

Cultural and Community Development Grant Application
FY 2013-14

Event/Project/Organization

For which funds are requested: Visit & Enjoy Cameron Park Web Tool

Event/Project Location: Cameron Park and surrounding communities

Name of Organization: Cameron Park Community Services District (CSD, Shingle Springs Cameron Park Chamber of Commerce (SSCPCC) and Cameron Park Visitors Center

Address of Organizations: CSD 2502 Country Club Drive, Cameron Park 95682; SSCPCC P.O. Box 341 Shingle Springs, CA 95682/4095 Cameron Park Drive, CA

Website: www.cameronpark.org; www.sscpchamber.org; www.visitcameronpark.com

Name of Contact Person(s) & Phone: Mary Cahill, General Manager, CSD phone 530.677.2231 and Linda Hopkins, Executive Director, SSCPCC 530.677.8000

Email Address: mcahill@cameronpark.org and linda@sscpchamber.org

Total Amount Requested: \$5,000

Organization Name: Cameron Park CSD and SSCP Chamber

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EL DORADO COUNTY
C.A.O.

1. Briefly describe the event/project/organization for which funds are being requested:

Cultural and Community Development Funds are requested to develop a new Web Tool for visitors and residents of Cameron Park, which would showcase the community's assets and activities. Visitors and local residents would access the Web Tool from the CSD website, Chamber website and/or Visitors website. The Web Tool is an interactive map that contains the locations of Cameron Park and neighboring communities Points of Interest. The Web Tool will contain Point of Interests with amenities, driving directions and photos plus calendar of events.

2. If the request is being made for a specific event/project, please briefly describe the operating organization responsible for the event/project. If the organization has a managing board, please describe the make-up of the board and provide your board by-laws.

The operating organizations are Cameron Park Community Services District (CSD) and Shingle Springs Cameron Park Chamber of Commerce.

The CSD provides Fire and Emergency Services, through a contract with Cal Fire; CC&R enforcement disposal services to surrounding areas; Park facilities including Cameron Park Lake; and Recreation programs. A five member Board of Directors governs the CSD, and meets monthly to discuss policy and strategic planning.

The SSCPC works to promote the area, encouraging business and industrial investment to provide the foundation for a solid community. The Chamber's mission statement reflects this premise: "To advocate, promote and preserve the quality of life in our Chamber Community, by means of a strong, healthy and diverse business community." The Chamber is governed by an 11 member Board of Directors and meets monthly.

3. Briefly describe how Cultural and Community Development funds will be used, if awarded, and what percentage of the funds will go towards the actual event/project.

100% of the awarded funds will be contributed to the project. Funds will be spent by: contracting with a local consultant to inventory and map Cameron Park and neighboring communities Points of Interest; and gather information about each site including site description, list of events and activities held at the site. There will also be a need to contract with a local technology consultant to develop the Web Tool.

4. When will the event/project/program occur, and when would Cultural and Community Development funds be used, if awarded:

October - November: Contract with 2 consultants, one to conduct the Community Asset Inventory and one technology consultant to develop the Map Tool.

November - December: Conduct Community Asset Inventory with descriptions of each site.

January - February: Development of the Map Tool.

March: Distribute information and a QR Code to community organizations and businesses.

5. **What is the target market for the advertising/promotional efforts and how will this target market be reached (please include details as to any advertising that will take place in and outside of the County and to encourage attendance from outside the County).**

The Web Tool's target market is local residents, visitors and potential new residents, to encourage those groups of people to explore Cameron Park and neighboring communities and their assets. A QR Code that provides a link to the Web Tool will be posted throughout the communities in print materials, billboards, websites, and businesses. A press release will be done in April in all newspapers in the surrounding communities. The Mountain Democrat, Cameron Park Life, Village Life, the Tahoe Tribune and the Sacramento Bee will be notified of this new Web Tool, which will encourage outside and local participation.

Local residents will spread the word to outside friends and relatives to use the Web Tool to learn about the amenities and opportunities that our areas have to offer. Social Media will be another avenue to promote this Web Tool along with the two or three "small" billboards located here in Cameron Park.

6. **The Board of Supervisors wishes to encourage tourism, agriculture, and economic development in the County by supporting promotional, community, and cultural activities through the use of Cultural and Community Development funds. Please describe how the event/organization will support tourism, agriculture, community spirit, culture and/or economic development.**

This Web Tool will provide the local residents and tourists' information regarding the parks, fire stations, medical locations, library, schools, wineries, golf courses, airport, Dog Park, lake, Community Center and an event calendar in two phases. The first phase of the Web Tool, to be developed with this grant, will include location/map, amenities, photos and description of the parks, emergency service and schools, or other sites that are being searched. Parks with photos will entice a visit and see the local schools and housing nearby. Should there be a need for an emergency service this Web Tool will provide the necessary information to assist a visitor or a new local resident. This Web Tool will help promote visitors to enjoy all this community has to offer. The event calendar will provide local residents and visitors all the wonderful events/activities provided in our area and surrounding communities. In the second phase of this effort local businesses will be added to the Web Tool which will open the door for sponsorship funding to help pay for the second phase.

7. **What goal is expected to be achieved from the use of Cultural and Community Development funds, if awarded (please detail expected increased tourism, overnight stays, economic impact, etc.), and how will this be measured.**

The goal will be to bring tourists to our community and surrounding areas by providing a way of searching the Chamber, Visitor and CSD websites to find the amenities for each location to see the wonderful opportunities in our county. This Web Tool is providing the visual ability for out of town guests and local residents to see what we have to offer for wedding, family reunions, family gatherings and business conferences. The introduction of this Web Tool will reach the younger (less traditional) technically savvy visitor/traveler who is an active hiker, cyclist, etc. This Web Tool will measure the amount of unique hits by using a tool (Webalizer), which will calculate how many hits, time, and day the tool was searched and what category was hit. Phase two of this Web Tool will be for it to also highlight the business communities and shopping centers, i.e. Goldorado, Cameron Oaks Shopping Center, Cameron Park Place and Burke Junction just to mention a few.

Organization Name: Cameron Park CSD and SSCP Chamber

8. How will El Dorado County, as a sponsor of the event/project/organization, be recognized in promotional materials and at the event/project/organization?

El Dorado County will be recognized through the press release, "small" billboards and on the Web Tool itself.

9. Please provide any information on sponsorships for this event/project/promotion.

Friends of the Library, Cameron Park Foundation, the Elite Sponsors of the SSCP and local businesses are committed to help sponsor this project to broaden awareness of the great opportunities in their community.

10. If Cultural and Community Development funds are awarded, will the amount be matched (either in full or partial) and by what organization.

Friends of the Library, Cameron Park Foundation, the Elite Sponsors of the SSCP and local businesses will match either full or partial to this project.

HISTORY OF EVENT/PROJECT/ORGANIZATION

1. How long has this event/project/organization been in operation?

There is not a single source that contains an inventory of all Cameron Park's community assets, owned and operated by various public, community and private entities. This grant will give the community the opportunity to create and manage this project.

2. What is the overall attendance (past and future anticipated) of the event/project/organization?

Thousands of people visit Cameron Park, on their way to Apple Hill, Lake Tahoe, Reno and other destinations. Their stop in Cameron Park will usually include gasoline and food. We expect that the Visit & Enjoy Cameron Park Web Tool will be used by hundreds of visitors, the QR Code for this Web Tool will be posted at local businesses, on brochures and available at the Visitor Center. Others will be searching for rest stops, Dog Park or even just a place for children to run and play while parents rest before heading onto their destination. Numerous picnic areas, playgrounds, the swimming pool and Cameron Park lake also provide the family a place to stop and enjoy.

3. Have Cultural and Community Development funds been received for this purpose in the past? If so, how much and when? If funds were received, please attach the Post-Event Report for this event.

Unfortunately, there have not been any funds awarded from the Cultural and Community Development grant from El Dorado County.

BUDGET FOR EVENT/PROJECT

Please detail all revenue and expenditures associated with the event/project/organization which funds are being requested (only include guaranteed funds, i.e. not the funds being requested that have not yet been approved).

Additionally, for private non-profit and public organizations, please include a copy of the most recently completed financial statement and a copy of the budget for the event or organization for which funds are requested.

Revenue for event/project:

1. Funding/Contributions:

Source	Amount
SSCP Elite Sponsorships will match funding	\$1,000
Business Sponsorships match funding	\$1,000
Cultural and Community Development Grant	\$5,000
Total:	\$7,000

2. Other earnings (i.e. admission fee, retained earnings, sale of products, etc.)

Source	Amount
None at this time	
Total:	0

3. Describe any in-kind assistance/match funds you expect to receive from individuals, businesses or other community groups in support of this event/project/organization, which have not been confirmed or detailed above.

Anticipated funds could be acquired from banner ads on the Web Tool site. In-kind assistance could come from local newspapers.

