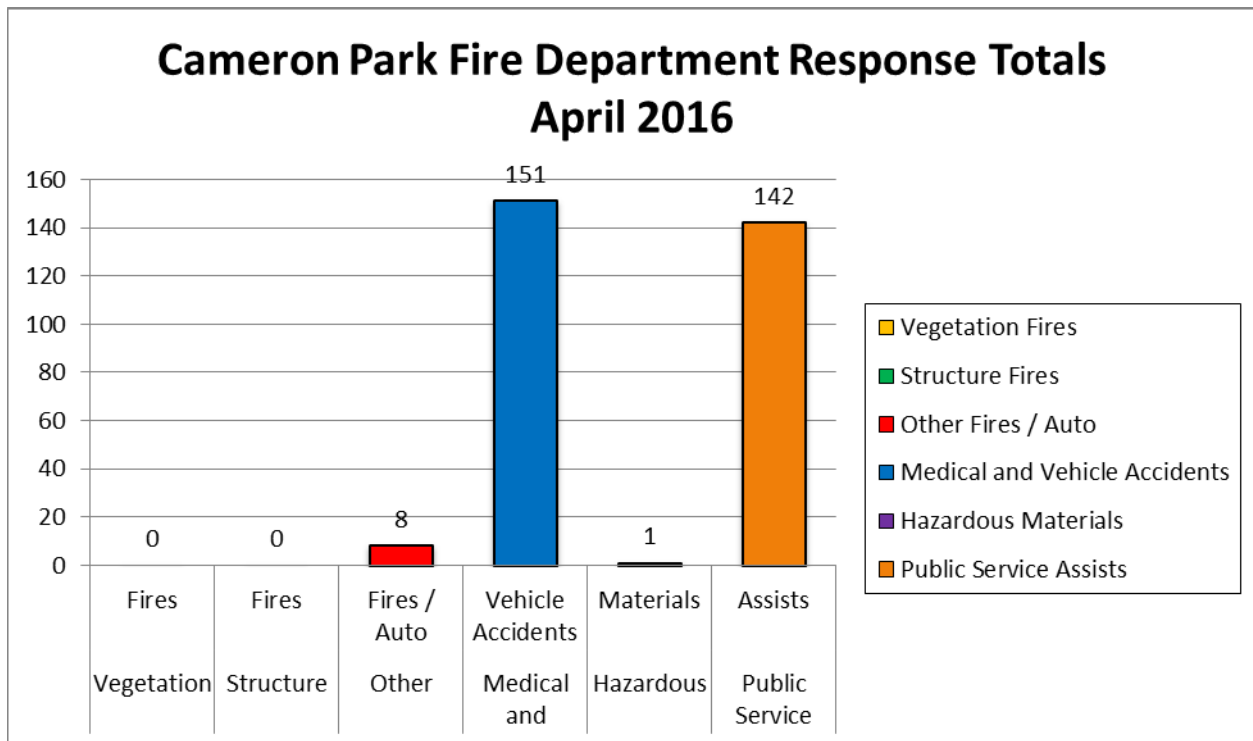
**Cameron Park Community Services District**  
**Staff Report – May 2016**

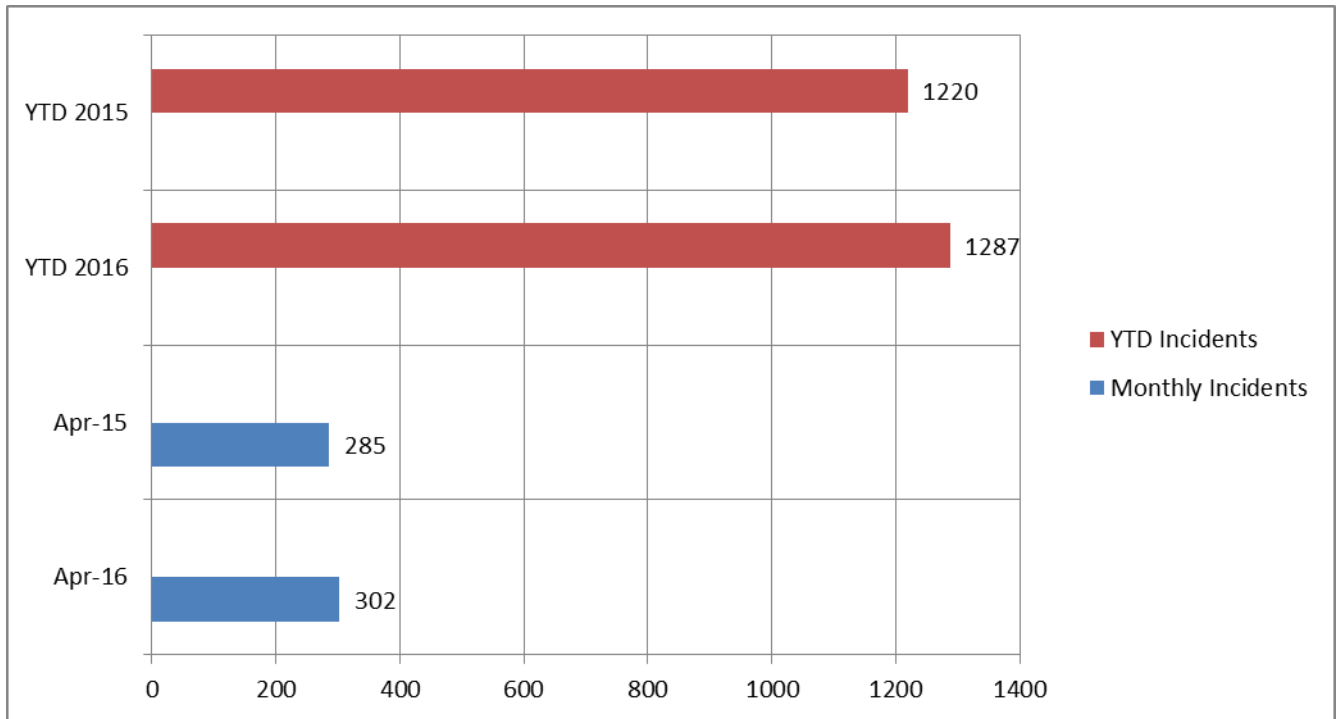
**To:** Board of Directors  
**From:** Bob Counts, Battalion Chief  
**Regarding Item #2b:** Fire Department Report for the May 18, 2016 - Board Meeting

**Recommended Action:** Receive and File

**Incidents for the Month of April 2016:**

<b>Vegetation Fires</b>	<b>Structure Fires</b>	<b>Other Fires / Auto</b>	<b>Medical and Vehicle Accidents</b>	<b>Hazardous Materials</b>	<b>Public Service Assists</b>	<b>Total(s)</b>
<b>0</b>	<b>0</b>	<b>8</b>	<b>151</b>	<b>1</b>	<b>142</b>	<b>302</b>





As of April 30, 2016

Incidents increased by 6% for the month of April compared to 2015. Total incidents have increased by **5.5%** for the calendar year compared to 2015.

**PERSONNEL**

On Tuesday May 3rd 2016 Engineer Paramedic Greg Schwegler from Cameron Park Fire Station 88 was recognized with a Medal of Valor at the El Dorado County Board of Supervisors meeting for his actions during a swift water rescue that occurred in March. Three other Cameron Park Fire Department employees; Captain Arend Tosti, Engineer Paramedic Trevor Carter, and Engineer Paramedic Bryan Shuler were also recognized for their actions during that call with Certificates of Commendation by the Board of Supervisors.



Pictured L to R: Battalion Chief Bob Counts, Captain Arend Tosti, Engineer Paramedic Greg Schwegler, Engineer Paramedic Trevor Carter, and Engineer Paramedic Bryan Shuler



## **FIRE DEPARTMENT OPERATIONS AND ADMINISTRATION**

### Incidents

There were no incidents of note during the month of April

### Apparatus

There are no new items of interest to report.

### El Dorado County Training Officers Association

The El Dorado County Training Officers have been busy putting together multiple training opportunities for the Fire Departments in El Dorado County including Confined Space Rescue, Trench Rescue and a joint rope rescue refresher with the El Dorado County Sheriff's Department.

### El Dorado County Fire Chiefs Association

No new items of interest to report, March meeting minutes are attached.

## **JPA OPERATIONS AND ADMINISTRATION**

### JPA Board of Directors Meeting

No new items of interest to report, March meeting minutes are attached.

## **FIRE PREVENTION**

As the weather begins to be warmer, and we see our hills turn from green to brown, we must keep the threat of wildfire on our minds. June is the month to be "Set," one component of the "Ready, Set, Go" wildfire preparedness plan. After we have created defensible space around our homes, we must create a wildfire action plan. This plan is important for the entire family as it contains steps and important plans to follow in the event of a wildfire and in case communication is not possible.

-Designate an emergency meeting location that would be out of a potential fire or hazard area  
-Plan several different escape routes from your home and community in case one gets blocked  
-Have an out of the area emergency contact who can be your entire family's point of contact  
-Create a plan for your animals large and small and make sure food for them is a part of that plan  
-Always keep a sturdy pair of shoes and flashlight near your bed in case of a sudden evacuation at night  
Keep the six "P's" in mind in case immediate evacuation is required:

- -People and Pets
- -Papers, phone numbers, & important documents
- -Prescriptions, vitamins, and eyeglasses
- -Pictures and irreplaceable memorabilia
- -Personal computer hard drive and disks
- -"Plastic" (credit cards, ATM cards) and cash

Some of us will venture to our nearby rivers for some relief from the warm days ahead. Please remember that the water that comes through our rivers is snow melt, very cold and can cause hypothermia. Always wear a life jacket when recreating in our rivers and never go alone.

# Prevention Duties-APRIL

## OVERVIEW OF WEED AND RUBBISH ABATEMENT ORDDINANCE

- Started staffing recommendations for Weed and Rubbish Abatement Ordinance.
- Suggestions to put current Weed and Rubbish Abatement Ordinance (2016.03.16) along with compliance and non-compliance pictures of unimproved property on prevention side of website.
- Calling current vendors on list to see if they have their one million dollar bond, have insurance and have workers comp, if they do, then asking them to put bids on 5 unimproved parcels.

## ON GOING DEVELOPMENT PROJECTS

- **Cameron Hills – 41 residential lots and 5 lettered lots**  
Went to Early Project Review Meeting for this project, developer wants six (6) one year extensions. Advised FD and GM only want to give two (2) one year extensions for this project.
- **Rancho Tierra – 69 Lot Residential Subdivision**  
Wrote Fire Flow Letter for this project.
- **Cameron Woods Unit #9 – 28 Lot Subdivision, 24 New Residential Lots, 2 Commercial Lots and 2 Existing Residential Lots**  
On hold from property owner due to fiscal reasons
- **Possible Subdivision off of Green Valley – 42 New Residential Lots (Cameron Ridge)**  
TAC Letter written, awaiting TAC meeting date.
- **Creekside Apartment Complex – 24 units, 3 commercial buildings with offices**  
TAC Letter written, TAC meeting held, project going forward
- **Bell Woods Subdivision – West of Knollwood – 54 unit residential subdivision**  
20% in Cameron Park / 80% in EDH – Asking for a 1 year extension
- **Ponte Palmero Phase 2**  
EIR Letter was written to the county, Fire Safe Plan completed and sent to developer. Waiting for civil plans from Ponte Palmero on a 50,510 square feet, 44 unit Community Care Facility, 53,690 square feet, 46 room Assisted Living Facility and a 11,450 square feet Club House.
- **Cameron Glen Estates Phase 5 – 15 New Residential Lots – Winterhaven & Green Valley Road Area**  
TAC Letter written and sent into county, plans for subdivision have been dropped off into the prevention office on 4/27.

# Prevention Duties-APRIL

## TENANT IMPROVEMENT / INSPECTIONS / PROJECTS

- **Burger Hut – Sprinkler Tenant Improvement**  
Received sprinkler plans for new hamburger eatery and awaiting TI plans.
- **Burke Junction Shopping Center – Updating Buildings A,B,C,D,E with Fire Alarm Monitoring Systems**  
Failed alarm final on 2/10, installing Knox Boxes and fire alarm devices on buildings, will re-schedule final inspection.
- **Possible Pet Resort with Living Space**  
Met with Jean Gould regarding preliminary stages of a two story commercial building of Durock Road.
- **Woodleigh Water Tower (Airport)**  
TAC letter written, TAC meeting completed, awaiting contractor to start the project.
- **Skinner Winery**  
Still awaiting plans from owner.
- **Verizon Cell Tower (Merrychase)**  
TAC Letter written and sent into county and plan review process and letter completed and approved. Meeting with contractor to final project, failed final awaiting for additional requirements per letter, will re-schedule. FINALED 4/6/16
- **Lawrence J Alexander Building**  
Fire Alarm submittal to put in fire alarm system in current building, Fire Alarm plans approved, awaiting call from owner for final.
- **Applebee's Restaurant** – Wood Fired Broiler, Hood System and Nozzle Modification.  
Plans submitted needs **revised**, needs additional information in regards to potential deep seated fires for this type of broiler.
- **Lyon Real Estate – T.I. Project**  
Failed initial final, during re-scheduling found 3 of 4 air handling systems did not have Smoke Duct Detectors on them. They will install to code including smoke detector and pull station and call back for final.
- **Safeway Store #1618 – LPG Permit Process**  
Meeting with AmeriGas officials regarding propane items.
- **Domino's Pizza – Green Valley Road # 16**  
Plans submitted, reviewed and wrote approval letter, Meeting with contractor to final project, failed final awaiting for additional requirements per letter, FINALED 4/27/16
- **Gold Country Hardware – Cameron Park Drive**  
Plans submitted, need reviewed and create approval letter
- **Melodye Ct Fire Lane**  
Talked with County DOT regarding numerous complaints with illegal parking. Wrote letter to DOT regarding re-painting fire lane in hammerhead portion of Melodye Ct.

# Prevention Duties-APRIL

## **SUMMER SPECTACULAR**

- ⇒ El Dorado Fireworks Display Permit has been approved by CPFDP (2/22/16), Planning Services (2/24/16), EDSO (3/1/16) and Board of Supervisors (4/5/16).
- ⇒ Board of Supervisor's approves Firework Display – June 25<sup>th</sup>, 2016, (Cameron Park Lake Firework Spectacular) with Resolution No 057-2016.
  - Above documents including copy of Resolution given to CSD on 4/19.

## **UPDATING FIRE CODE – 2016**

- Every three years California goes through a change cycle of the Fire Code. I am in the process of going through this process with El Dorado County Fire Prevention Officers Association. This process is very time consuming.

## **MANDATORY INSPECTIONS**

- Mandatory Inspections have started
  - a. All schools have been completed

## **District Defensible Space Inspection Program (LE-100)**

- Total for the month = **12**
  - Passed = 12
  - Failed = 0
  - Total staff hours = **12**
- Year to date = 1162
  - Passed = 134
  - Failed = 28

## **Business License Inspections**

- Total for the month = 12
  - Passed = 12
  - Failed =
  - Total Staff Hours = **16**

# Prevention Duties-APRIL

## **Fire Prevention Officer Association Meeting**

- See Attached

# EL DORADO COUNTY FIRE CHIEFS ASSOCIATION MEETING

## AGENDA

Wednesday, April 27, 2016, 9:30 a.m.

El Dorado County OES Conference Room, 330 Fair Lane, Placerville, CA 95667

ITEM
<b>Pledge of Allegiance</b>
<b>1. Call to Order and Introductions</b>
<b>2. Public Comments</b> - Public comments will be received on each agenda item as it is called. The public may address matters not on the agenda at this time. Individual comments will be limited to three (3) minutes. The Board reserves the right to waive said rules by a majority vote.
<b>3. Approval of Agenda</b>
<b>4. Approval of Minutes – March 23, 2016</b>
<b>5. Treasurer’s Report</b> (Hardy)
<b>6. Fire Advisory Board</b>
<b>7. Old Business</b>
<b>8. New Business</b> <ul style="list-style-type: none"><li>8.1 XAM/XED Peer Review Committee Nominations for New Term (Ransdell)</li><li>8.2 ECC Procedure – Check Backs (Kaslin)</li><li>8.3 Tactical Medic/Rescue Task Fire and TEMS Unit Inventory List – Draft EMSA Policies (Kaslin)</li><li>8.4 SB 239 Discussion (Henriquez)</li></ul>
<b>9. Department Reports</b>
<b>10. Section Reports</b> <ul style="list-style-type: none"><li>10.1 Training Officers</li><li>10.2 Fire Prevention Officers</li><li>10.3 Operations</li></ul>
<b>11. Standing Committee Reports</b> <ul style="list-style-type: none"><li>11.1 EMS Agency</li><li>11.2 OES, State and Local</li><li>11.3 Fire Safe Council</li><li>11.4 LAFCO</li><li>11.5 Red Cross</li></ul>
<b>12. Good and Welfare</b>
<b>13. Adjournment</b>

Next meeting: 9:30 on Wednesday – May 25, 2016

All Board Meetings are recorded. The Board Packet may be reviewed at the JPA Office located at 480 Locust Road, Diamond Springs, CA 95619

## EL DORADO COUNTY FIRE CHIEFS ASSOCIATION MINUTES

**PLACE:** OES Conference Room  
330 Fair Lane  
Placerville, CA 95667

**DATE:** Wednesday, March 23, 2016  
**TIME:** 09:30 a.m.

### PRESENT

- |  |  |
|--|--|
| <input type="checkbox"/> Chief Tim Alameda, NT Fire                                | <input type="checkbox"/> Chief Mike Hazlett, Mosquito Fire                                 |
| <input checked="" type="checkbox"/> Assistant Chief Bob Bement, GRV Fire           | <input type="checkbox"/> Div. Chief ECC Mac Heller, USFS Chief                             |
| <input checked="" type="checkbox"/> Chief Rob Combs, DSP Fire, <i>Chair</i>        | <input type="checkbox"/> Chief Gary Humphrey, Cal OES                                      |
| <input checked="" type="checkbox"/> Div. Chief Tim Cordero, ECF Fire               | <input checked="" type="checkbox"/> Unit Chief Kaslin, Cal Fire ECC AEU, <i>Vice Chair</i> |
| <input type="checkbox"/> Bat. Chief Bob Counts, CP Fire                            | <input checked="" type="checkbox"/> Dep. Chief Tom Keating, RES Fire                       |
| <input type="checkbox"/> Chief Jack Daniels, PIO Fire                              | <input type="checkbox"/> Asst. Chief Bryan Ransdell, DSP                                   |
| <input checked="" type="checkbox"/> Interim Chief Linda Szczepanik, GRV Fire       | <input checked="" type="checkbox"/> Chief Dave Roberts, EDH Fire                           |
| <input type="checkbox"/> Bat. Chief Ken Earle, DSP Fire                            | <input checked="" type="checkbox"/> Chief Greg Schwab, GEO Fire                            |
| <input type="checkbox"/> Deputy Chief Brian Estes, Cal Fire ECC AEU                | <input type="checkbox"/> Chief Mike Schwartz, MEK Fire                                     |
| <input type="checkbox"/> Chief Gary Gerren, FLL Fire                               | <input type="checkbox"/> Chief Nickie Washington, USFS                                     |
| <input checked="" type="checkbox"/> Chief Mike Hardy, ECF Fire                     | <input checked="" type="checkbox"/> Div. Chief Mike Webb, Cal Fire CP Fire                 |
| <input checked="" type="checkbox"/> Chief Gareth Harris, LAV Fire                  | <input checked="" type="checkbox"/> Bat. Chief Dave Wood, Cal Fire ECC AEU                 |
| <input checked="" type="checkbox"/> Div. Chief Steve Simons, Meeks Bay/North Tahoe |  |

### Pledge of Allegiance – Conducted

#### 1. Call to Order 9:30 a.m.

##### Introduction of Guests:

- Laurence Crabtree, Forest Service Supervisor
- Chief Jay Kuruth, Forest Service
- Mark Spaug, Garden Valley Fire District Board of Directors
- Jim Hartley, El Dorado Hills Fire Board of Directors
- Pat Dwyer, Fire Safe Council

##### Others in Attendance:

- Rich Todd, EMSA
- Jose Henriquez, LAFCO

#### 2. Public Comments

None

#### 3. Approval of Agenda

Chief Roberts motioned to approve the agenda as presented. Chief Schwab seconded the motion which carried unanimously.

#### 4. Approval of Minutes from the February 24, 2016 Meeting

Chief Roberts motioned to approve the minutes as presented. Chief Webb seconded the motion which carried unanimously.

#### 5. Treasurer's Report

No report.

## 6. Fire Advisory Board

Nothing to report.

## 7. Old Business

None

## 8. New Business

### 8.1 Forest Service Participation in Auto Aid for Structure Fire and Medical Aid

Forest Supervisor Crabtree updated the committee on the Forest Service's position on responding to non-wildland fire medical aid calls as outlined in the letter distributed on February 22, 2016.

The Forest Service will:

- Respond to vehicle accidents when on duty and within the Federal Responsibility Area (FRA). The intent of response is to engage any wildland threat as a result of a vehicle fire.
- Respond to non-wildland fire incidents within the El Dorado National Forest boundary by providing limited assistance with initial medical treatment in support of jurisdictional agencies. Forest responders will not engage in lieu of agency with jurisdictional responsibility. These will require approval from the Forest Duty Officer.
- Not respond to medical emergencies at any residential address. The agency with jurisdictional responsibility may request assistance when the nature of the call is immediately life threatening and as a last resort. These requests will require approval from the Forest Duty Officer.
- Follow the above direction and limitations when requested as a move up and cover resource supporting jurisdictional partners.

The committee members discussed the matter in depth and raised concerns regarding the Forest Service's position on the matter.

### 8.2 Forest Service Plan for Identifying and Dealing with Hazardous Trees

Chief Kuruth stated that their staff will be undergoing training on how to identify trees that have infestation issues. Additionally, dead trees along roads, campgrounds and trails are being identified for removal.

## 9. Department Reports

Cal Fire ECC AEU: Defensible space inspections will begin soon. Chris Anthony has assumed the position of Deputy IC on the Tree Mortality Task Force. Budget hearings are scheduled for the week of March 28.

Cal Fire Cameron Park: The Crab Feed and Fill the Boot events were successful. The Cameron Park Board of Directors approved the Enhanced Weed Abatement program. The new engine is scheduled to go into service soon. The SRA funded roadside vegetation project is underway

Diamond Springs / El Dorado Fire: Driver Operator 1A and 1B training will be completed this week. Director Charlie Hoff is moving to Idaho. Completion of the Diamond Springs Fire building has been delayed due to weather. Chief Combs and Assistant Chief Ransdell are working on succession planning. The department hopes to increase staffing in the next budget cycle.

El Dorado County Fire: An informational flyer and survey was mailed last week to registered voters within the district regarding a special tax. Three Type 1 engines are currently in production with an estimated delivery date in May. There was one personnel resignation last month.



El Dorado Hills: Academy graduation is scheduled for on May 28 at 6:00 p.m. The Board of Supervisors Workshop is scheduled for May 29.

Forest Service: Nothing to report.

Garden Valley: There were 11 candidate submissions for the Chief position, which have been narrowed down to 5. Panel interviews will take place on April 4. The new engine left Michigan on Monday.

Georgetown Fire: The divide firefighter graduation is scheduled for May 18 at Station 62.

Lake Valley Fire: The FCA teambuilding event is scheduled for May 11 - RSVPs are needed. Testing for firefighter paramedics closed on Friday. Lake Tahoe Regional Fire Chiefs Association entered into an agreement with Zoll for reduced pricing on monitors.

Mosquito Fire: Nothing to report.

Pioneer Fire: Nothing to report.

Rescue Fire: A memorial will take place on April 13 for Chief Knoop.

Meeks Bay / North Lake Tahoe: An 11-week academy recently concluded. A new engine is currently being built with a delivery date anticipated in summer. A building permit is being obtained to renovate the station in order to house the new engine. Cross staffing is underway by two labor groups who recently merged.

## 10. Section Reports

10.1 Training Officers  
Nothing to report.

10.2 Fire Prevention Officers  
Chief Combs provided a brief presentation on the Residential Code Adoption process. He is proposing that code amendment be done retrospectively vs. proactively going forward.

10.3 Operations  
10.3.1 The annual Salary Survey letter will be issued by Cal OES again this spring. **ALL** agencies must sign. If your agency uses the Base Rates you still need to sign the Salary Survey and return to Cal OES.  
10.3.2 The FS Rental Agreement with Enterprise is for Federal employees only. Local Government responder's needing a vehicle can either use an agency vehicle, private vehicle, or that agency can rent a vehicle on their agencies credit card.  
10.3.3 The Region IV STEN/OH schedule is on the Cal OES website so if anyone can't make the XED/XAM sessions they can look elsewhere.  
10.3.4 Please update your information in CFRIS for 2016.

## 11. Standing Committee Reports

11.1 EMS Agency

- The EPCR RFP has been published.
- All agencies need to update their CQI plans.
- Brian Bresnahan has retired his position with county as the CQI Coordinator.

11.2 OES, State & Local

- When construction on the OES conference room begins the EOC will be relocated to EID on Mosquito Road.

11.3 Fire Safe Council

- CWPP effort is ongoing.
- A training session took place on May 22.
- Fire Safe Council will host a booth at the upcoming Home and Garden show.

11.4 LAFCO

- SB 239 public presentation is scheduled for March 23 at 6:15 in Board of Supervisors chamber.

11.5 Red Cross

Nothing to report.

**12. Good and Welfare**

Nothing to report.

**13. Adjournment**

Chief Roberts motioned to adjourn the meeting at 10:54 a.m. Chief Webb seconded the motion which carried unanimously.

DRAFT



**CALIFORNIA FIRE AND RESCUE MUTUAL AID SYSTEM**

**Multi-Agency Peer Review Committee for XAM/XED**



Membership Category	Representative	Term Expires
PRC Chair	Bryan Ransdell; Assistant Chief Diamond Springs-El dorado County FD 501 Main Street, Diamond springs, CA 95619 (530) 626-3190; <a href="mailto:bransdell@diamondfire.org">bransdell@diamondfire.org</a>	January, 2016
Fire Protection District	Bill Dekker, Chief Garden Valley FPD 4860 Marshall Road, Garden Valley, CA 95633 (530) 333-1240; <a href="mailto:bdekker@gardenvalleyfire.org">bdekker@gardenvalleyfire.org</a>	January, 2016
City Fire Department	Mark Morton, Chief Jackson Fire Department 33 Broadway, Jackson, CA 95642 (209) 223-2147; <a href="mailto:mmorton@ci.jackson.ca.us">mmorton@ci.jackson.ca.us</a>	January, 2016
Cal FIRE	Brian Estes, Deputy Chief Cal FIRE – AEU 2840 Mt. Danaher Road, Camino, CA 95709 (530) 644-2345; <a href="mailto:brian.estes@fire.ca.gov">brian.estes@fire.ca.gov</a>	January, 2016
Cal OES	Gary Humphrey, Assistant Chief Cal OES – Fire & Rescue Division 3620 Schriever Avenue, Mather, CA 95655 (916) 845-8711; <a href="mailto:gary.humphrey@caloes.ca.gov">gary.humphrey@caloes.ca.gov</a>	N/A
Federal Wildland Fire Agency	Nikki Washington, Deputy Fire Management Officer US Forest Service, Eldorado NF 100 Forni Road, Placerville, CA 95 (530) 622-5225; <a href="mailto:nickielwashington@fs.fed.us">nickielwashington@fs.fed.us</a>	January, 2016
Labor Organization	Tim Cordero, Division Chief El Dorado County Fire District 4040 Carson Road, Camino, CA 95709 (530) 644-9630; <a href="mailto:corderot@eldoradocountyfire.com">corderot@eldoradocountyfire.com</a>	January, 2016
Independent / Volunteer Fire Department	Chad Mareno, Battalion Chief Amador Fire Protection District 810 Court Street, Jackson, CA 95642 (209) 304-6981; <a href="mailto:cmarino@amadorgov.org">cmarino@amadorgov.org</a>	January, 2016
ICS Training Specialist	Ken Earle, Battalion Chief Diamond Springs – El Dorado FPD 510 Main Street, Diamond Springs, CA 95619 (530) 626-3190; <a href="mailto:kearle@diamondfire.org">kearle@diamondfire.org</a>	January, 2016

*Amador*

*Amador*

*El Dorado*

*B. Ransdell*

*Amador*

*El Dorado*

*Amador*

*El Dorado*



# El Dorado County Emergency Services Authority

## Board of Directors Meeting

Wednesday, April 27, 2016, 8:00 a.m.

El Dorado County OES Conference Room, 330 Fair Lane, Placerville, CA 95667

### AGENDA

Item	Presenter
<b>Pledge of Allegiance</b>	
<b>1. Call to Order/Roll Call/Introductions</b>	Roberts
<b>2. Approval of Agenda</b>	Roberts
<b>3. Public Comments</b> - Public comments will be received on each agenda item as it is called. The public may address matters not on the agenda at this time. Individual comments will be limited to three (3) minutes. The Board reserves the right to waive said rules by a majority vote.	
<b>4. Consent Calendar</b> 4.1 Approval of JPA Board Regular Session Meeting Minutes of March 23 4.2 Approval of March 2016 Bills	Roberts
<b>5. Correspondence</b>	
<b>6. Reports</b> 6.1 Receive/file statistics for March 2016 6.1.1 Medical response times 6.1.2 Mutual aid 6.1.3 Move up & covers 6.1.4 IFTs 6.2 Executive Director Report 6.3 Finance Committee Meeting Update 6.4 Systems Status Management Meeting Update	Hackett     Hackett Webb Ransdell
<b>7. Old Business</b> 7.1 EPCR Update (Standing Item)	Hackett
<b>8. New Business</b> 8.1 Review and Act on Liability Claim from Stephen and Patricia Cimmarusti 8.2 Review and Act on Liability Claim from Lynn D. Harrington 8.3 Discuss and Authorize the Executive Director to Submit a Year End Budget Adjustment Request as Necessary 8.4 Approve Mechanic Contract with John Lyons Truck Repair (handout)	Hackett Hackett Hackett  Hackett
<b>9. Fiscal Items</b> None	
<b>10. Director Items</b>	Roberts
<b>11. Closed Session</b> None	
<b>12. Adjournment</b>	Roberts

Next meeting: 8:00 a.m. on Wednesday – May 25, 2016

All Board Meetings are recorded. The Board Packet may be reviewed at the JPA Office located at  
480 Locust Road, Diamond Springs, CA 95619.

Note: The Board of Directors may elect to take action on any item included on this agenda.



## El Dorado County Emergency Services Authority

### JPA Board of Directors Meeting Minutes

Wednesday, March 23, 2016, 8:00 a.m.

El Dorado County OES Conference Room, 330 Fair Lane, Placerville, CA 95667

**Pledge of Allegiance:** Conducted

#### 1. Call to Order/Roll Call/Introductions - Call to order at 8:03 a.m.

##### Board Attendees:

- |  |   |
|--|---|
| <input checked="" type="checkbox"/> El Dorado Hills Fire, Chief <b>Dave Roberts</b> , <i>Chair</i> | <input type="checkbox"/> Alternate Deputy Chief <b>Mike Lilienthal</b>          |
| <input checked="" type="checkbox"/> Cal Fire - Cameron Park Fire, Div. Chief <b>Mike Webb</b>      | <input type="checkbox"/> Alternate Battalion Chief <b>Bob Counts</b>            |
| <input checked="" type="checkbox"/> Diamond Springs Fire, Chief <b>Rob Combs</b>                   | <input type="checkbox"/> Alternate Assistant Chief <b>Bryan Ransdell</b>        |
| <input checked="" type="checkbox"/> El Dorado County Fire, Chief <b>Mike Hardy</b>                 | <input checked="" type="checkbox"/> Alternate Division Chief <b>Tim Cordero</b> |
| <input checked="" type="checkbox"/> Garden Valley Fire, Interim Chief <b>Linda Szczepanik</b>      | <input checked="" type="checkbox"/> Alternate Assistant Chief <b>Bob Bement</b> |
| <input checked="" type="checkbox"/> Rescue Fire, Deputy Chief <b>Tom Keating</b>                   | <input type="checkbox"/> Alternate Director <b>Anne Walker</b>                  |
| <input type="checkbox"/> Cal Fire ECC AEU, Deputy Chief <b>Brian Estes</b>                         | <input checked="" type="checkbox"/> Alternate Unit Chief <b>Mike Kaslin</b>     |
| <input checked="" type="checkbox"/> Georgetown Fire, Chief <b>Greg Schwab</b> , <i>Vice Chair</i>  |   |
| <input type="checkbox"/> Pioneer Fire, Chief <b>Jack Daniels</b>                                   |   |
| <input type="checkbox"/> JPA Executive Director <b>Marty Hackett</b>                               |   |

##### Other Attendees:

- Chief Gareth Harris, Lake Valley Fire
- Battalion Chief Dave Wood, Cal Fire ECC AEU
- Rich Todd, EMSA
- Jose Henriquez, LAFCO

##### Introduction of Guests:

- Jim Hartley, El Dorado Hills Board of Directors
- Mark Spagh, Garden Valley Fire District Board of Directors

#### 2. Approval of Agenda

Director Combs motioned to approve the agenda as presented. Director Webb seconded the motion which carried unanimously.

#### 3. Public Comments

None

#### 4. Consent Calendar

Director Combs motioned to approve consent calendar items 4.1 and 4.2 as presented. Director Keating seconded the motion which carried unanimously.

#### 5. Correspondence

None.

#### 6. Reports

#### 6.1 Receive/File Statistics for February 2016

Director Roberts provided an overview of the statistics for the February response time reports.

#### 6.2 Finance Committee Meeting Update

The following topics were discussed at the March meeting:

- CSA 7 Revenue vs. Expenditures report.
- Request that the JPA provide a Revenue vs. Expenditures report at each Finance Committee meeting.
- Sub-contracting fire district's CalPERS liability issue.

#### 6.3 Systems Status Management Meeting Update

The following topic was discussed at the March meeting:

- Paramedic staffing at the high school varsity and junior varsity football games.

### 7. **Old Business**

#### 7.1 EPCR Update (standing item)

The EPCR RFP was published on March 18 and will close on April 7.

### 8. **New Business**

#### 8.1 Review and Act on Liability Claim from Gianfranco Ruffino

Director Schwab motioned to deny the liability claim filed by Gianfranco Ruffino. Director Webb seconded the motion which carried unanimously.

#### 8.2 Review and Approve Board of Supervisors Workshop Presentation

Director Roberts advised the Board that a small group met previously to review the draft presentation and all updates that were recommended at that meeting were incorporated into the document being reviewed today.

The Board reviewed and discussed the presentation in length and requested additional changes. Director Roberts stated that he will update the presentation with the changes discussed prior to the meeting with the Board of Supervisors on March 28.

Director Hardy motioned to approve the Board of Supervisors Workshop presentation with the changes agreed upon. Director Combs seconded the motion which carried unanimously.

### 9. **Fiscal Items**

None

### 10. **Director Items**

Cal Fire ECC AEU: Two long-term members of the ECC are retiring. Discussions are underway with the Forest Service regarding frequency usage. The Amador portion of the ECC is going strong and is happy with their current service level. SB-239 went into effect January 2016.

Cal Fire Cameron Park: There will be personnel movement due to promotions.

Diamond Springs / El Dorado Fire: Nothing to report.

El Dorado County Fire: Nothing to report.

El Dorado Hills: Station 91 is closed due to mold. Staff from Station 91 is currently operating out of Station 81 until a solution can be identified. The Proposals for Communications Center Operations Analysis RFP is still in process.

Garden Valley: Nothing to report.

Georgetown Fire: All districts are encouraged to submit their staff entries for EMS Week.

Lake Valley Fire: The City of South Lake Tahoe provided formal notice that they will be discontinuing ambulance staffing as of April 16. The city did hire non-safety personnel on a limited term contract.

Mosquito Fire: Nothing to report.

Pioneer Fire: Nothing to report.

Rescue Fire: Nothing to report.

**11. Closed Session**

None

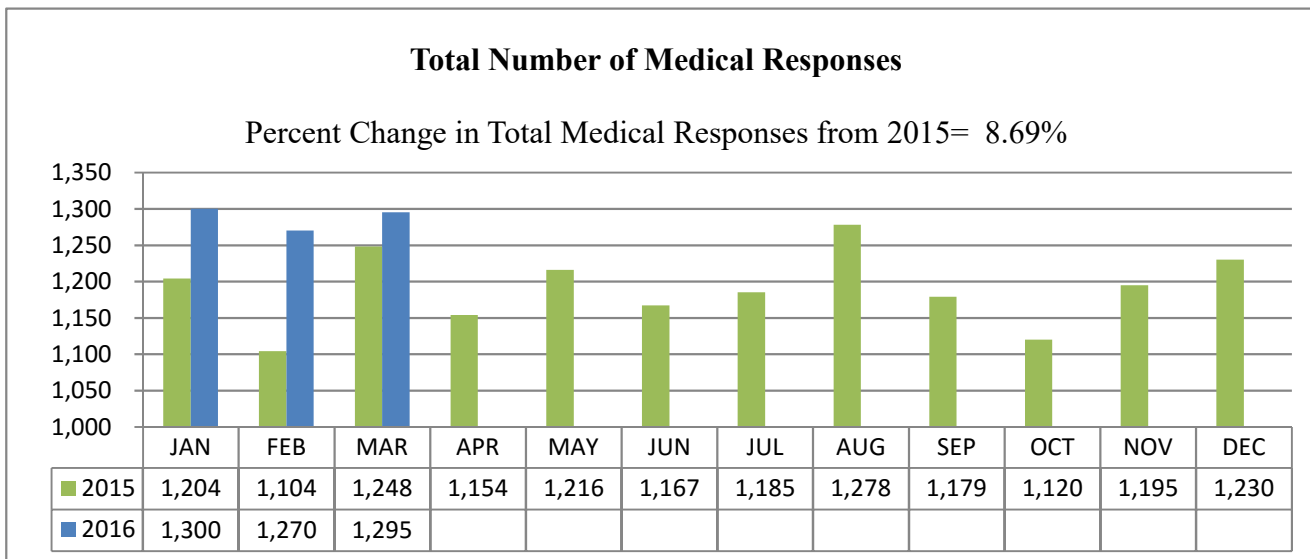
**12. Adjournment**

Director Keating motioned to adjourn the meeting at 9:09 a.m. Director Webb seconded the motion which carried unanimously.

DRAFT

## March 2016 Incident Summary Report

Total Number of Ambulance Responses to Date 2016 5,719  
 Total Number of Medical Responses to Date 2016 3,865

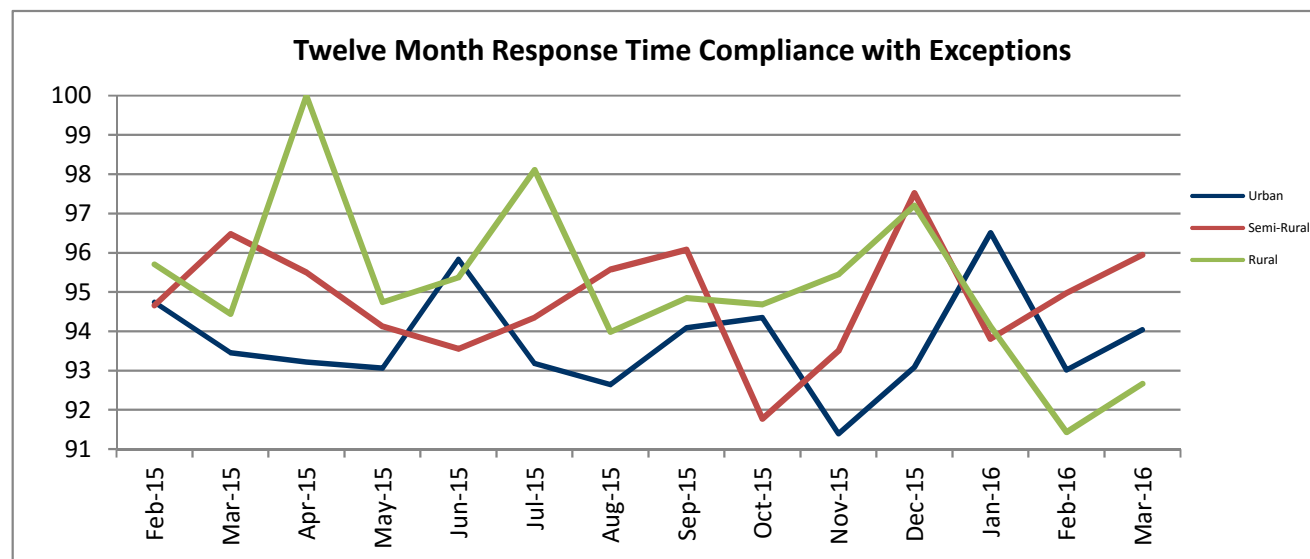


### Response Times

	Before Exception Waivers	With Waivers
Urban	93.19%	94.04%
Semi-Rural	94.94%	95.95%
Rural	90.83%	92.66%
Wilderness	100.00%	100.00%

### Exception Reports by Response Area

	Generated	Submitted to EMSA	Waiver
Urban	16	2	2
Semi-Rural	20	4	4
Rural	10	2	2
Wilderness	0	0	0





## Incident Summary Report for March 2016

Exception Reports by Area and Reason

Total Number of Exception Reports: **46**

### Response Area

North	
51 Garden Valley	1
52 Kelsey	
53 Greenwood	
72 Cool	3
74 Coloma	1
61 Georgetown	1
62 Georgetown	
64 Greenwood	1
73 Pilot Hill	1

Core	
25 Placerville	3
26 Placerville	
27 Gold Hill	2
28 Shingle Springs	
44 Logtown	
46 El Dorado	1
48 Diamond	
75 Mosquito	3

East	
17 Pollock	2
18 Sierra Springs	
21 Camino	2

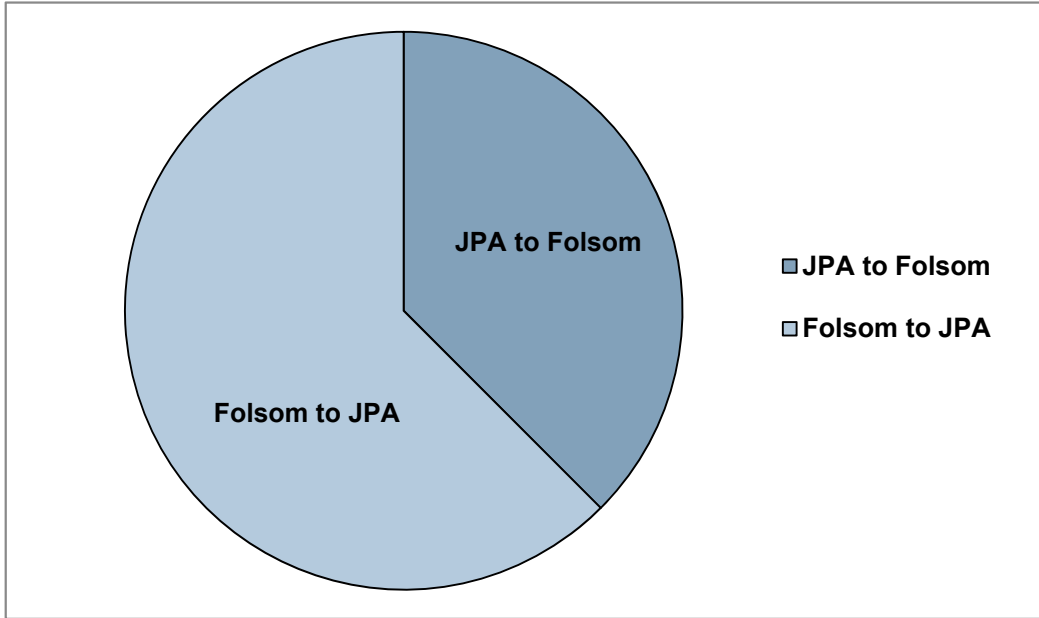
West	
81 Rescue	3
83 Rescue	2
84 EDH	5
85 EDH	3
86 EDH	1
88 Cameron Park	2
89 Cameron Park	3

South	
19 Pleasant Valley	2
23 Pleasant Valley	
35 Grizzly Flat	
37 Omo Ranch	3

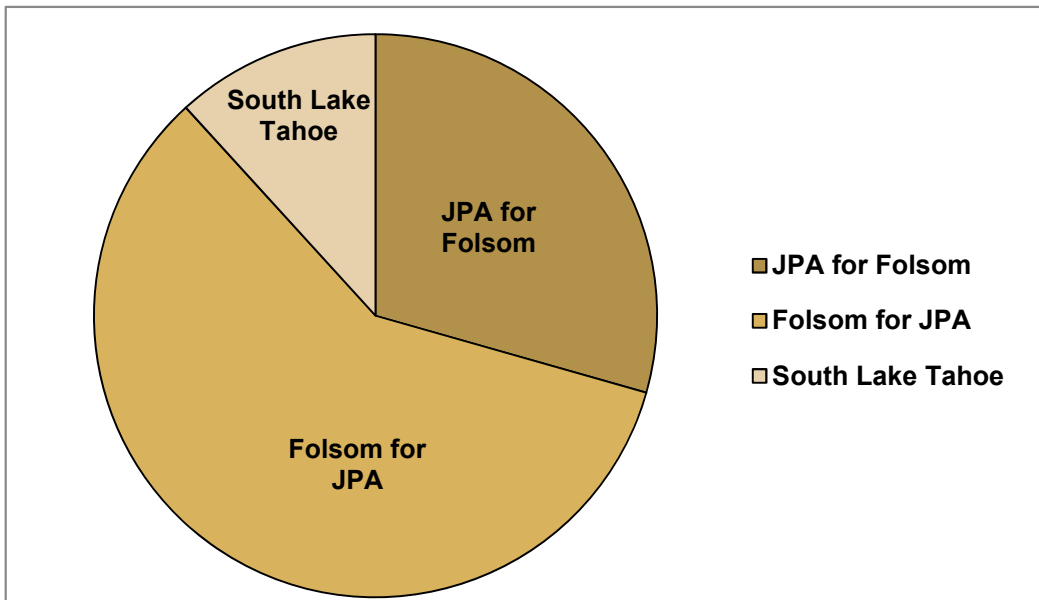
Reason for Exception Report	Urban	Semi-Rural	Rural
2nd unit to MCI			
Alert malfunction			
Dispatched C-2			
Distance	5	9	6
Gate		1	
GSA to GSA	4	6	3
Had to search for patient location			
Incorrect address			
Incorrect time stamp		1	
Interfacility transfer			
On a Move-Up	2		
On cover assignment			
Pager malfunction			
Patient left original location			
Poor road conditions		2	
Quick Call did not work			
Reduced to C-2			
Road construction			
Road obstructions			
Staging			
Unmarked/No visible address			
Weather	1		
Cancelled Enroute			

### Mutual Aid - March 2016

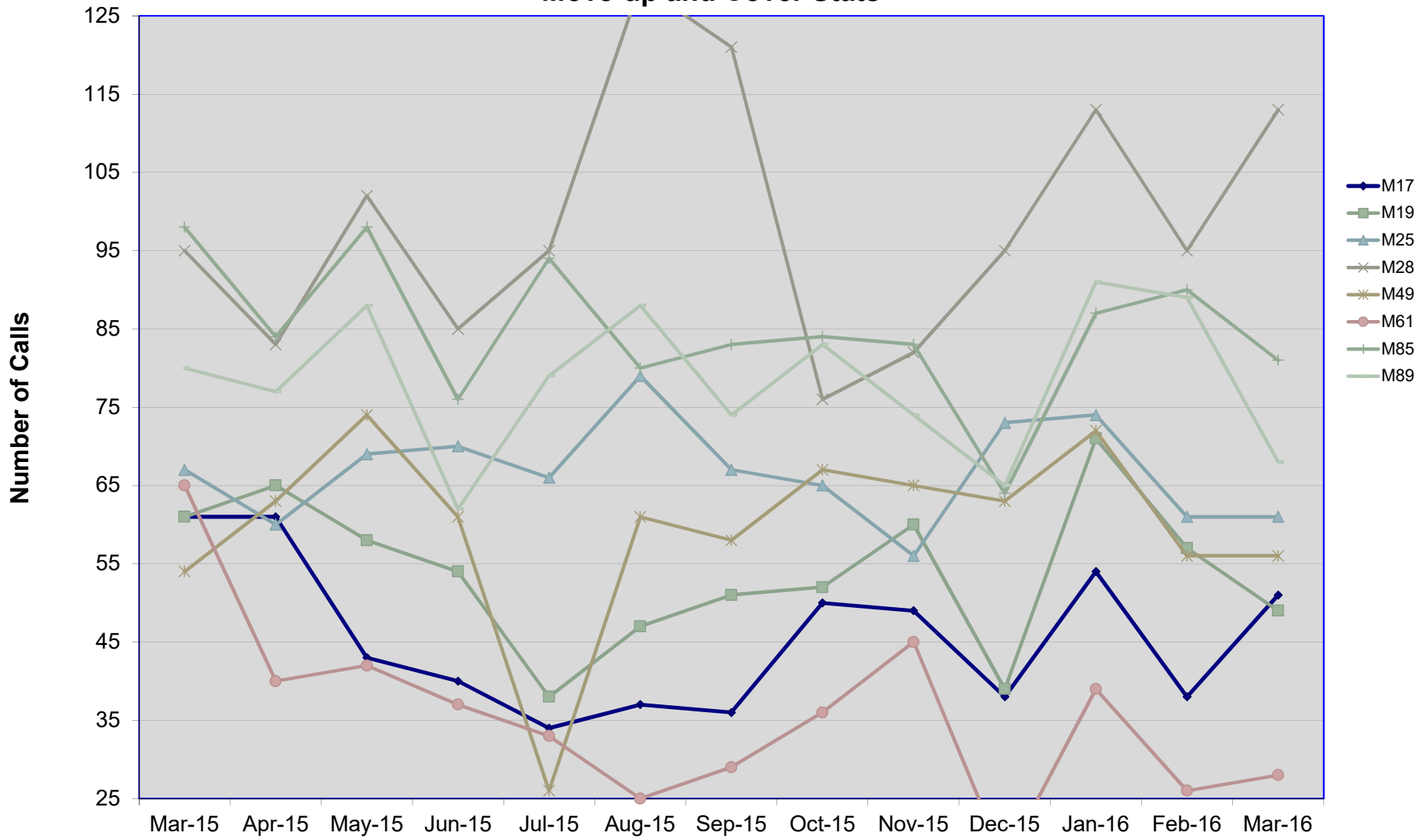
MOVE-UPS	
JPA to Folsom	9
Folsom to JPA	15



MEDICAL CALLS	
JPA for Folsom	5
Folsom for JPA	10
South Lake Tahoe	2

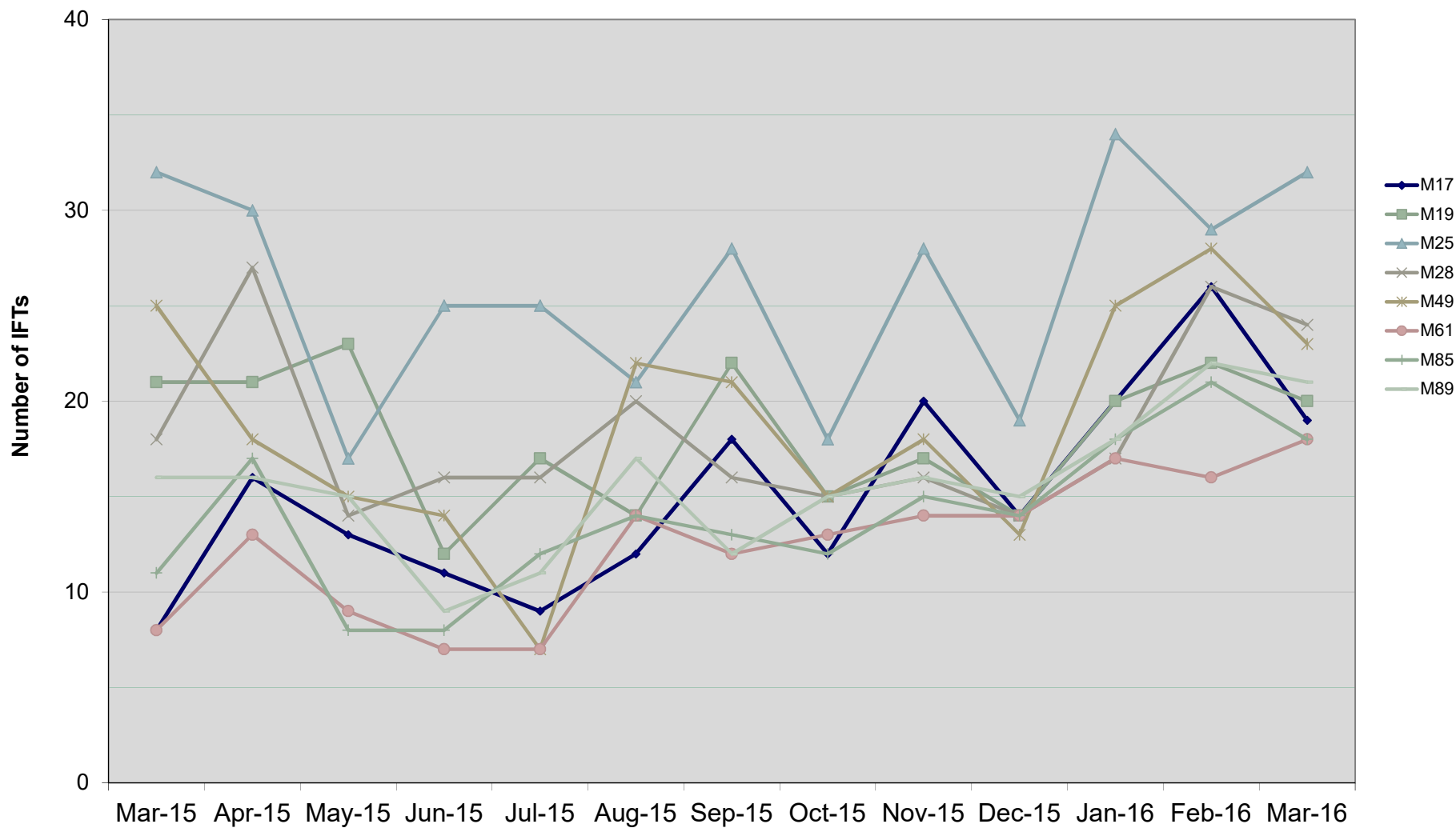


### Move-up and Cover Stats



March: 522

### Medical Interfacility Transfers



March: 175



## El Dorado County Emergency Services Authority

480 Locust Road  
Diamond Springs, CA 95619  
Tel (530) 642-0622 Fax (530) 642-0628  
[www.edcjpa.org](http://www.edcjpa.org)

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# Staff Report

## Board of Directors Meeting

April 27, 2016, 0800 hours  
Subject: Budget Adjustment Requests

During this fiscal year (FY 15/16), our sub-contracting provider fire districts were informed that Cal PERS would be assessing each one of them with an additional expense they will have to pay. This additional expense, which we are calling Cal PERS Lump Sum, was unforeseen until just recently but nonetheless the first payment is due prior to the end of this FY. The Cal PERS Lump Sum cost will be an annual expense for many years to come and the cost may increase over the course of the next few years.

We have completed our calculations for the cost of the Cal PERS Lump Sum for this FY (15/16) and for FY 16/17. The FY 16/17 cost has already been included in that year's budget. In the attached pages you will find a breakdown by FY and agency of the Cal PERS Lump Sum costs along with a grand total for each FY.

For this FY the Cal PERS Lump Sum total is \$362,677 dollars. This is a significant amount of money and will no doubt impact our budget. There is a chance that we may be able to absorb a portion of this amount with the savings we have achieved but that amount really won't be known until we are very close to the end our FY. Many things can happen between now and June 30 and we could end up using all available funds. My concern is that by the time we learn we cannot absorb all and/or a portion of the Cal PERS Lump Sum amount we may be too late to apply for a budget adjustment from the County Board of Supervisors (BOS). By the time we determine a budget adjustment is needed it could take potentially three (3) months for the matter to be placed on the BOS agenda.

I brought this matter to the April Finance committee who voted to recommend that the JPA Board of Directors authorize the JPA Executive Director to apply through County channels (EMSA, HHSA, CAO's office) to the County BOS for a budget adjustment if I find such an adjustment is needed. I am now seeking the Board's authorization to move forward with a budget adjustment request as outlined above.

Respectfully,

A handwritten signature in blue ink that reads "Marty Hackett".

Marty Hackett  
Executive Director

## CalPers Lump Sum Calculation

### FY 15 - 16 Additional Funds Required in Sub-Object 3020 Retirement

District	FY 15-16 Approved Budget	FY 15-16 Additional Funds Required (Based on CalPers Lump Sum)
Diamond Springs Fire	\$ 166,000.00	\$ 46,726.77
El Dorado County Fire	\$ 718,482.00	\$ 167,568.00
El Dorado Hills Fire	\$ 63,360.00	\$ 72,361.70
Georgetown Fire	\$ 185,482.00	\$ 76,020.75
<b>TOTAL</b>	<b>\$</b>	<b>\$ 362,677.22</b>

## PERS Lump Sum Calculation - FY 15/16 - Diamond Springs Fire

### STEP 1

Questions	Response	Example
What was the dollar amount you budgeted for FY 15-16 in Class 3020 (normal cost of retirement hours based on 31.597%)	\$ 165,575.00	\$ 165,575.00
What would have been your budget for FY 15-16 in Class 3020 <i>if</i> it had been calculated at 18.524%?	\$ 91,543.00	\$ 91,543.00
<b>Savings on Normal Cost</b>	<b>\$ 74,032.00</b>	<b>\$ 74,032.00</b>

### Step 2

31% Calculation	Response	Example
Total UAL cost for district (This is the FY 15-16 Employer Payment of Unfunded Liability amount located on your CalPERS Actuarial Valuation Report)	\$ 261,644.00	\$ 261,644.00
Total number of classic employees (3 @ 50% or 3 @ 55%)	13	13
Number of JPA employees required to staff one medic unit 24/7/365 <b>(This is a fixed number. DO NOT CHANGE)</b>	6	6
Total number of ambulances you are operating	1	1
<b>TOTAL JPA Liability Portion of UAL</b>	<b>\$ 120,758.77</b>	<b>\$ 120,758.77</b>

### Step 3

Additional Funds Required in Class 3020 for FY 15-16	Response	Example
Total JPA Liability Portion of UAL	\$ 120,758.77	\$ 120,758.77
Savings on Normal Cost	\$ 74,032.00	\$ 74,032.00
<b>Additional Funds Required in Class 3020 for FY 15-16</b>	<b>\$ 46,726.77</b>	<b>\$ 46,726.77</b>

## PERS Lump Sum Calculation - FY 15/16 - El Dorado County Fire

### STEP 1

Questions	Response	Example
What was the dollar amount you budgeted for FY 15-16 in Class 3020 (normal cost of retirement hours based on 31.597%)	\$ 718,482.00	\$ 165,575.00
What would have been your budget for FY 15-16 in Class 3020 if it had been calculated at 18.524%?	\$ 374,560.00	\$ 91,543.00
<b>Savings on Normal Cost</b>	<b>\$ 343,922.00</b>	<b>\$ 74,032.00</b>

### Step 2

31% Calculation	Response	Example
Total UAL cost for district (This is the FY 15-16 Employer Payment of Unfunded Liability amount located on your CalPERS Actuarial Valuation Report)	\$1,320,842	\$ 261,644.00
Total number of classic employees (3 @ 50% or 3 @ 55%)	24	13
Number of JPA employees required to staff one medic unit 24/7/365 <b>(This is a fixed number. DO NOT CHANGE)</b>	6	6
Total number of ambulances you are operating	4	1
<b>TOTAL JPA Liability Portion of UAL</b>	<b>\$592,453</b>	<b>\$ 120,758.77</b>

### Step 3

Additional Funds Required in Class 3020 for FY 15-16	Response	Example
Total JPA Liability Portion of UAL	\$ 592,453.00	\$ 120,758.77
Savings on Normal Cost	?	\$ 74,032.00
<b>Additional Funds Required in Class 3020 for FY 15-16</b>	<b>\$167,569</b>	<b>\$ 46,726.77</b>



## PERS Lump Sum Calculation - FY 15/16 - El Dorado Hills Fire

### STEP 1

Questions	Response	Example
What was the dollar amount you budgeted for FY 15-16 in Class 3020 (normal cost of retirement hours based on 31.597%)	\$ 63,360.00	\$ 165,575.00
What would have been your budget for FY 15-16 in Class 3020 if it had been calculated at 18.524%?	\$ 76,357.82	\$ 91,543.00
<b>Savings on Normal Cost</b>	<b>\$ (12,997.82)</b>	<b>\$ 74,032.00</b>

### Step 2

31% Calculation	Response	Example
Total UAL cost for district (This is the FY 15-16 Employer Payment of Unfunded Liability amount located on your CalPERS Actuarial Valuation Report)	\$ 474,911.00	\$ 261,644.00
Total number of classic employees (3 @ 50% or 3 @ 55%)	48	13
Number of JPA employees required to staff one medic unit 24/7/365 <b>(This is a fixed number. DO NOT CHANGE)</b>	6	6
Total number of ambulances you are operating	1	1
<b>TOTAL JPA Liability Portion of UAL</b>	<b>\$ 59,363.88</b>	<b>\$ 120,758.77</b>

### Step 3

Additional Funds Required in Class 3020 for FY 15-16	Response	Example
Total JPA Liability Portion of UAL	\$ 59,363.88	\$ 120,758.77
Savings on Normal Cost	\$ (12,997.82)	\$ 74,032.00
<b>Additional Funds Required in Class 3020 for FY 15-16</b>	<b>\$ 72,361.70</b>	<b>\$ 46,726.77</b>

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## PERS Lump Sum Calculation - FY 15/16 - Georgetown Fire

### STEP 1

Questions	Response	Example
What was the dollar amount you budgeted for FY 15-16 in Class 3020 (normal cost of retirement hours based on 31.597%)	\$ 132,080.00	\$ 165,575.00
What would have been your budget for FY 15-16 in Class 3020 <i>if</i> it had been calculated at 18.524%?	\$ 140,000.00	\$ 91,543.00
<b>Savings on Normal Cost</b>	<b>\$ (7,920.00)</b>	<b>\$ 74,032.00</b>

### Step 2

31% Calculation	Response	Example
Total UAL cost for district (This is the FY 15-16 Employer Payment of Unfunded Liability amount located on your CalPERS Actuarial Valuation Report)	\$ 90,801.00	\$ 261,644.00
Total number of classic employees (3 @ 50% or 3 @ 55%)	8	13
Number of JPA employees required to staff one medic unit 24/7/365 <b>(This is a fixed number. DO NOT CHANGE)</b>	6	6
Total number of ambulances you are operating	1	1
<b>TOTAL JPA Liability Portion of UAL</b>	<b>\$ 68,100.75</b>	<b>\$ 120,758.77</b>

### Step 3

Additional Funds Required in Class 3020 for FY 15-16	Response	Example
Total JPA Liability Portion of UAL	\$ 68,100.75	\$ 120,758.77
Savings on Normal Cost	\$ (7,920.00)	\$ 74,032.00
<b>Additional Funds Required in Class 3020 for FY 15-16</b>	<b>\$ 76,020.75</b>	<b>\$ 46,726.77</b>

# CalPERS Lump Sum Calculation

## FY 16-17 Budget Amount Required in Sub-Object 3020 Retirement

District	FY 16-17 Budget Draft 1 Projections	FY 16-17 Budget Draft 2 Projections (Based on CalPERS Lump Sum)
Diamond Springs Fire	\$ 194,057.00	\$ 279,378.33
El Dorado County Fire	\$ 979,200.00	\$ 639,971.00
El Dorado Hills Fire	\$ 113,347.20	\$ 156,935.50
Georgetown Fire	\$ 193,500.00	\$ 213,373.50

# PERS Lump Sum Calculation - FY 16/17 - Diamond Springs Fire

## Step 1

Question	Response	Example
What is your districts FY 16-17 CalPERS rate? (This is the percentage rate for FY 16-17 located in the Employer Normal Cost Rate column on your CalPERS Actuarial Valuation Report)	20%	<b>19.6%</b>

## Step 2

Question	Response	Example
Using the above percentage for FY 16-17, what will your estimated Class 3020 Retirement budget be for FY 16-17 prior to the JPA liability for UAL factored in?	\$ 79,293.00	<b>\$ 185,000.00</b>

## Step 3

JPA Liability Portion of UAL	Response	Example
Total UAL cost for district (This is the FY 16-17 Employer Payment of Unfunded Liability amount located on your CalPERS Actuarial Valuation Report)	\$ 300,128.00	<b>\$ 300,128.00</b>
Total number of classic employees (3 @ 50% or 3 @ 55%)	9	13
Number of JPA employees required to staff one medic unit 24/7/365 <b>(This is a fixed number. DO NOT CHANGE)</b>	6	6
Total number of ambulances you are operating	1	1
<b>Total JPA Liability Portion of UAL</b>	<b>\$ 200,085.33</b>	<b>\$ 138,520.62</b>

## Step 4

Additional Funds Required in Class 3020 for FY 16-17	Response	Example
Estimated Class 3020 Retirement budget be for FY 16-17 prior to the JPA liability for UAL factored in?	\$ 79,293.00	<b>\$ 185,000.00</b>
Total JPA Liability Portion of UAL	\$ 200,085.33	<b>\$ 138,520.62</b>
<b>Budget Amount Required in Class 3020 for FY 16-17</b>	<b>\$ 279,378.33</b>	<b>\$ 323,520.62</b>

# PERS Lump Sum Calculation - FY 16/17 - El Dorado County Fire

## Step 1

Question	Response	Example
What is your districts FY 16-17 CalPERS rate? (This is the percentage rate for FY 16-17 located in the Employer Normal Cost Rate column on your CalPERS Actuarial Valuation Report)	20%	<b>19.6%</b>

## Step 2

Question	Response	Example
Using the above percentage for FY 16-17, what will your estimated Class 3020 Retirement budget be for FY 16-17 prior to the JPA liability for UAL factored in?	\$109,204	<b>\$ 185,000.00</b>

## Step 3

JPA Liability Portion of UAL	Response	Example
Total UAL cost for district (This is the FY 16-17 Employer Payment of Unfunded Liability amount located on your CalPERS Actuarial Valuation Report)	JPA = 366,391	<b>\$ 300,128.00</b>
Total number of classic employees (3 @ 50% or 3 @ 55%)	24	13
Number of JPA employees required to staff one medic unit 24/7/365 <b>(This is a fixed number. DO NOT CHANGE)</b>	6	6
Total number of ambulances you are operating	4	1
<b>Total JPA Liability Portion of UAL</b>	<b>\$ 366,391.00</b>	<b>\$ 138,520.62</b>

## Step 4

Additional Funds Required in Class 3020 for FY 16-17	Response	Example
Estimated Class 3020 Retirement budget be for FY 16-17 prior to the JPA liability for UAL factored in?	\$ 273,580.00	<b>\$ 185,000.00</b>
Total JPA Liability Portion of UAL	\$ 366,391.00	<b>\$ 138,520.62</b>
<b>Budget Amount Required in Class 3020 for FY 16-17</b>	<b>\$ 639,971.00</b>	<b>\$ 323,520.62</b>

# PERS Lump Sum Calculation - FY 16/17 - El Dorado Hills Fire

## Step 1

Question	Response	Example
What is your districts FY 16-17 CalPERS rate? (This is the percentage rate for FY 16-17 located in the Employer Normal Cost Rate column on your CalPERS Actuarial Valuation Report)	23%	<b>19.6%</b>

## Step 2

Question	Response	Example
Using the above percentage for FY 16-17, what will your estimated Class 3020 Retirement budget be for FY 16-17 prior to the JPA liability for UAL factored in?	\$ 85,287.25	<b>\$ 185,000.00</b>

## Step 3

JPA Liability Portion of UAL	Response	Example
Total UAL cost for district (This is the FY 16-17 Employer Payment of Unfunded Liability amount located on your CalPERS Actuarial Valuation Report)	\$ 573,186.00	<b>\$ 300,128.00</b>
Total number of classic employees (3 @ 50% or 3 @ 55%)	48	<b>13</b>
Number of JPA employees required to staff one medic unit 24/7/365 <b>(This is a fixed number. DO NOT CHANGE)</b>	6	<b>6</b>
Total number of ambulances you are operating	1	<b>1</b>
<b>Total JPA Liability Portion of UAL</b>	<b>\$ 71,648.25</b>	<b>\$ 138,520.62</b>

## Step 4

Additional Funds Required in Class 3020 for FY 16-17	Response	Example
Estimated Class 3020 Retirement budget be for FY 16-17 prior to the JPA liability for UAL factored in?	\$ 85,287.25	<b>\$ 185,000.00</b>
Total JPA Liability Portion of UAL	\$ 71,648.25	<b>\$ 138,520.62</b>
<b>Budget Amount Required in Class 3020 for FY 16-17</b>	<b>\$ 156,935.50</b>	<b>\$ 323,520.62</b>

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## PERS Lump Sum Calculation - FY 16/17 - Georgetown Fire

### Step 1

Question	Response	Example
What is your districts FY 16-17 CalPERS rate? (This is the percentage rate for FY 16-17 located in the Employer Normal Cost Rate column on your CalPERS Actuarial Valuation Report)	18.428%	<b>19.6%</b>

### Step 2

Question	Response	Example
Using the above percentage for FY 16-17, what will your estimated Class 3020 Retirement budget be for FY 16-17 prior to the JPA liability for UAL factored in?	\$ 134,667.00	<b>\$ 185,000.00</b>

### Step 3

JPA Liability Portion of UAL	Response	Example
Total UAL cost for district (This is the FY 16-17 Employer Payment of Unfunded Liability amount located on your CalPERS Actuarial Valuation Report)	\$ 104,942.00	<b>\$ 300,128.00</b>
Total number of classic employees (3 @ 50% or 3 @ 55%)	8	13
Number of JPA employees required to staff one medic unit 24/7/365 (This is a fixed number. DO NOT CHANGE)	6	6
Total number of ambulances you are operating	1	1
<b>Total JPA Liability Portion of UAL</b>	<b>\$ 78,706.50</b>	<b>\$ 138,520.62</b>

### Step 4

Additional Funds Required in Class 3020 for FY 16-17	Response	Example
Estimated Class 3020 Retirement budget be for FY 16-17 prior to the JPA liability for UAL factored in?	\$ 134,667.00	<b>\$ 185,000.00</b>
Total JPA Liability Portion of UAL	\$ 78,706.50	<b>\$ 138,520.62</b>
<b>Budget Amount Required in Class 3020 for FY 16-17</b>	<b>\$ 213,373.50</b>	<b>\$ 323,520.62</b>

**CSA 7 Revenue and Expenditures FY 15-16 - Projections through June 30, 2016**

ACCOUNT DESCRIPTION	FY 15-16 ACTUAL REVENUE - 408210												ESTIMATED REVENUE	TOTAL ACTUAL REVENUE	% OF REV
	1	2	3	4	5	6	7	8	9	10	11	12			
100 to 150-Property Tax	\$ -	\$ 8,043	\$ 47,605	\$ 48,545	\$ 200,879	\$ 1,204,761	\$ 39,369	\$ 49,521	\$ 72,321	\$ 349,259	\$ 349,259	\$ 349,259	\$2,718,821	\$2,718,821	100%
175-Special Tax	\$ -	\$ 4,074	\$ 2,703	\$ 36,159	\$ 116,947	\$ 725,037	\$ 19,775	\$ 27,121	\$ 42,744	\$ 216,321	\$ 216,321	\$ 216,321	\$1,623,522	\$1,623,522	100%
360-Penalty	\$ -	\$ 1,131	\$ 490	\$ 470	\$ 1,546	\$ 816	\$ 756	\$ 588	\$ 1,262	\$ 1,980	\$ 1,980	\$ 1,980	\$13,000	\$13,000	100%
400-Interest	\$ 2,454	\$ 2,358	\$ 2,556	\$ 2,731	\$ 2,294	\$ 2,940	\$ 3,324	\$ 2,928	\$ 3,490	\$ 580	\$ 580	\$ 580	\$20,000	\$26,814	134%
820-State: HOPTR	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,283	\$ 9,993	\$ -	\$ -	\$ 4,908	\$ 4,908	\$ 4,908	\$29,000	\$29,000	100%
1686-Ambulance Svcs	\$ 363,735	\$ 675,230	\$ 517,404	\$ 793,023	\$ 283,612	\$ 503,496	\$ 389,303	\$ 673,464	\$ 850,682	\$ 539,536	\$ 539,536	\$ 539,536	\$6,129,672	\$6,668,557	109%
1940-Misc. Rev/Miwok	\$ 28,000	\$ (28,000)	\$ 238,000	\$ 40,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,667	\$ 40,667	\$ 40,667	\$400,000	\$400,000	100%
<b>TOTAL PER MONTH</b>	<b>\$394,189</b>	<b>\$662,836</b>	<b>\$808,758</b>	<b>\$920,928</b>	<b>\$605,278</b>	<b>\$2,441,333</b>	<b>\$462,520</b>	<b>\$753,622</b>	<b>\$970,499</b>	<b>\$1,153,250</b>	<b>\$1,153,250</b>	<b>\$1,153,250</b>	<b>\$10,934,015</b>	<b>\$11,479,713</b>	<b>105%</b>

DESCRIPTION	FY 15-16 ACTUAL EXPENDITURES - 871000 through 877000												ESTIMATED BUDGET	YTD ACTUAL EXPENDITURE	% OF EXP
	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN			
<b>871000 - JPA</b>													\$ 3,948,598	\$ 3,756,474	95%
3000	\$ 7,047	\$ 11,088	\$ 12,321	\$ 19,470	\$ 13,869	\$ 279,225	\$ 14,132	\$ 13,815	\$ 13,379	\$ 150,258	\$ 12,258	\$ 12,258	\$ 536,718	\$ 559,120	104%
4000	\$ 4,077	\$ 66,691	\$ 101,987	\$ 88,167	\$ 253,465	\$ 288,454	\$ 79,669	\$ 432,927	\$ 44,670	\$ 187,194	\$ 187,194	\$ 187,194	\$ 2,471,880	\$ 2,260,511	91%
5000 JPA Audits - Other Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	100%
6000	\$ -	\$ -	\$ -	\$ -	\$ 290,123	\$ 405,913	\$ 2,807	\$ -	\$ -	\$ 18,000	\$ -	\$ 220,000	\$ 940,000	\$ 936,843	100%
<b>872000 - EDC</b>													\$ 3,906,690	\$ 4,145,189	106%
3000	\$ 239,550	\$ 349,580	\$ 342,585	\$ 299,967	\$ 263,270	\$ 336,859	\$ 141,261	\$ 215,145	\$ 735,000	\$ 380,658	\$ 380,658	\$ 380,658	\$ 3,826,690	\$ 4,065,191	106%
4000	\$ 387	\$ 1,289	\$ 2,363	\$ 1,763	\$ 1,929	\$ 1,217	\$ 7,726	\$ 137	\$ 637	\$ 20,850	\$ 20,850	\$ 20,850	\$ 80,000	\$ 79,998	100%
<b>873000 - DS</b>													\$ 1,020,000	\$ 954,109	94%
3000	\$ 79,301	\$ 62,122	\$ 69,740	\$ 88,279	\$ 75,691	\$ 89,887	\$ 69,505	\$ 58,660	\$ 72,353	\$ 89,524	\$ 89,524	\$ 89,524	\$ 1,000,000	\$ 934,110	93%
4000	\$ -	\$ 325	\$ -	\$ -	\$ 905	\$ 4,596	\$ 765	\$ 691	\$ -	\$ 4,239	\$ 4,239	\$ 4,239	\$ 20,000	\$ 19,999	100%
<b>874000 - GT</b>													\$ 1,011,803	\$ 1,074,052	106%
3000	\$ 55,384	\$ 98,123	\$ 90,701	\$ 154,978	\$ 30,645	\$ 106,556	\$ 70,303	\$ 56,351	\$ 70,482	\$ 106,843	\$ 106,843	\$ 106,843	\$ 991,803	\$ 1,054,052	106%
4000	\$ -	\$ 1,387	\$ 1,768	\$ 2,735	\$ 189	\$ 450	\$ 481	\$ 1,037	\$ 132	\$ 3,941	\$ 3,940	\$ 3,940	\$ 20,000	\$ 20,000	100%
<b>875000 - CP</b>													\$ 1,006,742	\$ 911,330	91%
3000	\$ -	\$ -	\$ -	\$ -	\$ 205,480	\$ -	\$ -	\$ 239,850	\$ -	\$ -	\$ -	\$ 446,000	\$ 986,742	\$ 891,330	90%
4000	\$ -	\$ -	\$ -	\$ 201	\$ -	\$ 2,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,199	\$ 20,000	\$ 20,000	100%
<b>877000 - EDH</b>													\$ 751,272	\$ 772,338	103%
3000	\$ -	\$ -	\$ -	\$ -	\$ 217,933	\$ -	\$ -	\$ 191,194	\$ -	\$ 113,965	\$ 113,965	\$ 113,965	\$ 731,272	\$ 751,022	103%
4000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,292	\$ -	\$ 7,383	\$ -	\$ 2,641	\$ -	\$ -	\$ 20,000	\$ 21,316	107%
<b>JPA Expense Subtotals</b>	<b>\$ 385,746</b>	<b>\$ 590,605</b>	<b>\$ 621,465</b>	<b>\$ 655,560</b>	<b>\$ 1,353,499</b>	<b>\$ 1,527,049</b>	<b>\$ 386,649</b>	<b>\$ 1,217,190</b>	<b>\$ 936,653</b>	<b>\$ 1,078,113</b>	<b>\$ 919,471</b>	<b>\$ 1,602,670</b>	<b>\$ 11,645,105</b>	<b>\$ 11,613,492</b>	<b>100%</b>
<b>YEAR END TOTALS</b>	Quarter 1			Quarter 2			Quarter 3			Quarter 4			<b>ESTIMATED</b>	<b>ACTUAL</b>	
REVENUE	\$394,189	\$662,836	\$808,758	\$920,928	\$605,278	\$2,441,333	\$462,520	\$753,622	\$970,499	\$1,153,250	\$1,153,250	\$1,153,250	\$10,934,015	\$11,479,713	
JPA EXPENSE	\$385,746	\$590,605	\$621,465	\$655,560	\$1,353,499	\$1,527,049	\$386,649	\$1,217,190	\$936,653	\$1,078,113	\$919,471	\$1,602,670	\$11,645,105	\$11,613,492	
Difference	\$8,443	\$72,231	\$187,293	\$265,368	(\$748,221)	\$914,284	\$75,871	(\$463,568)	\$33,846	\$75,137	\$233,779	-\$449,420	(\$711,090)	-\$133,779	

\*\* Items in green represent future projections



**Cameron Park Community Services District  
Staff Report for April 2016**

**To:** Board of Directors  
**From:** Tina Helm, Recreation Supervisor  
**Re #2c:** Recreation Department Report  
**Recommended Action:** Receive and File

---

**UPCOMING EVENTS:**

- Older Americans Day Celebration – May 17 – 11:30am
- Trucks & Tunes – May 25 – Christa McAuliffe Park – 5-8pm
- Welcome to Summer – May 28 – 12-5pm
- Summer Spectacular – June 25 – Cameron Park Lake - 2-10pm

**SWAP MEET:** The swap meet was held on Saturday, April 16 in the parking lot at the Community Center. There were 29 spaces that were sold. The Cameron Park CSD had a booth to promote programs and activities. Once all invoices are received an activity report will be completed.

**MOMMY MARKET:** The Mommy Market (& Daddy Too) was also held on Saturday, April 16. The vendors set up along the pool fence area. This event has been held in November previously – vendors suggested to hold this event twice a year so it will be held the same day as the Yard Sale. There were 12 vendors that participated. Once all invoices are received an activity report will be completed.

**COMMUNITY CLEANUP DAY:** The Community Cleanup day was held on Saturday April 16 at Camerado School. Members of the community could drop off recyclable, e waste, yard waste, trash or donate gently used items to Snowline Hospice. The Fire Department assisted with this event as did some of the Just Serve Group. Please find the Data report from this event attached. Attachment A

**SPRING ANTIQUE, CRAFT AND GARDEN SHOW:** The Spring Antique, Craft & Garden Show was held on Saturday, April 30 at the Community Center. There were 40 vendors. 25 were inside the auditorium and in the hallway, the remaining 15 were outside along the pool fence and in the courtyard. The event was well attended – once all invoices are received an activity report will be completed.

**BRIEFCASE FULL OF BLUES:** Please find the Activity Report from the Briefcase Full of Blues Concert held on March 12. Attachment B.

**EASTER EGG HUNT:** Please find the Activity Report from the Annual Easter Egg Hunt held on March 26. Attachment C

**UPCOMING PROGRAMS:**

May – Pre- Season Swim Lessons, Fly Fishing, Discovering Your Past Lives, Victorian Hanging Baskets, Beginning Computer Class, Basic Bike Maintenance and Ponte Palmero Lunch.

## **MARKETING PLAN DATA**

### ***How did you hear about it? Data***

When participants sign up for classes and/or events they are asked “How did you hear about the program/event?” Please see Attachment D for the month of April 2016.

## **SUMMARY OF APRIL CLASSES**

The following is a summary of the programs offered for the month of April, new classes and cancelled classes. See Attachment E

## **MARKETING:**

- Recreation staff is spending a minimum of 15 minutes a day interacting through social media to promote programs and events within the community
- As of May 12, 2016, there are 918 (21 more than April page “Likes” on Facebook) and 617 (3 more than April) followers on Twitter.
- Please find some of the PSAs of the recent events and activities held in April.
- Please find the Mail Chimp campaign information from the email newsletter for May.

## **MEETINGS/TRAINING:**

- Staff met with Jim Lyons – Master of Ceremony for the Summer Spectacular on April 8 to discuss resume, needs for event, event timeline. Had a follow-up meeting on April 13 to discuss details of the event.
- Staff attended monthly El Dorado Gold 2016 Planning Meeting on April 13, to promote events in Cameron Park leading up to the September event - Summer Spectacular and CountryFest. TJ Mecomber gave a presentation on media relations, preparation and marketing to a national audience. Reports and updates were given by Community Partners and Committee Directors.
- Staff attended Youth Teen Recreation Services YTRS April 14. Discussed hiring/interviewing procedures, advertising for positions, and different needs when hiring. Staff training and Camp-A-Palooza event preparation, set up and needs.
- Staff attending Website Training April 21. Review website management, updating and adding to the new website. Additional training is scheduled.
- Staff met with students at the Art Institute of Sacramento on April 22. Discussed the 30 second commercial for the CSD, narrowed down the focus to the facilities and the community center, discussed the CSD and all that we do with Cody Martin, and discussed a general outline for the commercial.
- Staff attended the Kids Expo at the Fairgrounds on April 23 to promote Summer Programs and distribute Activity Guides, Early Bird Combo Pass Information, Mermaid, and Summer Kids Kamp information.
- Staff is scheduled to attend the Open Houses at the local school in May.
- Staff is completing summer postcards which include events, classes, camps and facilities.
- Staff received \$1000 event sponsorship towards Summer Spectacular from Cameron Park Automotive
- Kidz Kamp staff interviews Friday April 22<sup>nd</sup> and Wednesday April 27<sup>th</sup> interviewed 15 potential candidates.
- Aquatics Staff interviews Tuesday April 26<sup>th</sup> from 2:45pm-5:30pm interviewed 11 potential candidates.

**Cameron Park Community Services District  
Facility Report April 2016**

**COMMUNITY CENTER:**

**April rental activities included:**

- Lunafest Fundraiser
- Ponderosa FFA fundraiser
- Metro List Training
- Golden Sierra Job Training
- Wedding
- Remax Gold Training
- 2 Birthday parties
- Rotary Lunch

**Ongoing Rentals**

- EDCAR (El Dorado County Association of Realtors) weekly
- Gold Nugget Quilters – weekly
- MADD – court mandated class – bi-monthly
- El Dorado Camera Club – monthly

Please find attached the scheduled rentals through April of Fiscal Years 2014-15 and 2015-16 comparison to the rentals during the same period of time last year. The comparison is for the auditorium/classroom rental and does not include the gym.

		2014/15 Facility Rentals July 2014- June 2015		2015/16 Facility Rentals July 2015- June 2016		Difference From Previous Year		
2014	July	\$2,012.35	25	2015	July	\$4,880.35	25	0
2014	August	\$2,728.01	27	2015	August	\$5,006.91	24	-3
2014	Sept	\$3,569.30	21	2015	Sept	\$8,013.45	26	+5
2014	Oct	\$4,665.70	20	2015	Oct	\$11,728.00	32	+12
2014	Nov	\$3,579.76	18	2015	Nov	\$4,242.20	29	+11
2014	Dec	\$2,884.52	20	2015	Dec	\$5,375.87	22	+2
2015	Jan	\$3,605.60	22	2016	Jan	\$3,675.76	18	-4
2015	Feb	\$1,958.26	17	2016	Feb	\$4,303.13	28	+11
2015	March	\$4,222.26	23	2016	March	\$2,516.70	22	-1
2015	April	\$2,366.40	23	2016	April	\$5,789.43	25	+2
Total		\$31,582.18	216	Total		\$49,742.38	255	+39

Percentage of budget last year 90%

Percentage of budget this year 151%

**2015 Reservation Types – April 2016**

- 21 Meetings
- 1 Mandated class
- 1 Kitchen use

- 11 Meetings
- 2 Fundraiser with kitchen use
- 5 Training
- 1 Mandated class
- 1 Wedding with kitchen use
- 2 Parties



Cameron Park Community Services District  
530-677-2231

Cameron Park Community Clean Up Day/Swap Meet  
Event held Saturday, April 16, 2016

**Spring Community Clean Day – held at Camerado Middle School from 8am to 2pm**

278 vehicles went through the cleanup day

**2016 Data from Waste Connections**

3.70 tons for green waste

35.63 tons for trash

**Total 39.33 tons**

**2016 Data from Snowline Hospice:**

TVs 2374lbs

Ewaste 2053lbs

Linens 137lbs

Clothing 649lbs

Misc Household Goods 1774lbs

Furniture 300lbs

**Total 7287 lbs.**

**2016 Personnel**

5 Fire Explorers, 2 Resident Fire Fighters, 6 Cameron Park Fire (E88, E89, M89) and 8 CAL FIRE Employee's (E2751, E2752, B2711). There were 4 members from the Just Serve Group that volunteered a total of 16 hours.

Also the explorers made \$1,266 in donations.

**2016 Yard Sale - held at the Cameron Park CSD Parking Lot from 8am to 12pm**

Cameron Park CSD sponsored a Yard Sale Event that day as well 30 vendors registered. All vendors showed up, the weather was great.

We added the **Mommy Market Event** to the same day and had them set you along the fence by the pool. There were 13 vendors that participated in this event.

There were approximately 300-350 people that came through the event throughout the day.

Submitted by Tina Helm, Recreation Supervisor

Cameron Park Community Services District  
**Activity Report**

**EVENT:** Briefcase Full of Blues**DATE:** Saturday, March 12, 2016**LOCATION:** Cameron Park Community Center**TIME:** 6:00pm – 9:30pm**ESTIMATED ATTENDANCE:** approx. 200**SUBMITTED BY:** Aris Chambers, Recreation Coordinator**◇ REVENUES: \$ 2,962.00**

- Adv. Ticket Sales (\$15ea, 2 for \$28) - 130 \$1,824.00
- Online Ticket Sales - 31 \$ 436.00
- Day of Ticket Sales (Door) (\$17ea) - 37 \$ 629.00
- Food/Soda Sales: \$ 73.00

**◇ EXPENDITURES: \$ 1,925.61**

Contract:

- Entertainment – \$1,500.00

Marketing:

- Tickets \$ 25.80
- Banner/signs \$ 92.46
- Flyers/posters (designed/printed) \$ 69.46

Supplies

- Food \$ 33.39

Staff/Contract:

- Recreation/Maintenance/Part-Time \$ 204.50

**◇ NET REVENUE: \$ 1,036.39****VOLUNTEERS:**

1 volunteer at the door = 2.5 hours

Cameron Park Community Foundation – drink sales

2 volunteers ~ 3.5 hours each = 7 hours

**PROGRAM DESCRIPTION:**

The Cameron Park Community Services District Concert Series is a series put on by the district for community members to attend local shows hosted by the CSD for an inexpensive cost. For this show – Briefcase Full of Blues, a Blues Brothers Tribute Band, performed. Briefcase Full of Blues was a high energy, entertaining, and authentic salute to the Blues Brothers that has played all over the nation. This was their second time playing at our venue, the first time they were opening for another act.

**SUPPLIES AND RESOURCES:**

PSAs, flyers and posters were sent to the Mountain Democrat, Around Here Magazine, Cameron Park Life, Heard Over the Back Fence, Village Life, Sacramento Bee, Windfall, and The Clipper. Flyers were put up at local businesses. There were announcements added to the CSD Facebook page and Twitter account. The event was posted on all of the local Chamber of Commerce event calendars. There was a large article promoting the show in the Mountain Democrat.

**EVALUATION:**

The concert ran smoothly and went over very well with those in attendance. The performers were very easy and pleasant to work with and handled all set-up and takedown of band and sound equipment. The band played awesome renditions of Blues Brothers music and involved/interacted with the crowd. The group was high energy and very entertaining for the whole show. The turnout for this concert was good, ticket sales increased two weeks before the event.

The set up for the event was two aisles with rows of chairs and we left room in front of the right section of chairs for a dance floor, there was also space in the back of the room behind the chairs for people to dance or stand as well.

Tickets were sold throughout the community at the Cameron Park CSD Office, Bel-Air, the Shingle Springs Cameron Park Chamber office, and online at [www.showclix.com](http://www.showclix.com). Customers who purchased tickets commented on seeing the information in the Cameron Park Life, The Clipper, Windfall, Mountain Democrat, banners, Activity guide, road signs, and the CSD Newsletter.

During the show, snack plates with assorted cheese, crackers, fruit, and cookies were sold for \$3 apiece, sodas were also sold for \$1. The Cameron Park Community Foundation sold wine, beer, and water at the event – they sold out of beer.

Suggestions for next year:

- Continue to look for acts that fit in with the dynamics of the local community.

Cameron Park Community Services District  
**ACTIVITY REPORT**

**EVENT:** Easter Egg Hunt **DATE:** Saturday, March 28, 2016  
**LOCATION:** Rasmussen Park **TIME:** 10:00am to about 12:00pm  
**ESTIMATED ATTENDANCE:** Approximately 600-700  
**SUBMITTED BY:** Tina Helm, Recreation Supervisor

◇ <b>REVENUES:</b>	<b>\$1,048.00</b>
• 3 Vendor spaces	\$ 105.00
• Bounce House	\$ 57.00
• Face Painting	\$ 46.00
• Pictures	\$ 40.00
• Bunny Suit Donation	\$ 200.00
• Sponsorship	\$ 600.00
◇ <b>EXPENDITURES:</b>	<b>\$ 728.37</b>
Marketing	
Advertising –banner, posters, flyers	\$ 78.55
Supplies	
Bunny Suits - NEW	\$ 207.44
Toys/candy for eggs	\$ 142.86
Prizes – bunnies	\$ 27.92
Sam's Club – candy	\$ 33.24
Staff/Contract	
Contract and Recreation staff	\$ 238.36
◇ <b>NET REVENUE</b>	<b>\$ 319.63</b>

**VOLUNTEERS:**

90.75 hours – 46 volunteers from Boy Scout Pack 700, Ponderosa High School Key Club members, Camerado Leadership members, and community members.

**PROGRAM DESCRIPTION:**

The Easter Egg Hunt is a free event for the community on the Saturday before Easter Sunday. The two ball fields are split into two age groups – the East field is ages 0-2, 3-4; the West field is ages 6-7, 8-10. There are activities before the hunt begins – a bounce house and face painting. The Easter bunnies arrive on the fire truck and greet all the children on the fields and hand out candy. At about 10:20 the bunnies go to the center of the field and raise their hands and lower them – this means the hunt has started!! The eggs are collected and if a child has an egg that has a piece of paper inside they come to the announcer's table and collect their prize. This year there were vials of gold that were prizes in addition to the stuffed animals. The Gold was donated by the El Dorado Gold 2016 Committee. Inside some of the eggs were pool day passes, free ice cream scoops and mini pizzas donated by Pizza Factory.

Once the bunnies have completed the hunt they are available for pictures which this year were taken by Lightning Prints and printed there at the event so that one was able to take the photo home. Volunteers from Pack 700, Ponderosa Key Club, Camerado Leadership Class and other volunteers helped at the event.

Food was available from Cameron Park Coffee and Deli..

The plastic eggs from last year were stuffed by Cub Pack 700 – scouts, parents and siblings all helped. They stuffed approximately 3600 eggs with candy and toys.

Booths included Usborne Books, Kovar's Satori Academy and Cameron Park Mermaid School – Mermaid Rachel was there promoting the Mermaid Classes.

### **SUPPLIES AND RESOURCES:**

Caution tape, wooden stakes, age group signs, PA system, tables, chairs, pop up tent, face paints, bounce house, and electrical cords were used.

### **EVALUATION:**

The event was well attended. If children did not get an egg there were extras at the announcer's table as well as extra candy. People thanked the CSD for sponsoring this annual event.

**NEW** Bunny Suits were purchased this year and they were loved by everyone!! Thank you goes to Shari Ranstrom for donating money towards the purchase of these suits.

Vendor's results below: out of a rating of 5.0. 3 vendors – 3 evaluations returned

Booth Location	Booth Sales	Booth Traffic	Food/Beverages Available	Hours	Advertising	Another Event?	
						Yes	No
4.67	4.66	4.66	4.33	5	4.33	3	

### **Suggestions for next year:**

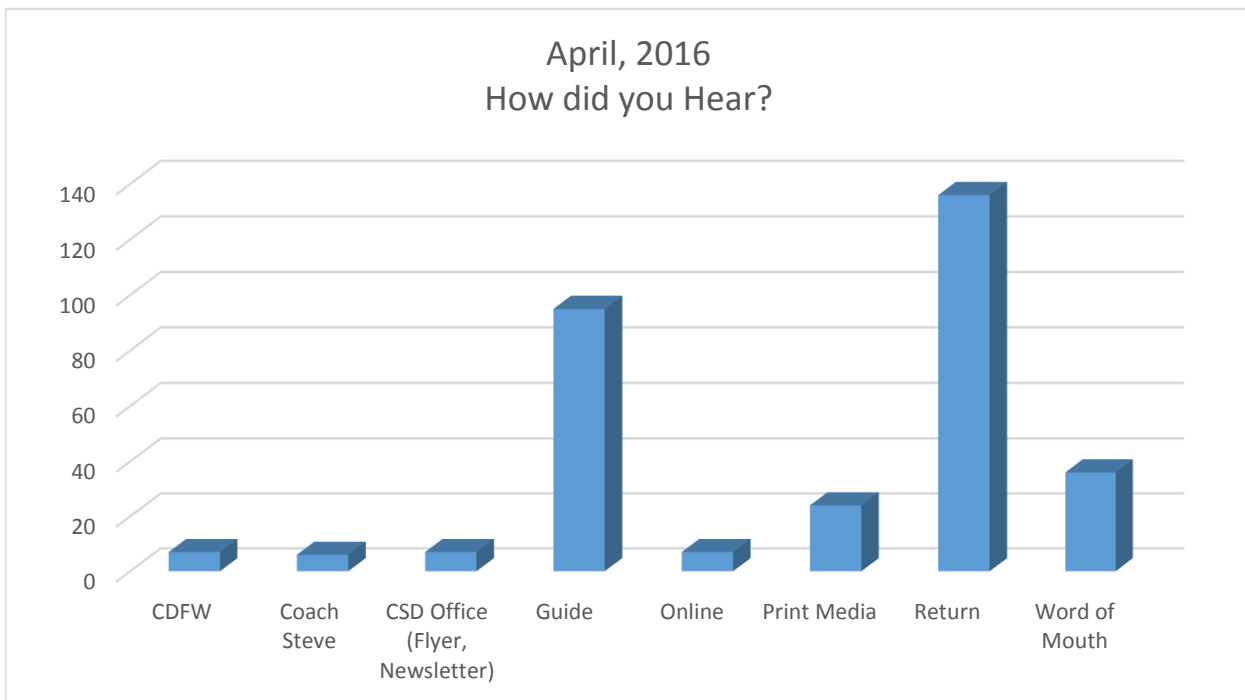
Continue to use the volunteers for the egg stuffing and the event activities.

Purchase 1000 eggs already stuffed



# How did you hear - Winter 2016 classes.xlsx April Summary

CDFW	7
Coach Steve	6
CSD Office (Flyer, Newsletter)	7
Guide	95
Online	7
Print Media	24
Return	136
Word of Mouth	36
Total	318



## Activity Guide, Winter 2016 April

Activity	Description	Start Date	Day	Enrolled
130110-04	Internet Driver's	4/1/2016	Fri	1
430411-35	Sp Futsal clinic	4/1/2016	Fri	11
160116-04	Adult/child CPR AED	4/2/2016	Sat	1
160124-04	Heartsave a/c	4/2/2016	Sat	1
140102-04	Spring Barn Flower	4/2/2016	Sat	10
120150-04	Kids Sewing Camp	4/2/2016	Sat	Cx
140732-04	Morning Tai Chi*	4/2/2016	Sat	Cx
530411-18	Sunday Futsal League (Teams)	4/3/2016	Sun	89
120324-07	Juniors Beg 8-12	4/4/2016	Mon	1
120715-04	Toddler Class	4/4/2016	Mon	1
120322-07	Juniors Pee Wee	4/4/2016	Mon	3
150707-04	Chair Yoga	4/4/2016	Mon	7
140725-04	Zumba	4/4/2016	Mon	9
150720-04	Pickleball	4/4/2016	Mon	20
140444-04	Let's Uke!	4/4/2016	Mon	Cx
140717-04	Belly Fit Moving W	4/5/2016	Tues	1
140718-04	Zumba @Basic	4/5/2016	Tues	1
130115-04	Child and Babysitt	4/5/2016	Tues	2
420406-18	Soccer Tots	4/5/2016	Tues	7
420406-17	Soccer Tots:	4/5/2016	Tues	9
150712-04	Tai Chi for Better	4/5/2016	Tues	10
120106-04	Cooking with Kids	4/5/2016	Tues	Cx
120321-07	Juniors Pre-Lesson	4/6/2016	Wed	1
260609-04	West Coast Swing	4/6/2016	Wed	1
140131-04	Living on the Edge*	4/6/2016	Wed	2
260602-04	East Coast Swing	4/6/2016	Wed	3
120325-07	Jr Adv beginner	4/6/2016	Wed	5
140321-04	Adult Workout/play	4/6/2016	Wed	5
140704-04	Gentle Flow Yoga	4/6/2016	Wed	10
140452-04	Classical Guitar I	4/6/2016	Wed	Cx
120713-04	Trampoline & Tumbl	4/7/2016	Thurs	1
140450-04	Classical III	4/7/2016	Thurs	1
140451-04	Classical Guitar II	4/7/2016	Thurs	2
130321-07	HS Tennis Teens	4/7/2016	Thurs	5
140322-04	Adult Starters	4/7/2016	Thurs	Cx

## Activity Guide, Winter 2016

### April

360600-04	Slow Dance Worksho	4/9/2016	Sat	5
320305-01	2-4 grade	4/9/2016	Sat	36
320305-02	5-8 Grade	4/9/2016	Sat	54
140117-04	Color Makeover	4/9/2016	Sat	Cx
140166-04	Jewelry Making Cla	4/11/2016	Mon	2
120618-04	Youth Beginnig Hul	4/12/2016	Tues	3
120638-04	Beyond BasicsYouth	4/12/2016	Tues	4
120607-04	Ballet I	4/13/2016	Wed	7
160610-04	Gracious Ladies	4/14/2016	Thurs	1
160609-04	Adult Beginning Hula	4/14/2016	Thurs	Cx
120608-04	Pre Ballet/Tap	4/15/2016	Fri	8
120622-04	Baby Ballet	4/15/2016	Fri	12
160131-4A	Healthcare Provide	4/16/2016	Sat	1
460140-04	Birdwatching as a	4/16/2016	Sat	14
160323-04	Basic Guitar I	4/18/2016	Mon	2
120323-04	Beg Guitar for Kids	4/18/2016	Mon	Cx
160326-04	Basic Guitar II	4/18/2016	Mon	Cx
140152-04	Protecting the Spe	4/19/2016	Tues	7
420110-04	Zentangle ® Basics	4/27/2016	Wed	8
440140-04	Bird Identificatio	4/30/2016	Sat	11
160105-04	Hunter Safety	4/30/2016	Sat	22

Cancelled Classes            10

Successful Classes            56

\* New class

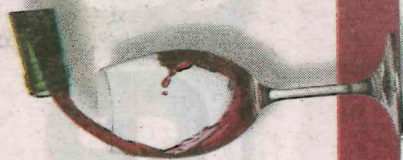
Total Participants            368

# For wine lovers

■ Explore, engage in El Dorado County's 25th annual Passport Wine Event.

SPOTLIGHT, B1

APRIL 5, 2016



CAMERON PARK

# LIFE

APRIL 5, 2016



Cameron Park Life file photo

Ready for spring cleaning? The CPCSD hosts Community Clean-Up Day on Saturday, April 16.

## CSD ready for spring

**Cameron Park  
Community Services District**  
News release

April is full of spring-related events in Cameron Park.

After spring cleaning your home, dispose of your unwanted items at the Community Clean-Up Day on April 16, 8 a.m. to 2 p.m. at Camerado School, 2480 Merrychase Drive. This free event is the perfect place to dispose of your waste.

The Cameron Park Community Yard Sale will be held from 8 a.m. to noon also on Saturday, April 16, in the parking lot at the Cameron Park Community Center. Sell your treasures or hunt for new ones. Vendor spaces are available; call to reserve your space for only \$20. New this year is the Mommy (& Daddy) Market on the same day; clean out your child's closet of gently used toys, clothing and furniture and sell them. This will be held at the Community Center Gym from 8 a.m. to noon. Spaces are available for sellers for \$20 or commercial/direct sales for \$40.

Join us on April 30 for the Spring Antique, Craft and Garden Show. Entry is free. This is an indoor/outdoor show that features a variety of garden accessories, antiques and hand-made crafts specific for the spring season.

### Get the family moving

Sign your child up for our instructional T-ball program for ages 4-7. This fun program is an introduction to the game of baseball. Program starts May 7. Skyhawks is offering a Soccer Tot program for ages 3-5 on Tuesdays at 3:30 p.m. starting April 5. Tennis lessons are held at

available for the youth. If music is your interest try a ukulele class or guitar.

Sign up for Adult softball – the league begins mid June. Games will be held at Rasmussen Park. Early bird fee is \$450/team before May 27. There will be a men's league and a co-ed league. Gather your friends, co-workers and family to form a team!

Get outside, get motivated and stay active in one of these great programs and activities. Look for the Summer Activity Guide which will be out soon and will have lots of programs, events and camps to keep you busy during the summer months. Check out a complete listing of all of our recreation programs online at [cameronpark.org](http://cameronpark.org).

### Other classes

A Zentangle Basics class will be held from 6 to 8 p.m. on April 27 for ages 8 and older. This is a method of artistic meditation to create beautiful results by drawing structured patterns. It increases focus/creativity and provides artistic satisfaction along with an increased sense of personal well-being.

The University of California Cooperative Extension Master Gardener Public Education series class this month will be Sustainable Gardening from 9 a.m. to noon on Wednesday, April 13, at the Cameron Park Community Center. Now is the time to plant your garden and learn how to save resources, money and time.

The Master Food Preservers will offer a dehydrating and freezing program from 10 a.m. to noon on April 27.

### Senior fun

# SOME-BUNNY TO HUG



Photos by Kyle Burkhardt  
Easter celebrations bring people together. Above, Alicia Stanley of Placerville poses with Jayla Crowder, 2, left, and Shawna Anderson, 3, before the young girls hop their way toward all the Easter eggs "hidden" at Blue Oak School on March 26. A second egg hunt, hosted by the Cameron Park Community Services District, was held at Rasmussen Park that Saturday. At right, the Easter Bunny gets a thumbs up from Joe Warhem, 10, who was visiting from Chicago. This was the 33rd year children filled their Easter baskets with goodies at Rasmussen Park.





# April Events Celebrating Earth Day!



CHAMBER OF COMMERCE

Shingle Springs  
Cameron Park

## Cameron Park CSD 2016 Lake & Pool Combo Passes

Don't miss out on this amazing price for a pass to BOTH the Community Center Pool and Cameron Park Lake! If purchased prior to April 29, 2016 you will pay less for a combo pass than for either individual pass! Prices are as follows:

	Discounts prior to April 29th	
	Cost	Savings
Family Pass	\$129	Resident: \$136 Non-Resident: \$211
Additional Child	\$30	
Individual Pass	\$50	\$95
Senior Pass	\$40	\$65
		\$145
		\$100

\* A family is classified as 2 adults and up to 3 children living in the same household. A 'Senior' is someone aged 62+. Additional children are under the age of 18 only, not adults or adult children.

Please call 530-677-2231 for more information.



A good analogy is yoga. You might take some yoga classes and decide to teach yoga; after all, it seems simple . . . you breathe, you stretch slowly in different directions, you've learned a bunch of yoga positions and you're really flexible.

However, there is much more that underlies the teaching of yoga than may be first obvious in a class or a book. Even with all the instructional books and YouTube and DVDs on yoga, most people will still pay to take classes at their local yoga studio! The same can be said for learning to Zentangle®.

The Zentangle® class will be held on Wednesday, April 27 from 6-8pm. Adult and children are welcome to take the class. Children must be 8+ years or older. Register online at [www.cameronpark.org](http://www.cameronpark.org) or contact the office at 530-677-2231.



# C'mon! El Dorado County is Calling! Events & Social Gatherings



## Spring Antique, Craft and Garden Show

Saturday, April 30 9am-3pm. Cameron Park Community Center. Free entry! This large indoor/outdoor show is the ultimate place to shop for antiques, hand-made crafts and garden accessories. Come find a unique item for yourself or a great Mother's Day present! Food and beverages available.



## Early Bird Combo Pass Special

Combo pass available for the lake and the pool. Discounted prices through April 29<sup>th</sup>, prices increase May 1<sup>st</sup>. \*Family pass includes 2 adults and three children in the same household.

### Discounted Price (Through April 29<sup>th</sup>)

Family Pass	.....	\$129
Individual Pass	.....	\$50
Senior Pass	.....	\$40
Additional Child	.....	\$30

### Regular Price (May 1<sup>st</sup> - end of season)

	Resident	Non-Resident
Family Pass	..... \$265	..... \$340
Individual Pass	..... \$145	..... \$195
Senior Pass	..... \$105	..... \$140
Additional Child	..... \$30	..... \$40



## Upcoming Classes

- Zentangle
- Bird Identification
- Lifeguard Class
- T-Ball
- Paint Parties
- Adult Softball
- Youth & Adult Tennis
- Hunter Safety

## Cameron Park Community Services District

2502 Country Club Drive • Cameron Park

**677-2231**

Over 200 Classes! Instructor Opportunities Available  
[www.cameronpark.org](http://www.cameronpark.org)



# community events

## Marshall Community Health Education

**Introduction to Ayurveda**, 4/28, 5:30am-6:30pm, Free, Placerville. Pre-reg. required, 626-2990.

## Sierra Wildlife Rescue

**Baby Birds Need Your Help**  
Nursery doors open 5/1, volunteers needed. Following training, anyone can sign up for 2 or 4-hour shifts, May-July, schedules flexible. Teenagers 16-17 may volunteer independently, and youngsters 12-15

are welcome, but must be supervised by a parent. Training classes held, 4/23, & 4/26. Visit SWR's website, [www.sierrawildliferescue.org](http://www.sierrawildliferescue.org) and look under "What's New" for class times. One class to qualifies you to feed the birds. Call Barbara Barker, 621-2650, to register parking limited.

## Cameron Park CSD

Adult Softball is returning to Cameron Park Summer 2016! We are

looking for teams to fill our Monday men's, Tuesday men's, and Thursday co-ed leagues. Upper and lower divisions available. Registration packets and info available at [www.cameronpark.org](http://www.cameronpark.org) or at CSD office. \$450/team/league before 5/27, after \$470/team/league; Mermaid School - Learn to be a mermaid from a real professional mermaid! Class held 5/6 and 5/13 4:45pm at Cameron Park Aquatics Center. \$47/\$42 w/CP res discount; Early Bird Special-Lake and Pool Combo Passes available for the lake and the pool. Discounted prices through 4/30. Family passes include

up to 5 people. For more info call 677-2231.

**SWR Rehhabing Classes Waterfowl and Game Birds**, 4/21, 7:00-8:00pm, 3030 Newtown Rd, Placerville, free to SWR Members; \$5 general public. Parking limited, make reservations. Barbara, 621-2650 or email [barbaraewing@cal.net](mailto:barbaraewing@cal.net). Cancel if you cannot attend, there is often a waiting list.

**UCCE/Master Gardeners of El Dorado County UCCE Master Gardeners of EDC Plant Sale**, 4/23, 8:30am-3:00pm, Sherwood Demonstration Garden,  
*Continued on page 25*

# FUN FOR ALL

Markham Parent Club  
is hosting their  
2<sup>nd</sup> Annual

Markham Mud Run  
April 30, 2016 • 9am-1pm

[www.edwinmarkhammudrun.com](http://www.edwinmarkhammudrun.com)  
or [pusdk8.us/markham](http://pusdk8.us/markham)

## Are you ready to make a difference in a child's life?



Ambassadors  
of Hope

May 16  
FISH FEST  
OUTREACH  
The Fish 103.9 FM  
June 6  
Foster Parenting  
Orientation

Foster Family Agency • Counseling Services  
REMI Vista, Inc. • 916-941-8812  
El Dorado Hills • [remivista.org](http://remivista.org)

# the 10 spot

## Earth Day Events

Although Earth Day officially lands on April 22, our area is full of fun, informative and healthy ways to celebrate and improve the environment all month long!



**1. Trails Day**, April 9 from 9 a.m. to noon in Folsom. Help enhance and maintain Folsom's trails with some hard work (tasks vary) in the great outdoors. Volunteers receive a free lunch and T-shirt; must pre-register and be at least 16 years old. 916-355-7285

**2. Celebrate the Earth Festival**, April 16 from 10 a.m.-3 p.m. at the Roseville Utility Exploration Center. Local green vendors, live entertainment, animal shows, food trucks, face painting and eco-themed games. 916-746-1550

**3. Earth Day Restoration and Cleanup**, April 16 beginning at 8:30 a.m. at Folsom Lake State Recreation Area and Auburn State Recreation Area. Work on much-needed projects to improve both parks. [calparks.org/help/earth-day](http://calparks.org/help/earth-day)

**4. Tahoe Truckee Earth Day**, April 16 from 11 a.m. to 5 p.m. at the Village at Squaw Valley. Educational booths, raffles, live music and entertainment. [tahoetruckeeearthday.com](http://tahoetruckeeearthday.com)

**5. Celebrate Arbor Day**, April 22 at 3:30 p.m. at the Lake Forest Park in El Dorado Hills. Plant and/or care for trees, bushes and plants. [edhcsd.org](http://edhcsd.org)

**6. Celebration of Earth Day and Nursery Grand Opening**, April 22-24 from 11 a.m. to 3 p.m. at The Flower Farm in Loomis. Earth Day-themed scavenger hunt, garden tours, workshops and wellness classes. 916-652-5661

**7. Placerville Earth Day**, April 23 from 10 a.m.-4 p.m. at the Main Library in Placerville. Eco-friendly arts and crafts, info booths, music and food. [placervilleearthday.wordpress.com](http://placervilleearthday.wordpress.com)

**8. Clean It & Green It**, April 23 from 9 a.m.-1 p.m. at Detert Park in Jackson. Citywide cleanup (till noon) followed by a "Green Fair" (11 a.m. to 1 p.m.) with live music, a BBQ lunch and vendors. 209-223-1646

**9. Sacramento Earth Day**, April 24 from 11 a.m. to 4 p.m. at Southside Park. Live music, entertainers, healthy cuisine, over 150 exhibits, and activities for all. [ecosacramento.net](http://ecosacramento.net)

**10. Earth Day 5K Trail Run**, April 30 beginning at 9 a.m. at Twelve Bridges Trails in Lincoln. Open to all levels of runners and walkers. Food, music, sponsor booths and awards. [trailheadracing.com](http://trailheadracing.com)

— Megan Wiskus

## cameron park community services district Spring Into Fun

Time is running out—purchase your **Early Bird Lake and Pool Combo** passes for the upcoming swim season before the deal ends on April 30; family passes are \$129, individual passes are \$50 and senior passes are \$40.

Sell your treasures or hunt for new ones from 8 a.m. to noon at the **Cameron Park Community Yard Sale** on April 16 in the Cameron Park Community Center parking lot. New this year is the **Mommy (& Daddy) Market** on the same day; clean out your child's closet and sell their gently used toys, clothing and furniture.

Sign your child (ages 4-7) up for **Instructional T-ball**—a fun program that'll introduce them to the game of baseball, beginning May 7. Starting April 5, Skyhawks is offering a **Soccer Tot** program for ages 3-5 on Tuesdays. **Tennis lessons** (ages 4 and up) take place at Cameron Park Lake.

Adults looking to move and groove can check out **yoga, Zumba, tai chi, hula, ballroom dance** and **Bellyfit**. If making music is your forté, try a **ukulele** or **guitar** class. Don't miss this month's paint parties: "**Spring Barn Flowers**" on April 2, and "**Zentangle Basics**" on April 27—where attendees (ages 8 and up) will learn the method of creating beautiful images from repetitive patterns. The Master Gardeners will discuss "**Sustainable Gardening**" on April 13 from 9 a.m. to noon, while the Master Preservers will offer a "**Dehydrating and Freezing**" program on April 27 from 10 a.m. to noon.

Mature adults won't want to miss the array of activities and programs on Tuesdays and Thursdays from 10 a.m. to 2 p.m. in the **50+ Room**. Some of this month's events include **Rummikub** (April 5), "**Brain Health**" discussions at 10:30 a.m. and 1 p.m. (April 12) and **bingo** (April 14), along with "**Tai Chi for Better Balance**" and **chair yoga** (dates vary).

On April 30, peruse (and purchase) a variety of garden accessories, antiques and handmade crafts specific to the season at the **Spring Antique, Craft and Garden Show**; admission is free. Lastly, if you're looking for a place to hold a summer event—check out the **Community Center!**

Get outside, get motivated and stay active this month! •

— Tina Helm

**For a complete listing of all activities and events, visit [cameronpark.org](http://cameronpark.org) or call the Cameron Park Community Services District at 530-677-2231.**





APRIL 29



Look for  
**Steppin' Out**  
with Doug Noble  
page 28

LOCAL COUPONS • CLASSIFIED ADS • COMMUNITY RESOURCE GUIDE

# WINDFALL

www.TheWindfall.net • "Everyone Needs One" • 530-621-1698



## Spring

### Antique, Craft & Garden Show

Saturday, April 30, 2016 9am-3pm

Cameron Park Community Center 2502 Country Club Drive, Cameron Park

This large, indoor/outdoor show is the ultimate place to shop for antiques, hand-made crafts, and garden accessories! This event will be an Antique and Craft lover's dream come true! Local and visiting vendors will be on hand to offer a wide selection of items. Come find that perfect piece for you or a unique gift for Mother's Day!

Food and beverages will be available for purchase.  
Vendor space available.  
For more information call (530) 677-2231  
or visit us at [www.cameronpark.org](http://www.cameronpark.org)

**Free Admission!**

# May Newsletter

Sent

Mon, May 02, 2016 5:06 pm

# Overview

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## 3,516 Recipients

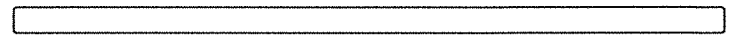
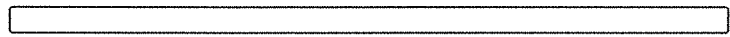
List: CPCSD Newsletter 1

Delivered: Mon, May 02, 2016 5:06 pm

Subject: What's happening in May!

Open rate **24.8%**

Click rate **0.3%**



List average **26.8%**

List average **0.6%**

**869**  
Opened

**10**  
Clicked

**7**  
Bounced

**2**  
Unsubscribed

Successful deliveries **3,509** 99.8%

Clicks per unique opens **1.2%**

Total opens **1,646**

Total clicks **11**

Last opened **5/12/16 11:30AM**

Last clicked **5/3/16 1:09PM**

Forwarded **0**

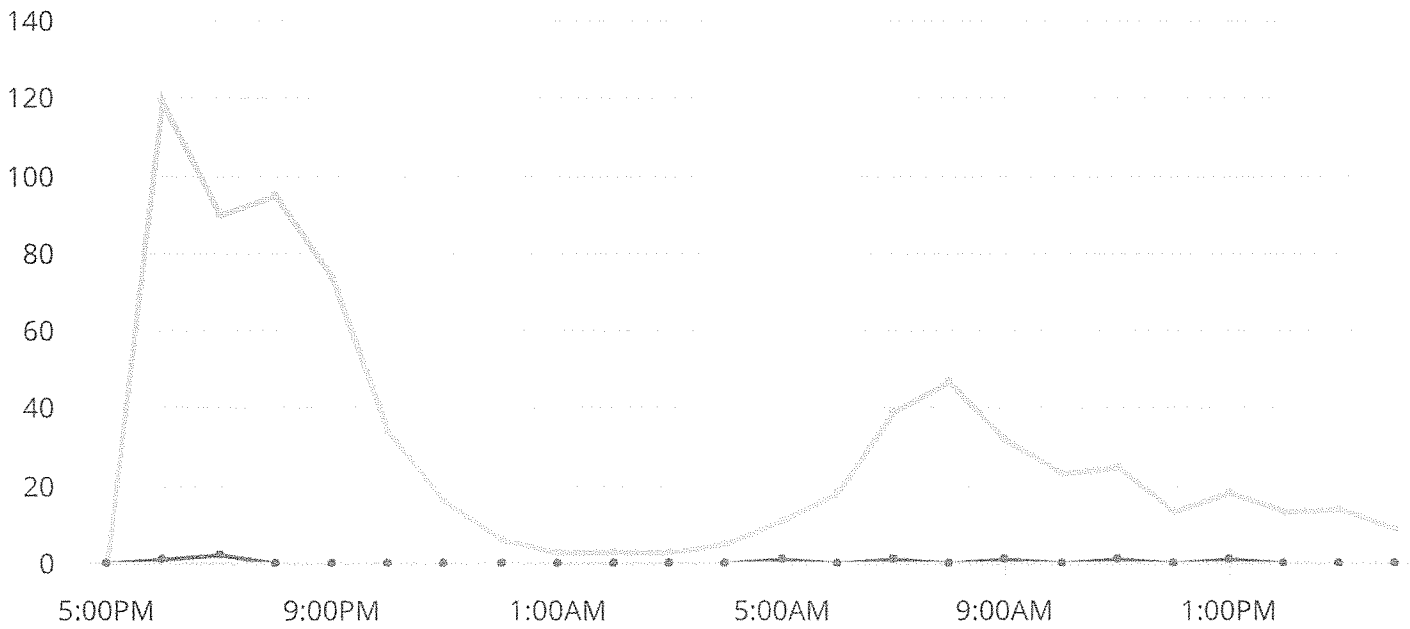
Abuse reports **0**

## Subscriber activity

### 24-hour performance

Opens

Clicks



### Top links clicked

<a href="http://www.cameronpark.org/">http://www.cameronpark.org/</a>	11
<a href="https://www.facebook.com/CPCSD/">https://www.facebook.com/CPCSD/</a>	0
<a href="https://twitter.com/CameronParkCSD1">https://twitter.com/CameronParkCSD1</a>	0
<a href="http://www.cameronpark.org">http://www.cameronpark.org</a>	0

### Subscribers with most opens

36

18

16

16

15

*Click performance*

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URL	Total	Unique
<a href="http://www.cameronpark.org/">http://www.cameronpark.org/</a>	11 (100%)	10 (100%)
<a href="https://www.facebook.com/CPCSD/">https://www.facebook.com/CPCSD/</a>	0 (0%)	0 (0%)
<a href="https://twitter.com/CameronParkCSD1">https://twitter.com/CameronParkCSD1</a>	0 (0%)	0 (0%)
<a href="http://www.cameronpark.org">http://www.cameronpark.org</a>	0 (0%)	0 (0%)

## **Agenda Transmittal**

**DATE:** May 18, 2016

**FROM:** J.R. Hichborn, Interim Parks Superintendent

**AGENDA ITEM #2D.:** **PARKS DEPARTMENT REPORT**

**RECOMMENDED ACTION:** Receive, Review and File

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**BUDGET ACCOUNT:** N/A

**BUDGET IMPACT:** N/A

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### **Parks Department Updates**

#### **Cameron Park Lake**

- Staff aerated, fertilized, reseeded and applied a moisture control herbicide to the picnic areas
- Park maintenance seasonal weekend staff have been hired
- The Church of Latter Day Saints had their annual volunteer work day
  - They transferred 60 yards of playground chips and 18 yards of decomposed granite
  - They cleaned up the entire beach area
  - They did some minor gardening work and cleaned up trash around the lake
- The Lagoon is up and running
  - The season starts later this month

#### **Rasmussen Park**

- We purchased new “Dogs must be on a leash” signage

#### **Christa McAuliffe Park**

- Staff aerated, fertilized reseeded and applied a moisture control herbicide to the picnic areas
- The turf portion of the park is currently closed and will reopen Monday May 16th

#### **Weed Abatement**

- Staff started clearing Gateway Park
- Staff has cleared 50% of Knollwood Park
- Staff cleared section of Hacienda Park that runs parallel with Cameron Park Drive

#### **Chardi Corner**

- Pruned 50% of the landscaped area
- Replaced the flag

**LLADs**

- The solar lights are up at Northview Park
- Staff transferred 18 yards of playground chips at Northview Park

**Community Center**

- The wireless microphones arrived
- An acoustical study has been done to modify our special use permit
- The pool slide fence has been replaced

**Vandalism**

- The temporary fence was taken down at Christa McAuliffe  
Date 4/23/2016 Cost \$ 20

**Permits**

- Annual grease trap inspection completed
- Annual pool slide inspection completed

**Training**

- All of the maintenance staff went through a Lincoln training session
  - Balancing chlorine and PH levels
  - Alkalinity, calcium hardness & phosphate levels
  - Basic pool maintenance techniques



# Cameron Park Community Services District

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**To:** Cameron Park CSD Board of Directors  
**From:** Finance Department  
**Re Item #3:** April 2016 Year-to-Date (YTD) Financial Reports Narrative  
**Recommended Action:** Receive and File

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This report summarizes the General Fund's financial performance for the period of July 1, 2015 – April 30, 2016. The District is **83%** of the way through its fiscal year. All comparisons to Budget are to the adopted Final FY 2015-16 Budget including midyear adjustments.