Organization Name: Cameron Park CSD and SSCP Chamber

Expenditure

1. Expenditures for advertising and promotions (should correlate with revenue sources stated above):

Expenditures- Items or service	Cost	Funded by
Consultant, Community Asset	\$3,500	Grants & Donations
Consultant, Technology	\$2,500	Grants & Donations
Purchase Advertising, Promotions	\$1,000	Grants & Donations
Total	\$7,000	

SUBMITTAL

The undersigned, declares that he/she has carefully examined the El Dorado County Cultural and Community Development Program and fully understands its contents and implications, and if funds are awarded the proposer will contract with the County to furnish the services as specified, in accordance with this grant application attached. The undersigned further attests that all information contained in this application is accurate to the best of his/her knowledge. Advertising funds are awarded, that proposer

Signature:  _____

Title: Mary Cahill, General Manager, Cameron Park CSD

Signature:  _____

Title: Linda Hopkins, Executive Director, SSCP Chamber

Return Grant Application No Later than August 16, 2013 at 5:00PM to:

**Chief Administrative Office
Attn: Economic Development
330 Fair Lane
Placerville, CA 95667**

Organization Name: Cameron Park CSD and SSCP Chamber

**CAMERON PARK COMMUNITY
SERVICES DISTRICT**

CAMERON PARK, CALIFORNIA

BASIC FINANCIAL STATEMENTS

JUNE 30, 2011

TABLE OF CONTENTS

	<u>PAGE</u>
Independent Auditors' Report	1-2
Management's Discussion and Analysis (Unaudited)	3-6
Basic Financial Statements:	
Statement of Net Assets	7
Statement of Activities	8
Fund Financial Statements:	
Governmental Funds Balance Sheet	9
Reconciliation of the Governmental Funds with the Governmental Activities Statement of Net Assets	10
Governmental Funds - Statement of Revenues, Expenditures, and Changes in Fund Balances	11
Reconciliation of the Net Change in Fund Balances - Total Governmental Funds with the Change in Net Assets of Governmental Activities	12
Notes to the Financial Statements	13-25
Required Supplemental Information (Unaudited):	
General Fund Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	26
Combining Fund Statements:	
Non-Major Governmental Funds Balance Sheet	27
Non-Major Governmental Funds - Statement of Revenues, Expenditures, and Changes in Fund Balances	28

INDEPENDENT AUDITORS' REPORT

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

We have audited the accompanying basic financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Cameron Park Community Services District (the "District") as of and for the year ended June 30, 2011, which collectively comprise the District's basic financial statements as listed in the table contents. These financial statements are the responsibility of the District's management. Our responsibility is to express an opinion on these financial statements based on my audit.

We conducted our audit in accordance with U.S. generally accepted auditing standards 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 basic financial statements are free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over financial reporting. Accordingly, we express no such opinion. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall basic financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note 8 to the basic financial statements, the District has not properly reported the financial effects of other postemployment benefits on the accrual basis of accounting in accordance with Government Accounting Standards Board Statement No. 45, *Accounting and Financial Reporting by Employers for Post Employment Benefits Other Than Pensions*. In our opinion, accounting principals generally accepted in the United States of America require that other postemployment benefits be accounted for and disclosed on the accrual basis of accounting.

In our opinion, except for the effects of not reporting other postemployment benefits on the accrual basis of accounting as discussed in the preceding paragraph, the basic financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District as of June 30, 2011, and the results of its operations for the fiscal year then ended in conformity with U.S. generally accepted accounting principles, as well as accounting systems prescribed by the State Controller's office and state regulations governing special districts.

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 26), 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.

Our audit was conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The supplementary data (pages 27-28) 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
May 24, 2012

Cameron Park Community Services District
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
For the Year Ended June 30, 2011

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 Assets and the Statement of Activities

The Statement of Net Assets 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 assets as well as changes to those net assets. Net assets are 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 assets 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.

Cameron Park Community Services District
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
 For the Year Ended June 30, 2011

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

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 assets as of June 30, 2011:

Table 1
Governmental Activities Net Assets

	2011	2010
Assets:		
Current and other assets	\$ 6,363,531	\$ 6,150,070
Capital assets, net of accumulated depreciation	22,667,742	23,155,375
Total assets	29,031,273	29,305,445
Liabilities:		
Current liabilities	253,739	288,842
Long-term debt outstanding	8,771,243	8,645,828
Total liabilities	9,024,982	8,934,670
Net assets:		
Invested in capital assets, net of related debt	14,130,347	14,645,375
Unrestricted	5,875,944	5,725,400
Total net assets	\$ 20,006,291	\$ 20,370,775

The District's net assets were \$20,006,291 for the fiscal year ended June 30, 2011. Of this amount, \$5,875,944 was unrestricted.

Cameron Park Community Services District
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
 For the Year Ended June 30, 2011

The following table summarizes the District's change in net assets for the year ended June 30, 2011:

Table 2
Changes in Net Assets

	2011	2010
Revenues		
Program revenues:		
Charges for services	\$ 672,670	\$ 473,670
Operating contributions and grants	942,742	847,364
Subtotal program revenues	1,615,412	1,321,034
General revenues:		
Property taxes	4,347,082	4,840,595
Interest income	20,003	23,058
Total revenues	5,982,497	6,184,687
 Program Expenses		
General Government	868,529	892,589
Recreation	294,859	27,809
Public safety - fire protection	3,927,680	4,109,302
Parks	558,347	717,965
Maintenance	212,410	186,601
Interest and fees	485,156	359,914
Total expenses	6,346,981	6,294,180
Change in Net Assets	\$ (364,484)	\$ (109,493)

Government Activities

For the 2011 fiscal year, the total District revenues were \$5,982,497 and the total District expenses were \$6,346,981. The difference of (\$364,484) is the decrease in net assets bringing the total net assets to \$20,006,291 on June 30, 2011. The main sources of revenue for the District are charges for services, operating grants and property taxes. The cost of all governmental activities was \$6,346,981 this year. District taxpayers ultimately financed \$4,347,082 for these activities through local taxes and assessments.

Capital Assets

At June 30, 2011, the District had \$22,667,742 in a broad range of capital assets, including land, buildings and furniture and equipment.

Cameron Park Community Services District
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
 For the Year Ended June 30, 2011

Table 3
Capital Assets at Year End

	2011	2010
Land	\$ 8,093,000	\$ 8,093,000
Construction in progress	-	-
Land and park improvement	269,756	269,755
Building and structure	15,751,758	15,751,758
Furniture and equipment	2,659,009	2,515,900
Accumulated depreciation	(4,105,781)	(3,475,039)
Net capital assets	\$ 22,667,742	\$ 23,155,374

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, 2011, the District's debt comprised:

General obligation bond	\$ 8,410,000
Fire truck lease	127,395
Compensated absences	69,310
Total	\$ 8,606,705

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 ASSETS
 June 30, 2011

ASSETS:	
Cash and investments	\$ 6,084,127
Accounts receivable	85,534
Bond issuance costs, net	193,870
Capital assets, net	<u>22,667,742</u>
Total assets	<u>29,031,273</u>
LIABILITIES:	
Accounts payable	63,369
Accrual payroll	42,910
Accrued interest	147,460
Long-term liabilities:	
Due within one year:	
General obligation bond	125,000
Fire truck lease	45,950
Due after one year:	
Unamortized bond premium, net	164,538
General obligation bond	8,285,000
Compensated absences	69,310
Fire truck lease	<u>81,445</u>
Total due after one year	<u>8,600,293</u>
Total liabilities	<u>9,024,982</u>
NET ASSETS:	
Invested in capital assets, net of related debt	14,130,347
Unrestricted	<u>5,875,944</u>
Total net assets	<u>\$ 20,006,291</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, 2011

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>			<u>Net (Expense) Revenue and Changes in Net Assets</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Total Governmental Activities</u>
Governmental activities:					
General government	\$ 868,529	\$ -	\$ 892,342	\$ -	\$ 23,813
Recreation	294,859	571,370	50,400	-	326,911
Public safety	3,927,680	85,338	-	-	(3,842,342)
Parks	558,347	15,962	-	-	(542,385)
Maintenance	212,410	-	-	-	(212,410)
Interest and fees	485,156	-	-	-	(485,156)
Total governmental activities	<u>\$ 6,346,981</u>	<u>\$ 672,670</u>	<u>\$ 942,742</u>	<u>\$ -</u>	<u>(4,731,569)</u>
General revenues:					
Taxes					4,195,462
Franchise fees					151,620
Use of money and property					<u>20,003</u>
Total general revenues					<u>4,367,085</u>
Change in net assets					<u>(364,484)</u>
Net assets beginning of period					<u>20,370,775</u>
Net assets ending of period					<u>\$ 20,006,291</u>

The accompanying notes are an integral part of these financial statements

Cameron Park Community Services District
 GOVERNMENTAL FUNDS
BALANCE SHEET
 June 30, 2011

	General	AB 1600 Fund	Nonmajor Governmental Funds	Total Governmental Funds
<u>ASSETS</u>				
Cash and investments	\$ 2,628,838	\$ 85,479	\$ 3,369,810	\$ 6,084,127
Accounts receivable	69,787	-	15,747	85,534
Due from other funds	<u>13,430</u>	<u>60,033</u>	<u>30,069</u>	<u>103,532</u>
Total assets	<u>\$ 2,712,055</u>	<u>\$ 145,512</u>	<u>\$ 3,415,626</u>	<u>\$ 6,273,193</u>
 <u>LIABILITIES</u>				
Accounts payable	\$ 62,986	\$ -	\$ 383	\$ 63,369
Accrued expenses	41,270	-	1,640	42,910
Due to other funds	<u>74,060</u>	<u>-</u>	<u>29,472</u>	<u>103,532</u>
Total liabilities	<u>178,316</u>	<u>-</u>	<u>31,495</u>	<u>209,811</u>
 <u>FUND BALANCES</u>				
Assigned	-	-	1,821,265	1,821,265
Unassigned	<u>2,533,739</u>	<u>145,512</u>	<u>1,562,866</u>	<u>4,242,117</u>
Total fund balances	<u>2,533,739</u>	<u>145,512</u>	<u>3,384,131</u>	<u>6,063,382</u>
 Total liabilities and fund balances	 <u>\$ 2,712,055</u>	 <u>\$ 145,512</u>	 <u>\$ 3,415,626</u>	 <u>\$ 6,273,193</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 ASSETS
 For the year ended June 30, 2011