## REVENUES

Year to Date (YTD) revenues through April are \$2,889,365, 54% of the budgeted revenues for the year of \$5,344,894. The first property tax installment of the year arrived in December. The payment of \$1,848,773 is 4% higher than last year's first payment of \$1,781,036. The next payment is expected to arrive in May.

The District has received the third of its four quarterly franchise fee payments from Waste Connections. YTD fee payments received are \$125,393, 78% of budget.

Recreation revenues are \$240,382 YTD, 58% of budget. This includes \$92,439 in property tax receipts. Excluding property tax receipts, YTD revenues are 63% of budget. Recreation revenue is seasonal in nature, therefore a straight line comparison to budget is not applicable.

Community Center revenues are \$252,651 YTD, 78% of budget. Community Center revenue is also somewhat seasonal. Therefore, revenue of 78% of budget when the District is 83% through the fiscal year should be considered on budget.

## EXPENDITURES

YTD expenditures through April are \$3,270,417, 57% of the budgeted expenses for the year of \$5,786,917. Excluding the expense of the District's agreement with CalFire, which is paid quarterly, expenses are at 73% of budget.

Expenditure line-items of note are:

- Salaries and Benefits are \$705,421 (75% of budget). In November the District paid the balance of the \$95k "catch up" CalPERS pension assessment for the year. This expense is budgeted.
- Agency Administration Fee is \$77,199 (103% of budget) due to El Dorado County charging the District a higher than expected fee for collecting taxes for the District. This is the total fee for the fiscal year.
- Contractual Services is \$192,358 (103% of budget) due to additional temporary help to cover staff vacancies. Overages in this line item will be offset by savings in Salaries & Benefits.

## Cameron Park Community Services District

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- Contractual Services – Provider is \$1,433,081 (44% of budget). This line is used exclusively to account for the Cal Fire contract expense. Two quarters have been paid and thus far this expense has been under budget.
- Household Supplies is \$23,051 (115% of budget) due to price increases of many supplies.
- Legal Services is \$46,098 (154% of budget) due to unanticipated legal issues.
- Maintenance Grounds is \$43,937 (99% of budget) due to unanticipated irrigation repairs.
- Maintenance - Vehicles is \$27,939 (112% of budget) due to Parks vehicles maintenance.
- Memberships and Subscriptions is \$8,465 (99% of budget) due to the annual membership dues payment to the California Special Districts Association (CSDA). This item will be on budget.
- Rent/Lease – Buildings is \$10,058 (133% of budget) for the cost of using outside facilities for our youth sports leagues.
- Utilities – Water is \$39,565 (71% of budget) in line with budget.
- Utilities – Electric/Gas is \$106,816 (74% of budget) due to rate increases.

**Summary: General Fund Balance**  
**For the Years ended June 30, 2012 - June 30, 2016**

Item #3a.

	2011-12	2012-13	2013-14	2014-15	YTD 2015-16	2015-16
	General Fund	General Fund	General Fund	General Fund	General Fund	General Fund
	Actual	Actual	Actual	Actual	Actual	Budget
<b>General Fund SUMMARY:</b>						
<b>Beginning General Fund Balance 7/1</b>	<b>\$2,533,743</b>	<b>\$2,685,556</b>	<b>\$3,151,485</b>	<b>\$3,348,221</b>	<b>\$3,714,366</b>	<b>\$3,714,366</b>
<b>Revenues</b>						
Property Taxes	3,244,259	3,234,835	3,305,549	3,415,687	1,848,773	3,555,460
Interest	9,793	7,732	9,409	6,430	414	7,500
Program Fees, Special Events, and Facility Rentals	588,620	558,036	594,807	623,877	393,668	543,229
Intergovernmental-JPA	895,227	905,233	989,719	1,063,792	509,222	1,056,705
Reimbursement (rebates), Grants, Accounting Fee	51,550	7,034	171,433	4,302	0	0
Franchise Fees	152,517	156,704	160,778	163,396	125,393	160,000
Other Income	0	28,453	8,827	22,529	4,969	22,000
Transfers in from Equipment Funds	447,360	45,950	0	0	0	0
<b>Total revenues and other sources</b>	<b>5,389,326</b>	<b>4,943,977</b>	<b>5,240,523</b>	<b>5,300,013</b>	<b>2,882,439</b>	<b>5,344,894</b>
<b>Expenditures</b>						
Salaries and employee benefits	787,657	775,239	677,367	743,939	705,421	942,845
Cal Fire Personnel	2,525,645	2,462,981	2,682,557	2,651,400	1,433,081	3,287,334
Services and supplies	1,227,866	1,220,001	1,435,496	1,448,948	1,090,440	1,392,258
Capital Equipment	53,985	38,877	248,367	89,581	41,477	51,301
Fire Engines Lease & Purchase	447,360	45,950	0	0	0	0
Reserve for Capital Equipment						0
<b>Total expenditures</b>	<b>5,042,513</b>	<b>4,543,048</b>	<b>5,043,787</b>	<b>4,933,868</b>	<b>3,270,417</b>	<b>5,673,738</b>
<b>Net Surplus (deficit)</b>	<b>346,813</b>	<b>400,929</b>	<b>196,736</b>	<b>366,145</b>	<b>(387,979)</b>	<b>(328,844)</b>
<b>Contingency</b>						
<b>Transfer out to Capital Projects</b>	<b>(130,000)</b>					
<b>Net Change in General Fund Balance</b>	<b>216,813</b>	<b>400,929</b>	<b>196,736</b>	<b>366,145</b>	<b>(387,979)</b>	<b>(328,844)</b>
<b>Reserves</b>						
Economic Uncertainty Reserve	(65,000)	65,000				
Capital Replacement Reserve					0	0
<b>Ending General Fund Balance 6/30</b>	<b>\$2,685,556</b>	<b>\$3,151,485</b>	<b>\$3,348,221</b>	<b>\$3,714,366</b>	<b>\$3,326,387</b>	<b>\$3,385,522</b>
Unreserved, undesignated						

Note: Source of 2011-12 through 2013-14 results are from the District's audited Financial Statements.

Note: 2014-15 results are unaudited.

**Cameron Park Community Services District**  
**General Fund, CCR Fund, Fire Training Fund, and Fire Prevention Fund Budgets**  
**For Fiscal Year Ended June 30, 2016**  
**Final Budget Adopted August 19, 2015, with Midyear adjustments adopted February 17, 2016**

**Budgets FY 2015-16**

<b>General Fund:</b>	<b>Administration</b>	<b>Fire &amp; JPA</b>	<b>Parks</b>	<b>Recreation</b>	<b>Community Center</b>	<b>FY 2015-16 Final Adopted Final General Fund Budget</b>	<b>FY 2015-16 CC&amp;R Fund Budget</b>	<b>FY 2015-16 Fire Training Fund Budget</b>	<b>FY 2015-16 Fire Prevention Fund Budget</b>
<b>Expenditures:</b>									
Salaries - Permanent	147,273	0	172,546	82,005	33,516	435,340	53,374	0	0
Salaries - Seasonal/PT/Funded	7,488	0	0	54,009	105,190	166,687	0	0	4,000
Health - Retired	23,515	91,673	0	0	0	115,188	0	0	0
Health & Dental	18,127	0	41,455	29,866	13,143	102,591	0	0	0
Vision Insurance	274	0	544	472	188	1,478	0	0	0
Retirement Benefits (active)	29,271	0	30,678	16,418	6,755	83,122	10,696	0	0
Workers' Compensation	820	1,394	2,460	1,476	1,640	7,790	300	0	0
FICA/Medicare Contribution	2,400	0	3,000	5,362	8,550	19,312	700	0	400
UI/TT Contribution	1,302	0	1,736	3,500	4,800	11,338	434	0	300
<b>Total salaries and benefits</b>	<b>230,469</b>	<b>93,067</b>	<b>252,419</b>	<b>193,108</b>	<b>173,782</b>	<b>942,845</b>	<b>65,504</b>	<b>0</b>	<b>4,700</b>
Advertising/Marketing	600	0	0	30,000	9,500	40,100	0	0	0
Agency Administration Fee	5,253	52,530	13,508	3,752	0	75,043	4,000	500	0
Agriculture	0	0	6,000	0	1,500	7,500	0	0	0
Audit & Accounting	20,000	5,000	0	0	0	25,000	1,000	0	0
Bank Charge	2,500	0	0	3,000	6,500	12,000	167	0	0
Clothing/Uniform	0	2,500	1,500	0	400	4,400	0	0	200
Computer Software	2,000	2,500	1,200	4,000	3,000	12,700	2,500	0	700
Contractual Services - Plans	0	0	0	0	0	0	0	0	1,000
Contractual Services	0	25,000	32,500	0	96,720	154,220	0	0	0
Contractual Services - Provider	33,280	3,254,054	0	0	0	3,287,334	0	0	0
Directors Compensation	18,000	0	0	0	0	18,000	0	0	0
EDC Department Agency	800	800	800	800	0	3,200	900	0	0
Educational Material	300	0	0	0	500	800	0	2,000	2,500
Elections	0	0	0	0	0	0	0	0	0
Equipment-Minor/Small Tools	500	2,000	10,000	500	5,000	18,000	100	2,000	250
Deposit Refund	0	0	0	0	0	0	0	0	0
Fire & Safety Supplies	0	1,500	400	0	1,000	2,900	0	2,000	0
Fire Prevention & Inspection	0	21,000	0	0	0	21,000	0	0	0
Personal Protective Equipment	0	0	0	0	0	0	0	0	0
Fire-Volunteer/Resident	0	29,200	0	0	0	29,200	0	0	1,200
Food	700	1,000	300	3,800	300	6,100	100	500	0
Fuel	0	62,000	11,000	0	0	73,000	800	0	0
Government Fees /Permits	0	2,650	6,600	0	3,400	12,650	0	0	0
Household Supplies	0	6,000	6,000	0	8,000	20,000	0	0	0
Instructors	0	0	0	16,000	51,000	67,000	0	0	0
Insurance	3,000	28,000	22,000	8,500	11,500	73,000	2,000	0	0
Legal Services	30,000	0	0	0	0	30,000	20,000	0	0
Maintenance - Buildings	0	11,000	5,000	0	12,000	28,000	0	7,000	0
Maintenance - Equipment	1,000	25,000	10,000	1,500	13,000	50,500	400	2,000	0
Maintenance - Grounds	0	3,000	40,000	0	1,500	44,500	0	0	0
Maintenance - Radios & Phones	0	1,000	0	0	0	1,000	0	1,500	0
Maintenance - Tires & Tubes	0	10,000	0	0	0	10,000	300	0	0
Maintenance - Vehicles	0	20,000	5,000	0	0	25,000	500	0	0
Medical Supplies	0	0	0	0	200	200	0	0	0
Memberships & Subscriptions	7,000	850	500	225	0	8,575	0	0	500
Mileage Reimbursement	300	100	0	0	5,200	5,600	0	0	0
Miscellaneous	0	0	0	0	0	0	200	1,500	0
Office Supplies	2,500	4,000	1,150	900	1,800	10,350	800	1,000	0

**Cameron Park Community Services District**  
**General Fund, CCR Fund, Fire Training Fund, and Fire Prevention Fund Budgets**  
**For Fiscal Year Ended June 30, 2016**  
**Final Budget Adopted August 19, 2015, with Midyear adjustments adopted February 17, 2016**

**Budgets FY 2015-16**

<b>General Fund:</b>	<b>Administration</b>	<b>Fire &amp; JPA</b>	<b>Parks</b>	<b>Recreation</b>	<b>Community Center</b>	<b>FY 2015-16 Final Adopted Final General Fund Budget</b>	<b>FY 2015-16 CC&amp;R Fund Budget</b>	<b>FY 2015-16 Fire Training Fund Budget</b>	<b>FY 2015-16 Fire Prevention Fund Budget</b>
Pool Chemicals	0	0	30,000	0	35,000	65,000	0	0	0
Postage	1,000	500	0	400	0	1,900	450	0	500
Printing	300	350	500	0	200	1,350	0	2,000	250
Professional Services	42,500	4,200	28,400	5,000	6,000	86,100	600	1,500	0
Program Supplies	0	0	0	7,000	17,100	24,100	0	0	0
Publications & Legal Notices	400	250	0	0	0	650	200	0	300
Radios	0	500	0	0	0	500	0	1,000	0
Refund - Activity	0	0	0	0	0	0	0	0	0
Rent/Lease - Buildings	0	0	1,000	0	7,500	8,500	0	0	0
Rent/Lease - Equipment	0	0	1,500	70	0	1,570	0	0	0
Staff Development	4,200	5,000	3,000	1,500	500	14,200	0	0	1,250
Telephone	2,400	18,000	0	2,500	2,400	25,300	1,800	0	0
Travel/Lodging	1,000	1,000	0	0	0	2,000	0	0	250
Tuition	0	0	0	0	0	0	0	0	0
Utilities - Water	0	12,000	28,000	0	15,750	55,750	0	0	0
Utilities - Electricity / Gas	0	27,000	40,000	0	78,300	145,300	0	0	0
Vandalism	0	0	1,000	0	0	1,000	0	0	0
Summer Spectacular	0	0	0	52,000	0	52,000	0	0	0
Special Events Expense	0	0	0	17,500	0	17,500	0	0	0
<b>Total services and supplies</b>	<b>179,533</b>	<b>3,639,484</b>	<b>306,858</b>	<b>158,947</b>	<b>394,770</b>	<b>4,679,592</b>	<b>36,817</b>	<b>24,500</b>	<b>8,900</b>
<b>Revenues:</b>									
Property Tax	248,882	2,488,822	639,983	177,773	0	3,555,460	82,140	0	0
ARC / Fire Plan Review Fees	0	0	0	0	0	0	12,000	0	13,600
Interest	7,500	0	0	0	0	7,500	500	0	0
Recreation Program Revenues	0	0	0	119,276	162,943	282,219	0	0	0
Administration Process Fees	7,000	0	0	0	0	7,000	0	0	0
JPA Reimbursements	0	1,056,705	0	0	0	1,056,705	0	0	0
Grant Reimbursements	0	0	0	0	0	0	0	0	0
Special Events	0	0	0	24,500	0	24,500	0	0	0
Facility Use Revenue	0	0	0	24,500	160,010	184,510	0	0	0
Summer Spectacular	0	0	0	52,000	0	52,000	0	0	0
Franchise Fees	160,000	0	0	0	0	160,000	0	0	0
Sponsorships	0	0	0	15,000	0	15,000	0	0	0
Training	0	0	0	0	0	0	0	14,000	0
Fund Transfer: Fire Engines Lease	0	0	0	0	0	0	0	0	0
<b>Total revenues</b>	<b>423,382</b>	<b>3,545,527</b>	<b>639,983</b>	<b>413,049</b>	<b>322,953</b>	<b>5,344,894</b>	<b>94,640</b>	<b>14,000</b>	<b>13,600</b>
<b>Expenditures:</b>									
Capital Equipment	0	18,500	110,000	0	35,979	164,479	0	0	0
Salaries and employee benefits	230,469	93,067	252,419	193,108	173,782	942,845	65,504	0	4,700
Services and supplies	179,533	3,639,484	306,858	158,947	394,770	4,679,592	36,817	24,500	8,900
Equipment Replacement	0	0	0	0	0	0	0	0	0
Fire Engines Lease	0	0	0	0	0	0	0	0	0
Reserve for Capital Equipment	0	0	0	0	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>	<b>410,002</b>	<b>3,751,051</b>	<b>669,277</b>	<b>352,055</b>	<b>604,531</b>	<b>5,786,916</b>	<b>102,321</b>	<b>24,500</b>	<b>13,600</b>
<b>Excess (deficit)</b>	<b>13,380</b>	<b>(205,524)</b>	<b>(29,294)</b>	<b>60,994</b>	<b>(281,578)</b>	<b>(442,022)</b>	<b>(7,681)</b>	<b>(10,500)</b>	<b>0</b>
<b>Contingency (from PY)</b>						<b>0</b>			
<b>Transfers In/(Out) of General Fund</b>	<b>(13,380)</b>	<b>205,524</b>	<b>29,294</b>	<b>(60,994)</b>	<b>281,578</b>	<b>442,022</b>			
<b>Excess (deficit)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(7,681)</b>	<b>(10,500)</b>	<b>0</b>

**Cameron Park Community Services District - General Fund  
Statement of Revenues & Expenditures - PRELIMINARY  
through NINE months of the Year Ended June 30, 2016.**

**83%**

**Current Year: FY 2015-16 YTD ACTUAL (PRELIMINARY)**

<b>General Fund:</b>	<b>Administration</b>	<b>Fire &amp; JPA</b>	<b>Parks</b>	<b>Recreation</b>	<b>Community Center</b>	<b>04/30/16 Actual</b>	<b>FY 2015-16 General Fund Budget</b>	<b>Actual as % of Budget</b>
<b>Expenditures:</b>								
5000 Salaries - Permanent	\$118,207	\$0	\$157,473	\$61,017	\$14,593	\$351,291	\$435,340	81%
5010 Salaries - Seasonal/PT/Funded	13,895	0	1,876	19,557	47,841	83,168	166,687	50%
5135 Health - Retired	18,043	67,620	5,444	0	0	91,107	115,188	79%
5130 Health & Dental Insurance	13,498	0	19,202	16,582	3,053	52,335	102,591	51%
5140 Vision Insurance	279	0	520	379	0	1,178	1,478	80%
5150 Retirement Benefits (active)	33,230	0	35,481	19,956	8,554	97,221	83,122	117%
5160 Workers' Compensation	824	1,400	2,471	1,483	1,647	7,825	7,790	100%
5180 FICA/Medicare Contribution	2,586	0	2,329	2,263	3,702	10,880	19,312	56%
5190 UI/TT Contribution	1,891	0	1,302	3,007	4,216	10,416	11,338	92%
<b>Total salaries and benefits</b>	<b>202,452</b>	<b>69,020</b>	<b>226,097</b>	<b>124,243</b>	<b>83,607</b>	<b>705,421</b>	<b>942,846</b>	<b>75%</b>
5209 Advertising/Marketing	275	0	0	27,796	2,654	30,725	40,100	77%
5210 Agency Administration Fee	5,404	54,039	13,896	3,860	0	77,199	75,043	103%
5215 Agriculture	0	0	2,812	0	225	3,037	7,500	40%
5220 Audit & Accounting	18,411	0	0	0	0	18,411	25,000	74%
5221 Bank Charges	1,416	0	0	2,869	5,030	9,315	12,000	78%
5230 Clothing/Uniforms	0	229	1,507	0	268	2,004	4,400	46%
5231 Computer Software	2,207	1,110	710	3,174	3,174	10,375	12,700	82%
5240 Contractual Services - other	0	0	0	0	0	0	0	#DIV/0!
5235 Contractual Services	30,188	16,773	75,923	4,997	64,478	192,358	187,500	103%
5236 Contractual Services - Provider	0	1,433,081	0	0	0	1,433,081	3,254,054	44%
5250 Directors Compensation	10,300	0	0	0	0	10,300	18,000	57%
5260 EDC Department Agency	1,760	880	880	880	0	4,399	3,200	137%
5265 Educational Material	0	2,136	0	0	0	2,136	800	267%
5270 Elections	0	0	0	0	0	0	0	0%
5275 Equipment-Minor/Small Tools	0	693	4,132	194	2,108	7,127	18,000	40%
5282 Deposit Refund	0	0	0	0	0	0	0	no budget
5285 Fire & Safety Supplies	0	462	437	0	252	1,151	2,900	40%
5295 Fire Turnouts	0	9,066	0	0	0	9,066	21,000	43%
5296 Fire-Volunteer/Resident	0	11,360	0	0	0	11,360	29,200	39%
5300 Food	1,049	226	316	373	335	2,298	6,100	38%
5305 Fuel	0	30,583	4,286	0	0	34,869	73,000	48%
5310 Government Fees/Permits	0	1,496	1,759	0	3,180	6,435	12,650	51%
5315 Household Supplies	0	4,496	9,369	0	9,186	23,051	20,000	115%
5316 Instructors	0	0	0	13,553	41,393	54,946	67,000	82%
5320 Insurance	2,499	23,997	18,116	6,922	9,995	61,529	73,000	84%
5335 Legal Services	25,260	15,944	214	820	3,860	46,098	30,000	154%
5345 Maintenance - Buildings	0	3,814	6,089	0	7,309	17,212	28,000	61%
5350 Maintenance - Equipment	291	8,857	11,762	355	13,028	34,292	50,500	68%
5355 Maintenance - Grounds	463	991	39,850	0	2,633	43,937	44,500	99%
5360 Maintenance - Radios & Phones	0	1,923	0	0	0	1,923	1,000	192%
5365 Maintenance - Tires & Tubes	0	8,147	0	0	0	8,147	10,000	81%
5370 Maintenance - Vehicles	0	16,517	11,107	0	315	27,939	25,000	112%
5375 Medical Supplies	0	0	0	0	0	0	200	0%
5380 Memberships & Subscriptions	7,498	674	108	185	0	8,465	8,575	99%
5385 Mileage Reimbursement	0	0	0	0	340	340	5,600	6%
5395 Miscellaneous	20	0	44	0	0	64	0	no budget
5400 Office Supplies	3,085	2,848	1,122	693	1,021	8,769	10,350	85%

**Cameron Park Community Services District - General Fund  
Statement of Revenues & Expenditures - PRELIMINARY  
through NINE months of the Year Ended June 30, 2016.**

**83%**

**Current Year: FY 2015-16 YTD ACTUAL (PRELIMINARY)**

<b>General Fund:</b>		<b>Administration</b>	<b>Fire &amp; JPA</b>	<b>Parks</b>	<b>Recreation</b>	<b>Community Center</b>	<b>04/30/16 Actual</b>	<b>FY 2015-16 General Fund Budget</b>	<b>Actual as % of Budget</b>
5405	Pool Chemicals	0	0	17,937	0	12,119	30,056	65,000	46%
5410	Postage	858	196	0	348	103	1,506	1,900	79%
5415	Printing	95	85	176	270	0	625	1,350	46%
5420	Professional Services	36,260	1,991	18,996	2,618	8,633	68,499	86,100	80%
5421	Program Supplies	0	0	0	9,763	9,982	19,745	24,100	82%
5425	Publications & Legal Notices	923	0	710	0	0	1,632	650	251%
5430	Radios	0	0	0	0	0	0	500	0%
5431	Refund-Activity	0	0	0	(55)	0	(55)	0	no budget
5435	Rent/Lease - Buildings	153	0	0	6,030	3,875	10,058	7,570	133%
5440	Rent/Lease - Equipment	0	0	711	172	0	882	1,000	88%
5455	Staff Development	233	4,402	205	60	0	4,900	12,700	39%
5470	Telephone	5,349	8,948	511	1,791	2,466	19,065	28,300	67%
5480	Travel/Lodging	0	128	0	0	0	128	2,000	6%
5490	Utilities - Water	0	6,006	22,833	0	10,726	39,565	55,750	71%
5492	Utilities - Electricity / Gas	0	21,040	24,778	0	60,999	106,816	145,300	74%
5500	Vandalism	0	0	6,902	0	0	6,902	1,000	690%
5466	Summer Spectacular	0	0	0	2,346	0	2,346	52,000	5%
5465	Special Events Expense	0	0	0	8,493	0	8,493	17,500	49%
<b>Total services and supplies</b>		<b>153,995</b>	<b>1,693,134</b>	<b>298,198</b>	<b>98,505</b>	<b>279,688</b>	<b>2,523,520</b>	<b>4,679,592</b>	<b>54%</b>
<b>Revenues:</b>									
	Property Tax	129,414	1,294,141	332,779	92,439	0	1,848,773	3,555,460	52%
	Interest	414	0	0	0	0	414	7,500	6%
	Recreation Program Revenue	0	0	0	135,650	101,315	236,965	282,219	84%
	Administration Process Fees	0	0	0	0	0	0	7,000	0%
	JPA Reimbursements	0	509,222	0	0	0	509,222	1,056,705	48%
	Grant Reimbursement	0	0	0	0	0	0	24,500	0%
	Facility Use Revenue	0	0	0	5,367	151,336	156,703	184,510	85%
	Special Events	0	0	0	0	0	0	52,000	0%
	Franchise Fees	125,393	0	0	0	0	125,393	160,000	78%
	Other Income	4,969	0	0	0	0	4,969	0	no budget
	Sponsorships	0	0	0	6,926	0	6,926	15,000	46%
	Fire Engines Lease & Purchase	0	0	0	0	0	0	0	no budget
<b>Total revenues</b>		<b>260,190</b>	<b>1,803,363</b>	<b>332,779</b>	<b>240,382</b>	<b>252,651</b>	<b>2,889,365</b>	<b>5,344,894</b>	<b>54%</b>
<b>Expenditures:</b>									
	Salaries and employee benefits	202,452	69,020	226,097	124,243	83,607	705,421	942,846	75%
	Services and supplies	153,995	1,693,134	298,198	98,505	279,688	2,523,520	4,679,592	54%
	Capital Equipment	0	8,760	17,344	0	15,373	41,477	164,479	25%
	Fire Engines Lease	0	0	0	0	0	0	0	0%
	Reserve for Capital Equipment	0	0	0	0	0	0	0	0%
<b>Total expenditures</b>		<b>356,448</b>	<b>1,770,914</b>	<b>541,639</b>	<b>222,749</b>	<b>378,668</b>	<b>3,270,417</b>	<b>5,786,917</b>	<b>57%</b>
<b>Excess (deficit)</b>		<b>(\$96,258)</b>	<b>\$32,448</b>	<b>(\$208,860)</b>	<b>\$17,634</b>	<b>(\$126,017)</b>	<b>(\$381,053)</b>	<b>(\$442,023)</b>	
<b>Contingency</b>									
<b>Transfers In/(Out) of General Fund</b>								<b>\$442,023</b>	
<b>Excess (deficit)</b>		<b>(\$96,258)</b>	<b>\$32,448</b>	<b>(\$208,860)</b>	<b>\$17,634</b>	<b>(\$126,017)</b>	<b>(\$381,053)</b>	<b>\$0</b>	

**Cameron Park Community Service District - Administration**  
**Statement of Revenues & Expenditures - PRELIMINARY**  
**For the Year ended June 30, 2016; Compared to Prior Fiscal Years ended June 30, 2013-2015 and the Annual Budget for FY 2015-16**

Administration	Actual FY 2012-13	Actual FY 2013-14	Actual FY 2014-15	YTD as of 4/30/2015	MTD as of 4/30/2015	YTD as of 4/30/2016	MTD as of 3/31/2016	Annual Budget FY 2015-16	YTD Actual as % of Budget
<b>Revenues:</b>									
4110 Property Tax	\$226,439	\$227,540	\$239,099	\$124,673	\$0	\$129,414	\$0	\$248,882	52%
4113 Franchise Fees	156,704	160,778	163,396	127,601	48,261	125,393	45,421	160,000	78%
4115 Admin. Fee	7,000	7,500	7,500	0	0	0	0	7,000	0%
4400 Reimbursement	29	4,546	9,728	5,144	0	4,969	0	0	-%
4505 Interest	7,732	8,807	6,430	5,162	811	414	97	7,500	6%
4600 Other Income	5	0	0	0	0	0	0	0	-%
<b>Total revenues</b>	<b>397,909</b>	<b>409,172</b>	<b>426,152</b>	<b>262,579</b>	<b>49,073</b>	<b>260,190</b>	<b>45,518</b>	<b>423,382</b>	<b>61%</b>
<b>Expenditures:</b>									
5000 Salaries - Permanent	141,704	98,137	138,389	109,013	11,252	118,207	11,801	147,273	80%
5010 Salaries - Seasonal/PT funded	13,172	12,003	7,799	6,341	648	13,895	2,061	7,488	186%
5135 Health - Retired	21,206	25,333	22,380	18,590	1,295	18,043	1,393	23,515	77%
5130 Health & Dental Insurance	14,338	9,276	12,313	9,543	1,619	13,498	1,513	18,127	74%
5140 Vision Insurance	278	187	183	159	25	279	50	274	102%
5150 Retirement Benefits (active)	28,678	20,599	27,830	19,925	2,001	33,230	1,170	29,271	114%
5160 Workers' Compensation	352	550	659	659	0	824	0	820	101%
5180 FICA/Medicare Contribution	2,999	2,302	2,392	2,005	(48)	2,586	304	2,400	108%
5190 UI/TT Contribution	1,382	963	1,732	628	0	1,891	1,166	1,302	145%
<b>Salaries &amp; benefits</b>	<b>224,109</b>	<b>169,350</b>	<b>213,675</b>	<b>166,863</b>	<b>16,791</b>	<b>202,452</b>	<b>19,457</b>	<b>230,469</b>	<b>88%</b>
5209 Advertising/Marketing	351	582	2,636	2,636	0	275	119	600	46%
5210 Agency Administration Fee	5,985	4,314	3,363	3,363	3,363	5,404	5,404	5,253	103%
5215 Agriculture	0	0	0	0	0	0	0	0	-%
5220 Audit & Accounting	5,539	26,358	16,800	12,627	3,533	18,411	8,497	20,000	92%
5221 Bank Charges	2,709	2,455	1,807	1,315	218	1,416	497	2,500	57%
5230 Clothing/Uniforms	0	0	0	0	0	0	0	0	-%
5231 Computer Software	1,512	2,021	4,564	4,228	396	2,207	340	2,000	110%
5235 Contractual Services - Other	11,960	129,701	51,879	44,889	2,832	0	0	0	-%
5240 Temporary Help Contractual Service	4,637	27,365	3,500	0	0	30,188	4,361	33,280	91%
5250 Director Comp	0	0	6,600	3,800	1,000	10,300	1,400	18,000	57%
5260 EDC Department Agency	835	842	749	749	0	1,760	0	800	220%
5265 Educational Material	0	0	138	138	0	0	0	300	0%
5270 Elections	1,500	0	9,727	9,727	0	0	0	0	-%
5275 Equipment-Minor/Small	0	173	3,949	2,858	1,058	0	0	500	0%
5300 Food	683	951	875	838	257	1,049	13	700	150%
5305 Fuel	0	1,138	0	0	0	0	0	0	-%
5310 Government Fees/Permits	0	53	0	0	0	0	0	0	-%
5315 Household Supplies	0	0	23	23	23	0	0	0	-%
5320 Insurance	2,997	2,619	2,833	2,833	0	2,499	0	3,000	83%
5335 Legal Services	32,710	40,680	39,038	33,278	0	25,260	6,440	30,000	84%
5340 Maintenance - Vehicle Supplies	0	0	0	0	0	0	0	0	-%
5345 Maintenance - Buildings	0	0	0	0	0	0	0	0	-%
5350 Maintenance - Equipment	966	1,282	609	483	44	291	0	1,000	29%
5355 Maintenance - Grounds	0	0	0	0	0	463	0	0	-%
5360 Maintenance - Radios & Phones	0	0	0	0	0	0	0	0	-%
5365 Maintenance - Tires & Tubes	0	0	0	0	0	0	0	0	-%
5370 Maintenance - Vehicles	0	0	0	0	0	0	0	0	-%
5375 Medical Supplies	0	0	0	0	0	0	0	0	-%



**Cameron Park Community Service District - Administration**  
**Statement of Revenues & Expenditures - PRELIMINARY**  
**For the Year ended June 30, 2016; Compared to Prior Fiscal Years ended June 30, 2013-2015 and the Annual Budget for FY 2015-16**

	Actual	Actual	Actual	YTD as of	MTD as of	YTD as of	MTD as of	Annual	YTD
Administration	FY 2012-13	FY 2013-14	FY 2014-15	4/30/2015	4/30/2015	4/30/2016	3/31/2016	Budget	Actual
								FY 2015-16	as % of
									Budget
5380 Memberships & Subscriptions	5,453	5,881	6,666	6,666	0	7,498	125	7,000	107%
5385 Mileage Reimbursement	0	0	209	209	0	0	0	300	0%
5395 Miscellaneous	70	0	0	0	0	20	0	0	-%
5400 Office Supplies	4,026	2,494	2,413	2,311	273	3,085	170	2,500	123%
5410 Postage	744	766	882	637	98	858	143	1,000	86%
5415 Printing	358	99	341	190	0	95	0	300	32%
5420 Professional Services	8,594	1,144	27,071	4,760	50	36,260	483	42,500	85%
5425 Publications & Legal Notices	14	288	493	307	0	923	762	400	231%
5435 Rent/Lease - Buildings	0	0	15	15	0	153	0	0	-%
5440 Rent/Lease - Equipment	0	38	0	0	0	0	0	0	-%
5455 Staff Development	217	139	3,494	1,356	226	233	173	4,200	6%
5470 Telephone	1,584	2,216	2,724	2,035	145	5,349	693	2,400	223%
5480 Travel/Lodging	0	0	595	595	0	0	0	1,000	0%
5486 Tuition	0	0	0	0	0	0	0	0	-%
5490 Utilities - Water	0	0	0	0	0	0	0	0	-%
5492 Utilities - Electricity / Gas	90	20	0	0	0	0	0	0	-%
5625 Capital Equipment	17,031	8,170	0	0	0	0	0	0	-%
<b>Total services &amp; supplies</b>	<b>110,565</b>	<b>261,790</b>	<b>193,990</b>	<b>142,865</b>	<b>13,515</b>	<b>153,995</b>	<b>29,620</b>	<b>179,533</b>	<b>86%</b>
Salaries & benefits	224,109	169,350	213,675	166,863	16,791	202,452	19,457	230,469	88%
Total expenditures	334,674	431,140	407,666	309,728	30,306	356,448	49,078	410,002	87%
Total revenues	397,909	409,172	426,152	262,579	49,073	260,190	45,518	423,382	61%
<b>Surplus/(deficit)</b>	<b>\$63,235</b>	<b>(\$21,968)</b>	<b>\$18,486</b>	<b>(\$47,150)</b>	<b>\$18,767</b>	<b>(\$96,258)</b>	<b>(\$3,560)</b>	<b>\$13,380</b>	
<b>Transfers In/(Out) of General Fund</b>								<b>(\$13,380)</b>	

**Cameron Park Community Services District - Fire**  
**Statement of Revenues & Expenditures - PRELIMINARY**  
**For the Year ended June 30, 2016; Compared to Prior Fiscal Years ended June 30, 2013-2015 and the Annual Budget for FY 2015-16**

Fire	Actual FY 2012-13	Actual FY 2013-14	Actual FY 2014-15	YTD as of 4/30/2015	MTD as of 4/30/2015	YTD as of 4/30/2016	MTD as of 3/31/2016	Annual Budget FY 2015-16	YTD Actual as % of Budget
<b>Revenues:</b>									
4110 Property Tax	\$2,264,383	\$2,275,403	\$2,390,981	\$1,246,725	\$0	\$1,294,141	\$0	\$2,488,822	52%
4260 JPA Reimbursement	905,228	989,719	1,063,792	550,755	0	509,222	3,785	1,056,705	48%
4320 Grant Reimbursement	0	162,787	0	0	0	0	0	0	-%
4415 Fire Equipment Fund Reimbursement	0	0	0	0	0	0	0	0	-%
4400 Reimbursement Engines	0	4,280	0	0	0	0	0	0	-%
4165 Fire Engine Lease	0	45,950	0	0	0	0	0	0	-%
<b>Total revenues</b>	<b>3,169,611</b>	<b>3,478,139</b>	<b>3,454,774</b>	<b>1,797,480</b>	<b>0</b>	<b>1,803,363</b>	<b>3,785</b>	<b>3,545,527</b>	<b>51%</b>
<b>Expenditures:</b>									
5000 Salaries - Permanent	0	0	0	0	0	0	0	0	-%
5010 Salaries - Seasonal/PT funded	8,680	5,572	0	0	0	0	0	0	-%
5135 Health - Retired	52,215	46,647	41,557	34,639	3,459	67,620	3,697	91,673	74%
5160 Workers' Compensation	1,005	935	1,120	1,120	0	1,400	0	1,394	100%
5180 FICA/Medicare Contribution	664	426	0	0	0	0	0	0	-%
5190 UI/TT Contribution	310	54	0	0	0	0	0	0	-%
<b>Salaries &amp; benefits</b>	<b>62,874</b>	<b>53,634</b>	<b>42,677</b>	<b>35,759</b>	<b>3,459</b>	<b>69,020</b>	<b>3,697</b>	<b>93,067</b>	<b>74%</b>
5209 Advertising/Marketing	0	0	0	0	0	0	0	0	-%
5210 Agency Administration Fee	59,850	43,145	33,625	33,625	33,625	54,039	54,039	52,530	103%
5215 Agriculture	0	0	0	0	0	0	0	0	-%
5220 Audit & Accounting	5,000	5,000	5,000	0	0	0	0	5,000	0%
5221 Bank Charges	0	0	0	0	0	0	0	0	-%
5230 Clothing/Uniforms	2,543	3,000	2,920	640	208	229	0	2,500	9%
5231 Computer Software	4,667	1,344	1,010	690	0	1,110	0	2,500	44%
5235 Contractual Services - Other	13,630	25,739	27,341	1,999	167	16,773	0	25,000	67%
5236 Contractual Services - Provider	2,451,021	2,666,439	2,651,400	1,197,174	0	1,433,081	0	3,254,054	44%
5250 Director Comp	0	0	0	0	0	0	0	0	-%
5260 EDC Department Agency	835	842	749	749	0	880	0	800	110%
5265 Educational Material	196	57	0	0	0	2,136	0	0	-%
5270 Elections	1,500	0	0	0	0	0	0	0	-%
5275 Equipment-Minor/Small	2,276	1,954	2,041	1,569	347	693	0	2,000	35%
5285 Fire & Safety Supplies	423	3,000	1,561	1,545	0	462	25	1,500	31%
5295 Fire Turnouts	13,967	18,632	18,318	2,652	0	9,066	240	21,000	43%
5296 Fire-Volunteer/Resident	24,375	21,480	16,785	14,745	1,040	11,360	880	29,200	39%
5300 Food	540	1,582	720	720	131	226	0	1,000	23%
5305 Fuel	63,088	70,377	53,635	44,606	4,198	30,583	2,249	62,000	49%
5310 Government Fees/Perm	1,769	1,868	508	0	0	1,496	0	2,650	56%
5315 Household Supplies	2,577	6,660	6,569	4,238	1,297	4,496	884	6,000	75%
5320 Insurance	27,258	24,212	26,276	25,276	0	23,997	0	28,000	86%
5335 Legal Services	0	0	9,764	1,890	0	15,944	5,616	0	-%
5345 Maintenance - Buildings	26,758	7,466	10,228	5,231	152	3,814	561	11,000	35%
5350 Maintenance - Equipment	11,377	16,806	18,300	10,625	844	8,857	330	25,000	35%
5355 Maintenance - Grounds	5,327	2,165	2,876	2,129	626	991	114	3,000	33%
5360 Maintenance - Radios & Phones	1,075	3,309	1,947	657	108	1,923	0	1,000	192%
5365 Maintenance - Tires & Tubes	4,597	7,158	9,719	9,719	3,146	8,147	150	10,000	81%
5370 Maintenance - Vehicles	14,507	20,985	20,385	15,658	2,521	16,517	2,652	20,000	83%
5375 Medical Supplies	0	0	0	0	0	0	0	0	-%
5380 Memberships & Subscriptions	705	962	863	713	0	674	112	850	79%
5385 Mileage Reimbursement	0	0	0	0	0	0	0	100	0%

Cameron Park Community Services District - Fire  
Statement of Revenues & Expenditures - PRELIMINARY  
For the Year ended June 30, 2016; Compared to Prior Fiscal Years ended June 30, 2013-2015 and the Annual Budget for FY 2015-16

Fire	Actual FY 2012-13	Actual FY 2013-14	Actual FY 2014-15	YTD as of 4/30/2015	MTD as of 4/30/2015	YTD as of 4/30/2016	MTD as of 3/31/2016	Annual Budget FY 2015-16	YTD Actual as % of Budget
5395 Miscellaneous	0	4,327	0	0	0	0	0	0	-%
5400 Office Supplies	5,097	3,748	3,550	2,502	699	2,848	0	4,000	71%
5410 Postage	561	192	540	288	29	196	0	500	39%
5415 Printing	359	0	20	0	0	85	0	350	24%
5420 Professional Services	4,972	1,910	5,402	2,225	110	1,991	497	4,200	47%
5425 Publications & Legal Notices	0	35	358	0	0	0	0	250	0%
5430 Radios	19	0	403	403	403	0	0	500	0%
5440 Rent/Lease - Equip	(100)	0	0	0	0	0	0	0	-%
5455 Staff Development	2,080	5,536	5,000	1,862	433	4,402	3,615	5,000	88%
5470 Telephone	11,917	15,086	12,684	9,446	416	8,948	979	18,000	50%
5480 Travel/Lodging	925	840	25	25	0	128	0	1,000	13%
5486 Tuition	0	0	0	0	0	0	0	0	-%
5490 Utilities - Water	8,084	8,435	9,404	7,945	1,520	6,006	944	12,000	50%
5492 Utilities - Electricity / Gas	26,111	27,397	25,316	19,577	1,292	21,040	1,551	27,000	78%
5625 Capital Equipment	6,965	220,261	10,755	4,433	0	8,760	8,760	18,500	47%
Reserve for Capital Equipment	0	0	0	0	0	0	0	0	-%
Fire Engine purchase and Fire Engine	0	45,950	0	0	0	0	0	0	-%
<b>Total services &amp; supplies</b>	<b>2,806,851</b>	<b>3,287,898</b>	<b>2,995,998</b>	<b>1,425,555</b>	<b>53,312</b>	<b>1,701,894</b>	<b>84,199</b>	<b>3,657,984</b>	<b>47%</b>
Salaries & benefits	62,874	53,634	42,677	35,759	3,459	69,020	3,697	93,067	74%
Total expenditures	2,869,725	3,341,532	3,038,675	1,461,314	56,771	1,770,914	87,896	3,751,051	47%
Total revenues	3,169,611	3,478,139	3,454,774	1,797,480	0	1,803,363	3,785	3,545,527	51%
<b>Surplus/(deficit)</b>	<b>\$299,886</b>	<b>\$136,608</b>	<b>\$416,099</b>	<b>\$336,166</b>	<b>(\$56,771)</b>	<b>\$32,448</b>	<b>(\$84,112)</b>	<b>(\$205,524)</b>	
<b>Transfers In/(Out) of General Fund</b>								<b>\$205,524</b>	
<b>Net Surplus/(deficit)</b>	<b>\$299,886</b>	<b>\$136,608</b>	<b>\$416,099</b>	<b>\$336,166</b>	<b>(\$56,771)</b>	<b>\$32,448</b>	<b>(\$84,112)</b>	<b>\$0</b>	

**Cameron Park Community Services District - Parks**  
**Statement of Revenues & Expenditures - PRELIMINARY**  
**For the Year ended June 30, 2016; Compared to Prior Fiscal Years ended June 30, 2013-2015 and the Annual Budget for FY 2015-16**

Parks	Actual FY 2012-13	Actual FY 2013-14	Actual FY 2014-15	YTD as of 4/30/2015	MTD as of 4/30/2015	YTD as of 4/30/2016	MTD as of 3/31/2016	Annual Budget FY 2015-16	YTD Actual as % of Budget
<b>Revenues:</b>									
4110 Property Tax	\$582,273	\$585,103	\$614,823	\$320,586	\$0	\$332,779	\$0	\$639,983	52%
4600 Other Income	0	3,670	4,302	4,175	0	0	0	0	-%
4190 Parks/Field Use Fees	0	0	100	100	0	0	0	0	-%
<b>Total revenues</b>	<b>582,273</b>	<b>588,773</b>	<b>619,225</b>	<b>324,861</b>	<b>0</b>	<b>332,779</b>	<b>0</b>	<b>639,983</b>	<b>52%</b>
<b>Expenditures:</b>									
5000 Salaries - Permanent	154,960	149,653	163,043	128,999	10,443	157,473	34,027	172,546	91%
5010 Salaries - Seasonal/PT funded	0	0	0	0	0	1,876	0	0	-%
5135 Health - Retired	0	0	0	0	0	5,444	698	0	-%
5130 Health & Dental Insurance	35,409	40,394	40,548	34,278	3,697	19,202	2,042	41,455	46%
5140 Vision Insurance	571	645	764	702	62	520	87	544	96%
5150 Retirement Benefits (active)	33,317	35,193	39,883	32,538	2,437	35,481	1,335	30,678	116%
5160 Workers' Compensation	1,507	1,650	1,977	1,977	0	2,471	0	2,460	100%
5180 FICA/Medicare Contribution	2,348	2,346	2,408	1,915	155	2,329	650	3,000	78%
5190 UI/TT Contribution	1,736	1,643	1,628	0	0	1,302	1,302	1,736	75%
<b>Salaries &amp; benefits</b>	<b>229,848</b>	<b>231,524</b>	<b>250,252</b>	<b>200,409</b>	<b>16,794</b>	<b>226,097</b>	<b>40,141</b>	<b>252,419</b>	<b>90%</b>
5209 Advertising/Marketing	0	0	0	0	0	0	0	0	
5210 Agency Administration Fee	15,390	11,094	8,646	8,646	8,646	13,896	13,896	13,508	103%
5215 Agriculture	7,097	8,414	8,465	1,396	0	2,812	1,371	6,000	47%
5220 Audit & Accounting	0	0	0	0	0	0	0	0	-%
5221 Bank Charges	78	0	0	0	0	0	0	0	-%
5230 Clothing/Uniforms	1,292	1,832	1,528	1,528	892	1,507	100	1,500	100%
5231 Computer Software	1,240	793	808	808	0	710	0	1,200	59%
5235 Temporary Help Contractual Service	28,810	40,426	46,237	29,032	3,193	75,923	15,429	32,500	234%
5240 Contractual Services - Other	0	0	0	0	0	0	0	0	-%
5250 Director Comp	0	0	0	0	0	0	0	0	-%
5260 EDC Department Agency	859	842	749	749	0	880	0	800	110%
5265 Educational Material	0	0	0	0	0	0	0	0	-%
5270 Elections	1,505	0	0	0	0	0	0	0	-%
5275 Equipment-Minor/small	681	3,085	4,296	3,985	0	4,132	136	10,000	41%
5285 Fire & Safety Sup	92	333	139	98	0	437	437	400	109%
5300 Food	215	76	222	83	0	316	0	300	105%
5305 Fuel	11,966	5,139	6,596	5,022	0	4,286	1,601	11,000	39%
5310 Government Fees/Perm	5,371	6,746	5,576	1,113	0	1,759	275	6,600	27%
5315 Household Supplies	5,210	5,918	6,164	4,603	716	9,369	6,248	6,000	156%
5316 Internet	0	0	0	0	0	0	0	0	-%
5320 Insurance	19,852	18,966	20,476	20,476	0	18,116	0	22,000	82%
5335 Legal Services	0	0	1,540	1,340	0	214	64	0	-%
5345 Maintenance - Buildings	18,401	5,239	14,654	1,943	855	6,089	160	5,000	122%

**Cameron Park Community Services District - Parks**  
**Statement of Revenues & Expenditures - PRELIMINARY**  
**For the Year ended June 30, 2016; Compared to Prior Fiscal Years ended June 30, 2013-2015 and the Annual Budget for FY 2015-16**

Parks	Actual FY 2012-13	Actual FY 2013-14	Actual FY 2014-15	YTD as of 4/30/2015	MTD as of 4/30/2015	YTD as of 4/30/2016	MTD as of 3/31/2016	Annual Budget FY 2015-16	YTD Actual as % of Budget
5350 Maintenance - Equipment	9,712	11,317	33,573	15,661	3,220	11,762	2,035	10,000	118%
5355 Maintenance - Grounds	22,230	21,859	38,876	34,066	6,727	39,850	12,331	40,000	100%
5360 Maintenance - Radios & Phones	108	0	0	0	0	0	0	0	-%
5365 Maintenance - Tires & Tubes	0	27	0	0	0	0	0	0	-%
5370 Maintenance - Vehicles	3,158	6,556	5,580	4,312	514	11,107	316	5,000	222%
5375 Medical Supplies	0	0	0	0	0	0	0	0	-%
5380 Memberships & Subscriptions	85	0	60	60	0	108	0	500	22%
5385 Mileage Reimbursement	0	0	0	0	0	0	0	0	-%
5395 Miscellaneous	0	1,950	0	0	0	44	0	0	-%
5400 Office Supplies	1,114	1,722	1,720	1,040	15	1,122	37	1,150	98%
5405 Pool Chemicals	34,894	37,036	30,297	12,834	0	17,937	0	30,000	60%
5410 Postage	0	6	0	0	0	0	0	0	-%
5415 Printing	60	81	87	87	83	176	0	500	35%
5420 Professional Services	10,253	10,366	22,425	16,289	2,425	18,996	2,716	28,400	67%
5425 Publications & Legal Notices	0	0	162	162	0	710	710	0	-%
5430 Radios	0	0	0	0	0	0	0	0	-%
5435 Rent/Lease - Buildings	0	0	60	60	0	0	0	0	-%
5440 Rent/Lease - Equipment	1,101	1,098	1,312	979	0	711	0	1,000	71%
5445 Staff Development	840	240	0	0	0	205	(30)	1,500	14%
5470 Telephone	1,669	1,425	3,631	2,738	17	511	26	3,000	17%
5480 Travel/Lodging	0	0	0	0	0	0	0	0	-%
5490 Utilities - Water	20,352	26,963	26,310	21,255	2,739	22,833	2,821	28,000	82%
5492 Utilities - Electricity / Gas	42,373	38,339	37,925	24,589	844	24,778	1,002	40,000	62%
5500 Vandalism	2,510	(36)	320	0	0	6,902	4,652	1,000	690%
5625 Capital Equipment	14,277	19,945	71,086	22,906	1,888	17,344	16,709	110,000	16%
<b>Total services &amp; supplies</b>	<b>282,795</b>	<b>287,794</b>	<b>399,520</b>	<b>237,860</b>	<b>32,774</b>	<b>315,542</b>	<b>83,041</b>	<b>416,858</b>	<b>76%</b>
Salaries & benefits	229,848	231,524	250,252	200,409	16,794	226,097	40,141	252,419	90%
Total expenditures	512,643	519,317	649,772	438,269	49,568	541,639	123,182	669,277	81%
Total revenues	582,273	588,773	619,225	324,861	0	332,779	0	639,983	52%
<b>Surplus/(deficit)</b>	<b>\$69,630</b>	<b>\$69,456</b>	<b>(\$30,547)</b>	<b>(\$113,408)</b>	<b>(\$49,568)</b>	<b>(\$208,860)</b>	<b>(\$123,182)</b>	<b>(\$29,294)</b>	
<b>Transfers In/(Out) of General Fund</b>								<b>\$29,294</b>	

**Cameron Park Community Services District - Recreation**  
**Statement of Revenues & Expenditures - PRELIMINARY**  
**For the Year ended June 30, 2016; Compared to Prior Fiscal Years ended June 30, 2013-2015 and the Annual Budget for FY 2015-16**

Recreation	Actual FY 2012-13	Actual FY 2013-14	Actual FY 2014-15	YTD as of 4/30/2015	MTD as of 4/30/2015	YTD as of 4/30/2016	MTD as of 3/31/2016	Annual Budget FY 2015-16	YTD Actual as % of Budget
<b>Revenues:</b>									
4110 Property Tax	\$161,740	\$162,529	\$170,784	\$89,052	\$0	\$92,439	\$0	\$177,773	52%
4145 Youth Programs	7,313	6,937	12,968	7,581	911	6,251	564	5,175	121%
4146 Adult Programs	2,963	4,795	6,318	4,606	922	3,864	681	1,863	207%
4147 Youth Sports	23,828	32,157	41,733	34,667	1,258	44,124	4,898	25,162	175%
4148 Adult Sports	2,089	767	5,602	5,201	590	1,678	192	3,760	45%
4149 Sport Camp Revenues	18,319	12,149	9,196	2,987	615	6,272	2,941	9,891	63%
4170 Special Events	34,693	26,854	26,322	25,847	2,828	33,532	2,457	24,500	137%
4195 Special Event Rental	0	8,610	5,026	4,026	0	56	0	0	-%
4180 CP Lake Kiosk/Day Pass	24,651	28,780	29,652	15,886	115	15,775	0	32,000	49%
4181 CP Lake Season Pass	17,812	22,538	20,687	4,600	4,112	18,618	14,050	19,325	96%
4182 CP Lake Reservations	9,799	8,622	5,714	3,056	1,078	3,101	700	7,800	40%
4183 Summer Kids Camp	0	0	0	0	0	0	0	0	-%
4184 CP Lake Concessions	7,249	8,782	5,540	2,661	53	2,183	0	8,000	27%
4190 Park/Field Use Fees	25,285	27,154	21,370	305	0	2,266	0	24,500	9%
4255 Sponsorships	28,180	13,803	5,264	8,000	0	6,926	0	15,000	46%
4220 Summer Spectacular	27,781	50,942	51,331	2,188	1,448	1,798	570	52,000	3%
4210 Sponsorships Ads	2,100	0	0	0	0	0	0	0	-%
4209 Brochure Ads	1,958	2,393	1,000	875	0	1,325	375	3,800	35%
4250 Donations	250	0	0	0	0	0	0	0	-%
4400 Reimbursement (vending)	1,856	1,273	329	329	18	176	0	2,500	7%
<b>Total revenues</b>	<b>397,866</b>	<b>419,084</b>	<b>418,834</b>	<b>211,866</b>	<b>13,949</b>	<b>240,382</b>	<b>27,428</b>	<b>413,049</b>	<b>58%</b>
<b>Expenditures:</b>									
5000 Salaries - Permanent	76,845	64,307	49,965	40,011	3,829	61,017	6,308	82,005	74%
5010 Salaries - Seasonal/PT funded	31,812	28,186	44,781	25,903	235	19,557	120	54,009	36%
5135 Health - Retired	0	0	0	0	0	0	0	0	-%
5130 Health & Dental Insurance	24,625	25,318	21,274	18,057	1,871	16,582	3,428	29,866	56%
5140 Vision Insurance	374	443	352	322	31	379	98	472	80%
5150 Retirement Benefits (active)	17,748	16,332	15,418	12,742	1,071	19,956	733	16,418	122%
5160 Workers' Compensation	904	990	1,186	1,186	0	1,483	0	1,476	100%
5180 FICA/Medicare Contribution	3,516	3,049	3,624	2,052	58	2,263	85	5,362	42%
5190 UI/TT Contribution	3,318	2,605	3,156	1,745	0	3,007	886	3,500	86%
<b>Salaries &amp; benefits</b>	<b>159,142</b>	<b>141,229</b>	<b>139,757</b>	<b>102,017</b>	<b>7,094</b>	<b>124,243</b>	<b>11,658</b>	<b>193,108</b>	<b>64%</b>
5209 Advertising/Marketing	26,853	29,847	30,964	30,240	9,765	27,796	5,745	30,000	93%
5210 Agency Admin	4,275	3,082	2,402	2,402	2,402	3,860	3,860	3,752	103%
5220 Audit & Accounting	0	0	0	-	0	0	0	0	-%
5221 Bank Charges	2,669	2,121	3,183	2,629	214	2,869	415	3,000	96%
5230 Clothing/Uniforms	0	874	0	-	0	0	0	0	-%
5231 Computer Software	2,421	3,281	3,217	3,217	0	3,174	0	4,000	79%
5235 Contractual Services - Other	0	10,289	17,964	13,332	1,155	4,997	67	0	-%
5240 Temporary Help Contractual Service	1,501	0	0	-	0	0	0	0	-%
5250 Director Comp	0	0	0	-	0	0	0	0	-%
5260 EDC Department Agency	835	842	749	749	0	880	0	800	110%
5265 Educational Material	0	0	0	-	0	0	0	0	-%

**Cameron Park Community Services District - Recreation**  
**Statement of Revenues & Expenditures - PRELIMINARY**  
**For the Year ended June 30, 2016; Compared to Prior Fiscal Years ended June 30, 2013-2015 and the Annual Budget for FY 2015-16**

Recreation	Actual FY 2012-13	Actual FY 2013-14	Actual FY 2014-15	YTD as of 4/30/2015	MTD as of 4/30/2015	YTD as of 4/30/2016	MTD as of 3/31/2016	Annual Budget FY 2015-16	YTD Actual as % of Budget
5270 Elections	1,500	0	997	-	0	0	0	0	-%
5275 Equipment-Minor/Small	0	0	0	423	423	194	194	500	39%
5282 Refund - Deposit	2,350	5,342	0	-	0	0	0	0	-%
5285 Fire & Safety Supplies	0	0	0	-	0	0	0	0	-%
5300 Food	2,100	2,457	3,140	553	11	373	23	3,800	10%
5305 Fuel	0	0	0	-	0	0	0	0	-%
5310 Government Fees/Perm	0	0	0	-	0	0	0	0	-%
5315 Household Supplies	0	146	0	-	0	0	0	0	-%
5316 Instructors	9,471	17,208	23,244	16,389	3,611	13,553	1,008	16,000	85%
5320 Insurance	7,916	7,428	7,564	7,564	0	6,922	50	8,500	81%
5335 Legal Services	0	0	0	-	0	820	0	0	-%
5350 Maintenance - Equipment	771	1,726	717	537	44	355	0	1,500	24%
5380 Memberships & Subscriptions	225	248	248	248	0	185	0	225	82%
5385 Mileage Reimbursement	0	0	0	-	0	0	0	0	-%
5395 Miscellaneous	0	0	0	-	0	0	0	0	-%
5400 Office Supplies	962	875	1,109	845	28	693	134	900	77%
5410 Postage	153	258	412	314	67	348	0	400	87%
5415 Printing	0	0	0	-	0	270	0	0	-%
5420 Professional Services	1,721	5,699	5,702	4,670	173	2,618	346	5,000	52%
5421 Program Supplies	3,882	11,593	9,866	8,449	2,926	9,763	4,474	7,000	139%
5425 Publications & Legal Notices	0	0	0	-	0	0	0	0	-%
5431 Refund - Activity	1,279	1,095	0	-	0	(55)	0	0	-%
5435 Rent/Lease - Bldgs	0	91	920	-	0	6,030	6,030	0	-%
5440 Rent/Lease - Equip	54	0	0	-	0	172	0	70	245%
5455 Staff Development	752	309	481	481	0	60	0	1,500	4%
5470 Telephone	3,467	3,735	1,736	1,294	145	1,791	206	2,500	72%
5480 Travel/Lodging	0	0	0	-	0	0	0	0	-%
5625 Capital Equipment	604	(8)	0	-	0	0	0	0	-%
5466 Summer Spectacular	43,209	47,713	46,184	11,472	10,163	2,346	263	52,000	5%
5465 Special Events Expense	19,663	3,850	4,748	4,748	82	8,493	303	17,500	49%
<b>Total services &amp; supplies</b>	<b>138,633</b>	<b>160,100</b>	<b>165,546</b>	<b>110,557</b>	<b>31,210</b>	<b>98,505</b>	<b>23,118</b>	<b>158,947</b>	<b>62%</b>
Salaries & benefits	159,142	141,229	139,757	102,017	7,094	124,243	11,658	193,108	64%
Total expenditures	297,775	301,329	305,302	212,574	38,304	222,749	34,776	352,055	63%
Total revenues	397,866	419,084	418,834	211,866	13,949	240,382	27,428	413,049	58%
<b>Surplus/(deficit)</b>	<b>\$100,091</b>	<b>\$117,755</b>	<b>\$113,532</b>	<b>(\$708)</b>	<b>(\$24,355)</b>	<b>\$17,634</b>	<b>(\$7,348)</b>	<b>\$60,994</b>	
<b>Transfers In/(Out) of General Fund</b>								<b>(\$60,994)</b>	

**Cameron Park Community Services District - Community Center  
Statement of Revenues & Expenditures - PRELIMINARY  
For the Year ended June 30, 2016; Compared to Prior Fiscal Years ended June 30, 2013-2015 and the Annual Budget for FY 2015-16**

Community Center	Actual FY 2012-13	Actual FY 2013-14	Actual FY 2014-15	YTD as of 4/30/2015	MTD as of 4/30/2015	YTD as of 4/30/2016	MTD as of 3/31/2016	Annual Budget FY 2015-16	YTD Actual as % of Budget
<b>Revenues:</b>									
4145 CC Youth Programs	\$18,807	\$24,677	\$30,647	\$16,559	\$2,095	\$12,668	\$1,775	\$19,330	66%
4146 CC Adult Programs	42,938	36,763	35,947	29,855	2,743	25,504	2,715	32,958	77%
4150 Pre-School Program	4,303	1,134	0	0	0	0	0	0	-%
4151 Teen Center/Activities	2,670	0	0	0	0	0	0	0	-%
4170 CC Special Events/Concerts	0	0	7	7	0	(77)	0	0	-%
4153 Senior Program	261	1,426	6,085	5,025	447	6,663	951	5,000	133%
4183 Summer Kids Camp	39,884	49,160	54,058	19,294	1,542	18,375	736	40,000	46%
4184 CC Concessions	1,919	855	606	287	10	643	0	1,500	43%
4185 Community Center Rentals	49,869	45,100	46,449	37,542	7,416	61,145	5,405	36,750	166%
4186 Gym Use Fees/Programs	20,007	12,093	11,823	10,892	1,525	9,156	243	10,160	90%
4187 Community Center Pool	122,340	118,185	141,411	76,323	14,326	81,035	35,704	113,100	72%
4147 Youth Sports	27,938	38,059	39,682	35,586	4,189	30,079	4,684	49,755	60%
4148 Adult Sports	14,477	8,735	8,975	8,963	0	7,460	641	14,400	52%
4255 Sponsorships	0	0	37	0	0	0	0	0	-%
<b>Total revenues</b>	<b>345,413</b>	<b>336,186</b>	<b>375,727</b>	<b>240,332</b>	<b>34,293</b>	<b>252,651</b>	<b>52,853</b>	<b>322,953</b>	<b>78%</b>
<b>Expenditures:</b>									
5000 Salaries - Permanent	7,643	9,481	8,221	8,221	853	14,593	1,634	33,516	44%
5010 Salaries - Seasonal/PT funded	74,257	55,304	70,916	39,560	72	47,841	120	105,190	45%
5130 Health & Dental Insurance	4,062	4,344	4,165	3,502	332	3,053	349	13,143	23%
5140 Vision Insurance	50	0	0	0	0	0	0	188	0%
5150 Retirement Benefits (active)	2,184	3,109	3,191	2,541	238	8,554	253	6,755	127%
5160 Workers' Compensation	1,005	1,100	1,318	1,318	0	1,647	0	1,640	100%
5180 FICA/Medicare Contribution	5,839	4,133	5,535	3,136	17	3,702	31	8,550	43%
5190 UI/TT Contribution	4,250	4,160	4,232	3,063	0	4,216	424	4,800	88%
<b>Salaries &amp; benefits</b>	<b>99,290</b>	<b>81,631</b>	<b>97,578</b>	<b>61,341</b>	<b>1,512</b>	<b>83,607</b>	<b>2,811</b>	<b>173,782</b>	<b>48%</b>
5209 Advertising/Marketing	1,571	4,056	3,810	3,176	505	2,654	612	9,500	28%
5210 Agency Administration Fee	0	0	0	0	0	0	0	0	-%
5215 Agriculture	1,642	640	1,510	828	75	225	0	1,500	15%
5220 Audit & Accounting	0	0	0	0	0	0	0	0	-%
5221 Bank Charges	4,880	5,714	6,881	5,093	428	5,030	246	6,500	77%
5230 Clothing/Uniforms	0	0	853	530	212	268	0	400	67%
5231 Computer Software	2,421	2,362	3,197	3,197	0	3,174	0	3,000	106%
5235 Temporary Help Contractual Service	74,066	121,421	133,666	101,004	7,906	64,478	6,151	96,720	67%
5240 Contract Services - Other	0	0	0	0	0	0	0	0	-%
5250 Director Comp	0	0	0	0	0	0	0	0	-%
5260 EDC Department Agency	24	0	0	0	0	0	0	0	-%
5265 Educational Material	0	0	0	0	0	0	0	500	0%
5270 Elections	0	0	0	0	0	0	0	0	-%
5275 Equipment-Minor/Small	193	816	5,759	5,213	423	2,108	633	5,000	42%



**Cameron Park Community Services District - Community Center  
Statement of Revenues & Expenditures - PRELIMINARY  
For the Year ended June 30, 2016; Compared to Prior Fiscal Years ended June 30, 2013-2015 and the Annual Budget for FY 2015-16**

<b>Community Center</b>	<b>Actual FY 2012-13</b>	<b>Actual FY 2013-14</b>	<b>Actual FY 2014-15</b>	<b>YTD as of 4/30/2015</b>	<b>MTD as of 4/30/2015</b>	<b>YTD as of 4/30/2016</b>	<b>MTD as of 3/31/2016</b>	<b>Annual Budget FY 2015-16</b>	<b>YTD Actual as % of Budget</b>
5285 Fire & Safety Supplies	0	1,048	145	145	0	252	0	1,000	25%
5290 Fire Prevention & Inspection	0	0	0	0	0	0	0	0	-%
5282 Refund - Deposit	15,716	12,438	300	0	0	0	0	0	-%
5300 Food	268	19	459	199	8	335	12	300	112%
5310 Government Fees/Perm	1,491	2,928	3,252	2,046	0	3,180	25	3,400	94%
5315 Household Supplies	9,583	7,005	8,478	5,905	241	9,186	1,831	8,000	115%
5316 Instructors	48,285	50,019	64,975	46,039	6,563	41,393	5,737	51,000	81%
5320 Insurance	10,487	10,477	11,005	11,005	0	9,995	0	11,500	87%
5335 Legal Services	0	0	3,200	2,830	0	3,860	2,260	0	-%
5345 Maintenance - Buildings	10,890	14,289	7,382	4,159	559	7,309	462	12,000	61%
5350 Maintenance - Equipment	4,731	11,478	20,547	12,448	2,233	13,028	2,260	13,000	100%
5355 Maintenance - Grounds	1,359	7,615	1,519	1,153	462	2,633	0	1,500	176%
5360 Maintenance - Radio & Phones	0	288	0	0	0	0	0	0	-%
5370 Maintenance - Vehicles	0	27	0	0	0	315	0	0	-%
5375 Medical Supplies	0	0	0	0	0	0	0	200	0%
5380 Memberships & Subscriptions	3,347	0	0	0	0	0	0	0	-%
5385 Mileage Reimbursement	0	6,020	1,460	1,460	0	340	0	5,200	7%
5395 Miscellaneous	0	0	0	0	0	0	0	0	-%
5400 Office Supplies	517	698	2,927	2,568	28	1,021	163	1,800	57%
5405 Pool Chemicals	30,691	29,856	25,516	17,920	1,286	12,119	3,678	35,000	35%
5410 Postage	0	0	4	0	0	103	0	0	-%
5415 Printing	0	1	160	160	0	0	0	200	0%
5420 Professional Services	13,725	4,198	4,974	3,460	165	8,633	878	6,000	144%
5421 Program Supplies	7,047	8,587	12,531	9,764	1,228	9,982	1,509	17,100	58%
5425 Publications & Legal Notices	5,270	0	0	0	0	0	0	0	-%
5431 Refund - Activity	7,388	9,444	0	0	0	0	0	0	-%
5435 Rent/Lease - Bldgs	649	6,209	9,910	9,910	2,109	3,875	3,845	7,500	52%
5440 Rent/Lease - Equip	1,862	463	178	178	0	0	0	0	-%
5455 Staff Development	0	0	0	0	0	0	0	500	0%
5470 Telephone	2,102	2,879	1,760	1,304	145	2,466	206	2,400	103%
5480 Tuition	0	0	0	0	0	0	0	0	-%
5490 Utilities - Water	9,744	10,709	10,164	11,783	1,087	10,726	1,111	15,750	68%
5492 Utilities - Electricity / Gas	53,285	61,083	80,614	61,443	3,910	60,999	9,152	78,300	78%
5493 Utilities - Garbage	0	0	0	0	0	0	0	0	-%
5625 Capital Equipment	0	0	7,740	7,740	7,740	15,373	9,195	35,979	43%
<b>Total services &amp; supplies</b>	<b>323,234</b>	<b>392,786</b>	<b>434,876</b>	<b>332,659</b>	<b>37,314</b>	<b>295,060</b>	<b>49,965</b>	<b>430,749</b>	<b>68%</b>
Salaries & benefits	99,290	81,631	97,578	61,341	1,512	83,607	2,811	173,782	48%
Total expenditures	422,524	474,416	532,453	394,000	38,825	378,668	52,776	604,531	63%
Total revenues	345,413	336,186	375,727	240,332	34,293	252,651	52,853	322,953	78%
<b>Surplus/(deficit)</b>	<b>(77,111)</b>	<b>(138,231)</b>	<b>(156,727)</b>	<b>(153,668)</b>	<b>(4,532)</b>	<b>(126,017)</b>	<b>77</b>	<b>(281,578)</b>	<b>45%</b>
<b>Transfers In/(Out) of General Fund</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>245,400</b>	
<b>Net Surplus/(deficit)</b>	<b>(\$77,111)</b>	<b>(\$138,231)</b>	<b>(\$156,727)</b>	<b>(\$153,668)</b>	<b>(\$4,532)</b>	<b>(\$126,017)</b>	<b>\$77</b>	<b>(\$36,178)</b>	

**Cameron Park Community Services District - General Fund  
Statement of Revenues & Expenditures - PRELIMINARY UNAUDITED  
For the Year Ended June 30, 2015**

**Prior Year: FY 2014-15 ACTUAL (UNAUDITED)**

<b>General Fund:</b>	<b>Administration</b>	<b>Fire &amp; JPA</b>	<b>Parks</b>	<b>Recreation</b>	<b>Community Center</b>	<b>FY 2014-15 Actual</b>	<b>FY 2014-15 General Fund Budget</b>	<b>Actual as % of Budget</b>
<b>Expenditures:</b>								
5000 Salaries - Permanent	138,389	0	163,043	49,965	8,221	359,618	416,753	86%
5010 Salaries - Seasonal/PT/Funded	7,799	0	0	44,781	70,916	123,495	162,554	76%
5135 Health - Retired	22,380	41,557	0	0	0	63,937	84,539	76%
5130 Health & Dental Insurance	12,313	0	40,548	21,274	4,165	78,300	107,657	73%
5140 Vision Insurance	183	0	764	352	0	1,300	1,371	95%
5150 Retirement Benefits (active)	27,830	0	39,883	15,418	3,191	86,323	86,691	100%
5160 Workers' Compensation	659	1,120	1,977	1,186	1,318	6,261	5,500	114%
5180 FICA/Medicare Contribution	2,392	0	2,408	3,624	5,535	13,958	14,097	99%
5190 UI/TT Contribution	1,732	0	1,628	3,156	4,232	10,749	11,904	90%
<b>Total salaries and benefits</b>	<b>213,675</b>	<b>42,677</b>	<b>250,252</b>	<b>139,757</b>	<b>97,578</b>	<b>743,939</b>	<b>891,066</b>	<b>83%</b>
5209 Advertising/Marketing	2,636	0	0	30,964	3,810	37,410	35,100	107%
5210 Agency Administration Fee	3,363	33,625	8,646	2,402	0	48,036	87,275	55%
5215 Agriculture	0	0	8,465	0	1,510	9,975	11,500	87%
5220 Audit & Accounting	16,800	5,000	0	0	0	21,800	26,000	84%
5221 Bank Charges	1,807	0	0	3,183	6,881	11,870	10,000	119%
5230 Clothing/Uniforms	0	2,920	1,528	0	853	5,300	4,400	120%
5231 Computer Software	4,564	1,010	808	3,217	3,197	12,796	15,500	83%
5240 Contractual Services - other	51,879	27,341	0	0	0	79,220	33,280	238%
5235 Contractual Services	3,500	0	46,237	17,964	133,666	201,367	133,320	151%
5236 Contractual Services - Provider	0	2,651,400	0	0	0	2,651,400	2,953,237	90%
5250 Directors Compensation	6,600	0	0	0	0	6,600	18,000	37%
5260 EDC Department Agency	749	749	749	749	0	2,994	3,450	87%
5265 Educational Material	138	0	0	997	0	1,135	1,000	113%
5270 Elections	9,727	0	0	0	0	9,727	8,000	122%
5275 Equipment-Minor/Small Tools	3,949	2,041	4,296	0	5,759	16,046	18,800	85%
5282 Deposit Refund	0	0	0	0	300	300	0	#DIV/0!
5285 Fire & Safety Supplies	0	1,561	139	0	145	1,846	3,400	54%
5290 Fire Prevention & Inspection	0	0	0	0	0	0	0	#DIV/0!
5295 Fire Turnouts	0	18,318	0	0	0	18,318	21,000	87%
5296 Fire-Volunteer/Resident	0	16,785	0	0	0	16,785	29,200	57%
5300 Food	875	720	222	3,140	459	5,416	5,800	93%
5305 Fuel	0	53,635	6,596	0	0	60,231	76,000	79%
5310 Government Fees/Permits	0	508	5,576	0	3,252	9,336	12,650	74%
5315 Household Supplies	23	6,569	6,164	0	8,478	21,234	16,200	131%
5316 Instructors	0	0	0	23,244	64,975	88,219	56,825	155%
5320 Insurance	2,833	26,276	20,476	7,564	11,005	68,154	73,000	93%
5335 Legal Services	39,038	9,764	1,540	0	3,200	53,542	40,000	134%
5345 Maintenance - Buildings	0	10,228	14,654	0	7,382	32,264	31,000	104%
5350 Maintenance - Equipment	609	18,300	33,573	717	20,547	73,745	40,000	184%
5355 Maintenance - Grounds	0	2,876	38,876	0	1,519	43,271	42,000	103%
5360 Maintenance - Radios & Phones	0	1,947	0	0	0	1,947	1,000	195%
5365 Maintenance - Tires & Tubes	0	9,719	0	0	0	9,719	8,000	121%
5370 Maintenance - Vehicles	0	20,385	5,580	0	0	25,965	26,500	98%
5375 Medical Supplies	0	0	0	0	0	0	200	0%
5380 Memberships & Subscriptions	6,666	863	60	248	0	7,836	7,575	103%
5385 Mileage Reimbursement	209	0	0	0	1,460	1,669	5,300	31%
5395 Miscellaneous	0	0	0	0	0	0	70	0%
5400 Office Supplies	2,413	3,550	1,720	1,109	2,927	11,720	8,750	134%

**Cameron Park Community Services District - General Fund  
Statement of Revenues & Expenditures - PRELIMINARY UNAUDITED  
For the Year Ended June 30, 2015**

**Prior Year: FY 2014-15 ACTUAL (UNAUDITED)**

<b>General Fund:</b>	<b>Administration</b>	<b>Fire &amp; JPA</b>	<b>Parks</b>	<b>Recreation</b>	<b>Community Center</b>	<b>FY 2014-15 Actual</b>	<b>FY 2014-15 General Fund Budget</b>	<b>Actual as % of Budget</b>
5405 Pool Chemicals	0	0	30,297	0	25,516	55,813	76,831	73%
5410 Postage	882	540	0	412	4	1,838	2,000	92%
5415 Printing	341	20	87	0	160	608	1,650	37%
5420 Professional Services	27,071	5,402	22,425	5,702	4,974	65,574	83,620	78%
5421 Program Supplies	0	0	0	9,866	12,531	22,397	13,850	162%
5425 Publications & Legal Notices	493	358	162	0	0	1,013	450	225%
5430 Radios	0	403	0	0	0	403	500	81%
5431 Refund-Activity	0	0	0	0	0	0	0	#DIV/0!
5435 Rent/Lease - Buildings	15	0	60	920	9,910	10,905	8,500	128%
5440 Rent/Lease - Equipment	0	0	1,312	0	178	1,490	1,880	79%
5455 Staff Development	3,494	5,000	0	481	0	8,975	14,300	63%
5470 Telephone	2,724	12,684	3,631	1,736	1,760	22,536	26,400	85%
5480 Travel/Lodging	595	25	0	0	0	620	1,000	62%
5486 Tuition	0	0	0	0	0	0	0	#DIV/0!
5490 Utilities - Water	0	9,404	26,310	0	10,164	45,878	61,750	74%
5492 Utilities - Electricity / Gas	0	25,316	37,925	0	80,614	143,855	148,450	97%
5500 Vandalism	0	0	320	0	0	320	4,000	8%
5466 Summer Spectacular	0	0	0	46,184	0	46,184	52,700	88%
5465 Special Events Expense	0	0	0	4,748	0	4,748	17,540	27%
<b>Total services and supplies</b>	<b>193,991</b>	<b>2,985,243</b>	<b>328,433</b>	<b>165,546</b>	<b>427,136</b>	<b>4,100,349</b>	<b>4,378,753</b>	<b>94%</b>
<b>Revenues:</b>								
Property Tax	239,099	2,390,981	614,823	170,784		3,415,687	3,373,676	101%
Interest	6,430					6,430	7,000	92%
Recreation Program Revenue				170,085	176,007	346,091	264,877	131%
Administration Process Fees	7,500					7,500	7,000	107%
JPA Reimbursements		1,063,792				1,063,792	962,000	111%
Grant Reimbursement	0	0	4,302			4,302	24,050	18%
Facility Use Revenue			100	21,370	199,683	221,153	184,675	120%
Special Events				51,331		51,331	58,600	88%
Franchise Fees	163,396					163,396	155,000	105%
Other Income	9,728	0				9,728	70,000	14%
Sponsorships				5,264	37	5,301	15,100	35%
Fire Engines Lease & Purchase		0				0		
<b>Total revenues</b>	<b>426,152</b>	<b>3,454,774</b>	<b>619,225</b>	<b>418,834</b>	<b>375,727</b>	<b>5,294,712</b>	<b>5,142,866</b>	<b>103%</b>
<b>Expenditures:</b>								
Salaries and employee benefits	213,675	42,677	250,252	139,757	97,578	743,939	891,066	83%
Services and supplies	193,991	2,985,243	328,433	165,546	427,136	4,100,349	4,378,753	94%
Capital Equipment	0	10,755	71,086	0	7,740	89,581	153,355	58%
Fire Engines Lease	0	0	0	0	0	0	0	0%
Reserve for Capital Equipment	0	0	0	0	0	0	0	0%
<b>Total expenditures</b>	<b>407,666</b>	<b>3,038,675</b>	<b>649,772</b>	<b>305,302</b>	<b>532,453</b>	<b>4,933,868</b>	<b>5,256,157</b>	<b>94%</b>
<b>Excess (deficit)</b>	<b>18,486</b>	<b>416,099</b>	<b>(30,547)</b>	<b>113,532</b>	<b>(156,727)</b>	<b>360,844</b>	<b>(113,291)</b>	
Contingency								
<b>Excess (deficit)</b>	<b>18,486</b>	<b>416,099</b>	<b>(30,547)</b>	<b>113,532</b>	<b>(156,727)</b>	<b>360,844</b>	<b>(113,291)</b>	

Note: The Fiscal Year 2014-15 financial results are unaudited.



## Accounts Payable Check Register

Check	Date	Vendor ID	Name	Amount	
23868	04/01/2016	13917 01	Accountemps/Robert Half Description: W/E 03/18/16 19 hrs-Acct Clerk, W/E 03/25/2016 15.5 hrs-Acct Clerk	733.23	Item #3b.
23869	04/01/2016	19221 01	Amy S. Blackmon Description: March 2016 Director's Comp-AB	300.00	
23870	04/01/2016	00392 09	AT&T U-verse Description: Sta 88: DSL 03/21-04/20/2016	75.00	
23871	04/01/2016	19273.01	Brandon Luperini Description: Sta 89: 02/03, 17/2016	80.00	
23872	04/01/2016	19274.01	Brent T Hemphill Description: Sta 88: 03/12, 13/2016	80.00	
23873	04/01/2016	07394 01	Buckeye Union School District Description: Youth Basketball Gym-Jan 2016	3,795.00	
23874	04/01/2016	02097 05	California Public Employee's Syst Description: April 2016 Health Insurance	14,804.15	
23875	04/01/2016	19324 01	County of El Dorado Agriculture Description: CP Lake: Training Packet Inspection	250.00	
23876	04/01/2016	ONE00689	Craig Watkins Description: Social Security Ed 02/23/2016	300.00	
23877	04/01/2016	01907 01	D'Alesio, Inc.	555.95	
23878	04/01/2016	00220 01	Gold Country Equipment Center Description: CP Lake: Chain Saw Sharpening	145.99	
23879	04/01/2016	08659-01	HealthSmart Benefit Solutions, Inc Description: April 2016 Vision Insur-Div 201237	101.21	
23880	04/01/2016	12617 01	Highlander Pest Control Description: Sta 88: Pest Control March 2016, Sta 89: Pest Control March 2016	110.00	
23881	04/01/2016	19223 01	Holly Morrison Description: March 2016 Director's Comp-HM	600.00	
23882	04/01/2016	50351 01	Hunt & Sons Description: Fire: Fuel Delivery 03/25/2016	698.08	
23883	04/01/2016	10123 01	JS West Description: CommCtr: Propane 220.5 gal 03/04/16, CommCtr: Propane 731.7 gal 03/15/16, CommCtr: Propane 245.5 gal 03/15/16	1,595.79	
23884	04/01/2016	09502 01	Karen Moore Description: Truffles Class 03/01-03/15/2016	22.20	
23885	04/01/2016	ONE00163	Lyle Eickert Description: Reimb:Cert Letters, Ink, 8g SanDisk, Reimb: Postage 03/29/2016	135.98	
23886	04/01/2016	13231 01	Mark Roberts Description: Reimb: Boots Purchase	100.00	
23887	04/01/2016	16885 01	McMurchie Law Firm Description: Legal Fees: Pub Rec Req Feb 2016	500.00	
23888	04/01/2016	18997 01	Mountain Democrat Description: Public Notice: Weed Abtmt Ordinance	114.75	
23889	04/01/2016	04737 05	Office Depot Description: Office Supplies: CommCtr/Rec/Admin, Office Supplies: Paper	93.39	



# Accounts Payable Check Register

Check	Date	Vendor ID	Name	Amount
23890	04/01/2016	00395 03	PG&E Description: 02/19-03/20/16 9747 Comm Ctr, 02/26-03/25/16 Sta 88/89, CV, Eastwd	4,193.49
23891	04/01/2016	1069401	PlayPower LT Farmington, Inc Description: Christa: 2 Picnic Tables	1,658.66
23892	04/01/2016	00372 06	Riebes Auto Parts Description: CP Lake: 2000 Dodge Diesel Addtv	50.47
23893	04/01/2016	04732 01	Sam's Club Direct Description: Annual Mmbrshp/Srvc Fees 2016	125.00
23894	04/01/2016	07347 01	Sierra Nevada Tires & Wheels Description: Sta 89: Eng 88-Flat Tire Repair	150.00
23895	04/01/2016	19278.01	Steven Kulesa Description: Sta 88: 01/30/16 Sta 89: 01/16/16, Sta 88: 02/13/2016	120.00
23896	04/01/2016	19325 01	Turf Star, Inc Description: CP Lake:Mid-Duty Workman Golf Cart, CP Lake:Workman Bed Lift/Hitch/StCv	9,403.60
23897	04/01/2016	07612 02	U.S. Bank Description: Helm: Senior Program Gift Cards, Cahill: VGA-HDMI Converter, Helm: YTRS Meeting Food, Helm: Balloons-Wedding	189.11
23898	04/01/2016	03946 05	Verizon Wireless Description: 02/16-03/15/16 Fire:7-4G Wireless, 02/16-03/15/16 Fire: Wireless	288.96
23899	04/01/2016	17384 01	Vermont Systems, Inc Description: CP Lake/Pool Pass Camera/Prntr/Trpd	2,536.64
23900	04/01/2016	20494 01	Vintage Transport Description: CP Lake: Toro-Hitch Pin/Ball Mount	79.98
23901	04/01/2016	19244 01	Walker's Office Supplies, Inc. Description: Office Supplies-Paper (5 cases)	177.32
23902	04/01/2016	50205 01	Wayne's Locksmith Description: Comm Ctr: Lock Repair-Social Room, Comm Ctr: Single Sided Key Copy, Comm Ctr: Remove/Rplc Lock-Kitchen, C	546.86
23903	04/01/2016	19062 01	Wendy Derish Description: Yoga 02/01-02/29/2016	172.20
23904	04/01/2016	19160 01	Wex Bank Description: Sta 89: Fuel B2716, Sta 89: Fuel B2715-Training	133.92
23905	04/08/2016	01000-01	Public Employee's Union Local 1	93.64
23906	04/08/2016	50042 01	Airgas National Carbonation Description: CommCtr Pool: CO2 3/25/16 277 lbs	225.06
23907	04/08/2016	19310 01	Alison S. Lloyd Description: Ballet 02/01-04/07/2016	895.20
23908	04/08/2016	19096 01	Andrew Webb dba A&S Sports So Description: Tennis 02/01-04/02/2016	847.00
23909	04/08/2016	10637 01	Angius & Terry LLP Description: CC&R: Legal Fees February 2016	1,706.49
23910	04/08/2016	19304 01	AT&T Calnet 3 Description: 02/24-03/23/16 35823-Comm Ctr, 02/24-03/23/16 35821-Merrychase, 02/24-03/23/16 35822 Sta 89	653.73
23911	04/08/2016	16241 01	Blain Stumpf Description: CP Lake: Organic Potting Mix, Rassmussen:Plygrnd Fiber/WalkOnBark	4,123.28



## Accounts Payable Check Register

Check	Date	Vendor ID	Name	Amount
23912	04/08/2016	19043 01	Bliss Power Lawn Equipment Co. Description: Northview: Weed Trimming Supplies	537.31
23913	04/08/2016	04803 01	Blue Ribbon Personnel Services Description: W/E 03/13/16 239 Hrs/.25 OT Hrs	4,389.38
23914	04/08/2016	07394 01	Buckeye Union School District Description: Basketball: Gym Use Fee-Feb 2016	3,845.00
23915	04/08/2016	00365 01	Burkett's Office Supply Inc Description: CC&R: ARC Forms	271.53
23916	04/08/2016	15586 01	Capital Private Patrol Description: Parks: Patrol Svcs April 2016, Comm Ctr: Patrol Svcs April 2016	1,400.00
23917	04/08/2016	17704 01	CoreLogic Solutions LLC Description: CC&R: March 2016 Metroscan	165.00
23918	04/08/2016	19313 01	Donna Rixmann Description: Chair Yoga 03/01-03/31/2016	73.80
23919	04/08/2016	19133 01	DSA Technologies, Inc Description: Comm Ctr:Barracuda Updates/Rplcmt	418.00
23920	04/08/2016	00307 01	El Dorado Irrigation District Description: 01/22-03/29/16 Comm Center, 01/20-03/29/16 Monukka Dr, 01/21-03/21/16 Hacienda Rd, 01/21-03/23/16 Merrycha	5,555.74
23921	04/08/2016	16152 01	Erik Fiedler Description: Sta 89: Reimb DMV Physcl 01/15/16	115.00
23922	04/08/2016	03280 01	Foothill Auto Service, Inc. Description: Parks:2000 DdgDakota-HarmncBlncrRpl	265.51
23923	04/08/2016	19277.01	Geoffrey G Augustin Description: Sta 89: Res 03/01, 08, 15, 29/2016	160.00
23924	04/08/2016	00220 01	Gold Country Equipment Center Description: CP Lake: Trimmer Carb Adjustment	40.00
23925	04/08/2016	00342 01	Grundfos CBS Inc, Description: CommCtr Pool: New Pump/Installation	9,194.75
23926	04/08/2016	0144501	Janette Lowry Description: Zumba 03/01-03/31/16	73.80
23927	04/08/2016	19326 01	Kay Park Recreation Description: CP Lake: New Pedal Boats (3)	6,925.50
23928	04/08/2016	12372-01	Lincoln Aquatics Description: Comm Ctr Pool: 300 gal-Chlorine, Comm Ctr Pool: Acid/Algaecide	2,091.32
23929	04/08/2016	18350 01	Loomis Description: April 2016 Armored Car Service	196.89
23930	04/08/2016	16885 01	McMurchie Law Firm Description: LLAD-Engnr Email Rvw-Insuff Funds, Legal Svcs Feb 2016-Weed Abatement, General: Legal Services Jan 2016	5,780.00
23931	04/08/2016	18997 01	Mountain Democrat Description: Sta 88: 2016 Sub-Acct #405138	111.80
23932	04/08/2016	18997 01	Mountain Democrat Description: Pub Ntc-Ord #2016.03.16 Weed Abtmt	135.00



## Accounts Payable Check Register

Check	Date	Vendor ID	Name	Amount
23933	04/08/2016	18272 01	John Merry Description: Fire Training: Website Maintenance	190.00
23934	04/08/2016	11429 01	Nielsen Construction Description: Christa: Vandalized Skylight Rplcmt	450.00
23935	04/08/2016	00395 03	PG&E Description: 02/25-03/24/16 3833-LLADs	10,205.67
23936	04/08/2016	1069401	PlayPower LT Farmington, Inc Description: CP Lake:Plygrnd Border-ADA Ramp	991.52
23937	04/08/2016	19194 01	Richard A Kowaleski Description: Ballroom Dance 03/01-03/31/16	180.00
23938	04/08/2016	00372 06	Riebes Auto Parts Description: CP Lake: X-Mark Mower Battery	45.81
23939	04/08/2016	00056 01	Robert E Gram II Description: Guitar Class 02/01-03/14/2016	223.80
23940	04/08/2016	19229 01	Rosemarie Kelliher Description: Kids Sewing 03/01-04/05/16	120.00
23941	04/08/2016	00055 01	Roy M Imai Description: Tai Chi 03/01-03/31/2016	148.20
23942	04/08/2016	04103 01	Sierra Tractor Description: CP Lake:Document Holder for Chipper	18.28
23943	04/08/2016	15672 01	SiteOne Landscape Supply Description: CP Lake: Turf Around Flagpole Area, CP Lake: Irrigation PVC Parts	632.25
23944	04/08/2016	1929204	Susan Spencer Description: Zumba 03/01-03/31/2016	172.20
23945	04/08/2016	04248 01	The Clipper Description: Summer 2016 Actvty Gd-Mailing/Pstg	3,053.20
23946	04/08/2016	19022 02	Trent Waechter Description: Sta 89: ACLS & PALS Recertification	700.00
23947	04/08/2016	07612 02	U.S. Bank Description: Counts: Sta 89-Rplcmt Chairs (6), Counts: Sta 88-Mopping Supplies, Eagan: Training-Confided Space Prop, Eagan	5,126.71
23948	04/08/2016	50205 01	Wayne's Locksmith Description: Baron Ct: Single Sided Key (3), CommCtr Kitchen: Door Cylinder Rplc	175.23
23949	04/08/2016	19062 01	Wendy Derish Description: Yoga 03/01-04/05/2016	198.60
23950	04/15/2016	13917 01	Accountemps/Robert Half Description: W/E 04/01/2016 31.5 hrs-Acct Clerk, W/E 04/08/16 18.25 hrs-Acct Clerk	1,049.73
23951	04/15/2016	ONE00936	Barbara Beard Description: Birthday Party 04/09/2016	300.00
23952	04/15/2016	16241 01	Blain Stumpf Description: Christa: Playground Fiber, Christa: Walk on Bark, CP Lake: Super Organic Potting Mix	4,103.25
23953	04/15/2016	04803 01	Blue Ribbon Personnel Services Description: W/E 03/20/2016 200.75 hrs, W/E 03/27/2016 202 Hrs	7,352.73



## Accounts Payable Check Register

Check	Date	Vendor ID	Name	Amount
23954	04/15/2016	06820 01	Bolton's Portable Welding Description: Christa: Cutting Open Door, Christa: Weld Door Shut	380.00
23955	04/15/2016	19312 01	Cathie Urquhart dba Murals & Mor Description: Paint Class 02/01-04/15/2016	210.00
23956	04/15/2016	00219 02	Churchill's Hardware Description: Christa: Key-Security Cam Install, Sta 88: RR Flourescent Bulbs, Sta 88:Flrsct Bulbs,Dshwshr Parts	116.10
23957	04/15/2016	19257 01	Clara Yang dba Mother Lode Law Description: Wills vs Trusts 03/20-04/15/2016	72.00
23958	04/15/2016	19098 01	Comcast Description: Sta 89: April 2016 DSL	140.97
23959	04/15/2016	19318 01	D&P Entrprs Inc, dba Cresco Sac Description: Comm Center: Ice Machine	2,081.03
23960	04/15/2016	00555 01	Department of Justice Description: Fngrprnt Apps March 2016-Rec/CmmCtr	64.00
23961	04/15/2016	19133 01	DSA Technologies, Inc Description: Service/Maint Cmptrs-Parks/Fire/Adm	648.75
23962	04/15/2016	06621 01	EDC Emergency Medical Svcs Ag Description: Training: EMT Certs-New Emplys	1,421.00
23963	04/15/2016	04024 02	EDC Sheriff's Office Description: Comm Ctr: Alarm Permit-05/2017, CP Lake: Alarm Permit-05/2017	50.00
23964	04/15/2016	ONE00937	Hands 4 Hope Description: Hands 4 Hope Fundraiser 03/18/16	300.00
23965	04/15/2016	07576 05	Home Depot Credit Services Description: Comm Ctr: Pool Cleaning Chemicals, Comm Ctr: Small Hand Tools, Comm Ctr: Household Supplies, Rasmussen: F	2,102.52
23966	04/15/2016	50351 01	Hunt & Sons Description: Fire: Fuel Delivery 04/01/2016	614.31
23967	04/15/2016	08660 01	Image Factory_Vincent A Hill Description: Summer Actvty Gd April 2016-Design	1,440.00
23968	04/15/2016	ONE00939	Jill Anderson Description: SoccerTots	85.00
23969	04/15/2016	ONE00938	John Thiers Description: Soccer 5-8 Grade	105.00
23970	04/15/2016	19242 01	Lewis Ridgeway Description: Guitar 01/01-03/31/2016	58.80
23971	04/15/2016	1929210	Linda Kay Perschbacher-Lenhardt Description: Tea Party 02/01-04/05/2016	54.00
23972	04/15/2016	19102 01	Linda L Siqueido Description: Jewelry Class 02/01-04/15/2016	75.00
23973	04/15/2016	ONE00940	Lori Mueller Description: Soccer 5-8 Grade	110.00
23974	04/15/2016	19327 01	Miracle Playsystems Inc Description: Christa: Bump & Glide Slide/Parts	2,926.72





# Accounts Payable Check Register

Check	Date	Vendor ID	Name	Amount
23975	04/15/2016	18997 01	Mountain Democrat Description: Count for Cash 03/01-03/31/2016	269.00
23976	04/15/2016	ONE00941	Norman Lim Description: Birthday Party 04/03/2016	300.00
23977	04/15/2016	04737 05	Office Depot Description: Parks: Chairs-Growlersberg, Parks: Chairs-Growlersberg	1,036.67
23978	04/15/2016	00395 03	PG&E Description: 02/25-03/24/16 6865-Parks	960.76
23979	04/15/2016	11889 01	PROPET Distributors, Inc. Description: All Parks/LLADs: Litter PickUp Bags	488.35
23980	04/15/2016	19291 01	Recreation Science Inc. Description: Christa/CP Lake:Slide Disposal/Ramp	1,275.00
23981	04/15/2016	ONE00942	Ronda Cowan Description: Junior Pre-Lesson Tennis	36.00
23982	04/15/2016	02449 01	SDRMA Description: Accrd Cert: Summ Spec-Rescue USD	50.00
23983	04/15/2016	19090 01	Sid Cole dba Mind Fi Technology Description: March 2016 Website Updates	595.65
23984	04/15/2016	16453 01	Sign & Banner Express, Inc. Description: Pstrs/Flyrs:MM,YrdSale,Passes,Sftbl, Event-Banners, Posters, Flyers	1,102.95
23985	04/15/2016	15672 01	SiteOne Landscape Supply Description: CP Lake: Fescue/Bluegrass Sod	591.86
23986	04/15/2016	ONE00943	Sonyong Lofton Description: Birthday Party 04/03/2016	300.00
23987	04/15/2016	00393 01	TELEPACIFIC COMMUNICATIO Description: Long Distance March 2016	805.16
23988	04/15/2016	19022 02	Trent Waechter Description: Sta 89: ACLS/PALS Recert 03/28, 29	700.00
23989	04/15/2016	07612 02	U.S. Bank Description: Counts: Sta 89-Ladder Tape, Eagan:Training-Larro Rescue Hdwr, Helm: Concert Food, Helm: Concert Food, Cahill:	1,524.61
23990	04/15/2016	19160 01	Wex Bank Description: Fire: Fuel Purchase	152.58
23991	04/22/2016	01000-01	Public Employee's Union Local 1	94.52
23992	04/21/2016	50042 01	Airgas National Carbonation Description: Comm Ctr Pool: CO2 333 lbs	257.69
23993	04/21/2016	14315 01	Alhambra & Sierra Springs Description: Water Dlvry 03/28/16-Admin/Rec/50+	37.92
23994	04/21/2016	04875 01	Allstar Fire Equipment, Inc. Description: Sta 89: New Eng-Equip Mounts	2,931.94
23995	04/21/2016	50255 01	Arnolds for Awards Description: Sta 88: Plates & Signs, Sta 89: F.A.T.S. Tags/Name Plate	46.66
23996	04/21/2016	19304 01	AT&T Calnet 3 Description: 03/10-04/09/16 35819-Sta 89, 03/10-04/09/16 35820-Sta 88	38.97



## Accounts Payable Check Register

Check	Date	Vendor ID	Name	Amount
23997	04/21/2016	16241 01	Blain Stumpf Description: CP Lake:Decmpsd Granite for Paths, Bar J15 A: Walk on Bark	412.50
23998	04/21/2016	04803 01	Blue Ribbon Personnel Services Description: W/E 04/03/2016 208.5 hrs/.5 OT	3,856.58
23999	04/21/2016	06089 01	BSN Sports/Tomark Sports Description: CP Lake: Goal Repair Hardware	40.49
24000	04/21/2016	50309 01	Carbon Copy Inc. Description: Sta 89:Cost Per Copy 03/01-03/31/16, Sta 88:Cost Per Copy 03/01-03/31/16	50.88
24001	04/21/2016	00219 02	Churchill's Hardware Description: CP Lake: Concrete Mix, Sta 89: Fuse	38.58
24002	04/21/2016	00283 01	Cold Control Description: Sta 89: Downstair HVAC Repair, Sta 89: Upstair HVAC Repair	493.08
24003	04/21/2016	14879 01	Conforti Plumbing, Inc Description: Christa: Women's Water Closet Rpr	141.90
24004	04/21/2016	19318 01	D&P Entrprs Inc, dba Cresco Sac	1,607.36
24005	04/21/2016	00045 01	De Lage Landen Description: Sta 88:Copier Cntrct 04/15-05/14/16	65.58
24006	04/21/2016	04024 01	EDC Sheriff's Department Description: Livescan: March 2016-Rec/CommCtr	24.00
24007	04/21/2016	00220 01	Gold Country Equipment Center Description: CP Lake: Diagnostic for XMark Mower, CP Lake: Labor for Echo-Trimmer, CPLake:Pruning Sheers Mntnc-Rpr Kit	297.07
24008	04/21/2016	08659-01	HealthSmart Benefit Solutions, Inc Description: May 2016-Vision Ins/Division 201237	133.79
24009	04/21/2016	12617 01	Highlander Pest Control Description: Comm Ctr:March 2016 Pest Control Sv	75.00
24010	04/21/2016	50330 01	Hillyard Inc. Description: Comm Ctr: Household Supplies, Comm Ctr: Parts/Labor AutoScrubber, CP Lake/Parks: Household Supplies	2,575.06
24011	04/21/2016	50351 01	Hunt & Sons Description: Fire: Fuel Delivery 04/07/2016, Fire: Fuel Delivery 04/15/2016	1,773.95
24012	04/21/2016	10123 01	JS West Description: CommCtr Pool:Propane 218.3 gal, CommCtr Bldg: Propane 130 gal	330.89
24013	04/21/2016	19028 01	Justin Bryan Vickers Description: Res:Sta 88-03/08,22-Sta 89 02,16,30	200.00
24014	04/21/2016	ONE00944	Kelly Cox Description: Wedding 04/01/2016	300.00
24015	04/21/2016	09380 01	Larry Nelson Description: Hunter Safety 01/01-04/15/16	414.00
24016	04/21/2016	12372-01	Lincoln Aquatics Description: CC Pool: Acid/Algaecide/Robard	561.61
24017	04/21/2016	ONE00163	Lyle Eickert Description: CC&R: Reimb Rplcmt Ignition Key, Postage: Admin/CC&R-Off Supp Admin	198.98
24018	04/21/2016	18997 01	Mountain Democrat Description: Pblc Notice:April 2016-Calling Bid	512.50



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Check	Date	Vendor ID	Name	Amount
24019	04/21/2016	11429 01	Nielsen Construction Description: Rasmussen: Drnkng Fountain PVC Rpr	200.00
24020	04/21/2016	15902 01	R.J. Ricciardi, Inc Description: '14/15 Audit Services	8,497.03
24021	04/21/2016	18636 01	Rescue Training Institute, Inc. Description: CPR Class 04/02/2016	42.00
24022	04/21/2016	19319 01	RGS - Regional Government Svcs Description: Financial Plan Svcs	2,125.00
24023	04/21/2016	15672 01	SiteOne Landscape Supply Description: CP Lake: PVC Irrigation Parts, CP Lake: Picnic Area Sod, CP Lake: Rainbird Spray Head, Bar J15A:PVC Prts, Rgltr	1,122.48
24024	04/21/2016	19269 01	Stratus Environmental, Inc Description: CP Lake: 09/01/15-02/29/16 Proj Hrs	2,128.25
24025	04/21/2016	19022 02	Trent Waechter Description: Sta 89:ACLS/PALS Recert 03/28,29/16	2,100.00
24026	04/21/2016	19308 01	Troy Shipman dba Diamond Wrap Description: Sta 89: Fire Apparatus Re-Numbering	3,671.00
24027	04/21/2016	07612 02	U.S. Bank Description: Helm: Bunny Suit for Easter Program, Helm:Wristbands-Summer Spect 2016, Helm: Kids Kamp Field Trip Deposit	435.74
24028	04/21/2016	19328 01	University Assessment Systems Description: Training: Class-Teaching Credential	85.00
24029	04/21/2016	03946 07	Verizon Business Description: 02/01-02/29/16 0199 EDC Fire, 03/01-03/31/16 0199 EDC Fire, 02/01-02/29/16 0198 Diam Springs, 03/01-03/31/16	32.29
24030	04/21/2016	03946 05	Verizon Wireless Description: Cell Phones: Parks/Rec/Comm Ctr, Cell Phones: Parks/Rec/CommCtr	13.26
24031	04/29/2016	01000-01	Public Employee's Union Local 1	21.36
24032	04/27/2016	18362 01	CSDA Gold Country Chapter Description: Admin: Employment Law Workshop	20.00
24033	04/27/2016	00357 01	Scott McNeil Description: March/April 2016 Dir Comp-Mtgs	500.00
24034	04/28/2016	13917 01	Accountemps/Robert Half Description: W/E 04/15/2016 20 hrs-Acctg Clerk	422.00
24035	04/28/2016	16241 01	Blain Stumpf Description: Northview: Playground Fiber	820.95
24036	04/28/2016	04803 01	Blue Ribbon Personnel Services Description: W/E 04/10/16 202.5 Hrs, W/E 04/17/2016 226.5 Hrs	7,946.25
24037	04/28/2016	19273.01	Brandon Luperini Description: Fire:Sta 88-03/16, 30 Sta 89-03/23	120.00
24038	04/28/2016	19274.01	Brent T Hemphill Description: Fire: Sta 88-04/23 Sta 89-04/11, 24	120.00
24039	04/28/2016	07394 01	Buckeye Union School District Description: Yth Bsktbl: Gym Use Fee March 2016	2,235.00
24040	04/28/2016	50295 01	C & H Motor Parts, Inc Description: Sta 89: Auto Maint-Strong Arm Lift, Sta 89: Auto Maint-Wix Spin-On Fuel, Sta 89: Auto Maint-Display, Sta 89: Auto M	1,260.35



## Accounts Payable Check Register

Check	Date	Vendor ID	Name	Amount
24041	04/28/2016	00219 02	Churchill's Hardware Description: Sta 88: Misc Hardware, Christa:Shelving/Brckts/Rake Hndl, Sta 89: Vehicle Maint Parts, Sta 89: Vehicle Maint Parts	156.38
24042	04/28/2016	19281 01	Delta Bedding and Furniture Description: Sta 89: Chair Replacements (6), Sta 89: Addt'l Cost-Unvbltly Chairs	4,245.00
24043	04/28/2016	00295 01	Delta Dental of California Description: May 2016 Dental Insurance	619.44
24044	04/28/2016	19133 01	DSA Technologies, Inc Description: May 2016 Monthly IT Services	200.00
24045	04/28/2016	03285 01	Foothill Associates Description: Northview: Final Plans, B&W Graphic	570.70
24046	04/28/2016	ONE00945	Gina Elias Description: 2nd-4th Grade Soccer	85.00
24047	04/28/2016	50351 01	Hunt & Sons Description: Fire: Fuel Delivery 04/22/2016	698.91
24048	04/28/2016	ONE00946	Konnie Shoffner Description: 5th-8th Grade Soccer	85.00
24049	04/28/2016	04442 01	L.N. Curtis & Sons Description: Parks: Safety Equip,Gloves,Helmets	3,817.06
24050	04/28/2016	ONE00178	Maria Jackson Description: Basic Guitar II	22.00
24051	04/28/2016	ONE00947	Marie Campbell Description: Living on the Edge	34.00
24052	04/28/2016	16885 01	McMurchie Law Firm Description: Gen: Feb 2016 Legal Svcs	8,120.00
24053	04/28/2016	04737 05	Office Depot Description: Office Supplies: Adm/Rec/CC/CC&R, Office Supp:Adm/Rec/Parks/CommCtr, Office Supplies: Admin/Comm Ctr	112.03
24054	04/28/2016	00395 03	PG&E Description: 03/18-04/18/16 6815 Sta 89, 03/17-04/15/16 7533 Northview, 03/17-04/15/16 4301 Creekside, 03/21-04/19/16 9747	5,016.15
24055	04/28/2016	18636 01	Rescue Training Institute, Inc. Description: Rec: CPR Classes 04/05, 06/2016, CPR Class 04/16/2016	119.00
24056	04/28/2016	04732 01	Sam's Club Direct Description: Cameras-CC&R & Recreation, Rec: Easter Egg Hunt Candy	486.43
24057	04/28/2016	16453 01	Sign & Banner Express, Inc. Description: Posters/Flyers/Alum Signs/Banners	1,235.18
24058	04/28/2016	15672 01	SiteOne Landscape Supply Description: Christa: Moisture Manager Granules	1,371.29
24059	04/28/2016	19154 01	Stephen Beck Description: Futsol 03/01-04/28/2016	2,573.10
24060	04/28/2016	00043 01	The Auto Analyst Description: Sta 89: Vehicle Service/Maint	1,304.78
24061	04/28/2016	00030 01	The Paint Spot Description: CP Lake: Gloves, CP Lake: Gloves	111.64



# Accounts Payable Check Register

Check	Date	Vendor ID	Name	Amount
24062	04/28/2016	07612 02	U.S. Bank Description: Rec: Fcbk Post-Red, White & Jewels, Helm:03/28-04/27/2016 Storage, Helm: Softball Postcards, Helm: Youth Bask	5,309.27
24063	04/28/2016		Voided Check	0.00
24064	04/28/2016	03946 05	Verizon Wireless Description: 03/16-04/15/16 Fire: Contract X	261.92
24065	04/28/2016	19244 01	Walker's Office Supplies, Inc. Description: Office Sppls:Adm/Rec/Prks/CC/CC&R	196.64

---

Total Reconciled Checks:	0.00
Total Reconciled Check Amount Paid:	0.00
Total Unreconciled Checks:	195.00
Total Unreconciled Check Amount Paid:	240,004.70
Total Void Checks:	3.00
Total Void Check Amount Paid:	2,163.31

---

**SELECTION CRITERIA:**  
 Check Date Range: 04/01/16 Through 04/30/16  
 Bank: OPR  
 Check Sort Option: Check Then Date  
 Check Status Option: Both Reconciled and Unreconciled Checks  
 Check Process Option: Both Good and Voided Checks  
 Pay Method: Both Direct Deposit & Checks

---



U.S BANCORP SERVICE CENTER  
P. O. Box 6343  
Fargo, ND 58125-6343

CAMERON PARK CSD

**ACCOUNT NUMBER**  
**STATEMENT DATE** 04-22-16  
**TOTAL ACTIVITY** \$ 1,232.64

000028376 1 AT 0.399 106481483402186 P

MARY E CAHILL  
CAMERON PARK CSD  
2502 COUNTRY CLUB DRIVE  
CAMERON PARK CA 95682-7717

"MEMO STATEMENT ONLY"  
DO NOT REMIT PAYMENT

We certify that all purchases listed on this statement, unless annotated to the contrary, are true, correct and for official business only. Payment is authorized.

Cardholder Date Approver Date

NEW ACCOUNT ACTIVITY						
POST DATE	TRAN DATE	TRANSACTION DESCRIPTION	REFERENCE NUMBER	MCC	AMOUNT	
03-28	03-27	BARRACUDA NETWORKS INC 408-3425400 CA PUR ID: 1442192 TAX: 0.00	24436546088007815372046	7372	50.00	
04-01	03-31	SIZZLER RESTAURANT CAMERON PARK CA PUR ID: 001116685306722593 TAX: 0.00	24493986092400225000129	5812	63.17	
04-05	04-03	ADOBE *CREATIVE CLOUD 800-833-6687 CA PUR ID: 00000000000000000000 TAX: 0.00	24610436095004117169041	5734	49.99	
04-06	04-04	RESORT AT SQUAW CREEK OLYMPIC VALLE CA 0000081746 ARRIVAL: 04-03-16	24755426096260960670296	6513	175.00	
04-11	04-08	OFFICEMAX/OFFICEDEPOT #64 800-463-3768 CA PUR ID: 833643558001 TAX: 12.00	24445746100200098752369	5965	161.99	
04-13	04-12	CALIFORNIA SPECIAL DISTR 916-442-7887 CA PUR ID: APOAD15E26FA TAX: 0.00	24493986104286101200214	9399	625.00	
04-14	04-12	OFFICE DEPOT #5125 800-463-3768 CA PUR ID: 833643340001 TAX: 7.50	24445746104100320315355	5965	107.49	

<b>Default Accounting Code:</b> GENERAL MANAGER, CPCSD			
<b>CUSTOMER SERVICE CALL</b>  <b>800-344-5696</b>	<b>ACCOUNT NUMBER</b>		<b>ACCOUNT SUMMARY</b>
	<b>STATEMENT DATE</b> 04-22-16	<b>DISPUTED AMOUNT</b> \$ .00	PREVIOUS BALANCE \$ .00
<b>SEND BILLING INQUIRIES TO:</b>  C/O U.S. BANCORP SERVICE CENTER, INC U.S. BANK NATIONAL ASSOCIATION P.O. BOX 6335 FARGO, ND 58125-6335	<b>AMOUNT DUE</b> \$ 0.00		PURCHASES & OTHER CHARGES \$1,232.64
	<b>DO NOT REMIT</b>		CASH ADVANCES \$ .00
			CASH ADVANCE FEE \$ .00
			CREDITS \$ .00
		<b>TOTAL ACTIVITY</b>	<b>\$1,232.64</b>

*Cameron Park  
Community Services District*

## **Agenda Transmittal**

**DATE:** May 18, 2016

**FROM:** Mary Cahill, General Manager

**AGENDA ITEM #5:** **AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2015 – PRESENTATION BY MICHAEL O’CONNOR, R. J. RICCIARDI, INC.**

**RECOMMENDED ACTION:** Receive, Discuss and Accept the Audited Financial Statements for the Year Ended June 30, 2015 with a Board Poll Vote

---

**BUDGET ACCOUNT: N/A**

**BUDGET IMPACT: N/A**

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The auditing firm of R. J. Ricciardi Inc. has audited the financial statements of the Cameron Park Community Services District as of and for the year ended June 30, 2015. They have rendered the opinion that the statements fairly present the financial position of the District as of June 30, 2015 in accordance with Generally Accepted Accounting Principles in the United States of America.

A copy of the auditor’s draft Basic Financial Statements and Management Report are attached. They will be finalized after the draft is accepted by the Board.

**CAMERON PARK**

**DRAFT**

5/16/2016

To be used only for management discussion purposes; engagement is incomplete; this draft is subject to final review and possible revision. \*\*Report/Letter date is TENTATIVE-TBD\*\*

**CAMERON PARK COMMUNITY  
SERVICES DISTRICT**

**CAMERON PARK, CALIFORNIA**

**BASIC FINANCIAL STATEMENTS**

**JUNE 30, 2015**



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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, 2015, 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, 2015, 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.

Other Matters

*Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis (pages 3-6) and the required supplementary information (page 28), 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 29-30) 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

Cameron Park Community Services District  
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)  
For the Year Ended June 30, 2015

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, 2015

**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, 2015:

Table 1  
Governmental Activities Net Position

	Governmental Activities	
	2015	2014
Current and other assets	\$ 7,804,565	\$ 7,026,814
Capital assets, net of accumulated depreciation	20,750,343	21,343,449
Total assets	28,554,908	28,370,263
Deferred outflows of resources	109,744	
Current liabilities	638,758	403,138
Long-term debt outstanding	8,638,519	8,283,818
Total liabilities	9,277,277	8,686,956
Deferred inflows of resources	686,215	
Net position:		
Invested in capital assets, net of related debt	12,891,885	13,245,668
Unrestricted	5,809,274	6,437,639
Total net position	\$ 18,701,159	\$ 19,683,307

The District's net position was \$18,701,159 for the fiscal year ended June 30, 2015.

The following table summarizes the District's change in net position for the year ended June 30, 2015:

Cameron Park Community Services District  
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)  
For the Year Ended June 30, 2015

Table 2  
Changes in Net Position

	Governmental Activities	
	2015	2014
<b>Revenues</b>		
Program revenues:		
Charges for services	\$ 907,334	\$ 802,220
Operating contributions and grants	<u>1,063,792</u>	<u>1,152,506</u>
Subtotal program revenues	<u>1,971,126</u>	<u>1,954,726</u>
General revenues:		
Property taxes	4,635,055	4,355,227
Interest income	<u>77,702</u>	<u>79,932</u>
Total revenues	<u>6,683,883</u>	<u>6,389,885</u>
<b>Program Expenses</b>		
General government	588,784	537,128
Recreation	607,288	533,939
Public safety - fire protection	3,375,160	3,638,969
Parks	635,952	525,080
Maintenance	796,703	709,220
Interest and fees	<u>340,969</u>	<u>333,387</u>
Total expenses	<u>6,344,856</u>	<u>6,277,723</u>
<b>Change in Net Position</b>	<u>\$ 339,027</u>	<u>\$ 112,162</u>

**Government Activities**

For the 2015 fiscal year, the total District revenues were \$6,683,883 and the total District expenses were \$6,344,856. The difference of \$339,027 is the change in net position bringing the total net position to \$18,701,159 on June 30, 2015. The main sources of revenue for the District are charges for services, operating grants and property taxes. The cost of all governmental activities was \$6,344,856 this year. District taxpayers ultimately financed \$4,635,055 for these activities through local taxes and assessments.

**Capital Assets**

At June 30, 2015, the District had \$20,750,343 in a broad range of capital assets, including land, buildings and furniture and equipment.

Table 3  
Capital Assets at Year End

	2015	2014
Land	\$ 8,093,000	\$ 8,093,000
Land and park improvement	317,936	269,756
Building and structure	15,751,758	15,751,758
Furniture and equipment	3,289,435	3,269,987
Accumulated depreciation	<u>(6,701,786)</u>	<u>(6,041,052)</u>
Net capital assets	<u>\$ 20,750,343</u>	<u>\$ 21,343,449</u>

Cameron Park Community Services District  
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)  
For the Year Ended June 30, 2015

**Debt Administration**

The District made all scheduled repayments of existing debt. Each of the District's debt issues is discussed in detail in Note 5 to the basic financial statements. As of June 30, 2015, the District's debt comprised:

Net pension liability	\$ 708,539
General Obligation Bond	224,458
Refunding bonds	7,634,000
Compensated absences	110,262
Other post-employment benefits	<u>333,598</u>
Total	<u>\$ 9,010,857</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, 2015

ASSETS

Cash and investments	\$	7,692,666
Accounts receivable		111,899
Non-depreciable capital assets		8,093,000
Depreciable capital assets, net		<u>12,657,343</u>
Total assets		<u>28,554,908</u>

DEFERRED OUTFLOWS OF RESOURCES

Deferred outflows of resources		<u>109,744</u>
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LIABILITIES

Accounts payable		3,552
Accrued expenses		83,134
Accrued interest		179,734
Long-term liabilities:		
Due within one year:		
General obligation bond		112,338
Refunding bonds		260,000
Due after one year:		
General obligation bond		112,120
Refunding bonds		7,374,000
Compensated absences		110,262
Other post employment benefits		333,598
Net pension liability		<u>708,539</u>
Total due after one year		<u>8,638,519</u>
Total liabilities		<u>9,277,277</u>

DEFERRED INFLOWS OF RESOURCES

Deferred inflows of resources		<u>686,215</u>
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NET POSITION

Invested in capital assets, net of related debt		12,891,885
Unrestricted		<u>5,809,274</u>
Total net position	\$	<u>18,701,159</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, 2015

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Net (Expense) Revenue and Changes in Net Position</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>
				<u>Total Governmental Activities</u>
<b>Governmental activities:</b>				
General government	\$ 588,784	\$ -	\$ 1,063,792	\$ -
Recreation	607,288	641,532	-	-
Public safety	3,375,160	265,802	-	-
Parks	635,952	-	-	-
Facility	796,703	-	-	-
Interest and fees	340,969	-	-	-
	<u>\$ 6,344,856</u>	<u>\$ 907,334</u>	<u>\$ 1,063,792</u>	<u>\$ -</u>
Total governmental activities				<u>(4,373,730)</u>
<b>General revenues:</b>				
Taxes				4,471,659
Franchise fees				163,396
Other income				61,101
Use of money and property				<u>16,601</u>
Total general revenues				<u>4,712,757</u>
Change in net position				<u>339,027</u>
Net position beginning of period				19,683,308
Prior period adjustment				<u>(1,321,176)</u>
Net position beginning of period restated				<u>18,362,132</u>
Net position ending of period				<u>\$ 18,701,159</u>

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

Cameron Park Community Services District  
 GOVERNMENTAL FUNDS  
BALANCE SHEET  
 June 30, 2015

	General	Fire Development	Nonmajor Governmental Funds	Total Governmental Funds
<u>ASSETS</u>				
Cash and investments	\$ 3,840,437	\$ 1,259,788	\$ 2,592,441	\$ 7,692,666
Accounts receivable	96,487	-	15,412	111,899
Due from other funds	-	-	36	36
Total assets	<u>\$ 3,936,924</u>	<u>\$ 1,259,788</u>	<u>\$ 2,607,889</u>	<u>\$ 7,804,601</u>
<u>LIABILITIES</u>				
Accounts payable	\$ -	\$ -	\$ 3,552	\$ 3,552
Accrued expenses	83,134	-	-	83,134
Due to other funds	-	-	36	36
Total liabilities	<u>83,134</u>	<u>-</u>	<u>3,588</u>	<u>86,722</u>
<u>FUND BALANCES</u>				
Committed - stabilization reserve	65,000	-	-	65,000
Assigned - specific purposes	-	1,259,788	2,604,301	3,864,089
Unassigned	3,788,790	-	-	3,788,790
Total fund balances	<u>3,853,790</u>	<u>1,259,788</u>	<u>2,604,301</u>	<u>7,717,879</u>
Total liabilities and fund balances	<u>\$ 3,936,924</u>	<u>\$ 1,259,788</u>	<u>\$ 2,607,889</u>	<u>\$ 7,804,601</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, 2015

TOTAL FUND BALANCES - TOTAL GOVERNMENTAL FUNDS	\$	7,717,878
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Amounts reported for Governmental Activities in the Statement of Net Position are different from those reported in the Governmental Funds above because of the following:

CAPITAL ASSETS

Capital Assets used in Governmental Activities are not current assets or financial resources and therefore are not reported in the Governmental Funds		20,750,343
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LONG-TERM ASSETS AND LIABILITIES

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

Accrued interest payable		(179,734)
General obligation bond		(224,458)
Other bonds		(7,634,000)
Other post employment benefits		(333,598)
Non-current portion of compensated absences		(110,262)
Deferred inflows		(686,215)
Deferred outflows		109,744
Net pension liability		<u>(708,539)</u>

NET POSITION OF GOVERNMENTAL ACTIVITIES	\$	<u>18,701,159</u>
---	----	-------------------

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

Cameron Park Community Services District  
GOVERNMENTAL FUNDS  
STATEMENT OF REVENUES  
EXPENDITURES AND CHANGES IN FUND BALANCES  
For the year ended June 30, 2015

	General	Fire Development	Other Governmental Funds	Total Governmental Funds
Revenues:				
Property taxes	\$ 3,611,988	\$ -	\$ 859,671	\$ 4,471,659
Franchise fees	163,396	-	-	163,396
Intergovernmental	1,063,792	-	-	1,063,792
Charges for services	636,204	6,697	259,105	902,006
Donations	5,328	-	-	5,328
Other income			61,101	61,101
Interest	8,425	3,446	4,730	16,601
Total revenues	<u>5,489,133</u>	<u>10,143</u>	<u>1,184,607</u>	<u>6,683,883</u>
Expenditures:				
General government	471,117	-	117,667	588,784
Recreation	305,388	-	-	305,388
Public safety	3,038,186	-	-	3,038,186
Parks	648,007	-	-	648,007
Facility	520,866	-	287,892	808,758
Debt service:				
Principal	-	-	96,542	96,542
Interest	-	-	443,333	443,333
Total expenditures	<u>4,983,564</u>	<u>-</u>	<u>945,434</u>	<u>5,928,998</u>
Excess (deficit) of revenues over (under) expenditures	505,569	10,143	239,173	754,885
Fund balances, beginning of period	<u>3,348,221</u>	<u>1,249,645</u>	<u>2,365,128</u>	<u>6,962,994</u>
Fund balances, end of period	<u>\$ 3,853,790</u>	<u>\$ 1,259,788</u>	<u>\$ 2,604,301</u>	<u>\$ 7,717,879</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, 2015

Total net change in fund balances - governmental funds	\$ 754,884
<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	67,628
Depreciation expense is deducted from the fund balance	(660,734)
<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	96,542
Government funds record pension expense as it is paid. However, in the Statement of Activities those costs are reversed as deferred outflows/(inflows) and an increase/(decrease) in net pension liability.	36,166
<b>ACCRUAL OF NON-CURRENT ITEMS</b>	
The amounts below included in the Statement of Activities do not provide (or require) the use of current financial resources and therefore are not reported as revenue or expenditures in the governmental funds (net change):	
Accrued bond interest	(40,417)
Amortization of bond premium	142,781
Other post employment benefits	(51,567)
Long-term compensated absences	<u>(6,256)</u>
Changes in net position of governmental activities	<u>\$ 339,027</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, 2015

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, 2015

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Basis of Presentation - Fund Financial Statements

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

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

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

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

The District reports the following major governmental fund types:

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

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

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

D. Budgets

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

General fund expenditures were under appropriations in the amount of \$406,610.