TOTAL FUND BALANCES - TOTAL GOVERNMENTAL FUNDS	\$	6,063,381
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Amounts reported for Governmental Activities in the Statement of Net Assets 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		22,667,742
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LONG-TERM ASSETS AND LIABILITIES

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

Fire truck lease		(127,394)
Unamortized bond premium, net		(164,538)
Accrued interest payable		(147,460)
General obligation bond		(8,410,000)
Unamortized bond issuance cost, net		193,870
Non-current portion of compensated absences		<u>(69,310)</u>

NET ASSETS OF GOVERNMENTAL ACTIVITIES	\$	<u>20,006,291</u>
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The accompanying notes are an integral part of these financial statements

Cameron Park Community Services District
GOVERNMENTAL FUNDS
STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
For the year ended June 30, 2011

	General	AB 1600 Fund	Community Center Fund	Other Governmental Funds	Total Governmental Funds
Revenues:					
Property taxes	\$ 3,360,700	\$ -	\$ -	\$ 834,762	\$ 4,195,462
Franchise fees	151,620				151,620
Intergovernmental	842,342	-	-	-	842,342
Charges for services	571,370	15,962	-	85,338	672,670
Donations	-	-	50,000	50,400	100,400
Interest	10,342	215	20	9,426	20,003
Total revenues	<u>4,936,374</u>	<u>16,177</u>	<u>50,020</u>	<u>979,926</u>	<u>5,982,497</u>
Expenditures:					
General government	768,141	-	5,551	94,837	868,529
Recreation	432,033	80	-	-	432,113
Public safety	3,151,637	-	-	145,301	3,296,938
Parks	558,347	-	-	-	558,347
Maintenance	-	-	-	212,410	212,410
Debt service:					
Principal	-	-	-	100,000	100,000
Interest	-	-	-	358,123	358,123
Total expenditures	<u>4,910,158</u>	<u>80</u>	<u>5,551</u>	<u>910,671</u>	<u>5,826,460</u>
Excess (deficit) of revenues over (under) expenditures	<u>26,216</u>	<u>16,097</u>	<u>44,469</u>	<u>69,255</u>	<u>156,037</u>
Other financing sources (uses):					
Transfers in	-	-	158,238	-	158,238
Transfers out	(158,238)	-	-	-	(158,238)
Total other financing sources (uses)	<u>(158,238)</u>	<u>-</u>	<u>158,238</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(132,022)	16,097	202,707	69,255	156,037
Fund balances, beginning of period	<u>2,665,761</u>	<u>129,415</u>	<u>(202,707)</u>	<u>3,314,876</u>	<u>5,907,345</u>
Fund balances, end of period	<u>\$ 2,533,739</u>	<u>\$ 145,512</u>	<u>\$ -</u>	<u>\$ 3,384,131</u>	<u>\$ 6,063,382</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 ASSETS OF GOVERNMENTAL ACTIVITIES
For the year ended June 30, 2011

Total net change in fund balances - governmental funds	\$	156,037
 CAPITAL ASSETS TRANSACTIONS		
<p>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.</p> <p>The capital outlay expenditures are therefore added back to the fund balance</p> <p>Depreciation expense is deducted from the fund balance</p>		
		143,109
		(630,742)
 LONG-TERM DEBT PROCEEDS AND PAYMENT		
<p>Bond proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Assets. Repayment of bond principal is an expenditure in the governmental funds, but in the Statement of Net Assets the repayment reduces long-term liabilities.</p> <p>Repayment of debt principal is added back to the fund balance</p> <p>Fire truck lease capitalization</p>		
		100,000
		(127,394)
 ACCRUAL OF NON-CURRENT ITEMS		
<p>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):</p> <p>Accrued bond interest</p> <p>Amortization of bond issuance costs and premium</p> <p>Long-term compensated absences</p>		
		1,758
		(1,397)
		(5,855)
Changes in net assets of governmental activities	<u>\$</u>	<u>(364,484)</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, 2011

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The basic financial statements of the 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 assets 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.

Cameron Park Community Services District
NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2011

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

B. Basis of Presentation - Government-wide Financial Statements (concluded)

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

C. Basis of Presentation - Fund Financial Statements

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

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 assets 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.

AB 1600 Special Revenue Fund - this fund was established to account for impact fees charged to developers in connection with a new development.

Community Center Capital Projects Fund - this fund was established to account for the construction of a new community center.

Cameron Park Community Services District
NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2011

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

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 \$470,337.

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 expenditure 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.

Cameron Park Community Services District
NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2011

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

G. Capital Assets (concluded)

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

- o Structures and improvements: 5 to 30 years
- o 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 separation from the District after at least one year of consecutive employment, the District will pay to represented employees 30% of accumulated sick leave, up to 960 hours.

I. Property

All property taxes are collected and allocated by the County of El Dorado 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 Assets

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

Net assets are the excess of all the District's assets over all its liabilities, regardless of fund. Net assets are divided into three captions under GASB Statement No. 34. These captions apply only to net assets, 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 assets 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.

Cameron Park Community Services District
NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2011

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

J. Net Assets (concluded)

Restricted describes the portion of net assets 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 assets 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.

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.

Cameron Park Community Services District
NOTES TO FINANCIAL STATEMENTS
 For the Year Ended June 30, 2011

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (concluded)

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.

NOTE 2 - CASH AND INVESTMENTS

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

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

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

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

<u>Deposits and Investments</u>	<u>Carrying Amount</u>	<u>Market Value</u>	<u>Investment Risk</u>
Cash in County Treasury	\$ 3,795,134	\$ 3,795,134	AA
Cash in bank	<u>2,288,993</u>	<u>2,288,993</u>	N/A
Total cash and investments	<u>\$ 6,084,127</u>	<u>\$ 6,084,127</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.

Cameron Park Community Services District
NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2011

NOTE 2 - CASH AND INVESTMENTS (concluded)

B. Authorized Investments

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

- Securities of the United States Government, or its agencies
- Small Business Administration loans
- Certificates of Deposit (or Time Deposits) placed with commercial banks and/or savings and loan companies
- Negotiable Certificates of Deposit
- 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 Governmental Accounting Standards Board (GASB) 31, "Accounting and Financial Reporting for Certain Investments and for External Investment Pools." GASB 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.

Cameron Park Community Services District
NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2011

NOTE 3 - CAPITAL ASSETS

An analysis of capital assets as of June 30, 2011, is as follows:

<u>Governmental Activities</u>	Balance <u>July 01, 2010</u>	<u>Increase</u>	<u>Decrease</u>	Balance <u>June 30, 2011</u>
Capital assets, not being depreciated:				
Land	\$ 8,093,000	\$ -	\$ -	\$ 8,093,000
Construction in progress	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
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	-	-	269,756
Buildings and structures	15,751,758	-	-	15,751,758
Furniture and equipment	<u>2,515,900</u>	<u>143,109</u>	<u>-</u>	<u>2,659,009</u>
Total capital assets, being depreciated	<u>18,537,414</u>	<u>143,109</u>	<u>-</u>	<u>18,680,523</u>
Less accumulated depreciation for:				
Land improvements	43,490	15,627	-	59,117
Buildings and structures	1,407,801	468,927	-	1,876,728
Furniture and equipment	<u>2,023,748</u>	<u>146,188</u>	<u>-</u>	<u>2,169,936</u>
Total accumulated depreciation	<u>3,475,039</u>	<u>630,742</u>	<u>-</u>	<u>4,105,781</u>
Total capital assets being depreciated-net	<u>15,062,375</u>	<u>(487,633)</u>	<u>-</u>	<u>14,574,742</u>
Capital assets - net	<u>\$23,155,375</u>	<u>\$ (487,633)</u>	<u>\$ -</u>	<u>\$22,667,742</u>
<u>Depreciation allocation:</u>				
Public safety	<u>\$ 630,742</u>			

Cameron Park Community Services District
NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2011

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, 2011, inter-fund balances comprised the following:

<u>Fund</u>	<u>Inter-fund Receivable</u>	<u>Inter-fund Payable</u>
General Fund	\$ 13,430	\$ 74,060
AB 1600	60,033	-
CC & R	20,000	-
Quimby Act	10,000	-
Maintenance	-	18,192
Fire Prevention	<u>69</u>	<u>11,280</u>
Totals	<u>\$ 103,532</u>	<u>\$ 103,532</u>
	<u>Transfers In</u>	<u>Transfers Out</u>
General Fund	\$ -	\$ 158,238
Community center	<u>158,238</u>	<u>-</u>
Total	<u>\$ 158,238</u>	<u>\$ 158,238</u>

NOTE 5 - LONG-TERM DEBT

The following is a summary of debt transactions for the year ended June 30, 2011:

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 bonds were issued with maturities ranging from 1 to 25 years and carry interest that vary from 3.5% to 5.0%.