Cameron Park Community Services District  
NOTES TO FINANCIAL STATEMENTS  
For the Year Ended June 30, 2015

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

E. Cash and Investments

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

F. Interfund Transactions

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

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

G. Capital Assets

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

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

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

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

H. Compensated Absences

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



Cameron Park Community Services District  
NOTES TO FINANCIAL STATEMENTS  
For the Year Ended June 30, 2015

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, 2015

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, 2015

NOTE 2 - CASH AND INVESTMENTS

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

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

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

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

Deposits and Investments	Carrying Amount	Market Value	Investment Risk
Cash in County Treasury	\$ 4,062,136	\$ 4,062,136	AA
Cash in bank	<u>3,630,530</u>	<u>3,630,530</u>	N/A
Total cash and investments	<u>\$ 7,692,666</u>	<u>\$ 7,692,666</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, 2015

NOTE 2 - CASH AND INVESTMENTS (concluded)

B. Authorized Investments (concluded)

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

C. Fair Value Reporting - Investments

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

NOTE 3 - CAPITAL ASSETS

An analysis of capital assets as of June 30, 2015, is as follows:

	<u>Balance at</u> 07/01/14	<u>Increase</u>	<u>Decrease</u>	<u>Balance at</u> 6/30/15
<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	269,756	48,180	-	317,936
Buildings and structures	15,751,758	-	-	15,751,758
Furniture and equipment	<u>3,269,987</u>	<u>19,448</u>	<u>-</u>	<u>3,289,435</u>
Total capital assets, being depreciated	<u>19,291,501</u>	<u>67,628</u>	<u>-</u>	<u>19,359,129</u>
Less accumulated depreciation for:				
Land improvements	106,000	15,628	-	121,628
Buildings and structures	3,283,509	468,927	-	3,752,436
Furniture and equipment	<u>2,651,543</u>	<u>176,179</u>	<u>-</u>	<u>2,827,722</u>
Total accumulated depreciation	<u>6,041,052</u>	<u>660,734</u>	<u>-</u>	<u>6,701,786</u>
Total capital assets being depr. - net	<u>13,250,449</u>	<u>(593,106)</u>	<u>-</u>	<u>12,657,343</u>
Capital assets - net	<u>\$ 21,343,449</u>	<u>\$ (593,106)</u>	<u>\$ -</u>	<u>\$ 20,750,343</u>

Cameron Park Community Services District  
NOTES TO FINANCIAL STATEMENTS  
 For the Year Ended June 30, 2015

NOTE 3 - CAPITAL ASSETS (concluded)

<u>Depreciation allocation:</u>	
Public safety	\$ 336,974
Recreation	<u>323,760</u>
Total	<u>\$ 660,734</u>

NOTE 4 - INTER-FUND RECEIVABLES AND PAYABLES

Current inter-fund balances arise in the normal course of business and are expected to be repaid shortly after the end of the fiscal year. At June 30, 2015, inter-fund balances comprised the following:

<u>Fund</u>	<u>Inter-fund Receivable</u>	<u>Inter-fund Payable</u>
Promotional grant	\$ -	\$ 36
Per Capita grant	36	-
Totals	<u>\$ 36</u>	<u>\$ 36</u>

NOTE 5 - LONG-TERM DEBT

The following is a summary of changes in long-term debt as of June 30, 2015:

	<u>Balance at 07/01/14</u>	<u>Increase</u>	<u>Decrease</u>	<u>Balance at 6/30/15</u>	<u>Current</u>
2005 Capital Appreciation bonds	\$ 7,955,000	\$ -	\$7,730,542	\$ 224,458	\$ 112,338
Refunding bond	-	7,634,000	-	7,634,000	200,000
Other post-employment benefits	282,031	51,567	-	333,598	-
Compensated absences	104,006	6,256	-	110,262	-
Total	<u>\$ 8,341,037</u>	<u>\$7,691,823</u>	<u>\$7,730,542</u>	<u>\$ 8,302,318</u>	<u>\$ 372,338</u>
Unamortized premium	<u>\$ 142,781</u>	<u>\$ -</u>	<u>\$ 142,781</u>	<u>\$ -</u>	<u>\$ -</u>

General Obligation Bonds, Series A

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

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

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

Cameron Park Community Services District  
NOTES TO FINANCIAL STATEMENTS  
 For the Year Ended June 30, 2015

NOTE 5 - LONG-TERM DEBT (concluded)

Year Ending June 30	Principal	Interest	Total
2016	\$ 260,000	\$ 225,120	\$ 485,120
2017	45,000	220,545	265,545
2018	46,000	219,180	265,180
2019	337,000	213,435	550,435
2020	371,000	202,815	573,815
2021	404,000	191,190	595,190
2022	442,000	178,500	620,500
2023	469,000	164,835	633,835
2024	510,000	150,150	660,150
2025	546,000	134,310	680,310
2026	585,000	117,345	702,345
2027	629,000	99,135	728,135
2028	673,000	79,605	752,605
2029	724,000	58,650	782,650
2030	770,000	36,240	806,240
2031	823,000	12,345	835,345
Total	<u>\$ 7,634,000</u>	<u>\$ 2,303,400</u>	<u>\$ 10,065,906</u>

Capital Appreciation Bonds

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

Year Ending June 30	Principal	Interest	Total
2017	\$ 112,338	\$ 137,662	\$ 250,000
2018	112,120	157,880	270,000
Total	<u>\$ 224,458</u>	<u>\$ 295,542</u>	<u>\$ 520,000</u>

NOTE 6 - 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.

Cameron Park Community Services District  
NOTES TO FINANCIAL STATEMENTS  
 For the Year Ended June 30, 2015

NOTE 6 - DEFINED BENEFIT PENSION PLAN (continued)

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, 2015, are summarized as follows:

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

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

For the year ended June 30, 2015, the contributions recognized as part of pension expense for each Plan were as follows:

	Miscellaneous
Contributions - employer	\$109,744

As of June 30, 2015, the District reported net pension liabilities for its proportionate shares of the net pension liability of the Miscellaneous Plans as follows:

	Proportionate Share of Net Pension Liability
Miscellaneous	\$ 708,539

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, 2014, 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, 2013 rolled forward to June 30, 2014 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.

Cameron Park Community Services District  
NOTES TO FINANCIAL STATEMENTS  
For the Year Ended June 30, 2015

NOTE 6 - DEFINED BENEFIT PENSION PLAN (continued)

The District's proportionate share of the net pension liability for each Plan as of June 30, 2013 and 2014 was as follows:

<u>District's Miscellaneous Plan</u>	<u>Miscellaneous</u>
Proportion - June 30, 2013	.026%
Proportion - June 30, 2014	.029%
Change – Increase (Decrease)	.003%

For the year ended June 30, 2015, the District recognized pension expense of (\$36,166). At June 30, 2015, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	\$ 109,744	\$ -
Differences between actual and expected experience	-	-
Changes in assumptions	-	-
Change in employer's proportion and differences between the employer's contributions and the employer's proportionate share of contributions	-	(542)
Net differences between projected and actual earnings on plan investments	-	(685,673)
Total	\$ 109,744	\$ (686,215)

The \$109,744 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, 2016.

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>		
2016	\$	(37,552)
2017		(37,515)
2018		(37,358)
2019		-
2020		-
Thereafter		-

Actuarial Assumptions - The total pension liabilities in the June 30, 2013 actuarial valuations were determined using the following actuarial assumptions:



Cameron Park Community Services District  
NOTES TO FINANCIAL STATEMENTS  
 For the Year Ended June 30, 2015

NOTE 6 - DEFINED BENEFIT PENSION PLAN (continued)

	All Plans(2)
Valuation Date	June 30, 2013
Measurement Date	June 30, 2014
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	7.5%
Inflation	2.75%
Payroll Growth	3.0%
Projected Salary Increase	Varies by Entry Age and Service
Investment Rate of Return	7.5% (2)
Mortality	Derived using CalPERS Membership Data for all Funds (3)
Post Retirement Benefit Increase	Contract COLA up to 2.75% until Purchasing Power Protection Allowance Floor on Purchasing Power applies, 2.75% thereafter.

- (1) Depending on age, service and type of employment
- (2) Net of pension plan investment expenses, including inflation
- (3) 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.
- (4) All of the District's plans for miscellaneous employed the same assumptions.

The underlying mortality assumptions and all other actuarial assumptions used in the June 30, 2013 valuation were based on the results of a January 2014 actuarial experience study for the period 1997 to 2011. Further details of the Experience Study can found on the CalPERS website.

Discount Rate - The discount rate used to measure the total pension liability was 7.50% 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 7.50 percent discount rate is adequate and the use of the municipal bond rate calculation is not necessary. The long term expected discount rate of 7.50 percent will be applied to all plans in the Public Employees Retirement Fund (PERF). The stress test results are presented in a detailed report that can be obtained from the CalPERS website.

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

CalPERS is scheduled to review all actuarial assumptions as part of its regular Asset Liability Management (ALM) review cycle that is scheduled to be completed in February 2018. Any changes to the discount rate will require Board action and proper stakeholder outreach.

Cameron Park Community Services District  
NOTES TO FINANCIAL STATEMENTS  
 For the Year Ended June 30, 2015

NOTE 6 - DEFINED BENEFIT PENSION PLAN (continued)

For these reasons, CalPERS expects to continue using a discount rate net of administrative expenses for GASB 67 and 68 calculations through at least the 2017-18 fiscal years. CalPERS will continue to check the materiality of the difference in calculation until such time as we have changed our methodology.

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

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

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

<u>Asset Class</u>	<u>New Strategic Allocation</u>	<u>Real Return Years 1-10<sup>(1)</sup></u>	<u>Real Return Years 11+<sup>(2)</sup></u>
Global Equity	47.0%	5.25%	5.71%
Global Fixed Income	19.0	0.99	2.43
Inflation Sensitive	6.0	0.45	3.36
Private Equity	12.0	6.83	6.95
Real Estate	11.0	4.50	5.13
Infrastructure and Forestland	3.0	4.50	5.09
Liquidity	2.0	(0.55)	(1.05)

(1) An expected inflation of 2.5% used for this period

(2) An expected inflation of 3.0% used for this period.

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:

Cameron Park Community Services District  
NOTES TO FINANCIAL STATEMENTS  
 For the Year Ended June 30, 2015

NOTE 6 - DEFINED BENEFIT PENSION PLAN (continued)

	<u>Miscellaneous</u>
1% Decrease	6.5%
Net Pension Liability	\$1,091,149
Current Discount Rate	7.50%
Net Pension Liability	\$708,539
1% Increase	8.50%
Net Pension Liability	\$391,009

Pension Plan Fiduciary Net Position

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

As of June 30, 2015  
 Last 10 Years\*

SCHEDULE OF THE DISTRICT'S PROPORTIONATE SHARE OF THE NET PENSION  
LIABILITY

2014

<u>District Plan</u>	<u>Miscellaneous</u>
Proportion of the net pension liability	0.01139%
Proportionate share of the net pension liability	\$708,539
Covered - employee payroll	\$450,150
Proportionate Share of the net pension liability as percentage of covered-employee payroll	157.40%
Plan fiduciary net position as a percentage of the total pension liability	75.43%

Notes to Schedule:

Benefit changes. In 2014, benefit terms were modified to base public safety employee pensions on a final three-year average salary instead of a final five-year average salary.

Changes in assumptions. In 2014, amounts reported as changes in assumptions resulted primarily from adjustments to expected retirement ages of general employees.

\* Fiscal year 2015 was the 1st year of implementation, therefore only one year is shown.

As of June 30, 2015  
 Last 10 Years\*

SCHEDULE OF CONTRIBUTIONS

2014

	<u>Miscellaneous</u>
Contractually required contribution (actuarially determined)	\$ 82,050
Contributions in relation to the actuarially determined contributions	<u>(82,050)</u>
Contribution deficiency (excess)	<u>\$ -</u>
Covered-employee payroll	\$450,150
Contributions as a percentage of covered-employee payroll	18.23%

Cameron Park Community Services District  
NOTES TO FINANCIAL STATEMENTS  
For the Year Ended June 30, 2015

NOTE 6 - DEFINED BENEFIT PENSION PLAN (concluded)

Notes to Schedule:

Valuation date:

6/30/2013

Methods and assumptions used to determine contribution rates:

Single and Agent Employers Example	Entry age
Amortization method	Level percentage of payroll, closed
Remaining amortization period	15 years
Asset valuation method	5-year smoothed market
Inflation	3.50%
Salary increases	4.5%, average, including inflation of 3.0%
Investment rate of return	7.75%, net of pension plan investment expense, incl. inflation
Retirement age	57 yrs.
Mortality	RP-2000 Healthy Annuitant Mortality Table

\* Fiscal year 2015 was the 1st year of implementation, therefore only one year is shown.

NOTE 7 - 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 8 - POST-EMPLOYMENT BENEFITS OTHER THAN RETIREMENT

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

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

Cameron Park Community Services District  
NOTES TO FINANCIAL STATEMENTS  
For the Year Ended June 30, 2015

NOTE 8 - POST-EMPLOYMENT BENEFITS OTHER THAN RETIREMENT (continued)

Annual OPEB Cost and Net OPEB Obligation/(Asset)

The following table shows the components of the District's Annual OPEB Cost for the fiscal years ended June 30, 2015, the amounts actually contributed to the plan (including administrative costs), and changes in the District's Net OPEB Obligation/(Asset):

	2015	2014
Annual Required Contributions	\$ 120,532	\$ 163,545
Interest on Net OPEB Obligation/(Asset)	11,281	3,745
Adjustment to Annual Required Contributions	<u>(16,310)</u>	<u>(5,414)</u>
Annual OPEB cost (expense)	115,503	161,876
Contributions made	<u>(63,936)</u>	<u>(68,518)</u>
Increase in Net OPEB Obligation/(Asset)	51,567	93,358
Net OPEB Obligation/(Asset) – beginning of year	<u>282,031</u>	<u>188,673</u>
Net OPEB Obligation/(Asset) – end of year	<u>\$ 333,598</u>	<u>\$ 282,031</u>

The District's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation was as follows, based on the District's actuarial valuation as of July 1, 2011:

Fiscal Year Ended	Annual OPEB Cost	Employer OPEB Contributions	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
6/30/13	\$ 161,876	\$ 66,821	41%	\$ 188,673
6/30/14	\$ 161,876	\$ 68,518	42%	\$ 282,031
6/30/15	\$ 115,503	\$ 63,936	55%	\$ 333,598

*Funded Status and Funding Progress.* The funded status of the plan was as follows:

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

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and the assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future.

The schedule of funding progress presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

Cameron Park Community Services District  
NOTES TO FINANCIAL STATEMENTS  
For the Year Ended June 30, 2015

NOTE 8 - POST-EMPLOYMENT BENEFITS OTHER THAN RETIREMENT (concluded)

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

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

NOTE 9 - 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 10 - CONTINGENT LIABILITIES

The District is involved in various lawsuits. Although the outcome of these lawsuits is not presently determinable, in the opinion of counsel, the resolution of these matters will not have a material adverse effect on the financial condition of the District.

NOTE 11 - STEWARDSHIP AND COMPLIANCE

At June 30, 2015, 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 2016.

NOTE 12 - PRIOR PERIOD ADJUSTMENTS

The prior period adjustment of \$(1,321,176) represents the change to the July 1, 2014 net position resulting from the GASB 68 implementation and the recording of the net pension liability.

NOTE 13 - SUBSEQUENT EVENTS

The District entered into a seven year lease to purchase a new fire engine in fiscal year 15-16.

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, 2015  
(Unaudited)

	Budgeted Amounts		Actual	Variance with
	Original	Final		Final Budget
Revenues:				
Property taxes	\$ 3,340,676	\$ 3,340,676	\$ 3,611,988	\$ 271,312
Franchise fees	155,000	155,000	163,396	8,396
Intergovernmental	1,038,708	1,038,708	1,063,792	25,084
Charges for services	547,564	547,564	641,532	93,968
Interest	7,000	7,000	8,425	1,425
Total revenues	5,088,948	5,088,948	5,489,133	400,185
Expenditures:				
General government	420,514	420,514	471,117	(50,603)
Recreation	346,648	346,648	305,388	41,260
Public safety	3,473,980	3,473,980	3,038,186	435,794
Facility	521,008	521,008	520,866	142
Parks	628,024	628,024	648,007	(19,983)
Total expenditures	5,390,174	5,390,174	4,983,564	406,610
Excess (deficit) of revenues over (under) expenditures	\$ (301,226)	\$ (301,226)	505,569	\$ 806,795
Fund balances, beginning of period			3,348,221	
Fund balances, end of period			\$ 3,853,790	

Cameron Park Community Services District  
 NON-MAJOR GOVERNMENTAL FUNDS  
BALANCE SHEET

June 30, 2015

	CC&R 2	AB 1600 4	Fire					Fund 71	Per Capita Grant 80	Promotional Grant 81	Debt Service 90	Total Governmental Funds
			Fire Training 5	Equipment Replacement 7	Fire Safe Project 8	Fire Prevention 9	Maintenance 30-50					
Cash and investments	\$ 212,631	283,073	\$ 64,590	\$ 512,819	\$ 5,075	\$ 28,095	\$ 12,078	\$ 150,893	\$ -	\$ 409,123	\$ 2,592,441	
Accounts receivable	1,828	-	-	-	-	-	-	-	-	-	15,412	
Due from other funds	-	-	-	-	-	-	-	36	-	-	36	
Total assets	\$ 214,459	283,073	\$ 64,590	\$ 512,819	\$ 5,075	\$ 28,095	\$ 12,078	\$ 150,929	\$ -	\$ 409,123	\$ 2,607,889	
<b>LIABILITIES</b>												
Accounts payable	\$ 3,322	\$ -	\$ -	\$ -	\$ 230	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,552	
Due to other funds	-	-	-	-	-	-	-	-	36	-	36	
Total liabilities	3,322	-	-	-	230	-	-	-	36	-	3,588	
<b>FUND BALANCES</b>												
Assigned for:												
Specific purposes	211,137	283,073	64,590	512,819	4,845	28,095	12,078	150,929	(36)	409,123	2,604,301	
Total fund balances	211,137	283,073	64,590	512,819	4,845	28,095	12,078	150,929	(36)	409,123	2,604,301	
Total liabilities and fund balances	\$ 214,459	\$ 283,073	\$ 64,590	\$ 512,819	\$ 5,075	\$ 28,095	\$ 12,078	\$ 150,929	\$ -	\$ 409,123	\$ 2,607,889	



Cameron Park Community Services District  
NON-MAJOR GOVERNMENTAL FUNDS

STATEMENT OF REVENUES

EXPENDITURES AND CHANGES IN FUND BALANCES

For the year ended June 30, 2015

	CC&R 2	Quimby Acr 3	AB 1600 4	Fire					Fund 71	Cap projects 73	Per Capita Grant 80	Promotional Grant 81	Debt Service 90	Total Governmental Funds
				Fire Training 5	Equipment Replacement 7	Fire Safe Project 8	Fire Prevention 9	Maintenance 30-50 70						
Revenues:														
Property taxes	\$ 82,999	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 504,262	\$ 859,671
Charges for services	23,824	-	40,105	2,100	185,266	-	7,810	-	-	-	-	-	-	259,105
Other income	480	-	-	-	-	-	780	220	49,621	10,000	-	-	-	61,101
Interest	573	-	508	43	89	-	42	2,738	-	-	-	-	737	4,730
Total revenues	107,876	-	40,613	2,143	185,355	-	8,632	275,368	49,621	10,000	-	-	504,999	1,184,607
Expenditures:														
General government	99,433	-	-	8,234	-	-	10,000.00	-	-	-	-	-	-	117,667
Public safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Facility	-	20,719	-	-	-	-	-	267,173	-	-	-	-	-	287,892
Debt service:														
Principal	-	-	-	-	39,320	-	-	-	-	-	-	-	200,000	239,320
Interest	-	-	-	-	1,789	-	-	-	-	-	-	-	298,566	300,355
Total expenditures	99,433	20,719	-	8,234	41,309	-	10,000	267,173	-	-	-	-	498,566	945,434
Excess (deficit) of revenues over (under) expenditures	8,443	(20,719)	40,613	(6,091)	144,046	-	(1,368)	8,195	49,621	10,000	-	-	6,433	239,173
Fund balances, beginning of period	202,694	20,719	242,160	70,681	368,773	4,815	29,463	919,453	(49,621)	(10,000)	(36)	(36)	402,690	2,365,128
Fund balances, end of period	\$ 211,137	\$ -	\$ 283,073	\$ 64,590	\$ 512,819	\$ 4,815	\$ 28,095	\$ 927,648	\$ -	\$ 150,929	\$ (36)	\$ (36)	\$ 409,123	\$ 2,604,301

Item #5.

**DRAFT**

**4/22/2016**

To be used only for management discussion purposes; engagement is incomplete; this draft is subject to final review and possible revision. \*\*Report/Letter date is TENTATIVE-TBD\*\*

**CAMERON PARK COMMUNITY SERVICES DISTRICT**

**MANAGEMENT REPORT**

**For the Year Ended  
JUNE 30, 2015**

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DRAFT

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

In planning and performing our audit of the basic financial statements of Cameron Park Community Services District for the fiscal year ended June 30, 2015, in accordance with auditing standards generally accepted in the United States of America, we considered its internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the basic financial statements but not for the purpose of expressing an opinion on the effectiveness of its internal control. Accordingly, we do not express an opinion on the effectiveness of Cameron Park Community Services District's internal control.

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

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

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

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

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

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

*R.J. Ricciardi, Inc.*

R.J. Ricciardi, Inc.  
Certified Public Accountants

San Rafael, California

Cameron Park Community Services District  
MANAGEMENT REPORT  
For the Year Ended June 30, 2015

We have audited the basic financial statements of Cameron Park Community Services District for the year ended June 30, 2015. Professional standards require that we provide you with the following information related to our audit.

Our Responsibility under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter dated July 8, 2015, our responsibility, as described by professional standards, is to plan and perform our audit to obtain reasonable, but not absolute, assurance that the financial statements are free of material misstatement and are fairly presented in accordance with U.S. generally accepted accounting principles. Because an audit is designed to provide reasonable, but not absolute assurance and because we did not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us.

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

**Qualitative Aspects of Accounting Practices**

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

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

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

**Difficulties Encountered in Performing the Audit**

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

**Corrected and Uncorrected Misstatements**

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, of the misstatements detected as a result of audit procedures and corrected by management, some were material, either individually or in the aggregate, to the financial statements taken as a whole.

Cameron Park Community Services District  
MANAGEMENT REPORT  
For the Year Ended June 30, 2015

**Disagreements with Management**

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

**Management Representations**

We have requested certain representations from management that are included in the management representation letter dated April 15, 2016.

**Management Consultations with Other Independent Accountants**

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

**Other Audit Findings or Issues**

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

Cameron Park Community Services District  
MANAGEMENT REPORT  
For the Year Ended June 30, 2015

**Current Year Observation**

There were no current year observations.

**Prior Year Observations**

1) GASB 54 Formal Policy

Observation:

During the course of the audit we noted Cameron Park Community Services District (the District) has not adopted a formal GASB 54 fund balance policy as discussed in the notes to the audited financial statements.

Recommendation:

We recommended the District formalize their fund balance policy and have it approved by the District's Governing Board.

Status:

This recommendation has been implemented.

2) Bank Statements and Non-Recurring Journal Entries

Observation:

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

Recommendation:

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

Status:

This recommendation has been implemented.

*Cameron Park  
Community Services District*  
**Agenda Transmittal**

DATE: May 18, 2016

TO: Board of Directors

FROM: Tina Helm, Recreation Supervisor

AGENDA ITEM #6: **COMBO PASS SALES UPDATE**

RECOMMENDED ACTION: Receive and File

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BUDGET ACCOUNT:

BUDGET IMPACT:

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The members of the Park & Recreation Committee discussed reduced-rate passes for the Community Center Pool and the Cameron Park Lake Facility as well as combination passes at the July, August, September, October, and November Meeting. At the November 18, Board of Directors Meeting – three different combination pass fees were presented. The Board voted for the pool and Cameron Park Lake combination pass rate featuring the \$129 family combination fee.

The goal was to sell 234 passes with a revenue of \$21,392. At the end of the sale date – April 29, 2016, a total of 636 passes were sold with a revenue of \$48,964. (Total of 1,315 combo pass memberships.)

These passes were promoted with postcards, flyers, General Manager’s monthly article, the District’s newsletters, on the District’s website, Facebook page, and the back page of the Cameron Park Life. Banners were made and hung throughout the community.

Sales of the passes increased the last week of the sale.

Sales on Monday, April 25 were:	\$2,200
Sales on Tuesday, April 26 were:	\$2,900
Sales on Wednesday, April 27 were:	\$4,400
Sales on Thursday, April 28 were:	\$5,300
Sales on Friday, April 29 were:	\$9,200
For a weekly total of:	\$24,000

Please find the pass analysis of all passes sold up to May 5, 2016 these include the combo passes, lake passes and pool passes.

**2014 = \$41,449      2015 = \$42,740      \$2016 = \$50,658**

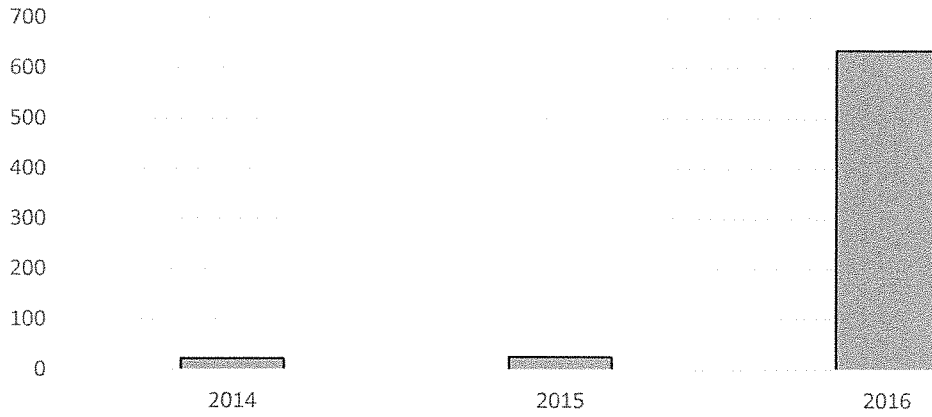




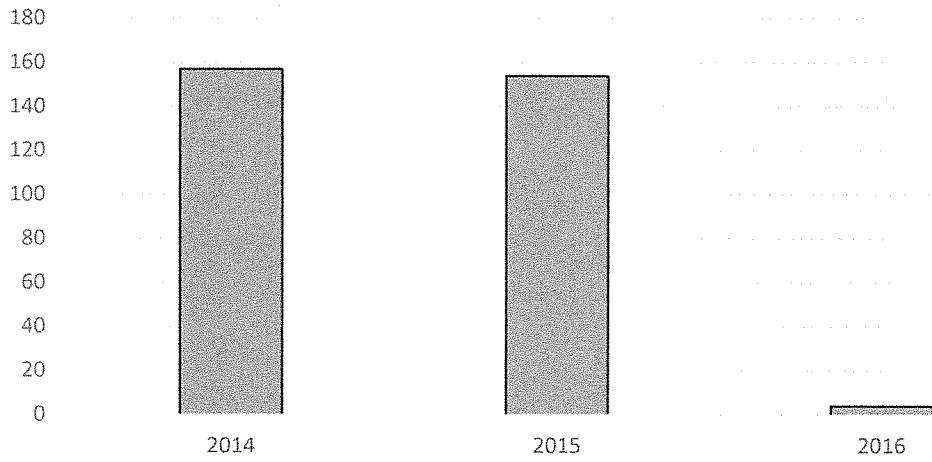
**Cameron Park Lake**  
**and**  
**Cameron Park Aquatic Center**  
**Season Pass Analysis**

Cameron Park Community Services District  
Board of Directors  
May 18, 2016

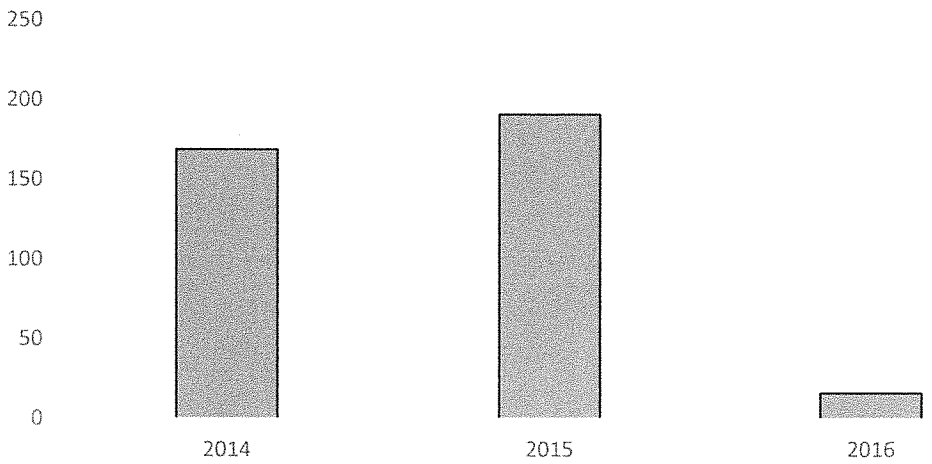
### Combo Passes Sold



### Pool Passes Sold



### Lake Passes Sold



# Combo Passes - 2014, 2015, 2016

Type	New		Renew		Net Amount	
	2014	2015	2014	2015	2014	2015
Combo GATE FAMA	1	0	1	1	0	0
Combo GATE FAMP	0	0	1	1	536	2076.9
Combo GATE FAMY	2	0	1	0	0	0
Combo GATE indi	0	0	0	0	0	1207.5
Combo GATE SR I	0	1	0	0	0	103.65
COMBO NON INDIV	0	0	0	0	0	0
COMBO NON RPRI	0	1	0	0	0	340
COMBO NON SENR	0	0	0	0	0	0
COMBORES additi	0	1	0	0	0	30
COMBO NON RADUL	0	1	0	0	0	0
COMBOadditional	3	1	0	3	90	120
COMBO NON RYOUT	0	2	0	0	0	0
COMBO RES ADULT	9	12	5	3	0	0
COMBO RE INDIV	0	0	1	1	145	145
COMBO RES PRIMA	7	12	5	3	3018	3846
COMBO RE SENIOR	0	1	7	3	705	420
COMBO RES YOUTH	15	25	9	8	0	0

	2014	2015	2016
Total Number of New Memberships	37	57	1270
Total Number of Renewals	30	23	45
Net Income/Expense	\$4,494.00	\$5,272.65	\$48,964.40

Total number of combo passes sold	23	26	636
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Total number of combo pass members	67	80	1315
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# Pool Passes 2014, 2015, 2016

Type	New			Renew			Net Amount		
	2014	2015	2016	2014	2015	2016	2014	2015	2016
Pool NRes Indiv	5	2	0	1	1	0	540	270	0
POOL NR YOUTH	35	12	0	3	8	0	0	0	0
POOL NR FAM AD	22	6	0	1	6	0	0	0	0
POOL NR FAM PR	18	5	0	1	4	0	3665	1755	0
Pool NResSenior	0	2	0	0	0	0	0	0	0
Pool Res Indivi	12	7	0	6	5	0	1120	840	0
Pool Res Child	0	0	0	0	0	0	0	0	0
POOL RES FAM PR	51	56	2	44	51	0	14274.5	16341	310
Pool Res Senior	7	5	0	2	3	0	585	433	0
POOL RES FAM AD	57	60	2	45	48	0	0	0	0
POOL RES FAM YH	123	110	5	98	116	0	0	0	0
POOL Extra	11	13	2	15	6	0	405	270	30

	2014	2015	2016
Total Number of New Memberships	341	278	11
Total Number of Renewals	216	248	0
Net Income/Expense	\$ 20,589.50	\$ 19,909.00	\$ 340.00

Total number of pool passes sold	157	154	4
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Total number of pool pass members	557	526	11
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# Lake Passes 2014, 2015, 2016

Type	New			Renew			Net Amount		
	2014	2015	2016	2014	2015	2016	2014	2015	2016
GATE FAMILY ADU	18	12	3	21	27	5	0	0	0
GATE FAMILY YOU	13	9	1	19	22	4	0	0	0
GATE FAMILY PRI	12	10	1	19	22	4	3588	4278	690
GATE INDIV	17	11	0	8	14	0	2346	2150.5	0
GATE SR INDIV	3	1	0	26	24	9	1642.2	1466.25	527.85
GATE SR PRIMARY	5	2	0	11	15	0	1564	1564	0
GATE SR SECOND	4	3	0	11	15	0	0	0	0
NON RES FAM ADU	3	7	0	1	1	0	0	0	0
NON RES FAM Y	3	6	0	3	2	0	0	20	0
NON RESFAM PRIM	3	4	0	1	1	0	724	905	0
NON RES IND.	1	1	0	1	0	0	240	120	0
NON RES SR PRIM	0	1	0	0	0	0	0	120	0
NON RES SR SEC	0	1	0	0	0	0	0	0	0
NON SR RES IND.	0	2	0	0	0	0	0	148	0
RES FAM ADULT	15	19	0	24	24	0	0	0	0
RES FAM PRIM	13	13	0	19	17	0	3660	3540	0
RES FAM YOUTH	29	13	0	22	15	0	0	0	0
RESIDENT IND.	4	4	0	3	4	1	425	680	85
RESIDENT SNR PR	5	6	0	10	11	0	1275	1360	0
RES SENIOR IND.	7	15	0	11	9	1	901	1207	51
RES SENIOR SEC	5	6	0	8	10	0	0	0	0

	2014	2015	2016
Total Number of New Memberships	160	146	5
Total Number of Renewals	218	233	24
Net Income/Expense	\$16,365.20	\$17,558.75	\$1,353.85

Total number of lake passes sold	169	191	16
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Total number of lake pass members	378	379	29
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**Cameron Park Community Services District**

**Agenda Transmittal**

**DATE:** May 18, 2016

**TO:** Board of Directors

**FROM:** Mike Smith , Battalion Chief

**AGENDA ITEM #7:** **WEED ABATEMENT ORDINANCE NO. 2016.03.16 FINANCIAL AND STAFFING OPTIONS**

**RECOMMENDED ACTION:** Receive, Discuss and Approve Financial and Staffing Option with Board Poll Vote

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**BUDGET ACCOUNT:** UNKNOWN

**BUDGET IMPACT:** UNKNOWN

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At the February 17<sup>th</sup> Cameron Park Community Services District Board of Directors Meeting the Board approved a revision to the weed and rubbish abatement ordinance cleaning up language as it relates to the forced abatement of vacant parcels within Cameron Park. It was evident that the will of the Board was to continue this important ordinance. In previous years the ordinance was funded partially by Title 3 grant monies that are no longer available. In the past five years, the weed abatement ordinance has been operating under a "complaint only" basis, with no lots being force abated. Attached are multiple options for staffing of the weed abatement program to implement and reinvigorate the program.

**Recommended Action:** Approve one financial and staffing option with Board poll vote.

## Staffing recommendations for Weed and Rubbish Abatement Ordinance # 2016.03.16

**BACKGROUND:** Weed and Rubbish Abatement program was established in 1999/2000 because of numerous complaints from property owners in Cameron Park but with no funding to support it. In 2003 Cameron Park Fire Safe Council was established and funded with Title III money to run program with two part time employees. Title III funds were exhausted for this program around 2008/2009 and the Fire Safe Council was dissolved. In 2011/2012 a retired annuitant position was partially funded by CSD to help with record keeping and inspecting unimproved parcels along with other CSD duties. From 2013 to present no funding has been given to hire an employee to implement and enforce the weed and rubbish abatement program.

### **ORDINANCE TIMELINES:**

- **February 15** First letter goes out to vacant landowners with deadline for clearance April 1<sup>st</sup>.
- **4<sup>th</sup> wk March** Initial inspections of vacant lots per first letter
- **April 1st** Hazard Abatement Notice letter to all non-compliant property owners. Deadline May 1<sup>st</sup>.
- **May 2<sup>nd</sup>** Second compliance inspection.
- **May 3<sup>rd</sup>** Start Enforcement Procedure—bids from vendors
- **May 10** Timeline (7 days) for property owner to appeal to CSD Board of Directors.
- **3<sup>rd</sup> wk May** Board of Directors will deny or grant appeal at board meeting and orders vegetation removed by private contractor.
- **3<sup>rd</sup> wk June** Board adopts a resolution approving abatement charges on each parcel and mail out demand for payment letter(s) by July 1<sup>st</sup>.

### **COLLECTION OF COSTS:**

- **July 9-15** Itemized report of costs for abatement to Board of Directors.
- **July 24** Report filed within 15 days of confirmation hearing to GM.
- **Aug 1-5** Transmit to County Auditor/Tax Collector (should be prior to Aug. 10).

## Staffing recommendations for Weed and Rubbish Abatement Ordinance # 2016.03.16

### **STAFFING RECOMMENDATIONS:**

#### **Option #1: Hire part time employee**

**Start:** Employee would start Jun 1<sup>st</sup> - Sept 15<sup>th</sup> of 2016.

**Duties:** Under the Battalion Chief/Fire Marshal's supervision, enforce the Cameron Park Weed and Rubbish Abatement Ordinance and its associated tasks.

- Re-establish weed abatement program
- Organize weed abatement program
- Update unimproved parcel list in Cameron Park fire department boundary
- Update all unimproved parcel folders
- Analysis of clearing unimproved parcels from our 5 parcel bid request

**Cost:** **June 1<sup>st</sup>-31 – FY 15/16** - One employee @ \$27.00 per hour (loaded) x 40 hours per week = \$1080 x 4 weeks = \$4,320

**July 1<sup>st</sup> – Sept 15<sup>th</sup> – FY 16/17**- One employee @ \$27.00 per hour (loaded) x 30 hours per week = \$810 x 11 weeks = \$8,910

#### **Option #2 : Hire part time employee for 2017 – FY 16/17**

**Start:** Hire employee Jan. 15<sup>th</sup>- Aug 15<sup>th</sup> and implement our weed abatement program.

**Duties:** Under the Battalion Chief/Fire Marshal's supervision, enforce the Cameron Park Weed and Rubbish Abatement Ordinance and its associated tasks.

- Re-organize, re-establish weed abatement program
- Complete timelines from weed and rubbish abatement
- Update unimproved parcel list in Cameron Park fire department boundary
- Update all unimproved parcel folders
- Analysis of lots from our 5 lot bid request
- Prepare documents for upcoming season
- Send out Fire Hazard Clearance Letter
- First inspections (end of March/first of April with assistance from second person)
- Return phone calls from concern citizens regarding non-compliant parcels
- Comprise and send out certified Hazard Abatement Letter to all non-compliant lots
- Second compliance inspection
- Vendor Coordination/Enforcement Procedure/Hiring, depends on money allocated by the CSD.
- Vacant property owners 7 day appeal process.
- Board resolution approving abatement charges on each vacant lot parcels to include;
  - Send out demand payment letter
  - Publish notification in newspaper(s) and/or at parcel
- Itemize report of cost for abatement to CSD Board.
- Report Filed of confirmation hearing to G.M.
- Transmit to County Auditor/Tax Collector

**Cost:** **Jan 15<sup>th</sup> – Aug 15<sup>th</sup>** – Hire employee @ \$27.00 per hour (loaded) x 30 hours per week = \$810 x 28 weeks = \$22,680



## Staffing recommendations for Weed and Rubbish Abatement Ordinance # 2016.03.16

### **Option #3 : Hire second part time employee for 2017**

**Start:** Second employee Feb 1<sup>st</sup> - Aug 1<sup>st</sup> to fully enforce our weed abatement program.

**Duties:** Under the Battalion Chief/Fire Marshal's supervision, enforce the Cameron Park Weed and Rubbish Abatement Ordinance and its associated tasks.

- Assist Preparing documents for upcoming season
- Assist Sending out Fire Hazard Clearance Letter
- Assist with First inspections (end of March/first of April)
- Assist in Returning phone calls from concern citizens regarding non-compliant parcels
- Assist comprising and sending out certified Hazard Abatement Letter to all non-compliant lots
- Assist with Second compliance inspection
- Assist with Vendor Coordination/Enforcement Procedure/Hiring, depends on money allocated by the CSD.
- Vacant property owners 7 day appeal process.
- Board resolution approving abatement charges on each vacant lot parcels to include;
  - Send out demand payment letter
  - Publish notification in newspaper(s) and/or at parcel
- Assist in Itemizing cost report for abatement to CSD Board.
- Assist with creating Report Filed of confirmation hearing to G.M.
- Transmit to County Auditor/Tax Collector

**Cost:** Feb 1<sup>st</sup> –Aug 1<sup>st</sup> – Hire employee @ \$27.00 per hour (loaded) x 30 hours per week = \$810 x 26 weeks = \$21,060

### **ESTIMATED COST TO ABATE UNIMPROVED PARCELS**

- For \$30,000 - Approximately 5-10 parcels depending on parcel size, vegetation, slope
- For \$40,000 - Approximately 10-15 parcels depending on parcel size, vegetation, slope
- For \$50,000 - Approximately 20-30 parcels depending on parcel size, vegetation, slope

ORDINANCE NO. 2016.03.16  
AN ORDINANCE OF THE CAMERON PARK COMMUNITY SERVICES DISTRICT  
AMENDING THE "WEED AND RUBBISH ABATEMENT" ORDINANCE NO. 2014.09.17  
WITHIN CAMERON PARK COMMUNITY SERVICES DISTRICT

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BE IT ORDAINED BY THE CAMERON PARK COMMUNITY SERVICES DISTRICT AS  
FOLLOWS:

The "WEED AND RUBBISH ABATEMENT" ORDINANCE NO. 2014.09.17 is hereby amended  
as follows, and shall hereafter be designated as CAMERON PARK COMMUNITY SERVICES  
DISTRICT ORDINANCE NO. 2016.03.16:

Sections:

- Section 1: FINDINGS
- Section 2: DEFINITIONS
- Section 3: LEGAL AUTHORITY FOR DISTRICT ORDINANCE
- Section 4: PROHIBITED CONDUCT
- Section 5: DUTY TO REMOVE AND ABATE HAZARDOUS VEGETATION AND  
COMBUSTIBLE MATERIAL
- Section 6: ENFORCEMENT OFFICIALS
- Section 7: INSPECTION
- Section 8: ENFORCEMENT
- Section 9: ENFORCEMENT PROCEDURE
- Section 10: APPEALS
- Section 11: REMOVAL OF HAZARDOUS VEGETATION AND COMBUSTIBLE MATERIAL
- Section 12: COLLECTION OF COSTS FOR ABATEMENT
- Section 13: LEVYING OF ABATEMENT COSTS AGAINST PROPERTY
- Section 14: VIOLATIONS
- Section 15: PENALTY – INFRACTION
- Section 16: SEVERABILITY
- Section 17: EFFECTIVE DATE AND PUBLICATION

Section 1: FINDINGS

- A. The Board of Directors of Cameron Park Community Services District (hereinafter "District") finds and declares that the uncontrolled growth and/or accumulation of weeds, grasses, hazardous vegetation and combustible materials or other materials or obstructions on sidewalks, streets, and on lands or lots within the District is dangerous or injurious to neighboring property and the health or welfare of residents of the District and is a public nuisance in that it creates fire hazards, conditions that reduce the value of private property, promote blight and deterioration, invite plundering, constitute an unattractive nuisance creating a hazard to the health and safety of minors, and creates a harbor for rodents and insects and is injurious to the health, safety and general welfare.

- B. It is the intent of the District that this Ordinance shall apply to the abatement of the accumulation of weeds, grasses, hazardous vegetation and combustible materials on all parcels within the District;
- C. The District is located in a wildland/suburban interface in which many of the native and non-native plant species within the jurisdictional boundaries of the District are highly flammable during dry periods and have contributed to significant wildfires resulting in catastrophic fire losses to life, property and the environment.
- D. The District has a diverse and complex landscape which includes mountains and other brush covered wildlands which are home to many rare and sensitive plant and animal species;
- E. Of paramount importance to the District Board of Directors and the citizens of this District is the protection of lives and property from the threat of fire and the safety of fire and law enforcement personnel during wildfires; and
- F. It is the purpose of this Ordinance to establish a hazardous vegetation and combustible material abatement program that protects the lives and property of the citizens of the District.

## Section 2: DEFINITIONS

- A. Accumulation of Weeds, Grasses, Hazardous Vegetation and Combustible Materials - Allowing the growth of weeds, grasses, hazardous vegetation and accumulation of combustible materials as defined below.
- B. Combustible Material – Accumulation of garbage, rubbish, waste or material of any kind other than hazardous vegetation that is flammable and endangers the public safety by creating a fire hazard.
- C. Fire Chief – The Battalion Chief of the Cameron Park Community Services District Fire Department or his or her authorized representative.
- D. Garbage – Includes, but is not limited to, the following: waste resulting from the handling of edible foodstuffs or resulting from decay, and solid or semisolid putrescible waste, and all other mixed, non-recyclable wastes which are generated in the day-to-day operation of any business, residential, governmental, public or private activity, and may include paper, plastic, or other synthetic material, food or beverage containers.
- E. Hazardous Vegetation – Vegetation that is flammable and endangers the public safety by creating a fire hazard including but not limited to seasonal and recurrent weeds, stubble, brush, dry leaves and tumbleweeds.

- F. Improved Parcel – A portion of land of any size, the area of which is determined by the Assessor's maps and records and may be identified by an Assessor's Parcel Number upon which a structure is located.
- G. Rubbish - Includes all the following, but is not restricted to, non-putrescible wastes, such as paper, cardboard, grass clippings, tree or shrub trimmings, leaves wood, wood chips, bedding, crockery, rubber tires, construction waste and similar waste materials.
- H. Structure – Any dwelling, house, building or other type of flammable construction including but not limited to a wood fence attached to or near any other structure.
- I. Unimproved Parcel – A portion of land of any size, the area of which is determined by the Assessor's maps and records and may be identified by an Assessor's Parcel Number upon which no structure is located.
- J. Waste - waste means all putrescible and non-putrescible solid, semi-solid, and liquid wastes, including residential, commercial, and municipal garbage, trash, refuse, paper, rubbish, ashes, industrial wastes, construction and demolition debris, discarded home and industrial appliances, manure, vegetable or animal solid and semi-solid wastes, and other discarded solid wastes and semisolid wastes.
- K. Weeds - Includes any of the following:
- (1) Weeds which bear seeds of a downy or wingy nature;
  - (2) Sagebrush, chaparral, and any other brush or weeds which attain such hard growth as to become, when dry, a fire menace to adjacent improved property;
  - (3) Weeds and grasses which are otherwise noxious;
  - (4) Poison oak and poison ivy when the conditions of growth are such as to constitute a menace to the public health;
  - (5) Dry grass, stubble, brush, or other flammable vegetation which endangers the public safety by creating a fire hazard.

### Section 3: LEGAL AUTHORITY FOR DISTRICT ORDINANCE

The District has the legal authority to adopt the provisions contained in this Ordinance as specified below:

- A. **Government Code** Section 61100(t) which provides the District the authority to abate weeds and rubbish pursuant to the provisions of the California Health and Safety Code at Section 14875 et seq.

- B. **Government Code** Section 61069 which provides the District the authority to enter private property to: (1) inspect and determine the presence of public nuisances including fire hazards that the District has the authority to abate; and (2) abate public nuisances, including public nuisances constituting fire hazards such as excessive growth of weeds, grasses, hazardous vegetation and other combustible material by giving notice to the property owner to abate such public nuisance; and (3) enter upon private property to determine if a notice to abate a public nuisance including a fire hazard has been complied with by the property owner; and, if not, exercise its power to abate such public nuisance after failure to act by the responsible property owner.
- C. The **California Health and Safety Code**, Part 5 Sections 14875-14930, which provides that an accumulation of weeds, grasses, hazardous vegetation and other combustible material constitutes a public nuisance, providing guidelines for enforcement and abatement by the District of such fire hazards, and payment of such abatement costs incurred by the District to remove such hazardous vegetation and combustible material, and provides for penalties for violations of this Ordinance by property owners.
- D. The **California Fire Code** Title 24, Part 9, Chapter 3, Section 304.1.2 and Section 1103.2.4 prohibits combustible waste material creating a fire hazard on vacant lots or open space, which California Fire Code has been adopted by this District.
- E. The **California Code of Regulations Code**, 14 C.C.R., Sections 1270.01-1276.03.
- F. The **California Public Resources Code** Section 4291 which requires a person who owns, leases, controls, operates, or maintains a building or structure in, upon, or adjoining a mountainous area, forest-covered lands, brush-covered lands, grass-covered lands, or land that is covered with flammable material, to maintain defensible space no greater than 100 feet from each side of the structure, and which provides for required fuel modification so as to ensure that a wildfire burning under average weather conditions would be unlikely to ignite the structure on the property.
- G. **Government Code** Section 25845 regarding enforcement mechanisms available for the District to ensure that the costs incurred by the District in abating the nuisance consisting of accumulation of weeds, grasses, hazardous vegetation and other combustible materials are recovered from the property owner who fails to abate such nuisance after notice from the District to do so.

H. **Government Code** Section 61115 which provides the District the authority to levy charges against property owners within the District for all the costs incurred by the District in abating nuisances created by accumulation of weeds, grasses, hazardous vegetation and other combustible materials: to provide for a basic penalty for the nonpayment of such charges of not more than 10% plus an additional penalty of not more than 1% per month for the nonpayment of the charges and the basic penalty; to recover such charges and penalties by recording in the office of the County Recorder a lien declaring the amount of the charges and penalties due, the lien to be incurred against all real property owned by the delinquent property owner within El Dorado County; and to request the El Dorado County Tax Collector to enter the amount of the delinquent weed abatement charges and penalties as special tax assessments on the current real property tax roll against those parcels of real property owned by the property owner who is delinquent in the payment of such charges and penalties. Such special tax assessments are to be collected in the same manner and method as real property taxes are collected by the county.

#### Section 4: PROHIBITED CONDUCT

A person shall not dump, nor permit the dumping of weeds, grasses, hazardous vegetation, refuse, or other combustible material, nor shall a person permit the accumulation of weeds, grasses, hazardous vegetation, refuse, or other combustible material on that person's property or on any other property so as to constitute a fire hazard.

#### Section 5: DUTY TO REMOVE AND ABATE HAZARDOUS VEGETATION AND COMBUSTIBLE MATERIAL

It shall be the duty of every owner, occupant, and person in control of any parcel of land or interest therein, which is located within the District to remove, or abate, all hazardous vegetation and combustible material, which constitutes a fire hazard which may endanger or damage neighboring property.

The owner, lessee or occupant of buildings, grounds, or lots within the District shall remove from such property and adjacent streets all waste, garbage,; rubbish weeds, hazardous vegetation or other combustible materials growing or accumulated thereon in accordance with the procedures and methods prescribed in this Ordinance and by the enforcement official.

All parcels within the District, whether Improved or Unimproved, shall comply with the following requirements:

(1) Cultivated and useful grasses and pastures shall not be considered a public nuisance. However, if the District's enforcement official shall determine it necessary to protect adjacent improved property from fire exposure, an adequate firebreak may be required. All waste, dry grass, brush, vines or other dry vegetation shall be cleared for an area of not less than 30 feet from all structures, combustible fences, vehicles, and combustible storage. The enforcement official may require additional clearances when topographical or geographical conditions warrant said action.

(2) Any Unimproved Parcel of less than two acres (2ac.) shall be cleared of all waste, hazardous vegetation and combustible material prior to May 1 or the start of fire season, whichever occurs first. Lots on which weeds, dry grass, non-cultivated pastures, or other hazardous vegetation exists, shall be mowed, and shall be cut to a maximum height of two inches so as to not constitute a fire hazard throughout the calendar year.

(3) Any Unimproved parcel or multiple contiguous parcels under the same ownership consisting of more than two acres (2ac.) shall either be cleared of all waste, hazardous vegetation and combustible material or mowed as set forth in subsection (2) above, or shall construct and maintain a minimum thirty-foot wide firebreak around the perimeter of such property. Such actions should take place prior to May 1 or the start of fire season, whichever occurs first. Firebreaks shall be disked around the entire perimeter of the parcel. Scraping will also be allowed, provided that the scraped material is removed or spread evenly over the remaining property

(4) The District's enforcement official or his or her designee may require a firebreak of more than thirty (30) feet in width to a maximum of one hundred (100) feet in width, or less than thirty (30) feet in width, as a firebreak for the protection of public health, safety or welfare or the environment. The determination of appropriate clearance distances for firebreaks will be made based upon a visual inspection of the parcel and shall consider all factors that place the property or adjoining structure(s) at risk from an approaching fire. These factors shall include local weather conditions, fuel type(s), topography, and the environment where the property or adjoining structure(s) is located.

(5) Dry leaves or wood chips located on parcels must be disked or turned under or evenly broadcast over the parcel area. If leaves or wood chips are being retained for the purpose of mulch or compost, they must be placed in a container so as to not constitute a fire hazard.

## Section 6: ENFORCEMENT OFFICIALS

The enforcement official shall have authority to enforce this chapter and issue citations for violations. For purposes of this chapter, the "enforcement official" may be:

- A. The District General Manager or his/her designee;
- B. The Covenants, Codes and Restrictions (CC&R) enforcement official of the District;
- C. The Battalion Chief of the District's Fire Department, or his/her designee; and/or
- D. The Park Superintendent.

## Section 7: INSPECTION

The enforcement official, or personnel acting under his or her direction, may enter upon private or public property whenever necessary to enforce or administer the provisions of this chapter; provided, however, that this right of entry and inspection shall not be construed to grant the right to enter into any dwelling or structure which may be located on the land. Should the District determine that there is a reasonable expectation of privacy of the property owner with respect to the dwelling unit to be inspected, the District may request an inspection warrant pursuant to the provisions of California Civil Code Section 1822.50 et seq., which warrant shall state the location which it covers and state the purposes of the inspection. When there is no reasonable expectation of privacy, such as with respect to an abandoned dwelling or building, the District's designated enforcement official may enter onto that property without a warrant in order to inspect the property for the purposes of determining whether the provisions of this Ordinance have been violated.

## Section 8: ENFORCEMENT

Violations of this Ordinance may be enforced pursuant to the legal authorities specified in Section 3 of this Ordinance following the procedures and timelines specified in Section 9 of this Ordinance. As an alternative to such enforcement procedures, the enforcement official retains the discretion to commence a meet and confer process with property owners determined to be in violation of this Ordinance to attempt to agree to a mutually acceptable method for abating the waste, vegetation and combustible material existing on such property. Nothing shall prohibit the enforcement official from issuing a hazard abatement notice to a property owner and following the enforcement procedure specified in Section 9 with respect to property owners who do not agree to a mutually acceptable abatement method after discussions with the enforcement official.

## Section 9: ENFORCEMENT PROCEDURE

- A. Initial Notice of Duty to Remove and Abate Waste, Hazardous Vegetation and Combustible Material



On or before February 15 of each year the enforcement official shall mail written notice to all owners of Unimproved Parcels within the District stating that all waste, hazardous vegetation and combustible material located on such parcel must be removed and or abated as specified in Section 5 of this Ordinance on or before April 1 of such year. Such written notice shall be mailed to all owners of Improved Parcels within the District with respect to which inspection of the parcel by the enforcement official reveals a violation of this Ordinance within 15 days after the discovery of such violation by the enforcement official.

B. Hazard Abatement Notice

If the meet and confer process described in Section 8 does not occur or does not result in abatement and removal of waste, hazardous vegetation and/or combustible material, the enforcement official may commence proceedings to enforce the provisions of this Ordinance when a violation is identified due to: (a) the failure of an owner of an Unimproved Parcel to remove and abate all waste, hazardous vegetation and combustible material on or before April 1 pursuant to the Notice specified in section 9 A, or (b) the failure of an owner of an Improved Parcel to remove and abate all waste, hazardous vegetation and combustible material within the time specified in the Notice described in Section 9 A. Enforcement proceedings are commenced by the mailing of a Hazard Abatement Notice in the manner prescribed as follows: The enforcement official shall mail the Hazard Abatement Notice to each person that has an ownership interest in the parcel to which the violation pertains. Ownership interest shall be determined based on the last equalized assessment roll available on the date of mailing of the Hazard Abatement Notice. Notification may also be accomplished by posting the Hazard Abatement Notice on the property if the owner's mailing address is not available or not current.

The contents of the Hazard Abatement Notice shall include the following:

- (1) A description of the property by reference to the assessor's parcel number as used in the records of the county assessor, and by reference to the common name of a street or road upon which the property abuts, if the property abuts upon a road or street;
- (2) A statement that there are weeds, grasses, hazardous vegetation, waste and combustible materials upon the property;
- (3) A request that such weeds, grasses, hazardous vegetation, waste and combustible materials be removed or abated by May 1, which shall not be less than 15 calendar days following the mailing or posting of the notice;

(4) A statement that if such weeds, grasses, hazardous vegetation, waste and combustible materials are not removed or abated by the property owner by May 1, that such materials may be removed under authority of the District, and the costs of such removal and abatement may be made a legal charge against the owner or owners of the property, a lien imposed on and recorded against the property in the amount of such costs, and such costs referred to the County Tax Collector for collection together with property taxes on such property pursuant to the provisions of Health and Safety Code Sections 14875 through 14931, and Government Code Sections 25845 and 61115;

(5) A statement referencing the right of the property owner to appeal the issuance of the Hazard Abatement Notice pursuant to Section 10 hereof.; and

(6) With respect to notices which are posted, a title which reads "Notice to Remove Weeds, Grass, Hazardous Vegetation, Waste and/or Other Combustible Materials," the letters of the foregoing title to be not less than one inch in height.

Notices which are posted shall be conspicuously posted in front of the property, or if the property has no frontage upon a road or street, then upon a portion of the property nearest to a road or a street most likely to give actual notice to the owner. Notices shall be posted not more than 100 feet in distance apart upon property with more than 200 feet of frontage, and at least one notice shall be posted on each parcel with 200 or less feet of frontage.

Such Hazard Abatement Notice also will be sent by certified mail to the property owner of such parcel as her or her name appears on the last equalized assessment roll and to the address shown on such assessment roll.

#### Section 10: APPEALS

Appeals Procedure. Any person, who is adversely affected by the Hazard Abatement Notice specified in Section 9, may appeal such Hazard Abatement Notice to the Board of Directors within fifteen (15) calendar days of the postmark on the Hazard Abatement Notice by filing a written appeal with the enforcement official. Timely appeal shall stay any further action for removal or abatement until the date set for hearing, unless the weeds, hazardous vegetation, waste or combustible material at issue presents an imminent fire hazard within 100 feet of any structure. The enforcement official shall set the matter for hearing before the Board of Directors. The enforcement official shall notify the Appellant by certified mail of the date and time set for such hearing, at least fifteen (15) days prior to said date. If the Appellant resides outside the District, such Notice of Hearing shall be mailed to the Appellant at least twenty (20) days prior to the date set for the hearing. The Appellant shall have the right to appear in person or by agent, designated in writing, at the hearing, and present oral, written, and/or photographic evidence. The Board of Directors shall issue its order denying or granting the appeal, which shall be in writing and be issued within fifteen (15) days of the date of the hearing. The decision of the Board of Directors shall be final.