The general obligation bonds are payable solely from *ad valorem* property taxes. The bond premium will be amortized from the date of issuance to August 1, 2016, the date the bonds become subject to call. The following is a summary of changes in long-term debt as of June 30, 2011:

	<u>Balance July 01, 2010</u>	<u>Increase</u>	<u>Decrease</u>	<u>Balance June 30, 2011</u>
General obligation bond	\$ 8,510,000	\$ -	\$ 100,000	\$ 8,410,000
Fire truck lease	166,596		39,191	127,405
Compensated absences	<u>63,455</u>	<u>5,855</u>	<u>-</u>	<u>69,310</u>
Total	<u>\$ 8,740,051</u>	<u>\$ 5,855</u>	<u>\$ 139,191</u>	<u>\$ 8,606,715</u>
Unamortized issuance costs	<u>\$ 203,102</u>		<u>\$ 9,232</u>	<u>\$ 193,870</u>
Unamortized premium	<u>\$ 172,373</u>		<u>\$ 7,835</u>	<u>\$ 164,538</u>

Cameron Park Community Services District
NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2011

NOTE 5 - LONG-TERM DEBT (concluded)

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

<u>Year Ending June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2012	\$ 125,000	\$ 353,904	\$ 478,904
2013	155,000	348,460	503,460
2014	175,000	341,860	516,860
2015	200,000	334,360	534,360
2016	225,000	325,579	550,579
2017	155,485	458,460	613,945
2018	159,478	478,678	638,156
2019	290,000	315,179	605,179
2020	325,000	303,060	628,060
2021	360,000	289,360	649,360
2022	400,000	273,960	673,960
2023	430,000	256,945	686,945
2024	475,000	238,155	713,155
2025	515,000	217,365	732,365
2026	560,000	194,650	754,650
2027	610,000	167,500	777,500
2028	665,000	135,625	800,625
2029	730,000	100,750	830,750
2030	790,000	62,750	852,750
2031	<u>1,065,037</u>	<u>21,500</u>	<u>1,086,537</u>
Total	<u>\$ 8,410,000</u>	<u>\$ 5,218,100</u>	<u>\$ 13,628,100</u>

NOTE 6 - DEFINED BENEFIT PENSION PLAN

Plan Description:

The District contributes to the California Public Employees' Retirement System (PERS); an agent multiple-employer public employee defined benefit pension plan. PERS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. PERS acts as a common investment and administrative agent for participating public entities within the State of California. Benefit provisions and all other requirements are established by state statute and District ordinance. Copies of PERS' annual financial report may be obtained from their Executive Office, 400 P Street, Sacramento, CA 95814.

Funding Policy:

Participants are required to contribute 7% of their annual covered salary. The District makes the contributions required of District employees on their behalf and for their account. The District is required to contribute at an actuarially determined rate; the current rate is 11.169% for non-safety employees of annual covered payroll. The contribution requirements of plan members and the District are established and may be amended by PERS.

Cameron Park Community Services District
NOTES TO FINANCIAL STATEMENTS
 For the Year Ended June 30, 2011

NOTE 6 - DEFINED BENEFIT PENSION PLAN (continued)

Annual Pension Cost:

For 2011, the District's annual pension cost of \$97,429 for PERS was equal to the District's required and actual contributions. The required contribution was determined as part of the June 30, 2008 actuarial valuation using the entry age normal actuarial cost method.

A summary of principle assumptions and methods used to determine the Annual Required Contribution (ARC) is shown below.

- o Actuarial Cost Method Entry Age Actuarial Cost Method
- o Amortization Method Level Percent of Payroll
- o Average Remaining Period 6 (Safety) and 18 (Misc) Years as of the Valuation Date
- o Asset Valuation Method 15-Year Smoothed Market
- o Actuarial Assumptions:
- o Investment Rate of Return 7.75% (net of administrative expenses)
- o Projected Salary Increase 3.55% to 14.45% depending on age, service, and type of employment
- o Inflation 3.00%
- o Payroll Growth 3.25%
- o Individual Salary Growth - A merit scale varying by duration of employment coupled with an assumed annual inflation component of 3.0% and an annual production growth of 0.25%

Three-Year Trend Information for PERS:

<u>Fiscal Year</u>	<u>Annual Pension Cost (APC)</u>	<u>APC Contributed</u>	<u>Net Pension Obligation</u>
6/30/2011	\$ 97,429	100%	\$ -
6/30/2010	101,269	100%	-
6/30/2009	80,718	100%	-

Cameron Park Community Services District
NOTES TO FINANCIAL STATEMENTS
 For the Year Ended June 30, 2011

NOTE 6 - DEFINED BENEFIT PENSION PLAN (concluded)

The Schedule of Funding Progress below shows the recent history of the actuarial value of assets, actuarial accrued liability, their relationship, and the relationship of the unfunded actuarial accrued liability to payroll (dollar amount in hundreds).

Miscellaneous

	(A)	(B)	(C)	(D)	(E)	(F)
		Actuarial	Unfunded	Funded	Annual	UAAL as a
Valuation	Accrued	Value of	Liabilities	Ratio	Covered	% Of
Date	Liabilities	Assets	[(A)-(B)]	[(B)/(A)]	Payroll	{[(A)- (B)]/(E)}
6/30/2008	\$2,780,280,768	\$2,547,323,278	\$232,957,490	91.6%	\$688,606,681	33.8%
6/30/2009	\$3,104,798,222	\$2,758,511,101	\$346,287,121	88.9%	\$742,981,488	46.6%
6/30/2010	\$3,309,064,934	\$2,946,408,106	\$362,656,828	89.0%	\$748,401,352	48.5%

Safety

	(A)	(B)	(C)	(D)	(E)	(F)
		Actuarial	Unfunded	Funded	Annual	UAAL as a
Valuation	Accrued	Value of	Liabilities	Ratio	Covered	% Of
Date	Liabilities	Assets	[(A)-(B)]	[(B)/(A)]	Payroll	{[(A)- (B)]/(E)}
6/30/2008	\$399,268,718	\$390,402,716	\$8,866,002	97.8%	\$0	0.0%
6/30/2009	\$480,513,699	\$442,936,897	\$37,576,802	92.2%	\$0	0.0%
6/30/2010	\$509,198,137	\$466,195,860	\$43,002,277	91.6%	\$0	0.0%

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.

Cameron Park Community Services District
NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2011

NOTE 8 - POST EMPLOYMENT BENEFITS OTHER THAN PENSIONS

The District provides health care benefits through PERS to eligible retired employees. Benefits provided during the year ended 2011, amounted to \$60,604 and covered seven retired employees. The District's contributions are financed on a pay as you go basis.

In June of 2004, the Governmental Accounting Standards Board (GASB) issued statement No.45, Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions, which became effective for the District for the year ended June 30, 2010. This statement establishes standards for measurement, recognition, and display of other post employment benefit expenses, related assets and liabilities, note disclosures and, if applicable, required supplementary information in the financial reports of state and local government employers. This statement no longer permits governmental employers to account for and disclose such benefits on a pay as you go basis, but rather requires them to be accounted for and disclosed on the accrual basis of accounting. The District did not implement GASB statement No. 45 during the year ended June 30, 2010, and is in the process of evaluating its impact and will implement the statement as soon as possible.

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.

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, 2011
(Unaudited)

	<u>Budgeted Amounts</u>		Actual	Variance with
	<u>Original</u>	<u>Final</u>		<u>Final Budget</u>
Revenues:				
Property taxes	\$ 3,113,215	\$ 3,113,215	\$ 3,360,700	\$ 247,485
Franchise fees	135,000	135,000	151,620	16,620
Intergovernmental	1,511,678	1,511,678	842,342	(669,336)
Charges for services	657,869	657,869	571,370	(86,499)
Interest	8,000	8,000	10,342	2,342
Total revenues	<u>5,425,762</u>	<u>5,425,762</u>	<u>4,936,374</u>	<u>(489,388)</u>
Expenditures:				
General government	424,787	424,787	436,486	(11,699)
Recreation	256,315	256,315	432,033	(175,718)
Public safety	3,612,195	3,612,195	3,151,637	460,558
Community Center	460,478	460,478	331,655	128,823
Parks	659,113	659,113	558,347	100,766
Total expenditures	<u>5,412,888</u>	<u>5,412,888</u>	<u>4,910,158</u>	<u>502,730</u>
Excess (deficit) of revenues over (under) expenditures	<u>12,874</u>	<u>12,874</u>	<u>26,216</u>	<u>13,342</u>
Other financing sources (uses):				
Transfers out	-	-	(158,238)	(158,238)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>(158,238)</u>	<u>(158,238)</u>
Net change in fund balances	<u>\$ 12,874</u>	<u>\$ 12,874</u>	(132,022)	<u>\$ (144,896)</u>
Fund balances, beginning of period			2,665,761	
Fund balances, end of period			<u>\$ 2,533,739</u>	

Cameron Park Community Services District
NON-MAJOR GOVERNMENTAL FUNDS
BALANCE SHEET
June 30, 2011

	CC& R 2	Maintenance 30-48	Quimby Act 3	Fire Dev. & Training 5-6	Fire Equipment Replacement 7	Fire Safe Project 8	Fire Prevention 9	Per Capita Grant 80	Promotional Grant 81	Fund 71	Cap Projects 73	Debt Service 90	Total Governmental Funds
<u>ASSETS</u>													
Cash and investments	\$ 173,608	\$ 777,064	\$ 52,900	\$ 1,678,979	\$ 93,616	\$ 5,779	\$ 54,511	\$ 154,427	\$ 5,435	\$ 51,300	\$ (10,000)	\$ 332,191	\$ 3,369,810
Accounts receivable	1,828	13,919	-	-	-	-	-	-	-	-	-	-	15,747
Due from other funds	20,000	-	10,000	-	-	-	69	-	-	-	-	-	30,069
Total assets	<u>195,436</u>	<u>790,983</u>	<u>62,900</u>	<u>1,678,979</u>	<u>93,616</u>	<u>5,779</u>	<u>54,580</u>	<u>154,427</u>	<u>5,435</u>	<u>51,300</u>	<u>(10,000)</u>	<u>332,191</u>	<u>3,415,626</u>
<u>LIABILITIES</u>													
Accounts payable	-	-	-	-	-	230	153	-	-	-	-	-	383
Accrued expenses	1,614	-	-	-	-	26	-	-	-	-	-	-	1,640
Due to other funds	-	18,192	-	-	-	-	11,280	-	-	-	-	-	29,472
Other liabilities	-	-	-	-	-	-	-	-	-	-	-	-	-
Total liabilities	<u>1,614</u>	<u>18,192</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>256</u>	<u>11,433</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>31,495</u>
<u>FUND BALANCES</u>													
Reserved for:													
Fire prevention	-	-	-	1,678,979	93,616	5,523	43,147	-	-	-	-	-	1,821,265
Unreserved, undesignated	<u>193,822</u>	<u>772,791</u>	<u>62,900</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>154,427</u>	<u>5,435</u>	<u>51,300</u>	<u>(10,000)</u>	<u>332,191</u>	<u>1,562,866</u>
Total fund balances	<u>193,822</u>	<u>772,791</u>	<u>62,900</u>	<u>1,678,979</u>	<u>93,616</u>	<u>5,523</u>	<u>43,147</u>	<u>154,427</u>	<u>5,435</u>	<u>51,300</u>	<u>(10,000)</u>	<u>332,191</u>	<u>3,384,131</u>
Total liabilities and fund balance	<u>\$ 195,436</u>	<u>\$ 790,983</u>	<u>\$ 62,900</u>	<u>\$ 1,678,979</u>	<u>\$ 93,616</u>	<u>\$ 5,779</u>	<u>\$ 54,580</u>	<u>\$ 154,427</u>	<u>\$ 5,435</u>	<u>\$ 51,300</u>	<u>\$ (10,000)</u>	<u>\$ 332,191</u>	<u>\$ 3,415,626</u>

Cameron Park Community Services District
NON-MAJOR GOVERNMENTAL FUNDS
STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
For the year ended June 30, 2011

	CC& R 2	Maintenance 30-48	Quimby Act 3	Fire Dev. & Training 5-6	Fire Equipment Replacement 7	Fire Safe Project 8	Fire Prevention 9	Per Capita Grant 80	Promotional Grant 81	Fund 71	Cap projects 73	Debt Service 90	Total Governmental Funds
Revenues:													
Property taxes	\$ 80,717	\$ 244,678	\$ -	\$ -	\$ 10,267	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 499,100	\$ 834,762
Intergovernmental	-	-	-	-	-	-	-	-	-	-	-	-	-
Charges for services	9,695	-	-	69,833	-	-	5,810	-	-	-	-	-	85,338
Donations	-	-	-	-	-	-	-	-	-	50,400	-	-	50,400
Interest	588	3,391	151	4,554	92	-	42	-	-	-	-	608	9,426
Total revenues	91,000	248,069	151	74,387	10,359	-	5,852	-	-	50,400	-	499,708	979,926
Expenditures:													
General government	86,966	-	-	-	-	-	-	-	7,071	-	-	800	94,837
Public safety	-	-	-	56,376	63,708	1,747	23,470	-	-	-	-	-	145,301
Maintenance	-	212,410	-	-	-	-	-	-	-	-	-	-	212,410
Debt service:													
Principal	-	-	-	-	-	-	-	-	-	-	-	100,000	100,000
Interest	-	-	-	-	-	-	-	-	-	-	-	358,123	358,123
Total expenditures	86,966	212,410	-	56,376	63,708	1,747	23,470	-	7,071	-	-	458,923	910,671
Excess (deficit) of revenues over (under) expenditures	4,034	35,659	151	18,011	(53,349)	(1,747)	(17,618)	-	(7,071)	50,400	-	40,785	69,255
Other financing sources (Uses):													
Issuance of debt	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (Uses)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net change in fund balances	4,034	35,659	151	18,011	(53,349)	(1,747)	(17,618)	-	(7,071)	50,400	-	40,785	69,255
Fund balances, beginning of period	189,788	737,132	62,749	1,660,968	146,965	7,270	60,765	154,427	12,506	900	(10,000)	291,406	3,314,876
Fund balances, end of period	\$ 193,822	\$ 772,791	\$ 62,900	\$ 1,678,979	\$ 93,616	\$ 5,523	\$ 43,147	\$ 154,427	\$ 5,435	\$ 51,300	\$ (10,000)	\$ 332,191	\$ 3,384,131

Cameron Park Community Services District
 Summary: General Fund Balance
 FY2009-10, 2010-11, 2011-12, 2012-13

General Fund SUMMARY:		2009-10 General Fund Actual	2010-11 General Fund Actual	2011-12 General Fund Actual	FY 2012-13 Gen. Fund Budget
Beginning General Fund Balance 7/1		\$2,551,046	\$2,665,761	\$ 2,533,743	\$ 2,682,682
Revenues					
Property Taxes		3,829,277	3,360,538	3,244,259	3,222,673
Interest		12,709	10,342	9,793	8,000
Program Fees, Special Events, and Facility Rentals		431,726	545,501	557,283	558,421
Intergovernmental-JPA		830,790	818,359	895,227	967,179
Reimbursement (rebates)			9,432	51,550	
Franchise Fees		154,225	151,620	152,517	155,000
Other Income			23,983	-	7,000
Transfers in from Equipment Funds				447,360	45,950
Salary Savings					50,000
Total revenues and other sources		5,258,727	4,919,775	5,357,989	5,014,223
Expenditures:					
Salaries and employee benefits		684,174	866,862	787,657	922,487
Services and supplies		4,459,838	4,022,821	3,724,048	4,061,676
Capital Equipment			3,872	53,985	35,900
Fire Engines Lease & Purchase				447,360	45,950
Reserve for Capital Equipment					30,000
Total expenditures		5,144,012	4,893,555	5,013,050	5,096,013
Net Surplus (deficit)		114,715	26,220	344,939	(81,790)
Contingency					81,790
Transfer out to Capitol Project			(158,238)		
Transfer out to Fire Equipment Fund				(130,000)	
Net Change in General Fund Balance		114,715	(132,018)	214,939	-
Reserves					
Economic Uncertainty Reserve				(66,000)	
Capital Replacement Reserve					-
Ending General Fund Balance 7/1		\$ 2,665,761	\$ 2,533,743	2,682,682	\$ 2,600,892
Unreserved, undesignated					

Note: Source of 2009-10 results are audited Financial Statements
 Note: Source of 2010-11 results are audited Financial Statements.
 Note: Source of 2011-12 is PreAudit final per General Ledger

FY12-13
 FINAL
 BUDGET

Cameron Park CSD
 Final Budget : Statement of Revenues & Expenditures
 FY 2012-13