## Section 11: REMOVAL OF HAZARDOUS VEGETATION AND COMBUSTIBLE MATERIAL

If, by May 1 of any year as specified in the original Hazard Abatement Notice, or as extended in cases of appeal, or as specified by the Board of Directors, compliance with this Ordinance has not been accomplished, the enforcement official or his designee may order that waste, hazardous vegetation or other combustible material located on the property be removed by public officers and/or employees of the District, or may cause such removal to be carried out by a private contractor selected by the District.

## Section 12: COLLECTION OF COSTS FOR ABATEMENT

When proceedings under this chapter result in the removal of weeds, grasses, hazardous vegetation, waste or combustible material from property by the District or its agents or contractors due to the refusal of a property owner to comply with this Ordinance, all costs incurred by the District in performing such removal may be assessed against the property. Such costs shall include the costs of labor, materials and equipment furnished by the District in removing such waste, hazardous vegetation and/or combustible material; the costs incurred by the District for payments to an independent contractor to remove such waste, hazardous vegetation and combustible material from the property; all administrative costs incurred by the District in removing such waste, hazardous vegetation and combustible material including actual costs of investigation, property inspection, boundary determination, measurement, clerical costs, related attorneys' fees, and administrative overhead costs for supervision, insurance, costs of publication, mailing and posting of notices; preparation of contracts with independent contractors to perform the abatement work; review of bids by contractors; administration of contracts for abatement activities; and other budgeted overhead items. If waste, weeds, hazardous vegetation and/or combustible material are ultimately removed from the property by the property owner subsequent to the deadline for removal specified in any Hazard Abatement Notice issued by the District, the District shall be entitled under this Ordinance to assess against the property all such costs incurred securing such compliance with this Ordinance by the property owner up to and including the final date of compliance.

The enforcement official shall keep an account of such administrative and removal costs of abatement, and shall submit to the District Board of Directors for confirmation an itemized written report showing such unpaid costs and their proposed assessment to the respective properties subject to the Hazard Abatement Notice. The report shall be filed with the General Manager not less than 15 calendar days in advance of the confirmation hearing required below.

Upon receipt of the report, a public hearing shall be scheduled in June to receive any protests and to confirm the cost report. A statement of the proposed costs and notice of the time, date and place of the hearing, together with reference to the report on file with the clerk, shall be mailed to the owner or owners of each parcel of property proposed to be assessed as shown on the last equalized assessment roll available on the date of mailing of the notice to the address or addresses of the owner or owners shown on the roll or any other address or addresses ascertained to be more accurate. Such notice shall be mailed not less than 15 calendar days in advance of the hearing.

Notice of the time, date and place of the public hearing by the Board shall be published once in a newspaper of general circulation published within the District. With respect to each property proposed to be assessed for which the name of the owner or owners is not shown on the last equalized assessment roll, or no address for an owner is shown on the last equalized assessment roll, the notice shall show the name or names of the owner or owners as such name or names are shown on the last equalized assessment roll, the assessor's parcel number, the street address of the property if the property has an address and the address is known to the enforcement official, the name of the street or road upon which such property abuts if the property abuts upon a street or road, the amount of the proposed assessment and reference to the report on file with the enforcement official. Such publication shall be made not less than 15 calendar days in advance of the hearing.

At the time fixed for receiving and considering the report, the District Board of Directors shall conduct a public hearing and shall receive and consider any objections from members of the general public or property owners liable to be assessed for the costs of abatement. The District Board of Directors may continue the hearing and delegate to the General Manager or his or her designee the responsibility of hearing individual protests and submitting a recommendation with respect thereto; provided, that the District Board of Directors provides an opportunity for individual consideration of each property upon which abatement activities have been conducted by the District upon receipt of a recommendation by the General Manager. The District Board of Directors may modify the report if it is deemed necessary. The District Board of Directors shall then confirm the report by motion or resolution.

Section 13: LEVYING OF ABATEMENT COSTS AGAINST PROPERTY

- A. The costs of abatement incurred by the District once approved by resolution of the Board of Directors of the District, shall be mailed to the owner of the property by July 1 demanding payment within thirty (30) days of the date of mailing, or by August 1. If the costs as confirmed are not paid by the responsible property owner by August 1, or within 30 days of the date of mailing of the notice, whichever is later, such costs shall be assessed against the parcel of land as a nuisance abatement lien in accordance with Health and Safety Code Sections 14875 through 14931, Government Code Section 25845, and Government Code Section 61115. The Notice of Lien shall, at a minimum, identify the record owner or possessor of the property, set forth the last known address of the record owner or possessor, set forth the date upon which the abatement of the nuisance was ordered by the Board of Directors and the date that the abatement was complete, and include a description of the real property subject to the lien and the amount of the abatement cost constituting the lien. Recordation of a Notice of Abatement Lien pursuant to this Section shall have the same effect as recordation of a money judgment recorded pursuant to Code of Civil Procedure Section 697.310 et seq., and shall create a lien which has the same priority as a judgment lien on real property which shall continue in effect until released. On the order of the Board of Directors, or any designee of the Board of Directors, an abatement lien created under this Ordinance may be released or subordinated in the same manner as a judgment lien on real property may be released or subordinated.
- B. As an alternative to, or in addition to the lien procedure detailed in subsection A above, the abatement costs incurred by the District may be levied against the parcel of land subject to abatement activities by the District as a special real property tax assessment in accordance with Government Code Sections 25845 and 61115. Any special tax assessment imposed on real property pursuant to this Section may be collected at the same time and in the same manner as ordinary real property taxes are collected by the County of El Dorado, and shall be subject to the same penalties and the same procedure and sale in case of delinquency as is provided for ordinary real property taxes. Notice of any special assessment that is levied on real property pursuant to this Section shall be given to the property owner by certified mail, and shall contain the information set forth in Sections 25845 and 61115 of the Government Code. The District shall transmit the notice of such special assessment levied on real property pursuant to this Section to the County Auditor/Tax Collector of El Dorado County with instructions to collect the special tax assessment on the real property tax rolls for the ensuing fiscal year. Such notice shall be transmitted to the County Auditor/Tax Collector prior to August 10 in any fiscal year.

#### Section 14: VIOLATIONS

The owner or occupant of any parcel or premises within the District who violates this Ordinance or permits a violation of this Ordinance upon any parcel or premises owned, occupied or controlled by him or her, shall be guilty of an infraction. Violation of this Ordinance shall consist of the following: (1) failure to abate waste, hazardous vegetation and combustible material after abatement notice from the District; or (2) interference with the performance of the duties of officers or employees of the District or any contractor hired by the District for abatement activities; or (3) refusal to allow any officer or employee of the District or private contractor approved by the District to enter upon the property for the purpose of inspecting and/or removing any waste, hazardous vegetation and/or combustible material from the property; or (4) interference in any manner whatsoever with the officers, employees or contractors of the District in the work of inspection and removal as provided in this Ordinance.

#### Section 15: PENALTY - INFRACTION

- A. Notwithstanding the provisions of any other section of this code, violation of any of the provisions of this chapter, or failure to comply with any of the regulatory requirements of this chapter, is an infraction.
- B. Every violation of this chapter is punishable by:
  - (1) A fine not exceeding \$100.00 for the first violation;
  - (2) A fine not exceeding \$200.00 for the second violation within three (3) years; and
  - (3) A fine not exceeding \$500.00 for each additional violation within three (3) years.

#### Section 16: SEVERABILITY

If any Ordinance, article, subsection or subdivision thereof, provision, sentence, clause or phrase of this code, or any application thereof, is for any reason held to be invalid by a court of competent jurisdiction, such decision shall not affect the remaining provisions of this code, which can be given effect without the invalid portions and, therefore, such invalid portions are declared to be severable. The District hereby declares that it would have enacted this Ordinance and each of its articles, sections, subsections, or subdivisions thereof, provisions, sentences, clauses or phrases irrespective of the fact that one or more of them is declared invalid.

Section 17: EFFECTIVE DATE AND PUBLICATION

This Ordinance shall take effect thirty (30) days after its adoption. The Cameron Park Board Secretary is directed to publish this Ordinance as adopted in a newspaper of general circulation in the District. In lieu of publication of the full text of the Ordinance within fifteen (15) days after its passage, a summary of the Ordinance may be published at least five (5) days prior to and fifteen (15) days after adoption by the District Board and a certified copy shall be posted in the office of the District, and Cameron Park Fire Department Office, pursuant to Government Code Sections 25120 through 25132.

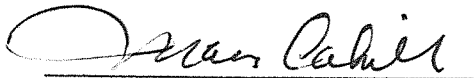
PASSED AND ADOPTED by the Board of Directors of the Cameron Park Community Services District this 16th day of March 2016, by the following vote:

AYES: GS, MM, AB, SM, HM

NOES: None

ABSENT: None

ATTEST: None



Mary Cahill  
Secretary of the Board



Greg Stanton, President  
Board of Directors

*Cameron Park  
Community Services District*

## **Revised Agenda Transmittal**

**DATE:** May 18, 2016

**TO:** Board of Directors

**FROM:** Mary Cahill, General Manager

**AGENDA ITEM #8:** **RESOLUTION 2016-09 DECLARING THE INTENTION TO CONTINUE ASSESSMENTS FOR FISCAL YEAR 2016/17, PRELIMINARILY APPROVING ENGINEER'S REPORT, AND PROVIDING FOR NOTICE OF HEARING ON JUNE 15, 2016, FOR THE FOLLOWING LANDSCAPING AND LIGHTING DISTRICTS: AIRPARK, UNIT 6, UNIT 7, UNIT 8, VIEWPOINTE, GOLDORADO, UNIT 11, UNIT 12, CAMERON WOODS 1-4, BAR J15-A, BAR J 15-B, CREEKSIDE, EASTWOOD, DAVID WEST, CAMBRIDGE OAKS, NORTHVIEW, CAMERON VALLEY, CAMERON WOODS 8, SILVER SPRINGS, AND BAR J15-A NO. 2**

**RECOMMENDED ACTION:** Receive, Discuss and Approve Resolution No. 2016-09 with a Board Poll Vote and Schedule Public Hearing on June 15, 2016

---

**BUDGET ACCOUNT:** N/A

**BUDGET IMPACT:** N/A

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### **RECOMMENDATION**

It is recommended that the Board approve a Resolution that would declare the Board's intention to levy the continued assessments for fiscal year 2016-17, preliminarily approve the Engineer's Report for Cameron Park CSD Landscaping and Lighting Districts, and provide for the notice of a public hearing on June 15, 2016 regarding levying the continued assessments for fiscal year 2016-17.

### **RESULT OF RECOMMENDED ACTION**

The Board will declare its intention to levy the continued assessments for fiscal year 2016-17; will preliminarily approve the Engineer's Report, including the proposed rates included in the Engineer's Report for the Cameron Park CSD Landscaping and Lighting Districts. The Engineer will administer and process the current parcel data to establish continued assessments for each



parcel in the assessment district boundaries. The Engineer and will cause a Notice to be published in a local newspaper in order to notify the public of the hearing that will be held on June 15, 2016 for the continued levy of the assessments.

**BACKGROUND**

On April 20, 2016 the Board adopted Resolution 2016-05 directing SCI Consulting Group, the District’s assessment engineer and assessment administration firm, to prepare an Engineer’s Report for the continuation of the Cameron Park CSD Landscaping and Lighting Assessment Districts fiscal year 2016-17. SCI Consulting Group has prepared the Engineer’s Report for fiscal year 2016-17 and this Report is included with this staff report.

**PROPOSED FY 2016-17 RATES**

The following table details the assessment rates for each:

LLAD	2016-17 Rates
AIRPARK LLAD	\$60.14
UNIT 6 LLAD	\$54.50
UNIT 7 LLAD	\$36.18
UNIT 8 LLAD	\$36.20
VIEWPOINTE LLAD	\$45.06
GOLDORADO LLAD	varies by size of parcel
UNIT 11 LLAD	\$22.42
UNIT 12 LLAD	\$37.28
CAMERON WOODS 1-5 LLAD	\$47.50
BAR J 15A COUNTRY CLUB LLAD	\$48.24
BAR J 15B MERRYCHASE LLAD	\$190.04
CREEKSIDE LLAD	\$31.00
EASTWOOD LLAD	\$223.54
DAVID WEST LLAD	\$165.00
CAMBRIDGE OAKS LLAD	\$14.88
NORTHVIEW LLAD	\$324.00
CAMERON VALLEY LLAD	\$106.52
CAMERON WOODS 8 LLAD	\$113.18
SILVER SPRINGS	\$0.00
BAR J15A No. 2	\$49.15

Note: For fiscal year 2016-17 the Airpark LLAD will assess a rate lower than the maximum authorized rate, which is expected to be sufficient to cover the street lighting costs for the upcoming fiscal year. The District will conduct additional research on the costs of alternative and effective lighting.

**CONCLUSION**

It is recommended that the Board approve the Resolution of Intention to Continue Assessments for Fiscal Year 2016-17, Preliminarily Approving Engineer’s Report, and Providing for Notice of Hearing on June 15, 2016 for the Landscaping and Lighting Districts.

**RESOLUTION NO. 2016-09  
of the Board of Directors  
of the Cameron Park Community Services District  
May 18, 2016**

BOARD OF DIRECTORS OF THE CAMERON PARK COMMUNITY SERVICES DISTRICT,  
COUNTY OF EL DORADO, STATE OF CALIFORNIA,

**RESOLUTION APPROVING THE PRELIMINARY ENGINEERS REPORT,  
DECLARING ITS INTENTION TO CONTINUE ASSESSMENTS FOR FY 2016-17 IN:**

**AIRPARK LLAD #30, UNIT 6 LLAD #31, UNIT 7 LLAD #32, UNIT 8 LLAD #33,  
VIEWPOINTE LLAD #34, GOLDORADO LLAD #35, UNIT 11 LLAD #36, UNIT 12 LLAD #37,  
CAMERON WOODS 1-4 LLAD #38, BAR J 15A COUNTRY CLUB LLAD #39, BAR J 15B  
MERRYCHASE LLAD #40, CREEKSIDE LLAD #41, EASTWOOD LLAD #42, DAVID WEST  
LLAD #43, CAMBRIDGE OAKS LLAD #44, NORTHVIEW LLAD #45, CAMERON VALLEY  
LLAD #46, CAMERON WOODS 8 LLAD #47, SILVER SPRINGS LLAD #48 and  
BAR J 15A No 2 LLAD #50**

**AND NOTICE OF PUBLIC HEARING (STREETS AND HIGHWAYS CODE §22624)**

*WHEREAS*, the Board of Directors of the Cameron Park Community Services District adopted its Resolution Initiating Proceedings for the preparation and filing of the annual engineer's report for Fiscal Year 2016-17, commencing on July 1, 2016 and ending June 30, 2017, pursuant to the Landscaping and Lighting Act of 1972;

*WHEREAS*, the Annual Engineer's Report has been filed as directed with the Board of Directors, pursuant to the Landscaping and Lighting Act of 1972 for the above-identified Landscaping and Lighting Assessment Districts, all of which are located within the boundaries of the Cameron Park Community Services District and are more specifically described in the Engineer's Reports on file;

*WHEREAS*, the improvements to be paid for by the funds collected during Fiscal Year 2016-17 generally consist of maintenance of the existing improvements.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE CAMERON PARK COMMUNITY SERVICES DISTRICT AS FOLLOWS:**

1. **APPROVAL OF ENGINEER'S REPORT:** The Board of Directors hereby approves, as submitted, the preliminary Engineer's Report filed with this Board of Directors for the:  
AIRPARK LLAD #30, UNIT 6 LLAD #31, UNIT 7 LLAD #32, UNIT 8 LLAD #33, VIEWPOINTE LLAD #34, GOLDORADO LLAD #35, UNIT 11 LLAD #36, UNIT 12 LLAD #37, CAMERON WOODS 1-4 LLAD #38, BAR J 15A COUNTRY CLUB LLAD #39, BAR J 15B MERRYCHASE LLAD #40, CREEKSIDE LLAD #41, EASTWOOD LLAD #42, DAVID WEST LLAD #43, CAMBRIDGE OAKS LLAD #44, NORTHVIEW LLAD #45, CAMERON VALLEY LLAD #46,

CAMERON WOODS 8 LLAD #47, SILVER SPRINGS LLAD #48 and BAR J 15A No. 2 LLAD #50, Landscaping and Lighting Assessment Districts for Fiscal Year 2016-17.

2. **PROPOSED ASSESSMENT:** The Board of Directors intends to continue and to collect assessments during Fiscal Year 2016-17 within the Landscaping and Lighting Assessment Districts identified in Number 1 above, to pay for and maintain the above-described improvements. The Fiscal Year 2016-17 levy rates are not proposed to increase, with the exception of Cameron Woods 8 and Bar J15-A No. 2 LLADs. The authorized maximum assessment rate change for Cameron Woods 8 and Bar J15-A No. 2 is not to exceed 3% per year with no maximum and for SILVER SPRINGS is not to exceed 4% per year with no maximum. The annual Bay Area CPI change as of December 2015 is 3.17%, and the Unused CPI carried forward from the previous fiscal year is 0.0%. Therefore, the maximum authorized increase that may be levied for Cameron Woods 8 and Bar J15-A No. 2 in fiscal year 2016-17 is 3%. The Maximum authorized increase that may be levied for Silver Springs in fiscal year 2016-17 is 3.17%

Therefore, the maximum authorized assessment rate for Cameron Woods 8 is \$116.58, for Silver Springs is \$586.70, and for Bar J15A No. 2 is \$49.15; the assessment rate proposed to be continued for fiscal year 2016-17 for Cameron Woods 8 is \$113.18, which is the same as last year, and for Bar J15A No. 2 is \$49.15, which are equal to the maximum authorized rate. For Silver Springs the proposed rate will continue to be \$0.00.

The proposed assessment rates for Fiscal Year 2016-17 for the above-identified Landscaping and Lighting Assessment Districts are identified in the Engineer's Reports on file with the District and are as follows:

LLAD	2016-17 Rates
AIRPARK LLAD	\$60.14
UNIT 6 LLAD	\$54.50
UNIT 7 LLAD	\$36.18
UNIT 8 LLAD	\$36.20
VIEWPOINTE LLAD	\$45.06
GOLDORADO LLAD	varies by size of parcel
UNIT 11 LLAD	\$22.42
UNIT 12 LLAD	\$37.28
CAMERON WOODS 1-5 LLAD	\$47.50
BAR J 15A COUNTRY CLUB LLAD	\$48.24
BAR J 15B MERRYCHASE LLAD	\$190.04
CREEKSIDE LLAD	\$31.00
EASTWOOD LLAD	\$223.54
DAVID WEST LLAD	\$165.00
CAMBRIDGE OAKS LLAD	\$14.88
NORTHVIEW LLAD	\$324.00
CAMERON VALLEY LLAD	\$106.52
CAMERON WOODS 8 LLAD	\$113.18
SILVER SPRINGS	\$0.00
BAR J15A No. 2	\$49.15

3. **REVIEW OF ENGINEER'S REPORT:** Affected property owners and interested persons may review the Engineer's Reports, which contain a full and detailed description of the boundaries of the Landscaping and Lighting Assessment Districts identified in number 1 above, the improvements, and the proposed maintenance budget and assessments upon each parcel, at the Cameron Park Community Services District Office located at 2502 Country Club Dr., Cameron Park, CA 95682 between the hours of 8:30 a.m. and 5:00 p.m., Monday through Friday.

4. NOTICE OF PUBLIC HEARING: NOTICE IS HEREBY GIVEN that the Board of Directors has scheduled a public hearing on the proposed assessments for June 15, 2016, 7:00 p.m., at the Cameron Park Community Services District Office located at 2502 Country Club Dr., Cameron Park, CA 95682, after which it will determine whether to continue and collect the proposed assessments and the amount of the assessments.
5. ADDITIONAL INFORMATION: Interested persons may contact the Cameron Park Community Services District Office located at 2502 Country Club Dr., Cameron Park, CA 95682, (530) 677-2231 to receive additional information about the proposed formation and assessments.

PASSED AND ADOPTED this 18<sup>th</sup> day of May, 2016, by the following vote:

AYES:

NOES:

ABSENT:

---

Greg Stanton, President,  
Board of Directors

ATTEST:

---

Mary Cahill  
Secretary to the Board of Directors



**CAMERON PARK COMMUNITY SERVICES  
DISTRICT**

**LANDSCAPING AND LIGHTING ASSESSMENT DISTRICTS**

**ENGINEER'S REPORT – FINAL DRAFT**

MAY 2016

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

ENGINEER OF WORK:

**SCIConsultingGroup**

4745 MANGLES BOULEVARD

FAIRFIELD, CALIFORNIA 94537

PHONE 707.430.4300

FAX 707.430.4319

WWW.SCI-CG.COM

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DRAFT

**CAMERON PARK COMMUNITY SERVICES DISTRICT**

---

**NAME OF GOVERNING BOARD**

Greg Stanton, President  
Margaret Mohr, Vice President  
Amy Blackmon, Director  
Scott McNeil, Director  
Holly Morrison, Director

**CAMERON PARK CSD MANAGER**

Mary Cahill, General Manager

**ENGINEER OF WORK**

SCI Consulting Group

DRAFT

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## EXECUTIVE SUMMARY

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### INTRODUCTION

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

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

### FORMATION OF ASSESSMENT DISTRICTS

#### PRE-PROPOSITION 218 LIGHTING DISTRICTS:

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

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

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

#### PRE-PROPOSITION 218 PARKS DISTRICT:

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

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

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

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

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

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

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

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

Both of these exceptions from the provisions of Proposition 218 apply to those Assessment Districts formed prior to the passage of Proposition 218. First, these Assessment Districts

were formed pursuant to a petition signed by all of the current owners of the real property subject to the assessment in each of these Assessment Districts at the time the assessment was initially imposed, which meets the requirements of California Constitution Article XIID, section 5(b).

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

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

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

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

In light of the fact that the Assessment Districts specified above formed prior to the adoption of Proposition 218 on November 5, 1996 comply with the definitions of two of the exemptions in Proposition 218 as specified above, the assessments levied within each of those Assessment Districts are exempt from the substantive and procedural requirements outlined above.

Despite that exemption, this Engineer's Report specifies the facts and circumstances demonstrating that the assessments levied within these Assessment Districts formed prior to the adoption of Proposition 218 nevertheless comply with the substantive requirements of Proposition 218.

Those Assessment Districts enumerated above formed after the adoption of Proposition 218 were each formed pursuant to the unanimous consent of each of the property owners owning property within each such Assessment Districts at the time of formation of the Assessment Districts, and such property owners requested that such Assessment Districts be formed. The Engineer's Report demonstrates that these three Assessment Districts formed after the adoption of Proposition 218 comply with the procedural and substantive requirements of Proposition 218.

#### **ASSESSMENT CONTINUATION PROCEDURES**

This Engineer's Report ("Report") was prepared to establish the budget for the capital improvements, maintenance and services expenditures that are proposed to be funded in each of the Assessment Districts by the proposed 2016-17 assessments, to determine the special benefits received from the street lighting and landscaping maintenance and capital improvements to real property within each of the Assessment Districts, and to specify the method of assessment apportionment to lots and parcels within each Assessment District. This Report and the proposed assessments have been made pursuant to the Landscaping and Lighting Act of 1972, Part 2 of Division 15 of the California Streets and Highways Code (the "Act") and Article XIID of the California Constitution (the "Article").

This Report describes each of the Assessment Districts and the proposed assessments for each Assessment District for fiscal year 2016-17. The proposed assessments are based on the estimated cost to operate, maintain and service the improvements in each Assessment District that provide a direct and special benefit to the properties within each such Assessment District.

In each subsequent year for which the assessments will be continued, the CPCSD Board must direct the preparation of an Engineer's Report, budgets and proposed assessments for each of the Assessment Districts for the upcoming fiscal year. After the Engineer's Report is completed, the Board may preliminarily approve the Engineer's Report and proposed assessments and establish the date for a public hearing on the continuation of the assessments. This Report was prepared pursuant to the direction of the Board adopted on April 20, 2016.

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

Following the minimum 10-day time period after publishing the notice, a public hearing is held for the purpose of allowing public testimony about the proposed continuation of the assessments. This hearing is currently scheduled for June 15, 2016.

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

At this hearing, the Board will consider approval of a resolution confirming the assessments for fiscal year 2016-17 in each of the Assessment Districts. If so confirmed and approved, the assessments will be submitted to the County Auditor/Controller for inclusion on the property tax rolls for Fiscal Year 2016-17.

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

## LEGAL ANALYSIS

### DISCUSSION OF BENEFIT REQUIRED BY PROPOSITION 218

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

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

The State of California Legislative Analyst's impartial analysis of Proposition 218 states that first, local governments must estimate the amount of "special benefit" landowners receive, or would receive, from the improvements or services. If such improvements or services provide both special benefits to that parcel of real property and general benefits to members of the public and non-property owners such as tenants and visitors, then the CPCSD may

charge landowners only for the cost of providing the special benefit. The CPCSD must use general revenue such as property taxes and user fees to pay the remaining portion of the costs of improvements or services. Second, the District must ensure that no property owner's assessment is greater than the cost to the CPCSD to provide those improvements or maintenance services to benefit that particular owner's property.

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

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

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

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

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

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

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

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

- Benefit assessments are for special, not general, benefit
- The services and/or improvements funded by assessments must be clearly defined
- Special benefits are directly received by and provide a direct advantage to property in the assessment district

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

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

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

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

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

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



public facility or service accrues to assessed properties (special benefit) and how much accrues to the general public who do not own property within the Assessment District (general benefit). The Court found that all benefits, both special benefits and general benefits, must be identified, separated and quantified. The Court even mentioned a hypothetical example of apportioning of general benefit and special benefit with respect to the benefit of street lighting based on vehicle trips generated by assessed properties as a fraction of total vehicle trips; in other words, in terms of usage of assessment funded facilities and services by owners of assessed properties as opposed to members of the general public.

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

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

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

This Engineer's Report and the process used to establish these proposed assessments for 2016-17 are consistent with the case law described above and with the requirements of Articles XIIC and XIID of the California Constitution based on the following factors:

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

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

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

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

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

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

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

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

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## PLANS AND SPECIFICATIONS

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

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

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

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

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

## DESCRIPTIONS OF THE DISTRICTS

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### SERVICES FOR INDIVIDUAL DISTRICTS

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

TABLE 1 – SERVICES FOR INDIVIDUAL DISTRICTS

District	Services Provided	
30. Airpark	Street Lights (116) LS 75 Watt	
31. Unit 6	Street Lights (112) LS-1A 75 Watt	
32. Unit 7	Street Lights (75) LS-1A 75 Watt	
33. Unit 8	Street Lights (88) LS-1 75 Watt	
34. Viewpointe	Street Lights (42) LS-1 75 Watt	
35. Goldorado	Street Lights (23) LS-1 75 Watt	
36. Unit 11	Street Lights (37) LS-1 75 Watt	
37. Unit 12	Street Lights (76) LS-1 75 Watt	
38. Cameron Woods 1-4	Street Lights (42) LS-1 75 Watt	
39. Bar J 15A Country Club	Street Lights (105) LS-1 75 Watt	Landscaping, etc.
40. Bar J 15B Merrychase	Street Lights (8) LS-1E-HPS Watt	Landscaping, etc.
41. Creekside	Street Lights (12)(HPSVL), LS-1D, 70 W	
42. Eastwood	Street Lights (9) LS-1 75 Watt	Landscaping, etc
43. David West		Landscaping, etc
44. Cambridge Oaks	Street Lights (9) (HPSVL), LS-1D, 70 W	
45. Northview	Street Lights (10) LS1-D 75 W	Landscaping, etc
46. Cameron Valley	Street Lights (9) LS-1 75 Watt	Landscaping, etc
47. Cameron Woods 8	Street Lights (8) LS-1 75 Watt	
48. Silver Springs	Street Lights (0) LS-1 75 Watt	Landscaping, etc
50. Bar J 15A No 2		Landscaping, etc

**DISTRICT BOUNDARIES AND SPECIFIC AREAS MAINTAINED**

A description of the boundaries, areas maintained and improvements are described in detail below for each district.

## Airpark (LLAD #30)

BOUNDARIES: El Dorado County Map Book, 083, pages 14 through 24, pages 47, 48, and pages 51 through 54, inclusive.

## Improvements:

## New:

- No Planned Projects.

## Existing:

- 116 LS 75W street light lamps including maintenance (performed by PG&E) and electrical service. The street lights, listed by PG&E service number, are shown in Table 2, below:

**TABLE 2 – AIRPARK STREET LIGHTS**

114	124	134	144	154	164	174	184	194	204	214	224
115	125	135	145	155	165	175	185	195	205	215	225
116	126	136	146	156	166	176	186	196	206	216	615
117	127	137	147	157	167	177	187	197	207	217	616
118	128	138	148	158	168	178	188	198	208	218	617
119	129	139	149	159	169	179	189	199	209	219	618
120	130	140	150	160	170	180	190	200	210	220	
121	131	141	151	161	171	181	191	201	211	221	
122	132	142	152	162	172	182	192	202	212	222	
123	133	143	153	163	173	183	193	203	213	223	

## Unit 6 (LLAD #31)

BOUNDARIES: El Dorado County Map Book, 083, pages 25 through 33, inclusive.

## Improvements:

## New:

- No Planned Projects.

## Existing:

- 112 LS-1A, 75W street light lamps including maintenance (performed by PG&E) and electrical service. The street lights, listed by PG&E service number, are shown in Table 3, below:

**TABLE 3 – UNIT 6 STREET LIGHTS**

1	11	21	31	41	51	61	71	81	91	102	112
2	12	22	32	42	52	62	72	82	92	103	113
3	13	23	33	43	53	63	73	83	93	104	
4	14	24	34	44	54	64	74	84	94	105	
5	15	25	35	45	55	65	75	85	95	106	
6	16	26	36	46	56	66	76	86	96	106	
7	17	27	37	47	57	67	77	87	97	107	
8	18	28	38	48	58	68	78	88	98	108	
9	19	29	39	49	59	69	79	89	99	109	
10	20	30	40	50	60	70	80	90	101	111	

## Unit 7 (LLAD #32)

BOUNDARIES: El Dorado County Map Book, 083, pages 04 through 13, and pages 42 and 55, inclusive; Map Book 102, page 39; Map Book 116, page 01 parcel 1.

## Improvements:

## New:

- No Planned Projects.

## Existing:

- 75 LS-1A, 75W street light lamps including maintenance (performed by PG&E) and electrical service. The street lights, listed by PG&E service number, are shown in Table 4, below:

**TABLE 4 – UNIT 7 STREET LIGHTS**

226	233	240	247	254	262	269	276	283	290	297
227	234	241	248	255	263	270	277	284	291	298
228	235	242	249	256	264	271	278	285	292	299
229	236	243	250	257	265	272	279	286	293	300
230	237	244	251	259	266	273	280	287	294	683
231	238	245	252	260	267	274	281	288	295	
232	239	246	253	261	268	275	282	289	296	

## Unit 8 (LLAD #33)

Boundaries: El Dorado County Map Book, 082, pages 52 through 60, page 62 through 64, pages 66 through 68, pages 70, 71, 73, 76, 77, 79, and 82 through 84, inclusive.

## Improvements:

## New:

- No Planned Projects.

## Existing:

- 88 LS-1A, 75W street light lamps including maintenance (performed by PG&E) and electrical service. The street lights, listed by PG&E service number, are shown in Table 5, below:

TABLE 5 – UNIT 8 STREET LIGHTS

302	309	316	323	330	337	344	351	359	366	374	381	525
303	310	317	324	331	338	345	352	360	367	375	382	526
304	311	318	325	332	339	346	353	361	369	376	383	527
305	312	319	326	333	340	347	355	362	370	377	384	528
306	313	320	327	334	341	348	356	363	371	378	385	
307	314	321	328	335	342	349	357	364	372	379	386	
308	315	322	329	336	343	350	358	365	373	380	524	

## Viewpointe (LLAD #34)

BOUNDARIES: El Dorado County Map Book 116, pages 39, 40 and 42, inclusive.

## Planned Projects for 2016-17

- Outreach for possible Rate Increase and New District

## Improvements:

## New:

- No Planned Projects.

## Existing:

- 42 LS-1, 75W street light lamps including maintenance (performed by PG&E) and electrical service. The street lights, listed by PG&E service number, are shown in Table 6, below:

TABLE 6 – VIEWPOINTE STREET LIGHTS

289	293	297	301	305	309	313	317	321	650	654
290	294	298	302	306	310	314	318	322	651	655
291	295	299	303	307	311	315	319	648	652	
292	296	300	304	308	312	316	320	649	653	

## Goldorado (LLAD #35)

BOUNDARIES: El Dorado County Map Book 083, pages 34, 45 and 50, 61 inclusive.

## Planned Projects for 2016-17

- Outreach for possible Rate Increase and New District



## Improvements:

## New:

- No Planned Projects.

## Existing:

- 23 LS-1, 75W street light lamps including maintenance (performed by PG&E) and electrical service. The street lights, listed by PG&E service number, are shown in Table 7, below:

TABLE 7 – GOLDORADO STREET LIGHTS

656	659	661	663	665	666	669	671	673	676	678	680
658	660	662	664	666	667	670	672	674	677	679	

## Unit 11 (LLAD #36)

BOUNDARIES: El Dorado County Map Book 116, pages 8 through 27, pages 41, 45 56, and 62, inclusive.

## Improvements:

## New:

- No Planned Projects.

## Existing:

- 37 LS-1, 75W street light lamps including maintenance (performed by PG&E) and electrical service. The street lights, listed by PG&E service number, are shown in Table 8, below:

TABLE 8 – UNIT 11 STREET LIGHTS

470	474	478	483	487	491	495	499	503	507
471	475	480	484	488	492	496	500	504	
472	476	481	485	489	493	497	501	505	
473	477	482	486	490	494	498	502	506	

Note: PG&E service number 1177, 1178, 1179, 1253, 1254, 12255, 1256 are lights within the common area of the HOA and are not maintained by the Unit 11 LLAD.

## Unit 12 (LLAD #37)

BOUNDARIES: El Dorado County Map Book, 116, pages 28 through 37 and pages 44, 57 and 61, inclusive

## Improvements:

## New:

- No Planned Projects.

Existing:

- 76 LS-1, 75W street light lamps including maintenance (performed by PG&E) and electrical service. The street lights, listed by PG&E service number, are shown in Table 9, below:

**TABLE 9 – UNIT 12 STREET LIGHTS**

533	540	553	560	567	574	581	588	595	602	609
534	541	554	561	568	575	582	589	596	603	610
535	542	555	562	569	576	583	590	597	604	611
536	543	556	563	570	577	584	591	598	605	612
537	548	557	564	571	578	585	592	599	606	613
538	549	558	565	572	579	586	593	600	607	656
539	552	559	566	573	580	587	594	601	608	

Cameron Woods 1-4 (LLAD #38)

Boundaries: El Dorado County Map Book, 083, pages 46 and 49, and Map Book, 070, pages 37, 42, and 46, and 070-011-33, inclusive.

Improvements:

New:

- No Planned Projects.

Existing:

- 42 LS-1, 75W street light lamps including maintenance (performed by PG&E) and electrical service. The street lights, listed by PG&E service number, are shown in Table 10, below:

**TABLE 10 – CAMERON WOODS 1-4 STREET LIGHTS**

530	534	538	542	721	725	1172	1297	1301	1305	1359
531	535	539	543	722	1169	1173	1298	1302	1306	1360
532	536	540	544	723	1170	1174	1299	1303	1307	
533	537	541	720	724	1171	1175	1300	1304	1358	

Bar J 15A Country Club (LLAD #39)

Note: Bar J15-A Landscaping and Lighting District has a deficit. Bar J15-A No. 2 was formed to cover costs and services that would otherwise be reduced or eliminated.

BOUNDARIES: El Dorado County Map Book, 119, pages 05 through 07, 13 through 18, and 20 through 26, inclusive. (Formally Map Book, 108, pages 08 through 10, 16 through 21, 29 through 32, and 35 through 37, inclusive.)

Improvements:

New:

- No Planned Projects.

Existing:

- 105 LS-1, 75W street light lamps including maintenance (performed by PG&E) and electrical service. The street lights, listed by PG&E service number, are shown in Table 11, below:

**TABLE 11 – BAR J 15A COUNTRY CLUB STREET LIGHTS**

684	693	702	711	727	736	745	754	788	797	806	815
685	694	703	712	728	737	746	755	789	798	807	816
686	695	704	713	729	738	747	756	790	799	808	817
687	696	705	714	730	739	748	757	791	800	809	818
688	697	706	715	731	740	749	783	792	801	810	819
689	698	707	716	732	741	750	784	793	802	811	820
690	699	708	717	733	742	751	785	794	803	812	
691	700	709	718	734	743	752	786	795	804	813	
692	701	710	726	735	744	753	787	796	805	814	

- Irrigated landscape area of 56,378 s.f., 6,746 linear feet of irrigation piping (plus water sourcing and electricity for the irrigation controller), and 104 trees
- 16,740 s.f. of walk area (asphalt)

Bar J 15B Merrychase (LLAD #40)

Note: Bar J15-A Landscaping and Lighting District has a deficit. The Cameron Park CSD is conducting public outreach and will make decisions that are appropriate to meet the needed funding levels.

BOUNDARIES: El Dorado County Map Book 119, pages 27 and 28 inclusive, and 119-190-12. (Formally Map Book, 108, pages 40 and 41, inclusive. Except 108-404-1.)

The improvements to be maintained include landscaping within the landscape corridors on the South side of Country Club Drive between Trinidad Drive and Merrychase Drive, the West side of Merrychase Drive between Country Club Drive and Lot B; both sides of Casa Largo Way; and the South side of Trinidad Drive between Country Club Drive and Lot B.

Improvements:

New:

- No Planned Projects.

Existing:

- 8 LS-1E HPS 70-watt street light lamps including maintenance (performed by PG&E) and electrical service. The street lights, listed by PG&E service number, are shown in Table 12, below:

**TABLE 12 – BAR J 15B MERRYCHASE STREET LIGHTS**

1083	1084	1085	1086	1087	1088	1089	1090
------	------	------	------	------	------	------	------

- Irrigated landscape area of 45,928 s.f., 6,746 l.f. of irrigation piping (plus water sourcing and electricity for the irrigation controller), and 133 trees
- 1,135 l.f. of concrete masonry wall with 16 plaster pilasters
- 16,920 s.f. of walk area (concrete)

The improvements to be serviced include 8 existing street lights, with a cost of \$13.94 per light, per month. Schedule LS-1E HPS 70 W, PG&E owned Street and Highway Lighting. Maintenance to be performed by PG&E; energy costs to be paid by the district. Energy costs also include the irrigation controller service.

Energy costs for 8 LS-1E-HPS 70 W, located at the following streets or intersections.

Trinidad Drive	3 each
Gailey Circle	3 each
Gailey Court	1 each
Casa Largo Way and Merrychase Drive	1 each

Creekside (LLAD #41)

BOUNDARIES: El Dorado County Map Book, 116, pages 53 and 55, inclusive.

Improvements:

New:

- No Planned Projects.

Existing:

- 12 (HPSVL), LS-1D, 70 W street light lamps including maintenance (performed by PG&E) and electrical service. The street lights, listed by PG&E service number, are shown in Table 13, below:

**TABLE 13 – CREEKSIDE STREET LIGHTS**

758	759	760	761	762	763	764	765	1120	1121	1122	1123
-----	-----	-----	-----	-----	-----	-----	-----	------	------	------	------

Eastwood (LLAD #42 – Park and Landscape Corridor)

BOUNDARIES: El Dorado County Map Book, 70, pages 32 through 36, 38 and 41, inclusive.

The improvements to be maintained include two elements:

The established park, identified as Lot A, formed by the boundaries of Culver Lane, Veld Way, and Canoga Lane within the Eastwood Park Development Area.

The landscape corridor on the north side of Meder road between Lots 137 and 148 and on the south side of Meder Road between Lots 3 and 17 (refer to pages 6 and 7), as well as the setback landscape areas adjacent to Lots 6 and 7 at Veld Way.

Improvements:

New:

- Eastwood LLAD will continue to set aside \$10,000 annually for replacement costs for both the sound wall and the iron fence. Other new improvements for fiscal year 2016-17 are: tree wells, irrigation upgrade (from spray irrigation to drip irrigation systems), replace shrubs, and add bark landscape to Meder Rd.

Existing:

- 9 (HPSVL), LS-1D, 70 W street light lamps including maintenance (performed by PG&E) and electrical service. The street lights, listed by PG&E service number, are shown in Table 14, below:

**TABLE 14 – EASTWOOD STREET LIGHTS**

1140	1142	1143	1144	1146	1147	1182	1183	1257
------	------	------	------	------	------	------	------	------

- Irrigated landscape area of 122,330 s.f., 10,804 l.f. of irrigation piping (plus water sourcing and electricity for the irrigation controllers)
- 1,970 l.f. of concrete masonry wall with 8 brick pilasters
- Four picnic tables, trash receptacles, dog waste stations, dog waste pick-up signs and drinking fountain
- 47 existing trees and 428 miscellaneous shrubs
- Irrigation controllers: 3 each
- Energy costs for 9 LS1-D 75 W and 1 spot light

Cambridge Oaks (LLAD #43) David West Park

Note: In 2011 the Cameron Park CSD conducted several outreach meetings and a balloting. The Community was not supportive of the proposed measure. Cameron Park CSD will determine the next steps.

BOUNDARIES: El Dorado County Map Book, 119, pages 29 and 30 inclusive (formally Map Book 108, pages 44 and 45, inclusive.)

The improvements to be maintained include the landscaping within the landscape corridor on the north side of Crazy Horse Road between Lot B to the east and Lots D and 8 to the west (refer to book: 108 page 44). The park, Lot C, generally formed by the boundaries of

Highway 50 and Crazy Horse Road, and Lots B, D & 8 in the Cambridge Oaks Development Area. This is a multi-use facility adaptable to baseball, soccer, or general recreation purposes.

Planned Projects for 2016-17

- Outreach for possible Rate Increase and New District

Improvements:

New:

- No Planned Projects.

Existing:

- Irrigated landscape area of 98,400 s.f., 5,960 l.f. of irrigation piping (plus water sourcing and electricity for the irrigation controllers)
- 66 trees, plants, shrubs, ground cover
- 2,760 s.f. of concrete walkways, 1,200 l.f. of wood header, 125 l.f. of temporary (retractable) fencing, and 1,560 l.f. of permanent chain-link fence
- Three-foot monument dedicating park to David West
- ADA accessibility
- 2,400 sq. foot asphalt parking lot (space for approx. 15 cars)
- Two picnic tables and free-standing water fountains
- Full, chain-link backstop, two sets of bleachers, snack shack/scorers building

Cambridge Oaks (LLAD #44)

BOUNDARIES: El Dorado County Map Book, 119, pages 29 and 30 inclusive (formally Map Book 108, pages 44 and 45, inclusive.)

Improvements:

New:

- No Planned Projects.

Existing:

- 9 (HPSVL), LS-1D, 70 W street light lamps including maintenance (performed by PG&E) and electrical service. The street lights, listed by PG&E service number, are shown in Table 15, below:

TABLE 15 – CAMBRIDGE OAKS STREET LIGHTS

C1023	C1024	C1025	C1026	C1027	C1028	C1033	C1034	C1035
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Northview (LLAD #45)

BOUNDARIES: El Dorado County Map Book, 083, page 57 and 58, inclusive.

The improvements to be maintained include the landscaping within the landscape improvements along the northerly side of Meder Road and the west side of Auburn Hills Drive adjacent to the Northview (Cameron Ridge) development. This includes such items as plant material, irrigation, and masonry walls with pilasters and entry signage. Also included are landscape improvements in the open space area between Ashland Drive and the northerly boundary of the development. The improvements, which are further described in Part A of the report, are being furnished and installed by and at the developer's expense with the exception of planned park improvements and the sidewalk running along the west side of Auburn Hills Drive between lots 1 and 51, also described in Part A of this report. These park improvements and the sidewalk are being installed by the CPCSD at the expense of Assessment District No. 45 through the establishment of a capital fund. Maintenance of all the described facilities, including a replacement fund, is being funded by the assessment district.

Improvements:

New:

- New improvements for fiscal year 2016-17: ADA compliant pathway, park entrance signage at Auburn Hills, security lighting, signage throughout park, and gazebo type picnic area.

Existing:

- 10 street light lamps including maintenance (performed by PG&E) and electrical service. The street lights, listed by PG&E service number, are shown in Table 16, below:

**TABLE 16 – NORTHVIEW STREET LIGHTS**

1258	1259	1260	1261	1262	1271	1272	1273	1274	1275
------	------	------	------	------	------	------	------	------	------

- Irrigated landscape area of 14,080 s.f., 7,755 l.f. of irrigation piping (plus water sourcing and electricity for the irrigation controllers)
- 72 trees and 465 shrubs
- Playground structure, drinking fountain, picnic table, shaded structure, playground fiber and trash receptacle
- 5,640 s.f. of concrete walkways and one wooden gate
- 1,227 l.f. of masonry wall with 16 brick pilasters
- 472 l.f. of concrete header (mowstrip)
- Energy costs for 10 LS1-D 75 W and 1 spot light

Cameron Valley Estates (LLAD #46)

BOUNDARIES: El Dorado County Map Book, 070, page 39, 44 and 45, inclusive.

The improvements to be maintained include the landscaping within the landscape improvements along the east and west side of Carousel Lane between Meder Road and Braemer Drive and the northerly side of Drummond Way and Auburn Hills Drive. This includes such items as plant material, irrigation, and masonry walls with pilasters and entry signage. Also included are the four corners around the detention pond between Sinclair and Connery Drive. The improvements, which are further described in Part A of the report, are being furnished and installed by and at the developer's expense. Maintenance of all the described facilities is being funded by the assessment district.

Improvements:

New:

- No Planned Projects.

Existing:

- 9 street light lamps including maintenance (performed by PG&E) and electrical service. The street lights, listed by PG&E service number, are shown in Table 17, below:

**TABLE 17 – CAMERON VALLEY ESTATES STREET LIGHTS**

1341	1342	1343	1344	1345	1346	1347	1348	1349
------	------	------	------	------	------	------	------	------

- Irrigated landscape area of 45,840 s.f., 9,870 l.f. of irrigation piping (plus water sourcing and electricity for the irrigation controllers)
- 233 trees and 1,755 shrubs
- 11,580 s.f. of concrete walkways
- 2,910 l.f. of redwood fencing, and
- 1,640 l.f. of concrete header (mow strip)
- 28,000 s.f. of bard
- Energy costs for 9 LS1-D 75 W and 1 spot light

Cameron Woods 8 (LLAD #47)

BOUNDARIES: Assessor Parcel Numbers: 070-470-01 through 34 and 070-480-01 through 25.

Improvements:

New:

- No Planned Projects.

Existing:

- 8 street light lamps including maintenance (performed by PG&E) and electrical service. The street lights, listed by PG&E service number, are shown in Table 18, below:



TABLE 18 – CAMERON WOODS 8

1392	1393	1394	1395	1396	1397	1398	1399
------	------	------	------	------	------	------	------

## Silver Springs (LLAD #48)

BOUNDARIES: Assessor Parcel Numbers: 115-370-01 through 03 and 115-370-07 and 115-370-11 and 115-430-01 through 53.

## Improvements:

## New:

- None.

## Existing:

- None

No charges for Silver Springs LLAD shall be levied until the improvements have commenced.

## Bar J15-A No. 2 (LLAD #50)

Note: Bar J15-A No. 2 Landscaping and Lighting District was formed to cover costs and services that would otherwise have been reduced or eliminated.

BOUNDARIES: El Dorado County Map Book, 119, pages 05 through 07, 13 through 18, and 20 through 26, inclusive.

## Improvements:

## New:

- None.

## Existing:

- Irrigated landscape area of 56,378 s.f., 6,746 linear feet of irrigation piping (plus water sourcing and electricity for the irrigation controller), and 104 trees
- 16,740 s.f. of walk area (asphalt)

## LEVY SUMMARY BY DISTRICT

TABLE 19 – FY 2016-17 ASSESSMENT REVENUES

DISTRICT LEVY SUMMARY							
District Designation	District Name	FY 2015-16 Total			Levy Per Unit		
		Assessment Levy	Assessable Parcels	Lights	Rate	Method	Eligible for Increase
30	Airpark	\$19,305	321	116	\$60.14	Per Parcel	No
31	Unit 6	\$16,568	304	112	\$54.50	Per Parcel	No
32	Unit 7	\$12,518	346	75	\$36.18	Per Parcel	No
33	Unit 8	\$15,494	428	88	\$36.20	Per Parcel	No
34	Viewpointe	\$6,218	138	42	\$45.06	Per Parcel	No
35	Goldorado	\$2,935	32	23	*	varies by size	No
36	Unit 11	\$6,883	307	37	\$22.42	Per Parcel	No
37	Unit 12	\$12,340	331	76	\$37.28	Per Parcel	No
38	Cameron Woods 1-4	\$7,790	164	42	\$47.50	Per Parcel	No
39	Bar J 15A Country Club	\$24,265	503	105	\$48.24	Per Parcel	No
40	Bar J 15B Merrychase	\$10,652	43	8	\$190.04	+lots A & B	No
41	Creekside	\$2,449	79	12	\$31.00	Per Parcel	No
42	Eastwood	\$40,908	183	9	\$223.54	Per Parcel	No
43	David West	\$18,150	110	0	\$165.00	Per Parcel	Up to 5%/yr to cap of \$165
44	Cambridge Oaks	\$1,637	110	9	\$14.88	Per Parcel	No
45	Northview	\$29,808	92	10	\$324.00	Per Parcel	No
46	Cameron Valley	\$12,782	120	9	\$106.52	Per Parcel	No
47	Cameron Woods 8	\$5,999	53	8	\$113.18	Per Parcel	Up to 3%/yr
48	Silver Springs	\$0	58	0	\$0.00	Per Parcel	Up to 4%/yr
50	Bar J 15A No. 2	\$24,722	503	0	\$49.15	Per Parcel	Up to 3%/yr
<b>Total:</b>		\$271,422					

## Note:

LLAD 43, David West has reached the cap set in the original formation documents; the assessment rate for FY 2016-17 will be \$165.00.

LLAD 30, Airpark will be levied at \$60.14 for fiscal year 2016-17 which is below the Maximum Authorized Rate of \$63.02.

## METHOD OF APPORTIONMENT

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### METHOD OF APPORTIONMENT

The method used for apportioning the assessment is based upon the relative special benefits to be derived by the properties in the Assessment Districts over and above general benefits conferred on real property or to the public at large. The assessment is apportioned to lots and parcels in proportion to the relative special benefit from the improvements. Special benefit is calculated for each parcel in each Assessment District using the following process:

1. Identification of all benefit factors from the Improvements and Maintenance;
2. Calculation of the proportion of these benefits that are special and general and quantification of the general benefits;
3. Determination of the relative special benefit per property type;
4. Calculation of the specific assessment for each individual parcel based upon special versus general benefit, property type, and property characteristics.

This section of the Engineer's report includes a discussion of the benefits to be provided by the proposed improvements and the method of apportionment of assessments within the Districts.

### SPECIAL BENEFITS

In summary, the assessments can only be levied based on the special benefit to property. This benefit is received by property over and above any general benefits. With reference to the requirements for assessments, Section 22573 of the Landscaping and Lighting Act of 1972 states:

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

Proposition 218, as codified in Article XIID of the California Constitution, has confirmed that assessments must be based on the special benefit to property and that the value of the special benefits must reasonably exceed the cost of the assessment:

*"No assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel."*

The following benefit categories summarize the types of special benefit to residential, commercial, industrial and other lots and parcels resulting from the installation, maintenance and servicing of the Improvements to be provided with the assessment proceeds. These categories of special benefit are derived from the case law specified above and from statutes passed by the California Legislature and other studies which describe the types of special benefit received by property from street lighting and park and recreational improvement and

maintenance such as those proposed to be funded in each Assessment District. These types of special benefits are summarized below.

1. Proximity to improved public landscaping, lighting, parks and other permanent park and recreational facilities.
2. Illumination of properties and illumination of walkways, roads and other means of access to properties.
3. Increased safety of property due to improved lighting and illumination.
4. Access to improved parks and landscaped areas within the Assessment Districts.
5. Improved Views.
6. Extension of a property's outdoor areas and green spaces for properties within close proximity to park improvements.

### **BENEFIT FACTORS**

The special benefits from the Improvements are further detailed below:

#### **PROXIMITY TO IMPROVED PUBLIC LANDSCAPING, LIGHTING, PARKS AND OTHER PERMANENT PARK AND RECREATIONAL FACILITIES**

Only the specific properties within close proximity to the Improvements are included in each Assessment District. Therefore, property in the Assessment Districts enjoys unique and valuable proximity and access to the Improvements that the public at large and property outside the Assessment Districts do not share.

The Board has determined that the location, nature and function of the proposed street lighting and park and recreational projects within each Assessment District combine to provide substantially equal benefit to all parcels of real property within each particular land use category within each Assessment District, regardless of the location of that property within the boundaries of each Assessment District.

The reasons for this determination are as follows:

1. With respect to park and recreational improvements, each of those Assessment Districts which use assessment proceeds to fund park and recreational improvements are small with a maximum distance of a parcel of real property to neighborhood park and recreational facility of less than 1/3 mile. Since all parcels of real property within each Assessment District are located within an average radius of less than 453 feet from available park and recreational improvements constructed and maintained with assessment proceeds, the Board has found it reasonable to assess all such parcels within each Assessment District equally for those Assessment Districts which provide park and recreational improvements and maintenance.

#### **ILLUMINATION OF PROPERTIES AND ILLUMINATION OF WALKWAYS, ROADS AND OTHER MEANS OF ACCESS TO PROPERTIES**

The assessments in many of the Assessment Districts fund lighting that directly illuminates properties in the Districts, and the means of access to properties, such as walkways and roads. This is a clear and direct advantage to property in the Districts that the public at large

and other properties do not receive. For each Assessment District which provides street light improvements and maintenance, each parcel of real property within such Assessment District is located within the boundaries of illumination areas provided by such street light facilities and therefore enjoy special benefit from those facilities not enjoyed by other parcels located outside each such Assessment District.

#### **INCREASED SAFETY OF PROPERTY DUE TO IMPROVED LIGHTING AND ILLUMINATION**

Well lighted properties, walkways and roads are safer, so for those Assessment Districts which provide funding for street light improvements and maintenance, the lighting funded by the Assessments also clearly improves the safety of property in the Districts. This is another direct advantage to property within each Assessment District which benefit is not enjoyed by any parcels of real property located outside of each such neighborhood Assessment District which provide street lighting.

#### **ACCESS TO IMPROVED PARKS AND LANDSCAPED AREAS WITHIN THE DISTRICTS**

Since the parcels in each Assessment District are the only parcels that enjoy close access to the Improvements, they directly benefit from the unique close access to improved landscaping areas that are provided by the Assessments. This is a direct advantage and special benefit to property in those Assessment Districts with landscaping.

#### **IMPROVED VIEWS**

The maintenance of park and recreational landscaped areas in those Assessment Districts providing park and recreational improvements and maintenance provides improved views to those neighborhood properties located within each such Assessment District. The properties in each such Assessment District enjoy close and unique proximity access and views of the Improvements; therefore, the improved and protected views provided by the Assessments are another direct and tangible advantage that is uniquely conferred upon property in that Assessment District.

#### **EXTENSION OF A PROPERTY'S OUTDOOR AREAS AND GREEN SPACES FOR PROPERTIES WITHIN CLOSE PROXIMITY TO THE IMPROVEMENTS**

The public parks and landscaped areas within certain specified Assessment Districts provide additional outdoor areas that serve as an effective extension of the land area for those parcels of property located within that particular Assessment District. The park improvements, therefore, provide an important, valuable and desirable extension of usable land area for the direct advantage and special benefit of properties with good and close proximity to the Improvements.

#### **GENERAL VERSUS SPECIAL BENEFIT**

Article XIII C of the California Constitution requires any local agency proposing to increase or impose a benefit assessment to "separate the general benefits from the special benefits conferred on a parcel." The rationale for separating special and general benefits is to ensure that property owners subject to the benefit assessment are not paying for general benefits.

The assessment can fund special benefits but cannot fund general benefits. Accordingly, a separate estimate of the special and general benefit is given in this section.

In other words:

<b>Total Benefit</b>	<b>=</b>	<b>General Benefit</b>	<b>+</b>	<b>Special Benefit</b>
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There is no widely-accepted or statutory formula for general benefit. General benefits are benefits from improvements or services that are not special in nature, are not “particular and distinct” and are not “over and above” benefits received by other properties. The SVTA decision provides some clarification by indicating that general benefits provide “an indirect, derivative advantage” and are not necessarily proximate to the improvements.

In this report, the general benefit is conservatively estimated and described, and then budgeted so that it is funded by sources other than the assessment.

A formula to estimate the general benefit is listed below:

<b>General Benefit</b>	<b>=</b>	<b>Benefit to Real Property Outside the Assessment District</b>	<b>+</b>	<b>Benefit to Real Property Inside the Assessment District that is Indirect and Derivative</b>	<b>+</b>	<b>Benefit to the Public at Large</b>
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Special benefit, on the other hand, is defined in the state constitution as “a particular and distinct benefit over and above general benefits conferred on real property located in the district.” The SVTA decision indicates that a special benefit is conferred to a property if it “receives a direct advantage from the improvement (e.g., proximity to a park).” In this assessment, as noted, properties in the Assessment District have close and unique proximity to street lighting, views and access to the park and recreational Improvements that other properties and the public at large do not receive. Therefore, the majority of the benefits conferred to property in each of these Assessment Districts is special, and only minimally received by property outside the Assessment District or by the public at large.

In the 2009 *Dahms* case, the Court upheld an assessment that was 100% special benefit on the rationale that the services funded by the assessments were directly provided within the assessment district and not to parcels located outside the Assessment District. It is also important to note that the improvements and services funded by the assessments in this case are similar to the improvements and services funded by the Assessments described in this Engineer’s Report. The Court found these improvements and services to be 100% special benefit. Also similar to the assessments in this case, the Assessments described in this Engineer’s Report fund improvements and services directly provided within the Assessment District and every benefiting property in the Assessment District enjoys

proximity and access to the Improvements. Therefore, *Dahms* establishes a basis for minimal or zero general benefits from the Assessments. However, in this Report, the general benefit is more conservatively estimated and described, and then budgeted so that it is funded by sources other than the Assessment.

### **CALCULATING GENERAL BENEFIT**

In this section, the general benefit is conservatively quantified.

#### **BENEFIT TO PROPERTY OUTSIDE THE ASSESSMENT DISTRICT**

Properties within each Assessment District receive almost all of the special benefits from the Improvements because properties in each Assessment District enjoy unique close proximity and access to the Improvements that is not enjoyed by other properties or the public at large. However, certain properties within the proximity/access radius of the Improvements, but outside of the boundaries of each Assessment District, may receive some benefit from the Improvements. Since this benefit is conferred upon properties outside the Assessment District boundaries, it contributes to the overall general benefit calculation and will not be funded by the Assessments.

The properties outside each of the Assessment Districts with park facilities and within the proximity radii for neighborhood parks in those Assessment Districts may receive some benefits from the park and recreational Improvements. Since these properties are not assessed for their benefits because they are outside of the area that can be assessed by the District, this is a form of general benefit to the public at large and other property. A 5% reduction factor is applied to these properties.

The properties outside each of the Assessment Districts that provide street lighting improvements and maintenance only likely do not receive any benefits from the illumination provided by those street lighting improvements. However, guests and visitors to residents of the owners of parcels within the Assessment Districts may derive some general benefit from the security provided by such illumination when visiting owners of property within the Assessment Districts or when traveling on streets located in the Assessment Districts during non-daylight hours. Since the properties owned by such visitors and guests are not assessed for the street lighting benefits because they are outside the area that can be assessed by the Assessment Districts, this is also a form of general benefit to the public at large and other property which cannot be assessed. A 5% reduction factor is applied to these properties as such a benefit constitutes general benefit under the case law and legislation discussed above.

#### **BENEFIT TO PROPERTY WITHIN THE ASSESSMENT DISTRICT**

The "indirect and derivative" benefit to property within each Assessment District is particularly difficult to calculate. A solid argument can be presented that all benefit within each Assessment District is special, because the Improvements are clearly "over and above" and "particular and distinct" when compared with the baseline level of service and the unique proximity, access and views of the Improvements enjoyed by benefiting properties in each Assessment District.

Nevertheless, the SVTA decision indicates there may be general benefit “conferred on real property located in the district.” A measure of the general benefits to property within the Assessment area is the percentage of land area within each Assessment District that is publicly owned and used for regional purposes such as major roads, rail lines and other regional facilities because such properties, while physically within the Assessment Districts, are used for regional purposes and could provide indirect benefits to the public at large. A negligible amount of the land area (~0%) in the Assessment Districts is used for such regional purposes, so this is a measure of the general benefits to property within the Assessment Districts.