General Fund BUDGET by Department: →

	Admin	Fire & JPA	Park	Recreation	Community Center	FY 2012-13 Gen. Fund . Budget	FY 2012-13 CC&R Budget	FY 2012-13 Training Budget	FY 2012-13 Prevention Budget
Expenditures:									
Salaries - Permanent	\$ 144,333	\$ -	\$ 142,755	\$ 79,663	\$ 34,969	\$ 401,720	\$ 44,656		
Salaries - Seasonal/PT/Funded	33,280	9,600	0	42,000	113,362	198,242	-		4,800
Health & Dental	16,841		39,693	24,696	7,883	89,113	9,926		
Health - Retired	23,436	60,944				84,380	-		
Vision Insurance	240	0	426	396	90	1,152	-		
Retirement Benefits (active)	33,795	0	36,634	19,893	8,784	99,105	-		
Workers' Compensation	568	966	1,705	1,023	1,137	5,399	284		
FICA/Medicare Contribution	7,214	734	5,505	6,132	10,335	29,921	648		367
UI/TT Contribution	1,736	434	2,170	4,340	4,774	13,454	434		298
Total salaries and benefits	261,443	72,679	228,888	178,143	181,334	922,487	55,947	-	5,465
Advertising/Marketing	300	0	0	25,400	5,000	30,700	300		
Agency Administration Fee	0	733	750	750	0	2,233	3,000		
Agriculture	0	0	14,000	0	1,000	15,000	-		
Audit & Accounting	20,000	5,000	0	0	0	25,000	1,000	1,000	
Bank Charge	2,500	0	0	6,000	300	8,800	100		
Clothing/Uniform	0	3,000	1,300	2,000	200	6,500	-		250
Computer Software	8,000	2,500	200	3,100	2,400	16,200	-		500
Contractual Services	0	19,400	27,200	12,000	40,560	99,160	-		
Contractual Services - Plans	46,500					46,500			
Contractual Services - Provider	0	2,788,580	0	0	0	2,788,580	-		
EDC Department Agency	7,000	60,510	16,350	5,300	300	89,460	1,500	2,000	
Educational Materials	0	0	0	0	0	0	-		2500
Elections	2,600	2,650	2,600	2,600	0	10,450	1,700	1,000	
Equipment-Minor/Small Tools	450	2,000	8,000	100	200	10,750	-		250
Fire & Safety Supplies	0	3,000	280	0	1,400	4,680	-		250
Fire Prevention & Inspection	0	0	0	0	0	0	-		250
Fire Turnouts	0	20,000	0	0	0	20,000	-		
Fire-Volunteer/Resident	0	29,200	0	0	0	29,200	-		800
Food	720	1,185	200	3,800	300	6,205	100	1,500	
Fuel	0	57,500	13,761	0	0	71,261	900		
Government Fees/Permits	0	2,600	6,100	0	3,410	12,110	-		
Household Supplies	0	5,200	5,000	0	3,500	13,700	-		
Instructors			0	12,000	45,295	57,295	-		
Insurance	3,500	29,000	22,000	9,000	11,500	75,000	1,400		
Legal Services	35,000	0	0	0	0	35,000	20,000		
Maintenance. - Buildings	200	8,000	5,000	0	8,000	21,200	-	1,000	
Maintenance. - Equipment	100	20,500	8,000	700	4,000	33,300	400		
Maintenance. - Grounds	0	1,000	31,500	0	2,000	34,500	-		1000
Maintenance. - Radio/Phones	0	1,600	0	0	0	1,600	-		
Maintenance. - Tires & Tubes	0	5,000	0	0	0	5,000	300		
Maintenance. - Vehicle	0	15,000	6,500	0	0	21,500	300		
Medical Supplies	0	0	0	0	200	200	-	500	
Memberships/Subscriptions	4,500	750	0	200	0	5,450	2,000		200
Mileage Reimbursement	450	100	0	0	3,500	4,050	-		
Miscellaneous	450	3,000	0	0	0	3,450	200	2,500	
Office Supplies	5,324	4,000	500	400	1,000	11,224	600	2,000	
Pool Chemicals			36,000	0	22,900	58,900			
Postage	2,000	500	0	500	300	3,300	300		500
Printing	150	500	0	600	0	1,250	50	1,000	250
Professional Services	4,500	4,470	11,100	1,300	12,800	34,170	200	1,000	150
Program Supplies		0	0	4,000	9,090	13,090			
Publications & Legal Notices	200	250	0	0	0	450	200		150
Radios		250	0	0	0	250			
Rent/Lease - Bldgs		0	0	0	6,000	6,000			
Rent/Lease - Equipment	0	0	1,000	0	0	1,000			
Staff Development	400	5,000	500	0	0	5,900			500
Telephone	4,000	17,565	1,500	4,000	1,100	28,165	2,100		
Travel/Lodging	0	1,000	0	0	0	1,000			200
Tuition	0	0	0	0	0	0			
Utilities - Water	0	13,000	22,200	0	19,000	54,200			
Utilities - Electric/Gas	350	29,000	43,130	0	80,000	152,480			
Vandalism			8,500	0	0	8,500			
Special Events expense	0			77,764	0	77,764			
Total services and supplies	149,194	3,162,543	293,170	171,514	285,255	4,061,676	36,650	13,500	7,750

Cameron Park CSD
 Final Budget : Statement of Revenues & Expenditures
 FY 2012-13

General Fund BUDGET by Department: →

	Admin	Fire & JPA	Park	Recreation	Community Center	FY 2012-13 Gen. Fund . Budget	FY 2012-13 CC&R Budget	FY 2012-13 Training Budget	FY 2012-13 Prevention Budget
Expenditures:									
Revenues:									
Property Tax	225,587	2,255,870	580,083	161,133		3,222,673	81,528		
Interest	8,000					8,000	-		
Settlements						0	3,000		
Architectural Review						0	9,800		
Recreation Program Revenue				154,324	154,314	308,638			
JPA Reimbursements		967,179				967,179			
Admin Fees	7,000	0	0			7,000			
Facility Use Revenue			0	30,000	163,100	193,100			
Salary Savings		50,000				50,000			
Summer Spectacular 2013	0			56,683		56,683			
Tuition								32,000	
Fire Plan Review									18,850
Franchise Fees	155,000					155,000			
Fire Engines Lease & Purchase		45,950				45,950			
Total revenues	395,587	3,318,999	580,083	402,140	317,414	5,014,223	94,328	32,000	18,850
Expenditures:									
Salaries and employee benefits	261,443	72,679	228,888	178,143	181,334	922,487	55,947		5,465
Services and supplies	149,194	3,162,543	293,170	171,514	285,255	4,061,676	36,650	13,500	7,750
Capital Equipment	16,000	5,300	14,600			35,900	1,700		
Fire Engines Lease & Purchase		45,950				45,950			
Reserve for Capital Equipment		30,000				30,000			
TOTAL EXPENDITURES	426,637	3,316,472	536,658	349,657	466,589	5,096,013	94,297	13,500	13,215
Excess (deficit)	(31,050)	2,527	43,425	52,483	(149,175)	(81,790)	31	18,500	5,635
Equipment Reserves		0				0			
Contingency from prior year surplus						81,790			
Excess (deficit)	\$ (31,050)	\$ 2,527	\$ 43,425	\$ 52,483	\$ (149,175)	\$ (0)	\$ 31	\$ 18,500	\$ 5,635

Cameron Park CSD – Preliminary Budget Assumptions FY2013-14

The grid below compares General Fund department surplus (deficit):

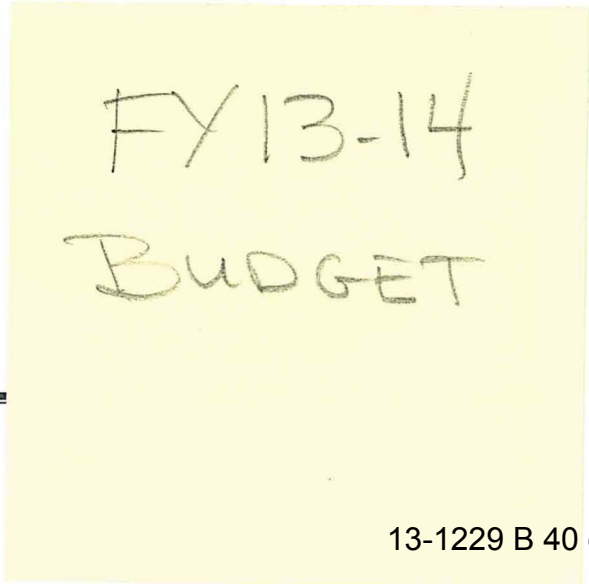
	Actual FY 2011-12	Actual YTD May 2013	Budget FY2012-13	DRAFT Budget FY 2013-14
Community Center	\$(169,911)	\$(84,169)	\$(149,175)	\$(185,448)
Recreation	128,445	82,734	52,483	33,027
Combined Rec & Community Center	(41,466)	(1,435)	(96,692)	(152,421)
Administration	75,952	62,787	(31,050)	3,012
Parks	102,204	113,342	43,425	55,994
Combined Rec, Com. Center, Parks, & Admin.	136,690	174,694	(84,317)	(93,415)
Fire (before Capital Reserve)	208,249	238,886	32,527	(19,875)
Fire Equipment Reserve	(130,000)	*	(30,000) *	
General Fund surplus(deficit)	\$214,939	\$413,580	\$(81,790)	\$(113,290)

* = The \$30,000 transfer to the Fire Equipment Fund from the General Fund will be recorded before June 30, 2013.

Preliminary Budget assumptions include the following:

Revenues:

- Property taxes are the largest source of revenues for Cameron Park CSD. Property tax revenues are assumed to be flat and allocated in the Draft budget consistent with the current year and several past years:
 - 70% Fire
 - 18% Parks
 - 7% Administration
 - 5% Recreation
 - 0% Community Center



Cameron Park CSD – Preliminary Budget Assumptions FY2013-14

- Other revenues are forecasted from actual and potential new Program Fees, Special Events, Franchise Fees, and Facility rentals.

Personnel:

- Health benefits are assumed to increase 10%; budgeted health benefits are 110% of current year actual costs. Uncertainty does surround 2014 health care changes.
- New employee health benefit eligibility begins after six months of satisfactory performance; CPCSD does not include dependent coverage as a benefit.
- The revised CALPERS employer contribution is 19.185% for fiscal year (FY) 2013-14. The CalPERS future contribution rate (dated October 2012) for FY 2014-15 is projected at 20%
- All Fire Department personnel (16 plus two Battalion Chief Officers) are budgeted at top step in a 'not to exceed' contract with Cal Fire.
- As of July 1, 2013 Fire personnel costs will increase by 5% due to the end of furloughs.
- Step increases are included for eligible employees in Parks, Community Center, Recreation, and CC&Rs.

- Community Center Salaries-Permanent includes a Maintenance Foreman at 25% of the FTE personnel costs. The Community Center Maintenance Foreman is an approved FTE position; it was unfilled and unbudgeted during FY 2012-13.
- Community Center (CC) contractual service expense includes four facility workers at 20 hours per week each.
- Park contractual service equals: one 32 hour/week for seven months maintenance person and a three month full time summer maintenance person.
- Recreation contract services help in the sports programs.

Fire:

- No new Fire engines are budgeted.
- The last of seven payments of \$45,950 for the Smeal Fire Engine lease with option to purchase is budgeted for September 1, 2013. The Purchase Option referred to a prepayment of the entire obligation.
- A Fire CIP reserve of \$30,000 was included in the Fire Department budget FY2012-13 (and included in the projection). No Fire CIP reserve is included in the FY2013-14 budget
- A \$162,787 FEMA Grant was awarded for fire equipment. CPCSD general fund will contribute \$8,568 during FY 2013-14 for the new self-contained breathing apparatus (SCBA) equipment in addition to the grant money.

Cameron Park CSD – Preliminary Budget Assumptions FY2013-14

- The Fire Equipment Replacement Fund will start FY 2013-14 with over \$300,000 in cash. During the fire season 2013-14, the new fire engine rentals will add \$100,000 to this fund.
- The Fire Development Fees Fund will start FY 2013-14 with over \$1, 200,000 in cash at El Dorado County.
- The Development Fund negative cash on-hand balance will be reclassified before June 30, 2013 as a transfer from Fire Equipment Replacement Fund if necessary. The \$80,000 request for Fire Development funds to reimburse the General Fund for outfitting the new fire engine is disputed by El Dorado County as inappropriate. These 'prepare for service' expenditures were budgeted from the Fire Development Fund in FY 2011-12.

Administration:

- Five years catch-up required bond disclosure is under contract @ \$2,700. All Bond disclosures are required before a bond restructure is possible. A July 2013 meeting is scheduled to discuss bond restructure after all required disclosures are posted. A Disclosure Council is a necessary advocate for the District during a bond reissue.

The budget for FY 2012-13 (current year) Contractual Services for Plans was as follows:

Contractual Services for Plans	Admin. Budget	Fire Budget	Total Budget FY2012-13
Park & Rec, CIP, Strategic Plan, Fire Review	26,500	3,500	\$30,000
Actuarial Study	10,000		10,000
Prior years Bond Disclosures	10,000		10,000
Total	46,500	3,500	\$50,000

- YTD May 31, 2013 \$5,550 has been spent of the current year budget amount of \$50,000. June expense is estimated to be \$8,600. Actuarial work and Bond Disclosures were over budgeted; the actuarial study was \$3,000 and bond disclosures will be \$2,700.
- The FY2013-14 proposed Admin budget includes \$41,000 for contractual services for plans. Amount is to be spent on a Fire Plan, ongoing future bond disclosures @ \$2,500/year, Nexus study and Master plan and CIP plan contracts-in-progress amounts of \$20,000.

Cameron Park CSD – Preliminary Budget Assumptions FY2013-14

The carry over and current year history of contractual services for plans is as follows:

Contractual Services for Plans details -	FY2012-13 Contracted Amount	Expenditures YTD 5/31/13	Estimated 6/30/13 expenditures	FY2013-14 Budget increase
Master Plan update – Foothill Associates	18,930	1,548	2,382	15,000
CIP – Browning Reserve Group	9,500	1,000	3,500	5,000
Unfunded liability for retiree health benefits actuarial study	3,000	3,000	0	
Prior years' Bond disclosures	2,700	0	2,700	
Total plans costs	\$34,130	\$5,548	\$8,582	\$20,000

- The Directors Fees assumption has not been defined FY2013-14; director fees are zero in the FY2013-14 budget, subject to the Board’s direction.
- All Special Events are located in the Recreation budget to reflect responsibility and match revenues, sponsorships, and costs.

Assumptions not included in the budget FY 2013-14 that would increase the deficit include:

- Unfunded liability for retirement health care costs. Any retiree health care funding would reduce FY2012-13 projected surplus and increase FY2013-14 budgeted deficit.
- Capital Improvement Program for Parks is in progress. A CIP reserve would increase the FY 2013-14 budget deficit.
- Capital Improvement Program for Community Center is in progress. A CIP reserve would increase the FY 2013-14 budget deficit.

Cameron Park CSD – Preliminary Budget Assumptions FY2013-14

- Capital Improvement Program for Fire Stations is in progress. A CIP reserve would increase the FY 2013-14 budget deficit.
- Future risk management financial impacts would increase legal costs.

Staff development details include:

- \$5,000 - Fire staff development includes Cal Fire required Fire Training.
- \$1,400 - Admin staff costs include a \$1,400 placeholder in the FY2013-14 budget.
- \$1,800 - Parks staff costs include Pesticide and Aquatics Facility Operator (AFO).
- \$1,000 - Rec staff development costs include Ca. Park & Rec. Webinars: Marketing, Staff Motivation, and Youth Leadership & Conflict Resolution and RecTrac classes.
- \$1,500 - Com. Center staff development costs include AFO, RecTrac, and Control System training.
- \$1,000 - Com. Center Educational Materials are a component of facility staff training.

Admin PT budget item of \$32,240 is as follows:

- Payroll - \$9,360
- Web posting - \$6,240
- Admin assistant/ Board Secretary - \$16,640

Projection methodology:

March YTD current expenditures/revenues plus seasonal increases were calculated. Prior year and outstanding invoices were analyzed to predict the end of FY 2012-13.

Cameron Park Community Services District
 Comparison: Statement of Revenues & Expenditures
 FY 2010-11,2011-12,2012-13,2013-14

General Fund SUMMARY:	2009-10 General Fund Actual	2010-11 General Fund Actual	2011-12 General Fund Actual	FY 2012-13 Gen. Fund Budget	FY 2012-13 Gen. Fund Projection	FY 2013-14 Gen. Fund DRAFT Budget
Beginning General Fund Balance 7/1	\$2,551,046	\$2,665,761	\$ 2,533,743	\$ 2,683,682	\$ 2,683,682	\$ 2,980,731
Revenues						
Property Taxes	3,829,277	3,360,538	3,244,259	3,222,673	3,222,503	3,222,370
Interest	12,709	10,342	9,793	8,000	7,300	7,000
Program Fees, Special Events, and Facility Rentals	431,726	545,501	557,283	579,521	540,012	547,564
Intergovernmental-JPA	830,790	818,359	895,227	967,179	967,179	994,695
Reimbursement (rebates), Grants		9,432	51,550			162,787
Franchise Fees	154,225	151,620	152,517	155,000	155,000	155,000
Other Income		23,983	-	7,000	7,000	7,500
Transfers in from Fire Equipment Funds			447,360	45,950	45,950	45,950
Salary Savings				50,000		
Total revenues and other sources	5,258,727	4,919,775	5,357,989	5,035,323	4,944,945	5,142,866
Expenditures:						
Salaries and employee benefits	684,174	866,862	787,657	922,487	810,357	856,769
CalFIRE Personnel	2,885,700	2,820,722	2,525,645	2,788,580	2,488,600	2,788,580
Services and supplies	1,574,138	1,202,099	1,198,403	1,294,197	1,237,088	1,336,302
Capital Equipment		3,872	53,985	35,900	65,900	228,555
Fire Engines Lease & Purchase			447,360	45,950	45,950	45,950
Reserve for Capital Equipment				30,000		
Total expenditures	5,144,012	4,893,555	5,013,050	5,117,114	4,647,895	5,256,156
Net Surplus (deficit)	114,715	26,220	344,939	(81,791)	297,049	(113,290)
Contingency				81,791		
Transfer out to Capitol Project/Equipment		(158,238)	(130,000)			
Net Change in General Fund Balance	114,715	(132,018)	214,939	-	297,049	(113,290)
Reserves						
Economic Uncertainty Reserve			(65,000)			
Capital Replacement Reserve						
Ending General Fund Balance 7/1	\$ 2,665,761	\$ 2,533,743	\$ 2,683,682	\$ 2,683,682	\$ 2,980,731	\$ 2,867,441
Unreserved, undesignated						

Note: Source of 2009-10 results are audited Financial Statements
 Note: Source of 2010-11 results are audited Financial Statements.
 Note: Source of 2011-12 is PreAudit; some adjustments to 2011-12 are in process.
 Note: FY 2012-13 projection is March YTD actual activity plus historical seasonal April-June analysis.