#### **BENEFIT TO THE PUBLIC AT LARGE**

In *Beutz*, the Court opined that general benefits from parks and recreation facilities could be quantified by measuring the use of parks and recreation facilities by people who do not live within the assessment boundaries. In the *Golden Hills* case, the Court opined that general benefits from street lighting facilities could be quantified by measuring the number of vehicle trips within areas served by street lights by people who do not live within Assessment District boundaries. This Report uses this general benefit measure as the third component of our overall general benefit quantification. Therefore, the general benefit to the public at large from park and recreational improvements provided in certain enumerated Assessment Districts can be estimated by the proportionate amount of time that the District's neighborhood park and recreational facilities located within those Assessment Districts are used and enjoyed by individuals who are not residents, employees, customers or property owners within that particular Assessment District. Likewise, the general benefit to the public at large from street lighting facilities and improvements afforded by a number of the Assessment Districts can be estimated by the proportionate usage of streets afforded with street lighting facilities by individuals who are visitors and guests of property owners and not residents, customers or property owners within that particular Assessment District. Based upon significant research conducted by SCI, the general benefit from street lighting is estimated to be 5%.

SCI has conducted numerous surveys of similar park and recreation facilities in the Sacramento area and other areas in California and has determined that use by the public at large for facilities similar to CPCSD is nearly always less than 15%. Therefore, the CPCSD estimates that visitors to neighborhood parks in those three Assessment Districts which provide park and recreational improvements amounts to general benefits to the public at large equal to the amount of 15%.

#### **TOTAL GENERAL BENEFITS**

Using a sum of these three measures of general benefit, we find that approximately 20% (5%+0%+15%) of the benefits for Districts with parks, and approximately 10% (5%+0%+5%) of the benefits for Districts without parks conferred by the Improvements may be general in nature and should be funded by sources other than the assessment.



**General Benefit Calculation – Districts with Parks**

**5% (Outside the Assessment District)**  
**+ 0% (Property within the Assessment District)**  
**+15% (Public at Large)**  
**= 20% (Total General Benefit)**

**General Benefit Calculation – Districts without Parks**

**5% (Outside the Assessment District)**  
**+ 0% (Property within the Assessment District)**  
**+5% (Public at Large)**  
**= 10% (Total General Benefit)**

**NON-ASSESSMENT REVENUE FUNDS GENERAL BENEFITS**

This analysis finds that 20% of the total assessments in those Assessment Districts with parks, and 10% of the total assessments in those Assessments Districts without parks may provide some general benefits. The total budget for installation, maintenance and servicing of the Improvements in each of the Assessment Districts is included in Table 24. The maintenance and servicing of these improvements is also partially funded, directly and indirectly from other sources including Cameron Park Community Services District, the County of El Dorado and the State of California. This funding from other sources more than compensates for general benefits, if any, received by the properties within the assessment districts.

In the 2009 Dahms case, the court upheld an assessment that was 100% special benefit on the rationale that the services funded by the assessments were directly provided within the assessment districts. It is also important to note that the improvements and services funded by the assessments in Pomona are similar to the improvements and services funded by the Assessments described in this Engineer's Report and the Court found these improvements and services to be 100% special benefit. Also similar to the assessments in Pomona, the Assessments described in this Engineer's Report fund improvements and services directly provided within each Assessment District and every benefiting property in each Assessment District enjoys proximity and access to the Improvements. Therefore, Dahms establishes a basis for minimal or zero general benefits from the Assessments.

The Cameron Park Community Services District and the County of El Dorado owns, maintains, rehabilitates and replaces street, drainage, and curb and gutter throughout the Assessment Districts. The public streets provide access to the improvements for its enjoyment as well as efficient maintenance. This drainage system serves to prevent flooding

and associated damage to the improvements, and manage urban runoff including local pollutants loading from the improvements. This curb and gutter serves to support, contain, retain, manage irrigation flow and growth, and provide a boundary for the improvements. The contribution from the Cameron Park Community Services District and the County of El Dorado towards general benefit from the maintenance of local public streets is conservatively estimated to contribute 6%.

The park and recreational and street lighting Improvements in each of the Assessment Districts were constructed by the original owner/developer(s) as a condition of development. The value of the construction of the improvements can be quantified and monetized. Since this construction was performed and paid by non-assessment funds, the amount of such construction costs this "annuity" can be used to offset general benefit costs, and is conservatively estimated to contribute 25% to the annual assessment in each of the Assessment Districts.

Therefore, the total General Benefit in each of the Assessment Districts as quantified in the previous tables is estimated to be 20% for Districts parks and 10% for Districts without parks, is more than offset by non-assessment contributions from general benefit of 31%.

#### **METHOD OF ASSESSMENT**

The second step in apportioning assessments is to determine the relative special benefit for each property. This process involves determining the relative benefit received by each property in relation to a single family home, or, in other words, on the basis of Single Family Equivalents (SFE). This SFE methodology is commonly used to distribute assessments in proportion to estimated special benefit and is generally recognized as providing the basis for a fair and appropriate distribution of assessments. For the purposes of this Engineer's Report, all properties are designated a SFE value, which is each property's relative benefit in relation to a single family home on one parcel. In this case, the "benchmark" property is the single family detached dwelling which is one Single Family Equivalent or one SFE.

#### **ASSESSMENT APPORTIONMENT**

The assessments for these Assessment Districts provide direct and special benefit to properties in the districts. All of these assessment districts are residential single family development project. As such, each residential property receives similar benefit from the improvements. Therefore, the Engineer has determined that the appropriate method of apportionment of the benefits derived by all parcels is on a dwelling unit basis. All improved properties or properties proposed for development are assigned an SFE factor equal to the number of dwelling units developed or planned for the property. The assessments are listed on the Assessment Roll.

#### **GOLDORADO AND BAR J 15B MERRYCHASE NON-RESIDENTIAL PARCELS**

Tables 20 and 21 below include specific SFE units for the non-residential parcels within Goldorado and Bar J15B Merrychase.

**TABLE 20 – GOLDORADO ASSESSMENT METHODOLOGY**

35. Goldorado Assessment Methodology		
Size	Parcel	Assessment Per Parcel
0.42	83-340-01-1	\$21.29
0.49	83-340-07-1	\$24.84
0.68	83-340-14-1	\$34.48
2.47	83-451-01-1	\$125.22
0.47	83-453-09-1	\$23.82
0.48	83-453-10-1	\$24.34
0.55	83-453-11-1	\$27.88
0.52	83-453-12-1	\$26.36
0.49	83-453-13-1	\$24.84
0.57	83-453-14-1	\$28.90
1.77	83-453-18-1	\$89.74
2.34	83-453-21-1	\$118.64
0.43	83-453-22-1	\$21.80
16.13	83-454-03-1	\$817.78
1.83	83-455-01-1	\$92.78
4.22	86-456-01-1	\$213.94
4.67	83-456-02-1	\$236.76
4.14	83-456-10-1	\$209.90
3.05	83-456-11-1	\$154.64
1.2	83-456-12-1	\$60.84
0.61	83-456-13-1	\$30.92
0.58	83-456-14-1	\$29.40
0.48	83-456-15-1	\$24.34
1.49	83-456-17-1	\$75.54
0.91	83-456-18-1	\$46.14
1.58	83-456-19-1	\$80.10
4.34	83-500-01-1	\$220.04
0.24	83-610-01-1	\$12.16
0.15	83-610-02-1	\$7.60
0.2	83-610-03-1	\$10.14
0.2	83-610-04-1	\$10.14
0.2	83-610-05-1	\$10.14

**TABLE 21 – BAR J 15B MERRYCHASE**

Total assessment = \$10,651.56		
Residential Lots:	\$7,791.64	41 = \$190.03 per parcel
Lot A:	\$2,369.65	1 = \$2369.65 per parcel
Lot B:	\$490.27	1 = \$490.27 per parcel

## FY 2016-17 BUDGET AND LEVY SUMMARY

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The table on the following page summarizes the 2016-17 District levy by individual District.

Dedicated funds include funds dedicated to new capital improvements as well as reserve funds. Generally speaking, reserves are kept to less than or equal to revenue for one annual assessment.

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TABLE 22 – FISCAL YEAR 2016-17 BUDGET

District Designation	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	45	46	47	48	50		
Assessor Fund Number	20330	20331	20332	20333	20334	20335	20336	20337	20338	20339	20340	20341	20342	20343	20344	20345	20346	20329	20347	20350		
District Description	Airpark	Unit 6	Unit 7	Unit 8	Viewpoint	Goldorado	Unit 11	Unit 12	Cameron Woods 1-4	Bar J 15A Country Club	Bar J 15B Merrychase	Creekside	Eastwood	David West	Cambridge Oaks	Northview	Cameron Valley	Cameron Woods 8	Silver Springs	Bar J15-A No. 2	Totals	
<b>EXPENDITURES</b>																						
Electricity	\$18,600	\$15,780	\$11,500	\$14,100	\$6,000	\$2,800	\$5,500	\$11,400	\$6,600	\$16,200	\$1,400	\$1,500	\$1,900	\$800	\$500	\$1,700	\$1,300	\$1,200	\$0	\$0	\$118,780	
Water	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,200	\$0	\$4,200	\$4,500	\$0	\$1,500	\$3,000	\$0	\$0	\$0	\$4,000	\$20,400	
Salaries/Benefits (1 FTE)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,800	\$3,300	\$0	\$17,006	\$8,800	\$0	\$6,800	\$1,941	\$0	\$0	\$4,700	\$46,347	
Material/Supplies	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$315	\$2,359	\$0	\$21,875	\$7,525	\$0	\$22,500	\$5,174	\$0	\$0	\$4,200	\$63,948	
Equipment/Maintenance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$900	\$550	\$0	\$2,250	\$1,175	\$0	\$2,225	\$675	\$0	\$0	\$0	\$7,775	
Engineer's Report, Prep & Handling	\$825	\$825	\$825	\$825	\$825	\$825	\$825	\$825	\$825	\$825	\$825	\$825	\$825	\$825	\$825	\$825	\$825	\$825	\$825	\$0	\$150	\$15,000
Notice and Hearing Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
County Tax Collection Fee	\$194.65	\$166	\$126	\$156	\$62	\$29	\$70	\$124	\$78	\$243	\$107	\$25	\$413	\$184	\$17	\$302	\$129	\$60	\$0	\$247.32	\$2,734	
Capital Improvement Fund <sup>1</sup>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$87,000	\$0	\$0	\$154,000	\$0	\$0	\$0	\$0	\$241,000	
<b>Subtotal</b>	<b>\$19,620</b>	<b>\$16,771</b>	<b>\$12,451</b>	<b>\$15,081</b>	<b>\$6,887</b>	<b>\$3,653</b>	<b>\$6,395</b>	<b>\$12,349</b>	<b>\$7,503</b>	<b>\$22,282</b>	<b>\$11,741</b>	<b>\$2,349</b>	<b>\$135,468</b>	<b>\$23,809</b>	<b>\$1,342</b>	<b>\$189,851</b>	<b>\$13,043</b>	<b>\$2,085</b>	<b>\$0</b>	<b>\$13,297</b>	<b>\$515,984</b>	
<b>RESERVE FUNDING PLAN</b>																						
Desired Level of Reserves (5 Yrs)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$15,716	\$27,814	\$0	\$26,427	\$48,811	\$0	\$41,066	\$36,348	\$0	\$0	\$0	\$0	
Previously Collected	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Current Year Contribution	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,018	\$8,471	\$0	\$2,013	\$5,260	\$0	\$1,537	\$6,450	\$0	\$0	\$0	\$0	
<b>Subtotal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,018</b>	<b>\$8,471</b>	<b>\$0</b>	<b>\$2,013</b>	<b>\$5,260</b>	<b>\$0</b>	<b>\$1,537</b>	<b>\$6,450</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$26,749</b>	
<b>REVENUES</b>																						
Donations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total Assessments Collected/Interest	\$19,465	\$16,638	\$12,588	\$15,624	\$6,233	\$2,945	\$6,963	\$12,400	\$7,830	\$24,305	\$10,697	\$2,455	\$41,308	\$18,380	\$1,672	\$30,188	\$12,912	\$6,049	\$0	\$24,732	\$273,382	
Interest	\$160	\$70	\$70	\$130	\$15	\$10	\$80	\$60	\$40	\$40	\$45	\$6	\$400	\$230	\$35	\$380	\$130	\$50	\$0	\$10	\$1,961	
Number of Parcels	321	304	346	428	138	32	307	331	164	503	43	79	183	110	110	92	120	53	58	503	4,225	
Cost per Parcel	\$60.14	\$54.50	\$36.18	\$36.20	\$45.06	varies	\$22.42	\$37.28	\$47.50	\$48.24	\$190.04	\$31.00	\$223.54	\$165.00	\$14.88	\$324.00	\$106.52	\$113.18	\$0.00	\$49.15		
Lights	118	112	75	88	42	23	37	76	42	105	8	12	9	0	9	10	9	8	0	0	783	
										2369.65	490.27											
Replacement Costs	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Beginning Fund Balance, Jun 30, 2015	\$90,461	\$35,670	\$43,710	\$42,665	\$1,654	\$615	\$24,372	\$35,499	\$19,380	\$5,609	\$24,047	\$2,202	\$189,887	\$12,641	\$10,491	\$202,155	\$52,707	\$44,105	\$0	\$25,590	\$863,460	
Net Sources/(Uses)	(\$155)	(\$133)	\$137	\$542	(\$654)	(\$708)	\$568	\$51	\$327	(\$995)	(\$9,515)	\$106	(\$96,173)	(\$10,689)	\$330	(\$161,200)	(\$6,581)	\$3,963	\$0	\$11,435	(\$269,343)	
Ending fund balance June 30, 2016	\$90,306	\$35,537	\$43,849	\$43,208	\$1,000	(\$93)	\$24,941	\$35,549	\$19,707	\$4,613	\$14,531	\$2,309	\$93,714	\$1,952	\$10,821	\$40,955	\$46,126	\$48,068	\$0	\$37,025	\$594,118	

CAMERON PARK CSD WILL REVIEW LEVELS OF SERVICE FOR VIEW POINT, GOLDORADO, BAR J15 B, AND CAMERON VALLEY TO DETERMINE WHETHER LEVELS OF SERVICE SHOULD BE REDUCED OR POSSIBLE FUTURE FUNDING MECHANISMS CAN BE PUT IN PLACE TO HELP WITH INCREASING COSTS. DURING FISCAL YEAR 2014-15, A MOJOR FENCING PROJECT WAS COMPLETED IN BAR J-15A AND BAR J15-A No 2 – THE FUNDING FOR THIS PROJECT CAME FROM NON\_ASSESSMENT REVENUE AND CONBRIBUTED TO THE GENERAL FUND OFFSET.

## ASSESSMENT

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WHEREAS, on April 20, 2016 the Board of Directors of the Cameron Park Community Services Landscape and Lighting Assessment District adopted Resolution No. 2016-05 designating Engineer of Work, and Directing Preparation of the Engineer's Report for the Continuation of the Landscaping and Lighting Assessment Districts for the Cameron Park Community Services District, FY 2016-17;

WHEREAS, said Resolution directed the undersigned Engineer of Work to prepare and file a report presenting an estimate of costs, a diagram for each of the Assessment Districts and an assessment of the estimated costs of the improvements upon all assessable parcels within each of the Assessment Districts, to which Resolution and the description of said proposed improvements therein contained, reference is hereby made for further particulars;

NOW, THEREFORE, the undersigned, by virtue of the power vested in me under said Act and the order of the Board of the Cameron Park Community Services District, hereby make the following assessment to cover the portion of the estimated cost of said improvements, and the costs and expenses incidental thereto to be paid by the assessment district.

As required by the Act, an Assessment Diagram is hereto attached and made a part hereof showing the exterior boundaries of each said Landscape and Lighting Assessment District. The distinctive number of each parcel or lot of land in the said Assessment Districts is its Assessor Parcel Number appearing on the Assessment Roll.

I do hereby assess and apportion said net amount of the cost and expenses of said improvements, including the costs and expenses incident thereto, upon the parcels and lots of land within said Assessment Districts, in accordance with the special benefits to be received by each parcel or lot, from the improvements, and more particularly set forth in the Cost Estimate and Method of Assessment hereto attached and by reference made a part hereof.

The assessment is made upon the parcels or lots of land within the Assessment Districts in proportion to the special benefits to be received by the parcels or lots of land, from said improvements.

Each parcel or lot of land is described in the Assessment Roll by reference to its parcel number as shown on the Assessor's Maps of the County of El Dorado for the fiscal year 2016-17. For a more particular description of said property, reference is hereby made to the deeds and maps on file and of record in the office of the County Recorder of said County.

I hereby place opposite the Assessor Parcel Number for each parcel or lot within the Assessment Roll, the amount of the assessment for the fiscal year 2016-17 for each parcel or lot of land within each of the said Assessment District.

Dated: May 16, 2016

Engineer of Work

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Engineer of Work, License No. C052091

DRAFT

**ASSESSMENT DIAGRAM**

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DRAFT



## ASSESSMENT ROLL

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An Assessment Roll (a listing of all parcels assessed within the Assessment Districts and the amount of the assessment) will be filed with the District Clerk and is, by reference, made part of this report and is available for public inspection during normal office hours.

Each lot or parcel listed on the Assessment Roll is shown and illustrated on the latest County Assessor's records and these records are, by reference made part of this report. These records shall govern for all details concerning the description of the lots or parcels.

Non-assessable lots or parcels include government owned land and public utility owned property.

DRAFT

*Cameron Park*  
*Community Services District*  
**Agenda Transmittal**

DATE: May 18, 2015

TO: Board of Directors

FROM: Mary Cahill, General Manager

AGENDA ITEM #9: **GASB 45 VALUATION FOR RETIREE HEALTH INSURANCE BENEFITS**

RECOMMENDED ACTION: Receive and File

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BUDGET ACCOUNT: ALL

BUDGET IMPACT: TBD

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The Governmental Accounting Standards Board (GASB) establishes accounting and financial reporting standards for U.S., state, and local governments. The GASB develops and issues accounting standards through a transparent and inclusive process intended to promote financial reporting that provides useful information to taxpayers, public officials, investors, and others who use financial reports.

GASB requires the District to perform periodic actuarial valuations to measure and disclose its retiree healthcare liabilities. The District must obtain an actuarial valuation of its retiree health insurance program once every three years. The District selected the firm of Demsey, Filliger and Associates to perform an actuarial valuation as of July 1, 2014. That valuation is attached.



February 24, 2016

Ms. Mary Cahill  
General Manager  
Cameron Park Community Services District  
2502 Country Club Drive  
Cameron Park, CA 95682

Re: Cameron Park Community Services District ("District") GASB 45 Valuation

Dear Ms. Cahill:

This report sets forth the results of our GASB 45 actuarial valuation of the District's retiree health insurance program as of July 1, 2014.

In June, 2004 the Governmental Accounting Standards Board (GASB) issued accrual accounting standards for retiree healthcare benefits, GASB 43 and GASB 45. GASB 43/45 require public employers such as the District to perform periodic actuarial valuations to measure and disclose their retiree healthcare liabilities for the financial statements of both the employer and the trust, if any, set aside to pre-fund these liabilities. The District must obtain actuarial valuations of its retiree health insurance program under GASB 45 not less frequently than once every three years.

To accomplish these objectives the District selected Demsey, Filliger and Associates (DF&A) to perform an actuarial valuation of the retiree health insurance program as of July 1, 2014. This report may be compared with the valuation performed by DF&A as of July 1, 2011, to see how the liabilities have changed since the last valuation. We are available to answer any questions the District may have concerning the report.

### **Financial Results**

We have determined that the amount of actuarial liability for District-paid retiree benefits is \$1,713,714 as of July 1, 2014. This represents the present value of all benefits expected to be paid by the District for its current and future retirees. If the District were to place this amount in a fund earning interest at the rate of 4.0% per year, and all other actuarial assumptions were exactly met, the fund would have exactly enough to pay all expected benefits.

This includes benefits for 6 retirees as well as 7 active employees who may become eligible to retire and receive benefits in the future. It excludes employees hired after the valuation date.

When we apportion the \$1,713,714 into past service and future service components under the Projected Unit Credit Cost Method, the past service liability (or "Accrued Liability") component is \$1,483,107 as of July 1, 2014. This represents the present value of all benefits earned to date assuming that an employee earns retiree healthcare benefits ratably over his or her career. The \$1,483,107 is comprised of liabilities of \$475,156 for active employees and \$1,007,951 for retirees. Because the District has not established an irrevocable trust for the pre-funding of retiree healthcare benefits, the Unfunded Accrued Liability (called the UAL, equal to the AL less Assets) is also \$1,483,107.

We have determined that Cameron Park Community Services District's "Annual Required Contributions", or "ARC", for the fiscal year 2014-15, is \$120,532. The \$120,532 is comprised of the present value of benefits accruing in the current year, called the "Service Cost", and a 30-year amortization of the UAL. We estimate that the District paid approximately \$58,953 for the 2014-15 fiscal year in healthcare costs for its retirees and their covered dependents, so the difference between the accrual accounting expense (ARC) and pay-as-you-go is an increase of \$61,579.

There are two adjustments to the ARC that are required in order to determine the District's Annual OPEB Cost (AOC) for the 2014-15 fiscal year. We have calculated these adjustments based on a Net OPEB Obligation of \$282,031 as of June 30, 2014, resulting in an AOC for 2014-15 of \$115,503.

We show these numbers in the table on the next page and in Exhibit I. All amounts are net of expected future retiree contributions, if any.

**Cameron Park Community Services District**  
**Annual Liabilities and Expense under**  
**GASB 45 Accrual Accounting Standard**  
**Projected Unit Credit Cost Method**

Item	As of July 1, 2014
Present Value of Future Benefits (PVFB)	
Active	\$705,763
Retired	<u>1,007,951</u>
<b>Total: PVFB</b>	<b>\$1,713,714</b>
Accrued Liability (AL)	
Actives	\$475,156
Retired	<u>1,007,951</u>
<b>Total: AL</b>	<b>\$1,483,107</b>
Assets	<u>(0)</u>
<b>Total: Unfunded AL</b>	<b>\$1,483,107</b>
Annual Required Contributions (ARC)	
Service Cost At Year-End	\$34,764
30-year Amortization of Unfunded AL	<u>85,768</u>
<b>Total: ARC</b>	<b>\$120,532</b>
Adjustments to ARC	
Interest on Net OPEB Obligation	11,281
Adjustment to ARC	<u>(16,310)</u>
<b>Total: Annual OPEB Cost (AOC) for 2014-15</b>	<b>\$115,503</b>

\*Amounts based on June 30, 2014 Net OPEB Obligation of \$282,031.

The ARC of \$120,532, shown above, should be used for the 2014-15, 2015-16 and 2016-17 fiscal years, but the Annual OPEB Cost for 2015-16 and 2016-17 must include an adjustment based on the Net OPEB Obligation as reported in the preceding year's financial statement, which is not known precisely in advance.

When the District begins preparation of the June 30, 2016 government-wide financial statements, DF&A will provide the District and its auditors with complimentary assistance in preparation of footnotes and required supplemental information for compliance with GASB 45 (and GASB 43, if applicable).

## Differences from Prior Valuation

The most recent prior valuation was completed as of July 1, 2011 by DF&A. The AL (Accrued Liability) as of that date was \$1,990,747 (see page 3 of the prior report), compared to \$1,483,107 as of July 1, 2014. In this section, we provide a reconciliation between the two numbers so that it is possible to trace the AL from one actuarial report to the next.

Several factors have caused the AL to change since 2011. The AL increases as employees accrue more service and get closer to receiving benefits, and decreases as benefit obligations to retirees are satisfied. There are actuarial gains/losses from one valuation to the next, and changes in actuarial assumptions and methodology for the current valuation. To summarize, the most important changes were as follows:

1. There was a gain (a decrease in the AL) of \$369,418 due to increases in healthcare premiums less than expected.
2. We increased the initial healthcare trend rate from 5% to 8% to reflect our expectations of increases in healthcare premiums over the next several years. This change caused an increase in the AL of \$75,596.
3. The PERS Health administrative fee changed from 0.36% of premium to 0.34% of premium. This change caused a decrease in the AL of \$263.
4. We changed to more up-to-date mortality tables. This change caused an increase in the AL of \$84,767.
5. The change in retiree health provisions for employees hired on or after July 1, 2007 decreased the AL by \$18,260.
6. There was a net census gain (a decrease in the AL) of \$436,737, from fewer retirements than expected and reductions in the amount of dependent coverage for current retirees.

The estimated changes to the AL from July 1, 2011 to July 1, 2014 may be summarized as follows:

<b>Changes to AL</b>	<b>AL</b>
AL as of 7/1/11	<b>\$1,990,747</b>
Passage of time	156,675
Premium increases < expected	(369,418)
Change in trend rates	75,596
Change in admin. fee	(263)
Change in mortality tables	84,767
Change in retiree health provisions	(18,260)
Census (gain)	<u>(436,737)</u>
AL as of 7/1/14	<b>\$1,483,107</b>

## Funding Schedules

There are many ways to approach the pre-funding of retiree healthcare benefits. In the *Financial Results* section, we determined the annual expense for all District-paid benefits. The expense is an orderly methodology, developed by the GASB, to account for retiree healthcare benefits. However, the GASB 45 expense has no direct relation to amounts the District may set aside to pre-fund healthcare benefits.

The table on the next page provides the District with three alternative schedules for funding (as contrasted with expensing) retiree healthcare benefits. The schedules all assume that the retiree fund earns or is otherwise credited with 4.0% per annum, and that contributions and benefits are paid mid-year.

The schedules are:

1. A level contribution amount for the next 20 years.
2. A level percent of the Unfunded Accrued Liability.
3. A constant percentage (3%) increase for the next 20 years.

We provide these funding schedules to give the District a sense of the various alternatives available to it to pre-fund its retiree healthcare obligation. The three funding schedules are simply three different examples of how the District may choose to spread its costs.

By comparing the schedules, you can see the effect that early pre-funding has on the total amount the District will eventually have to pay. Because of investment earnings on fund assets, the earlier contributions are made, the less the District will have to pay in the long run. Of course, the advantages of pre-funding will have to be weighed against other uses of the money.

The table on the following page shows the required annual outlay under the pay-as-you-go method and each of the above schedules. **The three funding schedules include the "pay-as-you-go" costs; therefore, the amount of pre-funding is the excess over the "pay-as-you-go" amount.**

These numbers are computed on a closed group basis, assuming no new entrants, and using unadjusted premiums.

**Cameron Park Community Services District**

**Sample Funding Schedules (Closed Group)**

<b>Fiscal Year</b>	<b>Pay-as-you-go</b>	<b>Level Contribution for 20 years</b>	<b>Level % of Unfunded Liability</b>	<b>Constant Percentage Increase</b>
2014	\$58,953	\$123,650	\$222,466	\$95,635
2015	68,003	123,650	200,480	98,504
2016	79,387	123,650	181,087	101,459
2017	87,600	123,650	164,001	104,502
2018	88,308	123,650	148,873	107,637
2019	88,316	123,650	135,340	110,867
2020	90,743	123,650	123,209	114,193
2021	97,631	123,650	112,350	117,618
2022	93,265	123,650	102,661	121,147
2023	85,486	123,650	93,870	124,781
2024	90,082	123,650	85,856	128,525
2025	86,531	123,650	78,658	132,381
2026	89,503	123,650	72,109	136,352
2027	92,250	123,650	66,184	140,442
2028	84,324	123,650	60,800	144,656
2029	86,043	123,650	55,849	148,995
2030	87,219	123,650	51,329	153,465
2031	87,937	123,650	47,183	158,069
2032	88,802	123,650	43,282	162,811
2033	89,667	123,650	38,394	167,696
2034	90,273	0	34,058	0
2035	84,870	0	30,212	0
2036	84,782	0	26,801	0
2037	84,612	0	23,775	0
2038	84,364	0	21,091	0
2039	83,842	0	18,710	0
2040	83,048	0	16,598	0
2041	81,982	0	14,725	0
2042	80,838	0	13,064	0
2043	79,733	0	11,590	0
2044	78,531	0	10,282	0
2045	77,113	0	9,123	0
2046	75,477	0	8,094	0
2047	66,214	0	7,182	0
2048	63,401	0	6,372	0
2049	60,384	0	5,654	0
2050	51,374	0	5,017	0
2055	32,988	0	2,760	0
2060	20,990	0	1,518	0
2065	15,743	0	836	0
2070	10,314	0	460	0



## **Actuarial Assumptions**

In order to perform the valuation, the actuary must make certain assumptions regarding such items as rates of employee turnover, retirement, and mortality, as well as economic assumptions regarding healthcare inflation and interest rates. Our assumptions are based on a standard set of assumptions we have used for similar valuations, modified as appropriate for the District. For example, turnover rates are taken from a standard actuarial table, T-5, increased by 20% at all ages. This matches the District's historic turnover patterns. Retirement rates were also based on recent District retirement patterns. Both assumptions should be reviewed in the next valuation to see if they are tracking well with experience.

The discount rate of 4.0% is based on our best estimate of expected long-term plan experience. It is in accordance with our understanding of the guidelines for selection of this rate under GASB 45 for unfunded plans such as the District's. The healthcare trend rates are based on our analysis of recent District experience and our knowledge of the general healthcare environment.

A complete description of the actuarial assumptions used in the valuation is set forth in the "Actuarial Assumptions" section.

## **Projected Annual Pay-as-you go Costs**

As part of the valuation, we prepared a projection of the expected annual cost to the District to pay benefits on behalf of its retirees on a pay-as-you-go basis. These numbers are computed on a closed group basis, assuming no new entrants, and are net of retiree contributions. Projected pay-as-you-go costs for selected years are as follows:

<b>FYB</b>	<b>Pay-as-you-go</b>
2014	\$58,953
2015	68,003
2016	79,387
2017	87,600
2018	88,308
2019	88,316
2020	90,743
2025	86,531
2030	87,219
2035	84,870
2040	83,048
2045	77,113
2050	51,374
2055	32,988
2060	20,990
2065	15,743
2070	10,314

### **Treatment of Implicit Subsidy**

The District's "implicit subsidy" has been valued at \$0 in this report. This is a result of the standard actuarial practice of using the "community-rated exception" for PERS Health under GASB 45. An implicit subsidy is present whenever an employer covers its non-Medicare eligible retirees under the same premium structure as its active employees, as is the case with PERS Health. However the "community-rated exception" permits actuaries to ignore the implicit subsidy in cases where, in the actuary's judgment, the employer's group is so small that it does not have a measurable effect on the claims experience for the entire pool.

We would like the District to be aware that a change to the actuarial standards of practice has now prohibited the ongoing use of community rating for valuation dates after March, 2015, so the results of the District's next valuation could be significantly higher as result of the change.

### **Net OPEB Obligation (NOO) and Annual OPEB Cost (AOC)**

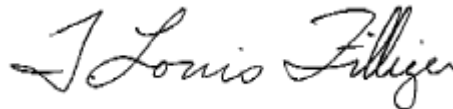
Exhibit I shows a development of the District's Net OPEB Obligation ("NOO") as of June 30, 2012, through June 30, 2014, and the Annual OPEB Cost ("AOC") for the fiscal years 2011-12 through 2014-15.

### **Certification**

The actuarial certification, including a caveat regarding limitations of scope, if any, is contained in the "Actuarial Certification" section at the end of the report.

We have enjoyed working with the District on this report, and are available to answer any questions you may have concerning any information contained herein.

Sincerely,  
DEMSEY, FILLIGER AND ASSOCIATES



T. Louis Filliger, FSA, EA, MAAA  
Partner & Actuary

## **Benefit Plan Provisions**

This report analyzes the actuarially projected costs of the District's retiree health insurance program. Our findings and assumptions are based on census data as of July 1, 2014 and PEMHCA premiums blended 50-50 for calendar years 2014 and 2015.

### **Active Employee Coverage**

Integrated medical/prescription drug coverage is provided through CalPERS under the Public Employees' Medical and Hospital Care Act (PEMHCA). Employees may choose from a variety of HMO and PPO options.

The District pays 100% of the cost of PEMHCA coverage for active employees. The District pays the following toward coverage for spouse and dependent children:

- District pays 80% of the premiums for dependents of employees hired before July 1, 2007.
- District pays 50% of the premiums for dependents of employees hired on or after July 1, 2007 and on or before June 30, 2012.
- District pays 0% of the premiums for dependents of employees hired on or after July 1, 2012.

The District pays all PEMHCA administrative charges.

### **Post-Retirement Coverage**

The District offers the same medical plans to its retirees as to its active employees, with the exception that once a retiree becomes eligible for Medicare (that is, reaches age 65), he or she must join a Medicare HMO or a Medicare Supplement plan under PEMHCA.

Employees hired before July 1, 1998 become eligible to receive fully-paid lifetime District-paid retiree healthcare benefits upon retirement under CalPERS (later of age 50 and 5 years of service, or by qualifying disability retirement status).

Employees hired on or after July 1, 1998 and on or before June 30, 2007 become eligible to retire and receive lifetime District-paid healthcare benefits upon completion of 10 years of consecutive service for the District. The District-paid percentage is 50% after 10 years of consecutive service and increases by 5% per year until reaching 100% for 20 or more years of consecutive service.

Employees hired on or after July 1, 2007 shall receive only the statutory minimum contribution under PEMHCA. This minimum is \$119/month for 2014, \$122/month for 2015, and is scheduled to increase with medical inflation in 2016 and thereafter. The retiree will pay for all premium costs in excess of the minimum. This will apply to all future employees.

<b>Benefit Plan Provisions (Continued)</b>
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**Premiums**

The following table shows January 1, 2015 monthly PERS Health (PEMHCA) premiums for retirees within the "Sacramento" region:

	Blue Shield HMO	Kaiser HMO	PERSCare PPO	PERSChoice PPO	Blue Shield Net Value
<u>Basic Plan</u>					
Retiree	\$809.22	\$660.96	\$751.21	\$679.26	\$758.45
Retiree + 1	1,618.44	1,321.92	1,502.42	1,358.52	1,516.90
Family	2,103.97	1,718.50	1,953.15	1,766.08	1,971.97
<u>Medicare Supplement</u>					
Retiree	\$352.63	\$295.51	\$368.76	\$339.47	\$352.63
Retiree + 1	705.26	591.02	737.52	678.94	705.26
Family	1,057.89	886.53	1,106.28	1,018.41	1,057.89

**Valuation Data**

**Active and Retiree Census**

Age distribution of retirees included in the valuation

Age	Count
Under 50	0
50-54	0
55-59	2
60-64	1
65-69	1
70-74	2
75+	<u>0</u>
Total	6
Average Age	64.50

Age/Years of service distribution of active employees included in the valuation

Years→	0-4	5-9	10-14	15-19	20-24	25-29	30-34	35+	Total
<u>Age</u>									
<25	0								0
25-29	0	0							0
30-34	0	0	1						1
35-39	0	0	0	0					0
40-44	0	0	0	0	0				0
45-49	0	0	0	0	0	0			0
50-54	1	0	0	0	1	0	0		2
55-59	1	0	0	0	1	0	0	0	2
60-64	1	0	0	0	0	0	0	0	1
65+	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1</u>	<u>0</u>	<u>0</u>	<u>1</u>
All Ages	3	0	1	0	2	1	0	0	7

Average Age: 54.86  
 Average Service: 12.57

## Actuarial Assumptions

The liabilities set forth in this report are based on the actuarial assumptions described in this section.

Valuation Date:	July 1, 2014
Actuarial Cost Method:	Projected Unit Credit
Amortization Method:	30-year level dollar, open period
Discount Rate:	4.0% per annum
Return on Assets:	4.0% per annum
Pre-retirement Turnover:	According to Crocker-Sarason Table T-5 less mortality, increased by 20% at all ages. Sample rates are as follows:

Age	Turnover (%)
25	9.3%
30	8.7
35	7.5
40	6.2
45	4.8
50	3.1
55	1.1

Pre-retirement Mortality: RP-2014 Employee Mortality, without projection. Sample deaths per 1,000 employees are as follows:

Age	Males	Females
25	0.48	0.17
30	0.45	0.22
35	0.52	0.29
40	0.63	0.40
45	0.97	0.66
50	1.69	1.10
55	2.79	1.67
60	4.69	2.44

Post-retirement Mortality: RP-2014 Healthy Annuitant Mortality, without projection. Sample deaths per 1,000 retirees are as follows:

Age	Males	Females
55	5.74	3.62
60	7.78	5.19
65	11.01	8.05
70	16.77	12.87
75	26.83	20.94
80	44.72	34.84
85	77.50	60.50
90	135.91	107.13

<b>Actuarial Assumptions (Continued)</b>
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Claim Cost per Retiree or Spouse:

Age	Medical/Rx
50-64	\$9,491
65+	3,893

Retirement Rates:

Age	Percent Retiring*
50-54	5.0%
55-59	8.0
60	12.0
61	15.0
62	18.0
63	20.0
64	25.0
65	30.0
66	40.0
67	50.0
68	100.0

\* Of those having met eligibility to receive PERS retirement benefits. The percentage refers to the probability that an active employee who has reached the stated age will retire within the following year.

Trend Rate:

Healthcare costs were assumed to increase according to the following schedule:

FYB	Medical/Rx
2014	8.0%
2015	7.0
2016	6.0
2017+	5.0

Percent Married:

Future retirees: 60%. Male spouses assumed 3 years older than female spouses. For current retirees, actual dependent data was used.

Percent Electing Survivor Annuity: 50%

Percent Waiving Coverage: 0%

## Actuarial Certification

The results set forth in this report are based on our actuarial valuation of the health and welfare benefit plans of the Cameron Park Community Services District ("District") as of July 1, 2014.

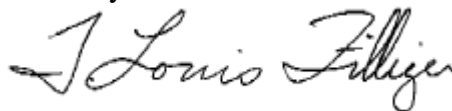
The valuation was performed in accordance with generally accepted actuarial principles and practices. We relied on census data for active employees and retirees provided to us by the District in October, 2015. We also made use of claims, premium, expense, and enrollment data, and copies of relevant sections of healthcare documents provided to us by the District.

The assumptions used in performing the valuation, as summarized in this report, and the results based thereupon, represent our best estimate of the actuarial costs of the program under GASB 43 and GASB 45, and the existing and proposed Actuarial Standards of Practice for measuring post-retirement healthcare benefits. We have assumed no post-valuation mortality improvements, consistent with our belief that there will be no further significant, sustained increases in life expectancy in the United States over the projection period covered by the valuation.

Throughout the report, we have used unrounded numbers, because rounding and the reconciliation of the rounded results would add an additional, and in our opinion unnecessary, layer of complexity to the valuation process. By our publishing of unrounded results, no implication is made as to the degree of precision inherent in those results. Clients and their auditors should use their own judgment as to the desirability of rounding when transferring the results of this valuation report to the clients' financial statements.

The undersigned actuary meets the Qualification Standards of the American Academy of Actuaries to render the actuarial opinion contained in this report.

Certified by:



T Louis Filliger, FSA, EA, MAAA Date: 2/24/16  
Partner & Actuary



**Cameron Park Community Services District  
Development of Annual OPEB Costs**

**Exhibit I**

	<b>Amount</b>
ARC for 2011-12	163,545
Interest on Net OPEB Obligation	-
Amortization adjustment to ARC	-
<b>Annual OPEB Cost 2011-12</b>	<b>163,545</b>
Employer Contribution	(69,927)
Change in Net OPEB Obligation 2011-12	93,618
Net OPEB Obligation 6/30/2011	-
<b>Net OPEB Obligation 6/30/2012</b>	<b>93,618</b>
ARC for 2012-13	163,545
Interest on Net OPEB Obligation	3,745
Amortization adjustment to ARC	(5,414)
<b>Annual OPEB Cost 2012-13</b>	<b>161,876</b>
Employer Contribution	(66,821)
Change in Net OPEB Obligation 2012-13	95,055
Net OPEB Obligation 6/30/2012	93,618
<b>Net OPEB Obligation 6/30/2013</b>	<b>188,673</b>
ARC for 2013-14	163,545
Interest on Net OPEB Obligation	3,745
Amortization adjustment to ARC	(5,414)
<b>Annual OPEB Cost 2013-14</b>	<b>161,876</b>
Employer Contribution	(68,518)
Change in Net OPEB Obligation 2013-14	93,358
Net OPEB Obligation 6/30/2013	188,673
<b>Net OPEB Obligation 6/30/2014</b>	<b>282,031</b>
ARC for 2014-15	120,532
Interest on Net OPEB Obligation	11,281
Amortization adjustment to ARC	(16,310)
<b>Annual OPEB Cost 2014-15</b>	<b>115,503</b>

## Cameron Park Community Services District

### Agenda Transmittal

**DATE:** May 18, 2016

**TO:** Board of Directors

**FROM:** Bob Counts, Battalion Chief

**AGENDA ITEM #10:** Fiscal Year 2016/2017 Exhibit D Fiscal Display – Cooperative Agreement

**RECOMMENDED ACTION:** Receive and File

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**BUDGET ACCOUNT:** 5236 – Contractual Services Provider

**BUDGET IMPACT:** \$3,285,016

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The Cooperative Agreement between CAL FIRE and the Cameron Park Community Services District has very specific language in it that dictates how the two parties will operate in regards to budget detail and payment provisions.

In Exhibit B, Section 1 Payment for Services, the Agreement states “LOCAL Agency shall pay STATE actual cost for fire protection services pursuant to this agreement an amount not to exceed that set forth in Exhibit D, Schedule A for each fiscal year. STATE shall prepare an Exhibit D, Schedule A each year, which shall be the basis for payment for the entire fiscal year for which services are provided”

Typically, in late January or early February the State provides updated “Staff Benefits Rates” which are the primary cause of change in monetary amounts of the Exhibit D. The Staff Benefits Rates include healthcare costs, retirement, Medicare, Social Security, etc. The Administrative Officer for the Amador El Dorado Unit would then take the new Staff Benefits Rate information and update the Exhibit D to reflect the change. The Exhibit D would then be disseminated to the Division Chief overseeing the Cooperative Agreement, and the Battalion Chief of Administration/Operations for the Cooperative Agreement. The Battalion Chief would then notify the General Manager of the Cameron Park Community Services District of the proposed changes to the Exhibit D, who would in turn notify the Board of Directors.

It is important to remember that the Staff Benefits Rate that is provided by CAL PERS in February is an estimate for the following fiscal year, which is what the Exhibit D is based on, and what we budget from. The actual rates come out in the fall, prior to the end of the first quarter. Last year the estimated Staff Benefit Rates for the 15/16 Fiscal year were 81.25%, and actual numbers came in at 78.72%.

This year CAL PERS is estimating a Staff Benefits rate of 83.07%, which as shown in the Exhibit D, puts the “Do Not Exceed Amount” for FY 16/17 at \$3,285,016, a 1% increase from 15/16 Fiscal year (\$3,254,054). Of the \$30,962 increase for FY 16/17 \$18,818 is reimbursable by the JPA. The net change to the Cameron Park Community Services District is \$12,144. Because the increase for FY 16/17 does not exceed the 2.5% escalator per the Cooperative Agreement Amendment signed last year, there is no need to amend the Cooperative Agreement this Fiscal Year.

Recommended Action: Receive and File

**EXHIBIT D, SCHEDULE A**

**FISCAL DISPLAY  
PRC 4142 & 4144**

**NAME OF LOCAL AGENCY: CAMERON PARK COMMUNITY SERVICES DISTRICT**

INDEX **2700**

PCA **SUMMARY**

This is Attachment A of Cooperative Agreement originally dated July 1, 2013, by and between the Department of Forestry and Fire Protection of the State of California and LOCAL AGENCY

    Original

  X  Amendment for Fiscal Year 2016-2017

	FY 16/17	Administrative Charge 12.79%	
<b>TOTAL SCHEDULE A - 4142 (PCA 27750) 16/17 BENEFITS</b>	\$1,958,944	\$250,549	\$2,209,493
<b>TOTAL SCHEDULE A - 4142 (PCA 27750) 15/16 BENEFITS</b>	\$1,915,999	\$241,224	\$2,157,223
<b>TOTAL SCHEDULE A - 4142 (PCA 27750) 14/15 BENEFITS</b>	\$1,759,492	\$210,611	\$1,970,103
<b>TOTAL AMADOR PLAN - 4144 (PCA 27751) 16/17 BENEFITS</b>	\$0	\$0	\$0
<b>TOTAL AMADOR PLAN - 4144 (PCA 27751) 15/16 BENEFITS</b>	\$14,804	\$1,864	\$16,668
<b>TOTAL AMADOR PLAN - 4144 (PCA 27751) 14/15 BENEFITS</b>	\$14,787	\$1,770	\$16,557
<b>TOTAL SCHEDULE A MEDICS - 4142 (PCA 27753) 16/17 BENEFITS</b>	\$953,562	\$121,961	\$1,075,523
<b>TOTAL SCHEDULE A MEDICS - 4142 (PCA 27753) 15/16 BENEFITS</b>	\$857,625	\$102,658	\$960,283
<b>TOTAL SCHEDULE A MEDICS - 4142 (PCA 27753) 14/15 BENEFITS</b>	\$842,403	\$96,792	\$939,195
<b>YEAR 4 CONTRACT TOTALS USING 16/17 STAFF BENEFIT RATES</b>	<b>\$2,863,551</b>	<b>\$360,521</b>	<b>\$3,285,016</b>
<b>YEAR 3 CONTRACT TOTALS USING 15/16 STAFF BENEFIT RATES</b>	<b>\$2,788,428</b>	<b>\$345,746</b>	<b>\$3,134,174</b>
<b>YEAR 2 CONTRACT TOTALS USING 14/15 STAFF BENEFIT RATES</b>	<b>\$2,616,682</b>	<b>\$309,173</b>	<b>\$2,925,855</b>
ESTIMATED TOTAL FY 18/19 WITH 2.5% INCREASE	\$3,451,319.94		
ESTIMATED TOTAL FY 17/18 WITH 2.5% INCREASE	\$3,367,141.40		
FY 16/17 Administrative Charge	12.79%		
FY 15/16 Administrative Charge	12.59%		
FY 14/15 Administrative Charge	11.97%		

**EXHIBIT D, SCHEDULE A**

**FISCAL DISPLAY  
PRC 4142**

**NAME OF LOCAL AGENCY: CAMERON PARK COMMUNITY SERVICES DISTRICT**

INDEX **2700**

PCA **27750**

This is Attachment A of Cooperative Agreement originally dated July 1, 2013, by and between the Department of Forestry and Fire Protection of the State of California and LOCAL AGENCY

  Original

  X  Amendment for Fiscal Year 2016-2017

**PERSONNEL SERVICES**

Fire Control Salaries				Total	Benefits	
<u>No.</u>	<u>Class</u>	<u>Mos.</u>	<u>Rate</u>	<u>Salary</u>	<u>83.07%</u>	<u>TOTAL</u>
2	Capt.(P)	12	\$5,108	122,592	101,837	224,429
2	Capt.	12	\$4,793	115,032	95,557	210,589
3	FAE(P)	12	\$4,456	160,416	133,258	293,674
3	FAE	12	\$4,163	149,868	124,495	274,363
1	BC FM (72 hr)	12	\$6,104	73,248	60,847	134,095
1	BC (72 hr)	12	\$6,104	73,248	60,847	134,095
Subtotal				694,404	576,841	1,271,245

5	Medic Retention	12	\$500	30,000	<u>43.50%</u> 13,050	43,050
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Planned Overtime				POT		
<u>No.</u>	<u>Class</u>	<u>Mos.</u>	<u>Rate</u>		<u>44.51%</u>	<u>TOTAL</u>
2	Capt.(P)	12	\$2,822	\$67,728	\$30,146	\$97,874
2	Capt.	12	\$2,650	\$63,600	\$28,308	\$91,908
3	FAE(P)	12	\$2,467	\$88,812	\$39,530	\$128,342
3	FAE	12	\$2,307	\$83,052	\$36,966	\$120,018
1	BC FM (72 hr)	12	\$2,617	\$31,404	\$13,978	\$45,382
1	BC (72 hr)	12	\$2,617	<u>\$31,404</u>	<u>\$13,978</u>	<u>\$45,382</u>
Subtotal				\$366,000	\$162,906	\$528,906

Office Support Salaries						
0	Office Tech	12	\$3,455	\$0	<u>74.01%</u> \$0	\$0

Unplanned Overtime				\$100,000	<u>1.45%</u> \$1,450	\$101,450
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<b>TOTAL PERSONNEL SERVICES</b>				<u>\$1,190,404</u>	<u>\$754,247</u>	<u>\$1,944,651</u>
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**OPERATING EXPENSE**

Uniforms					<u>43.50%</u>	
	Fire Control	12	\$830	\$9,960	\$4,333	\$14,293

<b>TOTAL OPERATING</b>						\$14,293
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<b>TOTAL SCHEDULE A 4142 (PCA 27750)</b>						<u><b>\$1,958,944</b></u>
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ADMINISTRATIVE CHARGE					12.79%	\$250,549
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<b>TOTAL SCHEDULE A - 4142</b>						<u><u><b>\$2,209,493</b></u></u>
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**EXHIBIT D, SCHEDULE A**

**FISCAL DISPLAY  
 PRC 4144**

**NAME OF LOCAL AGENCY: CAMERON PARK COMMUNITY SERVICES DISTRICT**

INDEX **2700**

PCA **27751**

This is Attachment A of Cooperative Agreement originally dated July 1, 2013, by and between the Department of Forestry and Fire Protection of the State of California and LOCAL AGENCY

  Original

  X  Amendment for Fiscal Year 2016-2017

**PERSONNEL SERVICES**

	Mos.	Rate	Total	Benefits	Total
Amador Rate				<u>0.00%</u>	
0 FAE	7	\$831	\$0	\$0	\$0
0 BC	7	\$1,119	\$0	\$0	\$0
<b>TOTAL PERSONNEL SERVICES</b>			<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

**OPERATING**

Vehicle					
0 (MILES)	7	\$0.575	250		\$0
<b>Subtotal Vehicles</b>					<b>\$0</b>

**COMMUNICATIONS**

0 Mobile Radio	7	\$13.70			\$0
0 Portable Radio	7	\$7.42			\$0
<b>Communications - Total</b>					<b>\$0</b>

**TOTAL OPERATING**

TOTAL AMADOR PLAN 4144 (PCA 27751)

ADMINISTRATIVE CHARGE

12.79%

**TOTAL SCHEDULE A - 4144**

**\$0**

**EXHIBIT D, SCHEDULE A**

**FISCAL DISPLAY  
 PRC 4142**

**NAME OF LOCAL AGENCY: CAMERON PARK COMMUNITY SERVICES DISTRICT**

INDEX **2700**

PCA **27753**

This is Attachment A of Cooperative Agreement originally dated July 1, 2013, by and between the Department of Forestry and Fire Protection of the State of California and LOCAL AGENCY

  Original

  X   Amendment for Fiscal Year 2016-2017

**PERSONNEL SERVICES**

Command/Support				Total	Benefits	
<u>No.</u>	<u>Class</u>	<u>Mos.</u>	<u>Rate</u>	<u>Salary</u>	<u>83.07%</u>	<u>TOTAL</u>
6	F AE(P)	12	\$4,456	\$320,832	\$266,515	\$587,347
6	Medic Retention	12	\$500	\$36,000	\$15,660	\$51,660
			Subtotal	\$356,832	\$282,175	\$639,007
Planned Overtime						
<u>No.</u>	<u>Class</u>	<u>Mos.</u>	<u>Rate</u>	<u>Salary</u>	<u>44.51%</u>	<u>TOTAL</u>
6	F AE(P)	12	\$2,467	\$177,624	\$79,060	\$256,684
	Unplanned Overtime			\$50,000	\$725	\$50,725
	TOTAL PERSONNEL SERVICES			\$584,456	\$361,960	<b>\$946,416</b>

**OPERATING EXPENSE**

Uniforms					<u>43.50%</u>	
6	Fire Control		\$830	\$4,980	\$2,166	\$7,146
	TOTAL OPERATING					\$7,146

TOTAL SCHEDULE A 4142 (PCA 27753) **\$953,562**

ADMINISTRATIVE CHARGE 12.79% \$121,961

**TOTAL SCHEDULE A - 4142 \$1,075,523**

STAFF BENEFIT RATE MATRIX FY 16/17			
Weighted for Coded and Temp Help			
Fixed Rates- (Bold) Estimated Rates- (italics)			
<b>STAFF BENEFIT RATES</b>	<b>MISC.</b>	<b>SAFETY</b>	<b>POF</b>
RETIREMENT	27.39%	19.98%	42.05%
EMPLOYEE LEAVE BUYOUT	1.01%	1.01%	1.01%
RETIREMENT OFFSET	0.00%	0.00%	0.00%
HEALTH/DENTAL/VISION	29.33%	29.33%	29.33%
SOCIAL SECURITY INSURANCE (SSI)	6.20%	0.00%	0.00%
MEDICARE TAX	1.45%	1.45%	1.45%
LIFE INSURANCE	0.01%	0.00%	0.01%
SURVIVOR'S BENEFITS	0.00%	0.14%	0.14%
SUBTOTAL	65.39%	51.91%	73.99%
WORKERS COMP.	10.24%	9.08%	9.08%
TOTAL	75.63%	60.99%	83.07%
UNEMPLOYMENT INSURANCE (applied to limited term/seasonal employees only)	MISC.	SAFETY	POF
UNEMPLOYMENT INSURANCE			
Note: See Attached UI Billing Process Summary	0.00%	0.00%	8.85%
ADMINISTRATIVE CHARGE (inc. all contract costs)	MISC.	SAFETY	POF
STATEWIDE PRO RATA	5.65%	5.65%	5.65%
CAL FIRE INDIRECT	7.14%	7.14%	7.14%
TOTAL	12.79%	12.79%	12.79%
<b>STAFF BENEFIT RATES</b>	<b>MISC.</b>	<b>SAFETY</b>	<b>POF</b>
UNPLANNED OVERTIME	7.65%	1.45%	1.45%
PLANNED OVERTIME	0.00%	0.00%	44.51%
UNIFORM ALLOWANCE	0.00%	0.00%	43.50%
PARAMEDIC RETENTION	0.00%	0.00%	43.50%
EMERGENCY RESPONSE BONUS	0.00%	0.00%	43.50%
ARDUOUS DUTY ASSIGNMENT	7.65%	0.00%	1.45%



*Cameron Park*  
*Community Services District*  
**Agenda Transmittal**

DATE: May 18, 2015

TO: Board of Directors

FROM: Mary Cahill, General Manager

AGENDA ITEM #11: **FISCAL YEAR 2016-17 GENERAL FUND BUDGET SECOND DRAFT REVIEW**

RECOMMENDED ACTION: Receive and Discuss Fiscal Year 2016-17 General Fund Budget Second Draft

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BUDGET ACCOUNT: ALL  
BUDGET IMPACT: TBD

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This is the second draft of the Fiscal 2016-17 General Fund Budget (Attachment A). The first draft was presented at the April 20, 2016 Board meeting. Since then figures have been adjusted based on new or better information. There are still some numbers that are known to be preliminary. Some significant items to keep in mind as you review this budget are:

- Property tax revenue is equal to the 15-16 budget amount. The final amount will be based on the County forecast which comes in August.
- The Fire services contract and JPA revenue reflect the Cal Fire contract update (Exhibit D) for FY 16-17 presented earlier tonight.
- Salaries and benefits are based on the district's current organization chart.
- There is no capital expense in this draft. A draft Capital Improvement Plan is attached (Attachment B).
- For further information the Proposed Developer Impact Fee project list is also included (Attachments C and D). This list is still pending County approval. The District anticipates that this item will be brought to the Board of Supervisors in June.
- A list of Operating and Reserve Considerations is also attached (Attachment E). These are operating expense (non capital) items for the Board to consider.

Cameron Park Community Services District  
 Fiscal Year 2016-17 Budget Process  
 General Fund Projection by Department  
 For Fiscal Year Ended June 30, 2016

Attachment A

DRAFT

Expenditures:	General Fund:						FY 2015-16 General Fund Projection	FY 2015-16 Approved General Fund Budget
	Administration	Fire & JPA	Park	Recreation	Community Center			
5000 Salaries - Permanent	\$ 151,000	\$ -	\$ 164,000	\$ 82,005	\$ 33,516	\$ 430,521	\$ 435,340	
5010 Salaries - Seasonal/P/T/Funded	7,488	0	0	54,009	105,190	166,687	166,687	
5135 Health - Retired	23,515	91,673	0	0	0	115,188	115,188	
5130 Health & Dental	18,127	0	41,455	29,866	13,143	102,591	102,591	
5140 Vision Insurance	274	0	544	472	188	1,478	1,478	
5150 Retirement Benefits (active)	29,271	0	30,678	16,418	6,755	83,122	83,122	
5160 Workers' Compensation	820	1,394	2,460	1,475	1,640	7,790	7,790	
5180 FICA/Medicare Contribution	2,400	0	3,000	5,362	8,550	19,312	19,312	
5190 UI/TT Contribution	1,302	0	1,736	3,500	4,800	11,338	11,338	
<b>Total salaries and benefits</b>	<b>234,197</b>	<b>93,067</b>	<b>243,873</b>	<b>193,108</b>	<b>173,782</b>	<b>938,027</b>	<b>942,846</b>	
5209 Advertising/Marketing	600	0	0	30,000	9,500	40,100	40,100	
5210 Agency Administration Fee	5,405	54,000	13,900	3,752	0	77,057	75,043	
5215 Agriculture	0	0	6,000	0	500	6,500	7,500	
5220 Audit & Accounting	20,000	5,000	0	0	0	25,000	25,000	
5221 Bank Charge	2,500	0	0	3,000	6,500	12,000	12,000	
5230 Clothing/Uniform	0	1,100	1,500	0	400	3,000	4,400	
5231 Computer Software	2,000	2,500	1,000	4,000	3,200	12,700	12,700	
5240 Contractual Services - Plans	33,280	0	0	0	0	33,280	33,280	
5235 Contractual Services	0	25,000	80,000	10,000	96,720	211,720	154,220	
5236 Contractual Services - Provider	12,000	2,980,486	0	0	0	2,980,486	3,254,054	
5250 Directors Compensation	1,800	800	800	800	0	4,200	18,000	
5260 EDC Department Agency	0	0	0	0	0	0	800	
5265 Educational Material	0	0	0	0	0	0	-	
5270 Elections	500	2,000	10,000	500	5,000	18,000	18,000	
5275 Equipment-Minor/Small Tools	0	0	0	0	0	0	-	
5282 Deposit/Refund	0	0	0	0	0	0	-	
5285 Fire & Safety Supplies	0	1,500	400	0	500	2,400	2,900	
5290 Fire Prevention & Inspection	0	0	0	0	0	0	-	
5295 Personal Protective Equipment	0	21,000	0	0	0	21,000	21,000	
5296 Fire-Volunteer/Resident	0	29,200	0	0	0	29,200	29,200	
5300 Food	700	1,000	350	3,800	400	6,250	6,100	
5305 Fuel	0	62,000	6,000	0	0	68,000	73,000	
5310 Government Fees/Permits	0	2,650	6,600	0	4,000	13,250	12,850	
5315 Household Supplies	0	6,000	9,500	0	9,200	24,700	20,000	
5316 instructors	0	0	0	16,000	51,000	67,000	67,000	
5320 Insurance	3,000	24,000	18,000	7,000	11,500	63,500	73,000	
5335 Legal Services	30,000	15,000	0	1,000	1,600	47,600	30,000	
5345 Maintenance - Buildings	0	11,000	6,000	0	12,000	29,000	28,000	
5350 Maintenance - Equipment	600	25,000	12,000	1,000	13,000	51,600	50,500	
5355 Maintenance - Grounds	0	3,000	40,000	0	3,000	46,000	44,500	
5360 Maintenance - Radio/Phones	0	2,000	0	0	0	2,000	1,000	
5365 Maintenance - Tires & Tubes	0	10,000	0	0	0	10,000	10,000	
5370 Maintenance - Vehicle	0	20,000	12,000	0	0	32,000	25,000	
5375 Medical Supplies	0	0	0	0	200	200	200	
5380 Memberships/Subscriptions	7,400	850	200	225	0	8,675	8,575	
5385 Mileage Reimbursement	300	100	0	0	5,200	5,600	5,600	
5395 Miscellaneous	0	0	0	0	0	0	-	
5405 Pool Chemicals	0	0	22,500	0	25,000	47,500	65,000	
5400 Office Supplies	3,000	4,000	1,250	900	1,800	10,950	10,350	
5410 Postage	1,000	500	0	400	0	1,900	1,900	

Cameron Park Community Services District  
 Fiscal Year 2016-17 Budget Process  
 General Fund Projection by Department  
 For Fiscal Year Ended June 30, 2016

DRAFT

General Fund:	FY 2015-16					FY 2015-16
	Administration	Fire & JPA	Park	Recreation	Community Center	General Fund Approved Budget
5415 Printing	300	350	250	0	200	1,100
5420 Professional Services	42,500	4,200	28,400	5,000	8,000	88,100
5421 Program Supplies	0	0	0	7,000	12,000	19,000
5425 Publications & Legal Notices	1,000	250	0	0	0	1,250
5430 Radios	0	500	0	0	0	500
5431 Refund-Activity	0	0	0	0	0	0
5435 Renv/Lease - Bldgs	0	0	0	900	10,300	11,200
5440 Renv/Lease - Equipment	0	0	1,000	200	0	1,200
5455 Staff Development	2,000	5,000	500	500	500	8,500
5470 Telephone	6,000	15,000	1,000	2,500	2,400	26,900
5480 Travel/Lodging	1,000	1,000	0	0	0	2,000
5486 Tuition	0	0	0	0	0	0
5490 Utilities - Water	0	12,000	28,000	0	12,000	52,000
5492 Utilities - Electric/Gas	0	27,000	40,000	0	78,300	145,300
5500 Vandalism	0	0	3,500	0	0	3,500
5466 Summer Spectacular	0	0	0	52,000	0	52,000
5465 Special events Expense	0	0	0	17,500	0	17,500
<b>Total services and supplies</b>	<b>176,885</b>	<b>3,374,986</b>	<b>350,650</b>	<b>167,977</b>	<b>383,920</b>	<b>4,454,418</b>
<b>Revenues:</b>						<b>4,679,592</b>
Property Tax	248,982	2,488,822	639,983	177,773		3,555,460
Interest	7,500					7,500
Recreation Program Revenue				119,276	162,943	282,219
Administration Process Fees	7,000					7,000
JPA Reimbursements		1,056,705				1,056,705
Special Events				24,500		24,500
Facility Use Revenue				24,500	177,910	202,410
Summer Spectacular				52,000		52,000
Franchise Fees	160,000			15,000		175,000
Sponsorships						
Salary Savings						
Fire Engines Lease & Purchase						
<b>Total revenues</b>	<b>423,382</b>	<b>3,545,527</b>	<b>639,983</b>	<b>413,049</b>	<b>340,853</b>	<b>5,362,794</b>
<b>Expenditures:</b>						<b>5,344,894</b>
Salaries and employee benefits	234,197	93,067	243,873	193,108	173,782	942,846
Services and supplies	178,885	3,374,986	350,650	167,977	383,920	4,454,418
Capital Equipment	0	18,500	110,000	0		128,500
Fire Engines Lease						
Reserve for Capital Equipment						
<b>TOTAL EXPENDITURES</b>	<b>411,082</b>	<b>3,486,553</b>	<b>704,523</b>	<b>361,085</b>	<b>557,702</b>	<b>5,786,917</b>
<b>Excess (deficit)</b>	<b>12,300</b>	<b>58,974</b>	<b>(64,540)</b>	<b>51,964</b>	<b>(216,849)</b>	<b>(442,023)</b>
Contingency						
<b>Excess (deficit)</b>	<b>\$ 12,300</b>	<b>\$ 58,974</b>	<b>\$ (64,540)</b>	<b>\$ 51,964</b>	<b>\$ (216,849)</b>	<b>\$ (442,023)</b>

Cameron Park Community Services District  
 Fiscal Year 2016-17 Budget Process  
 General Fund Preliminary Budget by Department  
 For Fiscal Year Ended June 30, 2017

DRAFT

General Fund:	Administration	Fire & JPA	Park	Recreation	Community Center	FY 2015-16 Budget	FY 2016-17		% Change '17 vs '16
							DRAFT General Fund Budget	Fund Budget	
<b>Expenditures:</b>									
5000 Salaries - Permanent	\$ 156,000	\$ -	\$ 154,000	\$ 84,000	\$ 37,000	\$ 415,162	\$ 431,000	\$ 15,838	3.8%
5010 Salaries - Seasonal/PFT/Funde	23,800	0	0	60,000	99,000	166,687	182,800	\$ 16,113	9.7%
5135 Health - Retired	25,000	78,000	26,000	0	0	115,188	129,000	\$ 13,812	12.0%
5130 Health & Dental	19,000	0	42,000	32,000	15,000	102,591	108,000	\$ 5,409	5.3%
5140 Vision Insurance	300	0	600	500	200	1,478	1,600	\$ 122	8.3%
5150 Retirement Benefits (active)	35,000	0	34,000	29,000	4,500	83,122	102,500	\$ 19,378	23.3%
5160 Workers' Compensation	1,000	1,800	2,900	1,800	2,000	7,790	9,500	\$ 1,710	22.0%
5180 FICA/Medicare Contribution	2,500	0	3,200	5,600	9,000	19,312	20,300	\$ 988	5.1%
5190 UI/TT Contribution	1,400	0	1,800	3,600	5,000	11,338	11,800	\$ 462	4.1%
<b>Total salaries and benefits</b>	<b>264,000</b>	<b>79,800</b>	<b>264,500</b>	<b>216,500</b>	<b>171,700</b>	<b>922,668</b>	<b>996,500</b>	<b>73,832</b>	<b>8.0%</b>
5208 Advertising/Marketing	600	0	0	30,000	9,500	35,100	40,100	5,000	14.2%
5210 Agency Administration Fee	5,500	55,000	14,200	3,752	0	75,043	78,452	3,409	4.5%
5215 Agriculture	0	0	6,000	0	1,500	7,500	7,500	-	0.0%
5220 Audit & Accounting	20,000	5,000	0	0	0	25,000	25,000	-	0.0%
5221 Bank Charge	2,500	0	0	3,000	6,500	12,000	12,000	-	0.0%
5230 Clothing/Uniform	0	2,500	1,500	0	400	4,400	4,400	-	0.0%
5231 Computer Software	2,000	2,500	1,200	4,000	3,500	12,700	13,200	500	3.9%
5240 Contractual Services - Plans	37,440	0	40,000	10,000	91,720	33,280	37,440	4,160	12.5%
5235 Contractual Services	0	30,000	0	0	0	149,220	171,720	22,500	15.1%
5236 Contractual Services - Provide	0	3,285,016	0	0	0	3,254,054	3,285,016	30,962	1.0%
5250 Directors Compensation	18,000	0	0	0	0	18,000	18,000	-	0.0%
5260 EDC Department Agency	1,800	800	800	800	500	4,200	4,200	1,000	31.3%
5265 Educational Material	0	0	0	0	0	800	500	(300)	-37.5%
5270 Elections	10,000	2,000	10,000	500	5,000	18,000	18,000	0	0.0%
5275 Equipment-Minor/Small Tools	500	0	0	0	0	500	0	(500)	-100.0%
5282 Deposit Refund	0	0	0	0	0	0	0	-	0.0%
5285 Fire & Safety Supplies	0	1,500	400	0	1,000	2,900	2,900	-	0.0%
5290 Fire Prevention & Inspection	0	0	0	0	0	0	0	-	0.0%
5295 Personal Protective Equipmer	0	21,000	0	0	0	21,000	21,000	-	0.0%
5296 Fire-Volunteer/Resident	0	29,200	0	0	0	29,200	29,200	-	0.0%
5300 Food	700	1,000	300	2,100	300	6,100	4,400	(1,700)	-27.9%
5305 Fuel	0	62,000	11,000	0	0	73,000	73,000	-	0.0%
5310 Government Fees/Permits	0	2,650	8,000	0	4,500	12,650	15,150	2,500	19.8%
5315 Household Supplies	0	6,000	6,000	0	9,000	20,000	21,000	1,000	5.0%
5316 Instructors	0	0	0	16,500	44,200	67,000	60,700	(6,300)	-9.4%
5320 Insurance	3,000	24,000	19,000	8,500	11,500	73,000	66,000	(7,000)	-9.6%
5335 Legal Services	30,000	10,000	0	0	0	30,000	40,000	10,000	33.3%
5345 Maintenance - Buildings	0	11,000	6,000	0	12,000	28,000	29,000	1,000	3.6%
5350 Maintenance - Equipment	600	25,000	12,000	1,500	13,000	47,500	52,100	4,600	9.7%
5355 Maintenance - Grounds	0	3,000	45,000	0	2,500	44,500	50,500	6,000	13.5%
5360 Maintenance - Radio/Phones	0	2,000	0	0	0	1,000	2,000	1,000	100.0%
5365 Maintenance - Tires & Tubes	0	12,000	10,000	0	0	10,000	12,000	2,000	20.0%
5370 Maintenance - Vehicle	0	20,000	0	0	0	25,000	30,000	5,000	20.0%
5375 Medical Supplies	0	0	0	0	200	200	200	-	0.0%
5380 Memberships/Subscriptions	7,500	850	500	225	5,200	8,575	9,075	500	5.8%
5385 Mileage Reimbursement	300	0	0	0	0	5,600	5,500	(100)	-1.8%
5395 Miscellaneous	0	0	0	0	0	-	0	-	N/A
5405 Pool Chemicals	0	0	27,129	0	28,900	65,000	56,029	(8,971)	-13.8%
5400 Office Supplies	3,000	4,000	1,150	900	1,800	10,350	10,850	500	4.8%
5410 Postage	1,000	500	0	400	0	1,900	1,900	-	0.0%

Cameron Park Community Services District  
 Fiscal Year 2016-17 Budget Process  
 General Fund Preliminary Budget by Department  
 For Fiscal Year Ended June 30, 2017

DRAFT

General Fund:	FY 2016-17				FY 2015-16		FY 2016-17		\$ Change '17 vs '16	% Change '17 vs '16
	Administration	Fire & JPA	Park	Recreation	Community Center	Budget	Fund Budget	DRAFT General Fund Budget		
5415 Printing	300	350	500	0	200	1,350	1,350	-	0.0%	
5420 Professional Services	42,500	4,200	14,000	5,000	8,000	71,100	73,700	2,600	3.7%	
5421 Program Supplies	0	0	0	7,250	6,800	24,100	14,050	(10,050)	-41.7%	
5425 Publications & Legal Notices	1,000	300	0	0	0	650	1,300	650	100.0%	
5430 Radios	0	500	0	0	0	500	500	-	0.0%	
5431 Refund-Activity	0	0	0	0	0	-	0	-	N/A	
5435 Rent/Lease - Bldgs	0	0	0	900	9,000	7,570	9,900	2,330	30.8%	
5440 Rent/Lease - Equipment	0	0	1,000	200	0	1,000	1,200	200	20.0%	
5455 Staff Development	4,000	5,000	1,500	500	500	12,700	11,500	(1,200)	-9.4%	
5470 Telephone	6,000	15,000	3,000	2,500	2,400	28,300	28,900	600	2.1%	
5480 Travel/Lodging	1,000	1,000	0	0	0	2,000	2,000	-	0.0%	
5486 Tuition	0	0	0	0	0	-	0	-	N/A	
5490 Utilities - Water	0	12,000	28,000	0	15,750	55,750	55,750	-	0.0%	
5492 Utilities - Electric/Gas	0	27,000	40,000	0	78,300	145,300	145,300	-	0.0%	
5500 Vandalism	0	0	3,000	0	1,000	1,000	4,000	3,000	300.0%	
5466 Summer Spectacular	0	0	0	52,000	0	52,000	52,000	-	0.0%	
5465 Special events Expense	0	0	0	17,500	0	17,500	17,500	-	0.0%	
<b>Total services and supplies</b>	<b>199,240</b>	<b>3,683,866</b>	<b>311,179</b>	<b>168,027</b>	<b>374,670</b>	<b>4,651,592</b>	<b>4,736,982</b>	<b>85,390</b>	<b>1.8%</b>	
<b>Revenues:</b>										
Property Tax	248,882	2,488,822	639,983	177,773		3,555,460	3,555,460	-	0.0%	
Interest	7,500					7,500	7,500	-	0.0%	
Recreation Program Revenue				124,525	171,015	282,219	255,540	13,321	4.7%	
Administration Process Fees	7,000					7,000	7,000	-	0.0%	
JPA Reimbursements		1,075,523				1,075,523	1,075,523	18,818	1.8%	
Special Events	0			25,725		24,500	25,725	1,225	5.0%	
Facility Use Revenue				24,500	176,256	184,510	200,756	16,246	8.8%	
Summer Spectacular				55,000		52,000	55,000	3,000	5.8%	
Franchise Fees	160,000					160,000	160,000	-	0.0%	
Sponsorships	0			15,750		15,000	15,750	750	5.0%	
Grant Reimbursement		0				-	0	-	N/A	
<b>TOTAL REVENUES</b>	<b>423,382</b>	<b>3,564,345</b>	<b>639,983</b>	<b>423,273</b>	<b>347,271</b>	<b>5,344,894</b>	<b>5,388,253</b>	<b>53,359</b>	<b>1.0%</b>	
<b>Expenditures:</b>										
Salaries and employee benefit	264,000	79,800	264,500	216,500	171,700	922,668	956,500	73,832	8.0%	
Services and supplies	199,240	3,683,866	311,179	168,027	374,670	4,651,592	4,736,982	85,390	1.8%	
Capital Equipment	0	0	0	0	0	51,301	0	(51,301)	-100.0%	
Fire Engines Lease	0	0	0	0	0	0	0	-	N/A	
Reserve for Capital Equipment	0	0	0	0	0	0	0	-	-	
<b>TOTAL EXPENDITURES</b>	<b>463,240</b>	<b>3,763,666</b>	<b>575,679</b>	<b>384,527</b>	<b>546,370</b>	<b>5,625,561</b>	<b>5,733,482</b>	<b>107,921</b>	<b>1.9%</b>	
<b>Excess (deficit)</b>	<b>(\$39,858)</b>	<b>(\$199,321)</b>	<b>\$64,304</b>	<b>\$38,746</b>	<b>(\$199,099)</b>	<b>(\$280,667)</b>	<b>(\$335,229)</b>	<b>\$54,562</b>	<b>-19.4%</b>	
<b>Transfers In/(Out) of General Fund</b>	<b>\$39,858</b>	<b>\$199,321</b>	<b>(\$64,304)</b>	<b>(\$38,746)</b>	<b>\$199,099</b>	<b>\$280,667</b>	<b>\$335,229</b>	<b>\$54,562</b>	<b>\$0</b>	
<b>Excess (deficit)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>#DIV/0!</b>	

Cameron Park CSD - Administration  
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	Actual FY 2013-14	Actual FY 2014-15	Projection FY 2015-16	Adopted Budget FY 2015-16	Proposed Budget FY 2016-17	\$ Change '17 vs '16	% Change '17 vs '16	Comments
<b>Revenues:</b>								
Property Tax	\$ 231,388	\$ 239,099	\$ 246,882	\$ 248,882	\$ 248,882	0	0.0%	
Franchise Fees	160,778	163,396	160,000	160,000	160,000	0	0.0%	
Admin. Fee	7,500	7,500	7,000	7,000	7,000	0	0.0%	
Reimbursement	0	0	0	0	0	0	N/A	
Interest	9,409	6,430	7,500	7,500	7,500	0	0.0%	
Other Income	4,546	9,728	0	0	0	0	N/A	
<b>Total revenues</b>	<b>413,621</b>	<b>426,153</b>	<b>423,382</b>	<b>423,382</b>	<b>423,382</b>	<b>0</b>	<b>0.0%</b>	
<b>Expenditures:</b>								
5000 Salaries - Permanent	102,120	138,389	151,000	146,273	156,000	5,000	3.3%	Includes GM, Fin/HR Ofc
5010 Salaries - Seasonal/PT funded	12,327	7,799	7,488	7,488	23,800	16,312	217.8%	Includes Admn Asst., Payroll
5135 Health - Retired	25,333	22,380	23,515	23,515	25,000	1,485	6.3%	
5130 Health & Dental	9,276	12,313	18,127	18,127	19,000	873	4.8%	Assumes 10% increase effective 1/1/17
5140 Vision Insurance	187	183	274	274	300	26	9.5%	Assumes 10% increase effective 1/1/17
5150 Retirement Benefits (active)	20,599	27,830	29,271	29,271	35,000	5,729	19.6%	Includes Unfunded Liability contribution
5160 Worker's Comp	550	659	820	820	1,000	180	22.0%	
5180 FICA/Medicare Employ	2,404	2,392	2,400	2,400	2,500	100	4.2%	
5190 UI/TT Contribution	963	1,732	1,302	1,302	1,400	98	7.5%	
<b>Salaries &amp; benefits</b>	<b>173,759</b>	<b>213,677</b>	<b>234,197</b>	<b>229,470</b>	<b>264,000</b>	<b>29,803</b>	<b>12.7%</b>	
5209 Advertising/Marketing	582	2,636	600	600	600	0	0.0%	
5210 Agency Admin	4,314	3,363	5,405	5,253	5,500	95	1.8%	
5215 Agriculture	0	0	0	0	0	0	N/A	
5220 Audit/Accounting	26,358	16,800	20,000	20,000	20,000	0	0.0%	
5221 Bank Charge	2,678	1,807	2,500	2,500	2,500	0	0.0%	
5230 Clothing/Uniform	0	0	0	0	0	0	N/A	
5231 Computer Software	2,021	4,564	2,000	2,000	2,000	0	0.0%	
5235 Temporary Help Contractual Service	129,701	51,879	33,280	33,280	37,440	4,160	12.5%	A/P Asst + Marketing Asst
5236 Contractual Services - Plans	27,365	3,500	0	0	0	0	N/A	
5250 Director Comp	0	6,600	12,000	18,000	18,000	6,000	50.0%	
5260 EDC Dept Agency	842	749	1,800	800	1,800	0	0.0%	
5265 Educational Material	0	138	300	300	300	0	0.0%	
5270 Elections	0	9,727	0	0	10,000	10,000	N/A	
5275 Equipment-Minorr/Small	173	3,949	500	500	500	0	0.0%	
5300 Food	951	875	700	700	700	0	0.0%	
5305 Fuel	1,138	0	0	0	0	0	N/A	
5310 Government Fees/Perm	53	0	0	0	0	0	N/A	
5315 Household Supplies	0	23	0	0	0	0	N/A	
5320 Insurance	2,619	2,833	3,000	3,000	3,000	0	0.0%	
5335 Legal Services	40,680	39,038	30,000	30,000	30,000	0	0.0%	

Cameron Park CSD - Administration  
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Administration	Actual FY 2013-14	Actual FY 2014-15	Projection FY 2015-16	Adopted Budget FY 2015-16	Proposed Budget FY 2016-17	\$ Change '17 vs '16	% Change '17 vs '16	Comments
5340 Maintenance - Vehicle Sup	0	0	0	0	0	0	N/A	
5345 Maintenance - Buildings	0	0	0	0	0	0	N/A	
5350 Maintenance - Equipment	1,282	609	600	1,000	600	0	0.0%	
5355 Maintenance - Grounds	0	0	0	0	0	0	N/A	
5360 Maintenance - Radio/Phones	0	0	0	0	0	0	N/A	
5365 Maintenance - Tires & Tubes	0	0	0	0	0	0	N/A	
5370 Maintenance - Vehicle	0	0	0	0	0	0	N/A	
5375 Medical Supplies	0	0	0	0	0	0	N/A	
5380 Memberships/Subscriptions	5,881	6,866	7,400	7,000	7,500	100	1.4%	
5385 Mileage Reimburse	0	209	300	300	300	0	0.0%	
5395 Miscellaneous	0	0	0	0	0	0	N/A	
5400 Office Supplies	2,494	2,413	3,000	2,500	3,000	0	0.0%	
5410 Postage	766	882	1,000	1,000	1,000	0	0.0%	
5415 Printing	99	341	300	300	300	0	0.0%	
5420 Professional Service	1,144	27,071	42,500	42,500	42,500	0	0.0%	Parks analysis 10; Financial analysis 10;
5425 Public & Legal Not	288	493	1,000	400	1,000	0	0.0%	5420 contid: Actuarials 7; Policy Revs 10;
5435 Rent/Lease - Bldgs	0	15	0	0	0	0	N/A	5420 contid: Browning 3; Surveys 3;
5440 Rent/Lease - Equip	38	0	0	0	0	0	N/A	
5455 Staff Development	139	3,494	2,000	4,200	4,000	2,000	100.0%	
5470 Telephone	2,216	2,724	6,000	2,400	6,000	0	0.0%	
5480 Travel/Lodging	0	595	1,000	1,000	1,000	0	0.0%	
5486 Tuition	0	0	0	0	0	0	N/A	
5490 Utilities - Water	0	0	0	0	0	0	N/A	
5492 Utilities - Elec/Gas	20	0	0	0	0	0	N/A	
5625 Capital Equipment Ex	8,170	0	0	0	0	0	N/A	
<b>Total services &amp; supplies</b>	<b>262,013</b>	<b>193,993</b>	<b>177,185</b>	<b>179,533</b>	<b>199,540</b>	<b>22,355</b>	<b>12.6%</b>	
<b>Salaries &amp; benefits</b>	<b>173,759</b>	<b>213,677</b>	<b>234,197</b>	<b>229,470</b>	<b>264,000</b>	<b>29,803</b>	<b>12.7%</b>	
<b>Total expenditures</b>	<b>435,772</b>	<b>407,670</b>	<b>411,382</b>	<b>409,003</b>	<b>463,540</b>	<b>52,158</b>	<b>12.7%</b>	
<b>Total revenues</b>	<b>413,621</b>	<b>426,153</b>	<b>423,382</b>	<b>423,382</b>	<b>423,382</b>	<b>0</b>	<b>0.0%</b>	
<b>Excess (deficit) of revenues over expenditure</b>	<b>(22,151)</b>	<b>18,483</b>	<b>12,000</b>	<b>14,379</b>	<b>(40,158)</b>	<b>(52,158)</b>		

Cameron Park CSD - Fire  
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 Statement of Revenues & Expenditures: Actuals, Projection, Budgets  
 For Fiscal Years Ended June 30, 2014, 2015, 2016, 2017

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	Actual FY 2013-14	Actual FY 2014-15	Projection FY 2015-16	Adopted Budget FY 2015-16	Proposed Budget FY 2016-17	\$ Change '17 vs '16	% Change '17 vs '16	Comments
<b>Revenues:</b>								
Property Tax	\$ 2,313,885	\$ 2,390,981	\$ 2,488,822	\$ 2,488,822	\$ 2,488,822	0	0.0%	
JPA Reimbursement	989,719	1,063,792	1,056,705	1,056,705	1,075,523	18,818	1.8%	Updated number from Fire
Grant Reimbursement	162,787	0	0	0	0	0	N/A	
Other Income	4,280	0	0	0	0	0	N/A	
<b>Total revenues</b>	<b>3,470,671</b>	<b>3,454,773</b>	<b>3,545,527</b>	<b>3,545,527</b>	<b>3,564,345</b>	<b>18,818</b>	<b>0.5%</b>	
<b>Expenditures:</b>								
5000 Salaries - Permanent	0	0	0	0	0	0	N/A	
5010 Salaries - Seasonal/PT funded	5,572	0	0	0	0	0	N/A	
5135 Health - Retired	46,647	41,557	91,673	91,673	78,000	(13,673)	-14.9%	Includes Retiree Health & Pension Adj.
5160 Worker's Comp	935	1,120	1,394	1,394	1,800	406	29.1%	
5180 FICA/Medicare Employ	426	0	0	0	0	0	N/A	
5190 UI/TT Contribution	54	0	0	0	0	0	N/A	
<b>Salaries &amp; benefits</b>	<b>53,634</b>	<b>42,677</b>	<b>93,067</b>	<b>93,067</b>	<b>79,800</b>	<b>(13,267)</b>	<b>-14.3%</b>	
5209 Advertising/Marketing	0	0	0	0	0	0		
5210 Agency Admin	43,145	33,625	54,000	52,530	55,000	1,000	1.9%	
5215 Agriculture	0	0	0	0	0	0	N/A	
5220 Audit/Accounting	5,000	5,000	5,000	5,000	5,000	0	0.0%	
5221 Bank Charge	0	0	0	0	0	0	N/A	
5230 Clothing/Uniform	3,000	2,920	1,100	2,500	2,500	1,400	127.3%	
5231 Computer Software	1,344	1,010	2,500	2,500	2,500	0	0.0%	
5235 Contractual Service-Other	25,739	27,341	25,000	25,000	30,000	5,000	20.0%	Dispatch Services
5236 Contractual Service - Provider	2,666,439	2,651,400	2,980,486	3,254,054	3,285,016	304,530	10.2%	Updated Exhibit D for 16-17
5250 Director Comp	0	0	0	0	0	0	N/A	
5260 EDC Dept Agency	842	749	800	800	800	0	0.0%	
5265 Educational Material	57	0	0	0	0	0	N/A	
5270 Elections	0	0	0	0	0	0	N/A	
5275 Equipment-Minor/Small	1,954	2,041	2,000	2,000	2,000	0	0.0%	
5285 Fire & Safety Supplies	3,000	1,561	1,500	1,500	1,500	0	0.0%	
5295 Personal Protective Equipment	18,632	18,318	21,000	21,000	21,000	0	0.0%	
5296 Fire-Volunteer/Resident	21,480	16,785	29,200	29,200	29,200	0	0.0%	
5300 Food	1,582	720	1,000	1,000	1,000	0	0.0%	
5305 Fuel	70,377	53,635	62,000	62,000	62,000	0	0.0%	
5310 Government Fees/Perm	1,868	508	2,650	2,650	2,650	0	0.0%	
5315 Household Supplies	6,660	6,569	6,000	6,000	6,000	0	0.0%	
5320 Insurance	24,212	26,276	24,000	28,000	24,000	0	0.0%	
5335 Legal Services	0	9,764	15,000	0	10,000	(5,000)	-33.3%	Weed Abatement Ordinance
5345 Maintenance - Buildings	7,466	10,228	11,000	11,000	11,000	0	0.0%	
5350 Maintenance - Equipment	16,806	18,300	25,000	25,000	25,000	0	0.0%	



Cameron Park CSD - Fire  
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Fire	Actual FY 2013-14	Actual FY 2014-15	Projection FY 2015-16	Adopted Budget FY 2015-16	Proposed Budget FY 2016-17	\$ Change '17 vs '16	% Change '17 vs '16	Comments
5355 Maintenance, Grounds	2,165	2,876	3,000	3,000	3,000	0	0.0%	
5360 Maintenance, Radio/Phones	3,309	1,947	2,000	1,000	2,000	0	0.0%	
5365 Maintenance, Tires & Tubes	7,158	9,719	10,000	10,000	12,000	2,000	20.0%	
5370 Maintenance, Vehicle	20,985	20,385	20,000	20,000	20,000	0	0.0%	
5375 Medical Supplies	0	0	0	0	0	0	N/A	
5380 Memberships/Subscription	962	863	850	850	850	0	0.0%	
5385 Mileage Reimburse	0	0	100	100	0	(100)	-100.0%	
5395 Miscellaneous	4,327	0	0	0	0	0	N/A	
5400 Office Supplies	3,748	3,550	4,000	4,000	4,000	0	0.0%	
5410 Postage	192	540	500	500	500	0	0.0%	
5415 Printing	0	20	350	350	350	0	0.0%	
5420 Professional Service	1,910	5,402	4,200	4,200	4,200	0	0.0%	
5425 Public & Legal Not	35	358	250	250	300	50	20.0%	
5430 Radios	0	403	500	500	500	0	0.0%	
5440 Rent/Lease - Equip	0	0	0	0	0	0	N/A	
5455 Staff Development	5,536	5,000	5,000	5,000	5,000	0	0.0%	
5470 Telephone	15,086	12,684	15,000	18,000	15,000	0	0.0%	
5480 Travel/Lodging	840	25	1,000	1,000	1,000	0	0.0%	
5486 Tuition	0	0	0	0	0	0	N/A	
5490 Utilities - Water	8,435	9,404	12,000	12,000	12,000	0	0.0%	
5492 Utilities - Elec/Gas	27,397	25,316	27,000	27,000	27,000	0	0.0%	
5625 Capital Equipment Ex	220,261	10,755	18,500	18,500	18,500	(18,500)	-100.0%	
<b>Total services &amp; supplies</b>	<b>3,241,948</b>	<b>2,995,997</b>	<b>3,393,486</b>	<b>3,637,984</b>	<b>3,683,866</b>	<b>290,380</b>	<b>8.6%</b>	
Salaries & benefits	53,634	42,677	93,067	93,067	79,800	(13,267)	-14.3%	
Total expenditures	3,295,582	3,038,674	3,466,553	3,751,051	3,763,666	277,113	7.9%	
Total revenues	3,470,671	3,454,773	3,545,527	3,545,527	3,564,345	18,818	0.5%	
<b>Excess (deficit) of revenues over expenditu</b>	<b>175,089</b>	<b>416,099</b>	<b>89,974</b>	<b>(205,524)</b>	<b>(199,321)</b>	<b>(258,295)</b>		
Rollover surplus/(deficit)	0							
<b>Excess (deficit) of revenues over expenditu</b>	<b>175,089</b>	<b>416,099</b>	<b>89,974</b>	<b>(205,524)</b>	<b>(199,321)</b>	<b>(258,295)</b>		

Cameron Park CSD - Parks  
 Fiscal Year 2016-17 Budget Process  
 Statement of Revenues & Expenditures: Actuals, Projection, Budgets  
 For Fiscal Years Ended June 30, 2014, 2015, 2016, 2017

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	Actual FY 2013-14	Actual FY 2014-15	Projection FY 2015-16	Adopted Budget FY 2015-16	Proposed Budget FY 2016-17	\$ Change '17 vs '16	% Change '17 vs '16	Comments
<b>Revenues:</b>								
Property Tax	\$ 594,999	\$ 614,823	\$ 639,983	\$ 639,983	\$ 639,983	\$ -	0.0%	
Other Income	3,670	4,302	0	0	0	0	N/A	
Parks/Field Use Fees	0	100	0	0	0	0	N/A	
<b>Total revenues</b>	<b>598,669</b>	<b>619,225</b>	<b>639,983</b>	<b>639,983</b>	<b>639,983</b>	<b>0</b>	<b>0.0%</b>	
<b>Expenditures:</b>								
5000 Salaries - Permanent	157,521	163,043	164,000	153,368	154,000	(10,000)	-6.1%	3FT staff (4th to LLADs & CC)
5010 Salaries - Seasonal/PT funded	0	0	0	0	0	0	N/A	
5135 Health - Retired	0	0	0	0	26,000	26,000	N/A	2 new retirees
5130 Health & Dental	40,394	40,548	41,455	41,455	42,000	545	1.3%	
5140 Vision Insurance	645	764	544	544	600	56	10.3%	
5150 Retirement Benefits (active)	35,193	39,893	30,678	30,678	34,000	3,322	10.8%	Includes Unfunded Liability contribution
5160 Worker's Comp	1,650	1,977	2,460	2,460	2,900	440	17.9%	
5180 FICA/Medicare Employ	2,502	2,408	3,000	3,000	3,200	200	6.7%	
5190 UI/TT Contribution	1,643	1,628	1,736	1,736	1,800	64	3.7%	
<b>Salaries &amp; benefits</b>	<b>239,549</b>	<b>250,251</b>	<b>243,873</b>	<b>233,241</b>	<b>264,500</b>	<b>20,627</b>	<b>8.5%</b>	
5209 Advertising/Marketing	0	0	0	0	0	0	N/A	
5210 Agency Admin	11,094	8,646	13,900	13,508	14,200	300	2.2%	
5215 Agriculture	8,414	8,465	6,000	6,000	6,000	0	0.0%	
5220 Audit/Accounting	0	0	0	0	0	0	N/A	
5221 Bank Charge	0	0	0	0	0	0	N/A	
5230 Clothing/Uniform	1,832	1,528	1,500	1,500	1,500	0	0.0%	
5231 Computer Software	793	808	1,000	1,200	1,200	200	20.0%	
5235 Temporary Help Contractual Service	40,426	46,237	80,000	32,500	40,000	(40,000)	-50.0%	
5250 Director Comp	0	0	0	0	0	0	N/A	
5260 EDC Dept Agency	842	749	800	800	800	0	0.0%	
5265 Educational Material	309	0	200	200	200	0	0.0%	
5270 Elections	0	0	0	0	0	0	N/A	
5275 Equipment-Minor/small	3,085	4,296	10,000	10,000	10,000	0	0.0%	
5285 Fire & Safety Sup	333	139	400	400	400	0	0.0%	
5300 Food	76	222	350	300	300	(50)	-14.3%	
5305 Fuel	5,139	6,596	6,000	11,000	11,000	5,000	83.3%	
5310 Government Fees/Perm	6,746	5,576	6,600	6,600	8,000	1,400	21.2%	
5315 Household Supplies	5,918	6,164	9,500	6,000	6,000	(3,500)	-36.8%	
5320 Insurance	18,966	20,476	18,000	22,000	19,000	1,000	5.6%	
5335 Legal Services	0	1,540	0	0	0	0	N/A	
5345 Maintenance - Buildings	5,239	14,654	6,000	5,000	6,000	0	0.0%	
5350 Maintenance - Equipment	11,317	33,573	12,000	10,000	12,000	0	0.0%	

Cameron Park CSD - Parks  
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Parks	Actual FY 2013-14	Actual FY 2014-15	Projection FY 2015-16	Adopted Budget FY 2015-16	Proposed Budget FY 2016-17	\$ Change '17 vs '16	% Change '17 vs '16	Comments
5355 Maintenance. Grounds	21,859	38,876	40,000	40,000	45,000	5,000	12.5%	
5360 Maintenance. Radio/Phones	0	0	0	0	0	0	N/A	
5365 Maintenance. Tires & Tubes	27	0	0	0	0	0	N/A	
5370 Maintenance. Vehicle	6,556	5,580	12,000	5,000	10,000	(2,000)	-16.7%	
5380 Memberships/Subscription	0	60	200	500	500	300	150.0%	
5395 Miscellaneous	1,950	0	0	0	0	0	N/A	
5400 Office Supplies	1,722	1,720	1,250	1,150	1,150	(100)	-8.0%	
5405 Pool Chemicals	37,036	30,297	22,500	30,000	27,129	4,629	20.6%	
5410 Postage	6	0	0	0	0	0	N/A	
5415 Printing	81	87	250	500	500	250	100.0%	
5420 Professional Service	10,366	22,425	28,400	13,400	14,000	(14,400)	-50.7%	
5425 Public & Legal Not	0	162	0	0	0	0	N/A	
5430 Radios	0	0	0	0	0	0	N/A	
5435 Rent/Lease - Bldgs	0	60	0	0	0	0	N/A	
5440 Rent/Lease - Equip	1,098	1,312	1,000	1,000	1,000	0	0.0%	
5445 Staff Development	240	0	500	1,500	1,500	1,000	200.0%	
5470 Telephone	1,425	3,631	1,000	3,000	3,000	2,000	200.0%	
5480 Travel/Lodging	0	0	0	0	0	0	N/A	
5490 Utilities - Water	26,963	26,310	28,000	28,000	28,000	0	0.0%	
5492 Utilities - Elec/Gas	38,339	37,925	40,000	40,000	40,000	0	0.0%	
5500 Vandalism	(36)	320	3,500	1,000	3,000	(500)	-14.3%	
5625 Capital Equipment Ex	19,945	71,086	110,000	20,000		(110,000)	-100.0%	
<b>Total services &amp; supplies</b>	<b>288,102</b>	<b>399,520</b>	<b>460,850</b>	<b>312,058</b>	<b>311,379</b>	<b>(149,471)</b>	<b>-32.4%</b>	
Salaries & benefits	239,549	250,251	243,873	233,241	264,500	20,627	8.5%	
Total expenditures	527,651	649,771	704,723	545,299	575,879	(128,844)	-18.3%	
Total revenues	598,669	619,225	639,983	639,983	639,983	0	0.0%	
<b>Excess (deficit) of revenues over expendi</b>	<b>71,018</b>	<b>(30,546)</b>	<b>(64,740)</b>	<b>94,684</b>	<b>64,104</b>	<b>128,844</b>		

Cameron Park CSD - Recreation  
 Fiscal Year 2016-17 Budget Process  
 Statement of Revenues & Expenditures: Actuals, Projection, Budgets  
 For Fiscal Years Ended June 30, 2014, 2015, 2016, 2017

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Recreation	Actual FY 2013-14	Actual FY 2014-15	Projection FY 2015-16	Adopted Budget FY 2015-16	Proposed Budget FY 2016-17	\$ Change '17 vs '16	% Change '17 vs '16	Comments
<b>Revenues:</b>								
4110 Property Tax	\$ 165,278	\$ 170,784	\$ 177,773	\$ 177,773	\$ 177,773	\$ -	0.0%	
4145 Youth Programs	6,937	12,968	5,175	5,175	5,434	259	5.0%	
4146 Adult Programs	4,795	6,318	1,863	1,863	1,956	93	5.0%	
4147 Youth Sports	32,157	41,733	25,162	25,162	26,420	1,258	5.0%	
4148 Adult Sports	767	5,602	3,760	3,760	3,948	188	5.0%	
4149 Camp Revenues	12,149	9,196	9,891	9,891	10,386	495	5.0%	
4170 Special Events	26,854	26,322	24,500	24,500	25,725	1,225	5.0%	
4195 Special Event Rentals	8,610	5,026	0	0	0	0	N/A	
4180 CP Lake Kiosk/Day Pass	28,780	29,652	32,000	32,000	33,600	1,600	5.0%	
4181 CP Lake Season Pass	22,538	20,687	19,325	19,325	20,291	966	5.0%	
4182 CP Lake Reservations	8,622	5,714	7,800	7,800	8,190	390	5.0%	
4183 Summer Kids Camp	0	0	0	0	0	0	N/A	
4184 CP Lake Concessions	8,782	5,540	8,000	8,000	8,000	0	0.0%	
4190 Park/Field Use Fees	27,154	21,370	24,500	24,500	24,500	0	0.0%	
4255 Sponsorships	13,803	5,264	15,000	15,000	15,750	750	5.0%	
4220 Summer Spectacular	50,942	51,331	52,000	52,000	55,000	3,000	5.8%	
4210 Sponsorships Ads	0	0	0	0	0	0	N/A	
4209 Brochure Ads	2,393	1,000	3,800	3,800	3,800	0	0.0%	
4250 Donations	0	0	0	0	0	0	N/A	
4400 Reimbursement (vending)	1,273	329	2,500	2,500	2,500	0	0.0%	
<b>Total revenues</b>	<b>421,833</b>	<b>418,834</b>	<b>413,049</b>	<b>413,049</b>	<b>423,273</b>	<b>10,224</b>	<b>2.5%</b>	
<b>Expenditures:</b>								
5000 Salaries - Permanent	66,413	49,965	82,005	82,005	84,000	1,995	2.4%	Rec Supv. & Rec Coord.
5010 Salaries - Seasonal/PT funded	34,772	44,781	54,009	54,009	60,000	5,991	11.1%	Min Wage from \$10 to \$10.50 1/1/17
5135 Health - Retired	0	0	0	0	0	0	N/A	
5130 Health & Dental	25,318	21,274	29,866	29,866	32,000	2,134	7.1%	
5140 Vision Insurance	443	352	472	472	500	28	5.9%	
5150 Retirement Benefits (active)	16,332	15,418	16,418	16,418	29,000	12,582	76.6%	Includes Unfunded Liability contribution
5160 Worker's Comp	990	1,186	1,476	1,476	1,800	324	22.0%	
5180 FICA/Medicare Employ	3,770	3,624	5,362	5,362	5,600	238	4.4%	
5190 UI/TT Contribution	2,605	3,156	3,500	3,500	3,600	100	2.9%	
<b>Salaries &amp; benefits</b>	<b>150,642</b>	<b>139,756</b>	<b>193,108</b>	<b>193,108</b>	<b>216,500</b>	<b>23,392</b>	<b>12.1%</b>	
Advertising/Marketing	29,847	30,964	30,000	30,000	30,000	0	0.0%	
Agency Admin	3,082	2,402	3,752	3,752	3,752	0	0.0%	
Audit/Accounting	0	0	0	0	0	0	N/A	
Bank Charge	2,121	3,183	3,000	3,000	3,000	0	0.0%	
Clothing/Uniform	874	0	0	0	0	0	N/A	
Computer Software	3,281	3,217	4,000	4,000	4,000	0	0.0%	
Temporary Help Contractual Service	10,289	17,964	10,000	10,000	10,000	0	0.0%	
Director Comp	0	0	0	0	0	0	N/A	
EDC Dept Agency	842	749	800	800	800	0	0.0%	
Educational Material	0	997	0	0	0	0	N/A	
Elections	0	0	0	0	0	0	N/A	
Equipment-Minor/Small	0	0	500	500	500	0	0.0%	
Refund - Deposit	5,342	0	0	0	0	0	N/A	

Cameron Park CSD - Recreation  
 Fiscal Year 2016-17 Budget Process  
 Statement of Revenues & Expenditures: Actuals, Projection, Budgets  
 For Fiscal Years Ended June 30, 2014, 2015, 2016, 2017

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Recreation	Actual FY 2013-14	Actual FY 2014-15	Projection FY 2015-16	Adopted Budget FY 2015-16	Proposed Budget FY 2016-17	\$ Change '17 vs '16	% Change '17 vs '16	Comments
Fire & Safety Supplies	0	0	0	0	0	0	N/A	
Food	2,457	3,140	3,800	3,800	2,100	(1,700)	-44.7%	
Fuel	0	0	0	0	0	0	N/A	
Government Fees/Perm	0	0	0	0	0	0	N/A	
Household Supplies	146	0	0	0	0	0	N/A	
Instructors	17,208	23,244	16,000	16,000	16,500	500	3.1%	
Insurance	7,428	7,564	7,000	8,500	8,500	1,500	21.4%	
Legal Services	0	0	1,000	0	0	(1,000)	-100.0%	
Maintenance, - Equipment	1,726	717	1,000	1,500	1,500	500	50.0%	
Memberships/Subscriptions	248	248	225	225	225	0	0.0%	
Mileage Reimburse	0	0	0	0	0	0	N/A	
Miscellaneous	0	0	0	0	0	0	N/A	
Office Supplies	875	1,109	900	900	900	0	0.0%	
Postage	258	412	400	400	400	0	0.0%	
Printing	0	0	0	0	0	0	N/A	
Professional Service	5,699	5,702	5,000	5,000	5,000	0	0.0%	
Program Supplies	11,593	9,866	7,000	7,000	7,250	250	3.6%	
Public & Legal Not	0	0	0	0	0	0	N/A	
Refund - Activity	1,095	0	0	0	0	0	N/A	
Rent/Lease - Bldgs	91	920	900	70	900	0	0.0%	
Rent/Lease - Equip	0	0	200	0	200	0	0.0%	
Staff Development	309	481	500	1,500	500	0	0.0%	
Telephone	3,735	1,736	2,500	2,500	2,500	0	0.0%	
Travel/Lodging	0	0	0	0	0	0	N/A	
Capital Equipment Ex	(8)	0	0	0	0	0	N/A	
Summer Spectacular	47,713	46,184	52,000	52,000	52,000	0	0.0%	
Special Events Expense	3,850	4,748	17,500	17,500	17,500	0	0.0%	
<b>Total services &amp; supplies</b>	<b>160,100</b>	<b>165,547</b>	<b>167,977</b>	<b>158,947</b>	<b>168,027</b>	<b>50</b>	<b>0.0%</b>	
Salaries & benefits	150,642	139,756	193,108	193,108	216,500	23,392	12.1%	
Total expenditures	310,742	305,303	361,085	352,055	384,527	23,442	6.5%	
Total revenues	421,833	418,834	413,049	413,049	423,273	10,224	2.5%	
<b>Excess (deficit) of revenues over expenditures</b>	<b>\$ 111,091</b>	<b>\$ 113,531</b>	<b>\$ 51,964</b>	<b>\$ 60,994</b>	<b>\$ 38,746</b>	<b>\$ (13,218)</b>		

Cameron Park CSD - Community Center  
 Fiscal Year 2016-17 Budget Process  
 Statement of Revenues & Expenditures: Actuals, Projection, Budgets  
 For Fiscal Years Ended June 30, 2014, 2015, 2016, 2017

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Community Center	Actual FY 2013-14	Actual FY 2014-15	Projection FY 2015-16	Adopted Budget FY 2015-16	Proposed Budget FY 2016-17	\$ Change '17 vs '16	% Change '17 vs '16	Comments
<b>Revenues:</b>								
4145 CC Youth Programs	\$ 24,677	\$ 30,647	\$ 19,330	\$ 19,330	\$ 20,297	\$ 967	5.0%	
4146 CC Adult Programs	36,763	35,947	32,958	32,958	34,606	1,648	5.0%	
4150 Pre-School Program	1,134	0	0	0	0	0	N/A	
4151 Teen Center/Activities	0	0	0	0	0	0	N/A	
4170 CC Special Events/Concerts	0	7	0	0	0	0	N/A	
4153 Senior Program	1,426	6,085	5,000	5,000	5,250	250	5.0%	
4183 Summer Kids Camp	49,160	54,058	40,000	40,000	42,000	2,000	5.0%	
4184 CC Concessions	855	606	1,500	1,500	1,500	0	0.0%	
4185 Community Center Rentals	44,640	46,449	36,750	36,750	38,588	1,838	5.0%	
4186 Gym Use Fees/Programs	12,093	11,823	10,160	10,160	10,668	508	5.0%	
4187 Community Center Pool	118,185	141,411	131,000	113,100	127,000	(4,000)	-3.1%	Includes Sharks adj.
4147 Youth Sports	38,059	39,682	49,755	49,755	52,243	2,488	5.0%	
4148 Adult Sports	8,735	8,975	14,400	14,400	15,120	720	5.0%	
4255 Sponsorships	0	37	0	0	0	0	N/A	
<b>Total revenues</b>	<b>335,726</b>	<b>375,727</b>	<b>340,853</b>	<b>322,953</b>	<b>347,271</b>	<b>6,418</b>	<b>1.9%</b>	
<b>Expenditures:</b>								
5000 Salaries - Permanent	9,887	8,221	33,516	33,516	37,000	3,484	10.4%	Includes Front Desk
5010 Salaries - Seasonal/PT funded	66,631	70,916	105,190	105,190	99,000	(6,190)	-5.9%	
5130 Health & Dental	4,344	4,165	13,143	13,143	15,000	1,857	14.1%	
5140 Vision Insurance	0	0	188	188	200	12	6.4%	
5150 Retirement Benefits (active)	3,109	3,191	6,755	6,755	4,500	(2,255)	-33.4%	
5160 Worker's Comp	1,100	1,318	1,640	1,640	2,000	360	22.0%	
5180 FICA/Medicare Employ	5,005	5,535	8,550	8,550	9,000	450	5.3%	
5190 UI/TT Contribution	4,160	4,232	4,600	4,600	5,000	200	4.2%	
<b>Salaries &amp; benefits</b>	<b>94,235</b>	<b>97,578</b>	<b>173,782</b>	<b>173,782</b>	<b>171,700</b>	<b>(2,082)</b>	<b>-1.2%</b>	
5209 Advertising/Marketing	4,056	3,810	9,500	4,500	9,500	0	0.0%	
5210 Agency Admin	0	0	0	0	0	0	N/A	
5215 Agriculture	640	1,510	500	1,500	1,500	1,000	200.0%	
5220 Audit/Accounting	0	0	0	0	0	0	N/A	
5221 Bank Charge	5,714	6,881	6,500	6,500	6,500	0	0.0%	
5230 Clothing/Uniform	0	853	400	400	400	0	0.0%	
5231 Computer Software	2,362	3,197	3,200	3,000	3,500	300	9.4%	
5235 Temporary Help Contractual Service	121,421	133,666	96,720	91,720	91,720	(5,000)	-5.2%	
5250 Director Comp	0	0	0	0	0	0	N/A	
5260 EDC Dept Agency	0	0	0	0	0	0	N/A	
5265 Educational Material	0	0	500	500	500	0	0.0%	
5270 Elections	0	0	0	0	0	0	N/A	
5275 Equipment-Minor/Small	816	5,759	5,000	5,000	5,000	0	0.0%	
5285 Fire & Safety Supplies	1,048	145	500	1,000	1,000	500	100.0%	
5290 Fire Prevention & Inspection	0	0	0	0	0	0	N/A	
5282 Refund - Deposit	12,438	300	0	0	0	0	N/A	
5300 Food	19	459	400	300	300	(100)	-25.0%	
5310 Government Fees/Perm	2,928	3,252	4,000	3,400	4,500	500	12.5%	

Cameron Park CSD - Community Center  
 Fiscal Year 2016-17 Budget Process  
 Statement of Revenues & Expenditures: Actuals, Projection, Budgets  
 For Fiscal Years Ended June 30, 2014, 2015, 2016, 2017  
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Community Center	Actual FY 2013-14	Actual FY 2014-15	Projection FY 2015-16	Adopted Budget FY 2015-16	Proposed Budget FY 2016-17	\$ Change '17 vs '16	% Change '17 vs '16	Comments
5315 Household Supplies	7,005	8,478	9,200	8,000	9,000	(200)	-2.2%	
5316 Instructors	50,019	64,975	51,000	51,000	44,200	(6,800)	-13.3%	
5320 Insurance	10,477	11,005	11,500	11,500	11,500	0	0.0%	
5335 Legal Services	0	3,200	1,600	0	0	(1,600)	-100.0%	
5345 Maintenance - Buildings	14,289	7,382	12,000	12,000	12,000	0	0.0%	
5350 Maintenance - Equipment	14,183	20,547	13,000	10,000	13,000	0	0.0%	
5355 Maintenance - Grounds	7,615	1,519	3,000	1,500	2,500	(500)	-16.7%	
5375 Medical Supplies	0	0	200	200	200	0	0.0%	
5380 Memberships/Subscription	0	0	0	0	0	0	N/A	
5385 Mileage Reimburse	6,020	1,460	5,200	5,200	5,200	0	0.0%	
5395 Miscellaneous	315	0	0	0	0	0	N/A	
5400 Office Supplies	698	2,927	1,800	1,800	1,800	0	0.0%	
5405 Pool Chemicals	29,856	25,516	25,000	35,000	28,900	3,900	15.6%	
5410 Postage	0	4	0	0	0	0	N/A	
5415 Printing	1	160	200	200	200	0	0.0%	
5420 Professional Service	4,198	4,974	8,000	6,000	8,000	0	0.0%	
5421 Program Supplies	8,587	12,531	12,000	17,100	6,800	(5,200)	-43.3%	
5425 Public & Legal Not	0	0	0	0	0	0	N/A	
5431 Refund - Activity	9,444	0	0	0	0	0	N/A	
5435 Rent/Lease - Bldgs	6,209	9,910	10,300	7,500	9,000	(1,300)	-12.6%	
5440 Rent/Lease - Equip	463	178	0	0	0	0	N/A	
5455 Staff Development	0	0	500	500	500	0	0.0%	
5470 Telephone	2,879	1,760	2,400	2,400	2,400	0	0.0%	
5480 Tuition	0	0	0	0	0	0	N/A	
5490 Utilities - Water	10,709	10,164	12,000	15,750	15,750	3,750	31.3%	
5492 Utilities - Elec/Gas	61,083	80,614	78,300	78,300	78,300	0	0.0%	
5500 Vandalism					1,000	N/A	N/A	new account
5625 Capital Equipment Ex		7,740	35,979	12,801	0	(35,979)	-100.0%	
<b>Total services &amp; supplies</b>	<b>395,491</b>	<b>434,876</b>	<b>420,399</b>	<b>394,571</b>	<b>374,670</b>	<b>(45,729)</b>	<b>-10.9%</b>	
Salaries & benefits	94,235	97,578	173,782	173,782	171,700	(2,082)	-1.2%	
Total expenditures	489,726	532,454	594,181	568,353	546,370	(47,811)	-8.0%	
Total revenues	335,726	375,727	340,853	322,953	347,271	6,418	1.9%	
Excess (deficit) of revenues over expendit	(154,000)	(156,727)	(253,328)	(245,400)	(199,099)	54,229		
Contingency	0							
Excess (deficit) of revenues over expendit	<b>(154,000)</b>	<b>(156,727)</b>	<b>(253,328)</b>	<b>(245,400)</b>	<b>(199,099)</b>	<b>54,229</b>		

Cameron Park CSD-CCR  
 Fiscal Year 2016-17 Budget Process  
 Statement of Revenues & Expenditures: Actuals, Projection, Budgets  
 For Fiscal Years Ended June 30, 2014, 2015, 2016, 2017

CC&R	Actual FY 2013-14	Actual FY 2014-15	Projection FY 2015-16	Adopted Budget FY 2015-16	Proposed Budget FY 2016-17	Comments
<b>Revenues:</b>						
02-4115-0000 CC&R Special Tax	\$ 83,062	\$ 83,001	\$ 81,500	\$ 82,140	\$ 68,450	Per parcel fee reduced to \$10
02-4135-0000 Special Assessment	-	-	-	-	-	
02-4140-0000 Arc Review Fees	13,430	20,524	15,000	12,000	15,000	
02-4450-0000 Settlements	-	3,300	7,500	-	-	
02-4410-0000 Penalties	-	-	-	-	-	
02-4505-0000 Interest	431	573	500	500	500	
<b>Total revenues</b>	<b>96,924</b>	<b>107,398</b>	<b>104,500</b>	<b>94,640</b>	<b>83,950</b>	
<b>Expenditures:</b>						
02-5000-0000 Salaries - Permanent	51,520	51,790	53,374	53,374	53,374	
02-5150-1000 Retirement	19,550	13,131	6,000	10,696	6,000	
02-5160-1000 Worker's Comp	275	330	400	300	400	
02-5180-0000 FICA/Medicare Employ	735	713	700	700	700	
02-5190-0000 UI/TT Contribution	434	434	434	434	434	
<b>Salaries &amp; benefits</b>	<b>72,513</b>	<b>66,388</b>	<b>60,908</b>	<b>65,504</b>	<b>60,908</b>	
02-5209-0000 Advertising/Marketin	-	-	-	-	-	
02-5210-0000 Agency Admin	4,005	2,007	4,000	4,000	2,000	
02-5220-0000 Audit/Accounting	-	2,000	1,000	1,000	2,000	
02-5221-0000 Bank Charge	149	285	167	167	200	
02-5231-0000 Computer Software	2,724	753	2,500	2,500	2,500	
02-5235-1000 Contractual Service	22	6	-	-	-	
02-5250-0000 Director Comp	-	-	-	-	-	
02-5260-1000 EDC Depr Agency	842	1,570	900	900	900	
02-5270-0000 Elections	-	-	-	-	-	
02-5275-0000 Equipment-Small Tool	11	1,657	100	100	100	
02-5282-0000 Fee Refund	-	-	-	-	-	
02-5300-0000 Food	14	-	100	100	-	
02-5305-0000 Fuel	656	780	600	800	600	
02-5320-0000 Insurance	1,960	2,549	1,900	2,000	2,000	
02-5335-1000 Legal Services	14,450	15,141	22,000	20,000	20,000	
02-5350-1000 Maint. - Equipment	541	609	400	400	400	
02-5365-0000 Maint. Tires & Tubes	-	-	300	300	300	
02-5370-0000 Maint. Vehicle	217	2,011	500	500	500	
02-5380-0000 Memberships/Subscrip	-	-	-	-	-	
02-5395-0000 Miscellaneous	1,160	853	1,000	800	1,000	
02-5400-0000 Office Supplies	236	385	450	450	450	
02-5410-1000 Postage	-	-	-	-	-	
02-5415-0000 Printing	663	717	75	75	100	
02-5420-0000 Professional Service	-	-	200	600	600	
02-5425-0000 Public & Legal Not	-	-	200	200	200	
02-5470-1000 Telephone	1,976	1,712	2,000	1,800	2,000	
02-5625-0000 Capital Equipment Expense	-	-	-	-	-	
<b>Total services &amp; supplies</b>	<b>29,625</b>	<b>33,037</b>	<b>38,992</b>	<b>36,817</b>	<b>35,850</b>	
<b>Salaries &amp; benefits</b>	<b>72,513</b>	<b>66,388</b>	<b>60,908</b>	<b>65,504</b>	<b>60,908</b>	
<b>Total expenditures</b>	<b>102,138</b>	<b>99,434</b>	<b>99,900</b>	<b>102,321</b>	<b>96,758</b>	
<b>Total revenues</b>	<b>96,924</b>	<b>107,398</b>	<b>104,500</b>	<b>94,640</b>	<b>83,950</b>	
<b>Excess (deficit) of revenues over expenditure</b>	<b>(5,215)</b>	<b>7,963</b>	<b>4,600</b>	<b>(7,681)</b>	<b>(12,808)</b>	
<b>Excess (deficit) of revenues over expenditure</b>	<b>(5,215)</b>	<b>7,963</b>	<b>4,600</b>	<b>(7,681)</b>	<b>(12,808)</b>	





**Cameron Park Community Services District  
FY 2016-17 Budget  
Capital Improvement Plan**

Attachment B

**DRAFT**

**TIER 1 - Included in Budget**

<u>Department</u>	<u>Location</u>	<u>Description</u>	<u>Amount</u>	<u>Tier</u>
Fire	Station 89	Exterior Station Paint	\$25,000	1
Fire	Station 89	Upstairs bathrooms remodel continued	\$5,000	1
Fire	Station 88	Flooring/Reception area desk	\$21,000	1
Fire	Station 88 & 89	Hose	\$5,000	1
Parks	Cameron Park Lake	Tennis Court Reseal	\$45,000	1
Parks	Cameron Park Lake	Gazebo Repairs/Improvements		1
Comm Center	Comm Center	Drop Safe		1
Parks	TBD	Bocce Ball Court		1
Parks	Christa McAuliffe	Resurface Parking Lot	\$10,000	1
Parks	Christa McAuliffe	Resurface Turf Area		1
Comm Center	Comm Center	Pool Heater Pump	\$6,000	1
<b>Subtotal Tier 1</b>			<b>\$117,000</b>	

**TIER 2 - Deferred. Not in Budget**

<u>Department</u>	<u>Location</u>	<u>Description</u>	<u>Amount</u>	<u>Tier</u>
Fire	Station 89	Front Apron Repair	\$20,000	2
Fire	Station 89	Rear 4 bay doors	\$22,000	2
Fire	Station 89	Replace upstairs office carpet	\$15,000	2
Fire	Station 89	Extractor	\$8,000	2
Fire	Station 89	Metal fence with electric gates	\$24,000	2
Parks	Christa McAuliffe	Upgrade Playground Area		2
Parks	Cameron Park Lake	Refurbish Barges		2
Parks	Christa McAuliffe	Reroof Restrooms		2
Parks	Several	New Drinking Fountains (\$7,000 each)		2
Parks	Rasmussen	New Fence at Ball Fields		2
Comm Center	Comm Center	Pool Tile Replcement	\$6,000	2
<b>Subtotal Tier 2</b>			<b>\$95,000</b>	

**TIER 3 - Deferred. Not in Budget**

<u>Department</u>	<u>Location</u>	<u>Description</u>	<u>Amount</u>	<u>Tier</u>
Parks	Hacienda	Extend parking area		3
Comm Center	Comm Center	Pool Slide Pump		3
<b>Subtotal Tier 3</b>			<b>\$0</b>	
<b>TOTAL FY 2015-16</b>			<b>\$212,000</b>	

\*Recommended Reserve Amount per Browning Study = \$475k

**Cameron Park Community Services District  
Proposed use of Development Impact Fees**

Attachment C

**Parks Impact Fees**

Fiscal Years 2015/16 - 2019/20

<u>Department</u>	<u>Location</u>	<u>Description</u>	<u>Amount</u>	<u>Tier</u>
Parks	Cameron Park Lake	New Turf for Picnic area	\$ 20,000	1
Parks	All	Picnic tables	\$ 10,000	1
Parks	Several	Information Kiosks	\$ 40,000	1
Parks	Bonanza Park	Disc Golf Course	\$ 30,000	1
Parks	All	Pickup Truck	\$ 20,000	1
			<b>\$ 120,000</b>	
Parks	Cameron Park Lake	Deck area at Concession Stand	\$ 15,000	2
Parks	All	Portable Lights	\$ 40,000	2
Comm Center	Comm Center	Concession Window	\$ 20,000	2
Parks	Cameron Park Lake	New Entrance	\$ 30,000	2
Parks	Cameron Park Lake	Exercise Course	\$ 20,000	2
			<b>\$ 125,000</b>	
Total			<b>\$ 245,000</b>	

**Cameron Park Community Services District**  
**Proposed use of Development Impact Fees**  
**Fire Impact Fees**

Fiscal Years 2015/16 - 2019/20

<u>Project Description</u>	<u>Amount</u>	<u>Year</u>
Light Vehicles purchase (2)	\$140,000	2016-17
Station 88	\$315,000	2016-17
Station 88	\$35,000	2017-18
Type 3 Engine	\$490,000	2017-18
Training Facility	\$300,000	2018-19
<b>Total</b>	<b><u><u>\$1,280,000</u></u></b>	

Source: 2015-20 Fire Master Plan and Capital Improvement Plan

Project overages will be paid for by future fee receipts, equipment replacement fund or General Fund reserves.

**Cameron Park Community Services District  
FY 2016-17 Preliminary Budget**

Attachment E

**DRAFT**

**Operating and Reserve Considerations**

*Items ARE NOT included in Preliminary budget*

<b>Operating Expense Items</b>	<b>Cost</b>	<b>Department/Category</b>
Front office counters (Station 89)	\$ 3,000	Fire/Maintenance - Buildings
Mattresses (Station 89)	\$ 10,000	Fire/Maintenance - Buildings
Washer & Dryer (Station 89)	\$ 2,200	Fire/Maintenance - Buildings
<b>Subtotal</b>	\$ 15,200	

<b>Reserves</b>	<b>Cost</b>	<b>Category</b>
Retiree Healthcare		All Depts/Health-Retired
Capital Improvement Plan		Fire,Parks,CC/Capital Equipment Expense