13-1229 B 45 of 56

Cameron Park Community Services District
 General Fund Projection by Department
 For Fiscal Year Ended June 30, 2013

DRAFT Projection

General Fund:	FY 2012-13					FY 2012-13	FY 2012-13
	Administration	Fire & JPA	Park	Recreation	Community Center	General Fund Projection	Approved General Fund Budget
Expenditures:							
5000 Salaries - Permanent	\$ 141,809	\$ -	\$ 143,125	\$ 78,395	\$ 9,032	\$ 372,361	\$ 401,720
5010 Salaries - Seasonal/PT/Funded	19,716	9,604	0	42,000	87,100	158,420	198,242
5135 Health - Retired	21,682	52,179	0	0	0	73,861	84,380
5130 Health & Dental	16,663	0	38,980	29,356	4,107	89,106	89,113
5140 Vision Insurance	444	0	511	444	32	1,430	1,152
5150 Retirement Benefits (active)	29,646	0	33,366	17,765	2,174	82,952	99,105
5160 Workers' Compensation	400	1,005	1,507	1,000	1,005	4,917	5,399
5180 FICA/Medicare Contribution	3,503	735	2,014	4,350	6,788	17,390	29,921
5190 UI/TT Contribution	1,736	434	1,302	2,000	4,449	9,921	13,454
Total salaries and benefits	235,598	63,957	220,804	175,310	114,687	810,357	922,486
5209 Advertising/Marketing	335	0	0	25,000	1,650	26,985	30,700
5210 Agency Administration Fee	6,000	60,000	16,000	4,275	0	86,275	89,460
5215 Agriculture	0	0	9,000	0	1,000	10,000	15,000
5220 Audit & Accounting	20,000	5,000	1,000	0	0	26,000	25,000
5221 Bank Charge	2,500	0	0	2,750	4,600	9,850	8,800
5230 Clothing/Uniform	0	3,000	1,300	1,000	200	5,500	6,500
5231 Computer Software	8,000	3,612	2,000	3,100	3,000	19,712	16,200
5240 Contractual Services - Plans	46,500	0	0	0	0	46,500	46,500
5235 Contractual Services	9,579	19,400	27,200	1,501	69,000	126,680	99,160
5236 Contractual Services - Provider	0	2,488,600	0	0	0	2,488,600	2,788,580
5250 Directors Compensation	0	0	0	0	0	0	0
5260 EDC Department Agency	835	835	835	835	0	3,340	2,233
5265 Educational Material	0	200	0	0	0	200	0
5270 Elections	1,500	1,500	1,500	0	0	4,500	10,450
5275 Equipment-Minor/Small Tools	0	2,000	1,800	0	200	4,000	10,750
5282 Deposit Refund	0	0	0	801	13,400	14,201	12,000
5285 Fire & Safety Supplies	0	3,000	500	0	0	3,500	4,680
5290 Fire Prevention & Inspection	0	0	0	0	0	0	0
5295 Personal Protective Equipment	0	20,000	0	0	0	20,000	20,000
5296 Fire-Volunteer/Resident	0	29,200	0	0	0	29,200	29,200
5300 Food	700	1,200	160	2,674	300	5,034	6,205
5305 Fuel	0	57,500	12,000	0	0	69,500	71,261
5310 Government Fees/Permits	0	2,600	6,000	0	3,155	11,755	12,110
5315 Household Supplies	0	5,200	5,000	0	4,250	14,450	13,700
5316 Instructors	0	0	0	12,000	50,800	62,800	57,295
5320 Insurance	3,000	27,260	20,000	7,800	11,000	69,060	75,000
5335 Legal Services	35,000	0	0	0	0	35,000	35,000
5345 Maintenance, - Buildings	0	8,000	5,000	0	12,000	25,000	21,200
5350 Maintenance, - Equipment	971	20,500	8,000	1,000	7,000	37,471	33,300
5355 Maintenance, - Grounds	0	1,000	20,000	0	1,500	22,500	34,500
5360 Maintenance, - Radio/Phones	0	1,600	108	0	0	1,708	1,600
5365 Maintenance, - Tires & Tubes	0	5,000	0	0	0	5,000	5,000
5370 Maintenance, - Vehicle	0	15,000	3,600	0	0	18,600	21,500
5375 Medical Supplies	0	0	0	0	200	200	200
5380 Memberships/Subscriptions	5,500	750	100	175	0	6,525	5,450

13-1229 B 46 of 56

Cameron Park Community Services District
 General Fund Projection by Department
 For Fiscal Year Ended June 30, 2013

DRAFT Projection

General Fund:						FY 2012-13	FY 2012-13
	Administration	Fire & JPA	Park	Recreation	Community Center	General Fund Projection	Approved General Fund Budget
5385 Mileage Reimbursement	0	0	0	0	3,500	3,500	4,050
5395 Miscellaneous	100	3,000	0	0	0	3,100	3,450
5405 Pool Chemicals	0		34,000	0	27,700	61,700	58,900
5400 Office Supplies	3,700	4,000	1,100	950	539	10,289	11,224
5410 Postage	1,000	500	0	235	0	1,735	3,300
5415 Printing	600	500	32	0	0	1,132	1,250
5420 Professional Services	2,808	4,450	11,000	1,922	15,043	35,223	34,170
5421 Program Supplies	0		0	4,000	7,300	11,300	13,090
5425 Publications & Legal Notices	200	250	0	0	0	450	450
5430 Radios	0	250	0	0	0	250	250
5431 Refund-Activity	0		0	1,319	4,300	5,619	9,100
5435 Rent/Lease - Bldgs	0	0	0	0	7,500	7,500	6,000
5440 Rent/Lease - Equipment	0	(100)	1,000	80	0	980	1,000
5455 Staff Development	200	5,000	1,000	800	1,750	8,750	5,900
5470 Telephone	1,800	17,500	0	3,890	1,700	24,890	28,165
5480 Travel/Lodging	0	1,000	0	0	0	1,000	1,000
5486 Tuition	0	0	0	0	0	0	-
5490 Utilities - Water	0	13,000	17,000	0	11,000	41,000	54,200
5492 Utilities - Electric/Gas	120	27,000	36,000	0	60,000	123,120	152,480
5500 Vandalism	0	0	3,000	0	0	3,000	8,500
5466 Summer Spectacular	0	0	0	52,700	0	52,700	53,175
5465 Special events Expense	0		0	18,806	0	18,806	24,589
Total services and supplies	150,947	2,858,307	245,235	147,612	323,587	3,725,688	4,082,777
Revenues:							
Property Tax	225,500	2,255,870	580,000	161,133		3,222,503	3,222,673
Interest	7,300					7,300	8,000
Recreation Program Revenue				99,065	140,601	239,666	263,179
Administration Process Fees	7,000					7,000	7,000
JPA Reimbursements		967,179				967,179	967,179
Special Events				29,536		29,536	34,559
Facility Use Revenue					170,910	194,910	205,100
Summer Spectacular				58,600		58,600	56,683
Franchise Fees	155,000					155,000	155,000
Sponsorships				17,300		17,300	20,000
Salary Savings						0	50,000
Fire Engines Lease & Purchase		45,950				45,950	45,950
Total revenues	394,800	3,268,999	580,000	389,634	311,511	4,944,945	5,035,323
Expenditures:							
Salaries and employee benefits	235,598	63,957	220,804	175,310	114,687	810,357	922,486
Services and supplies	150,947	2,858,307	245,235	147,612	323,587	3,725,688	4,082,777
Capital Equipment	16,000	35,300	14,600	0		65,900	35,900
Fire Engines Lease		45,950				45,950	45,950
Reserve for Capital Equipment							30,000
TOTAL EXPENDITURES	402,546	3,003,514	480,639	322,922	438,274	4,647,895	5,117,113
Excess (deficit)	(7,745)	265,485	99,361	66,712	(126,763)	297,049	(81,790)
Contingency							81,790
Excess (deficit)	\$ (7,745)	\$ 265,485	\$ 99,361	\$ 66,712	\$ (126,763)	\$ 297,049	0

13-1229 B 47 of 56

Cameron Park Community Services District
 General Fund, CCR, Fire Training, and Fire Prevention Preliminary Budgets
 For Fiscal Year Ended June 30, 2014

Preliminary Budget

General Fund:	FY 2013-14 DRAFT					FY 2012-13		FY 2013-14 Proposed CC&R Budget	FY 2013-14 Proposed Training Budget	FY 2013-14 Proposed Prevention Budget
	Administration	Fire & JPA	Park	Recreation	Community Center	General Fund Budget	Approved General Fund Budget			
Expenditures:										
5000 Salaries - Permanent	\$ 141,800	\$ -	\$ 144,664	\$ 79,663	\$ 9,721	\$ 375,848	\$ 401,720	\$ 44,762		
5010 Salaries - Seasonal/PT/Funded	32,240	9,600	0	43,000	87,100	171,940	198,242			
5135 Health - Retired	23,850	58,539	0	0	0	82,389	84,380	-		4,800
5130 Health & Dental	18,177	0	42,997	32,370	4,544	98,088	89,113			
5140 Vision Insurance	444	0	511	444	32	1,431	1,152			
5150 Retirement Benefits (active)	32,642	0	36,739	19,710	2,544	91,635	99,105	10,141		
5160 Workers' Compensation	400	1,000	1,507	1,005	1,005	4,912	5,399	300		
5180 FICA/Medicare Contribution	4,500	734	2,035	4,445	6,661	18,375	29,921	626		367
5190 UI/TT Contribution	1,736	434	1,302	4,340	4,340	12,152	13,454	434		298
Total salaries and benefits	255,788	70,307	229,755	164,971	115,948	856,769	922,486	56,262	0	5,465
5209 Advertising/Marketing	300	0	0	26,000	3,500	29,800	30,700	-		
5210 Agency Administration Fee	7,000	61,000	16,000	4,275	0	88,275	89,460	2,000		
5215 Agriculture	0	0	14,000	0	1,500	15,500	15,000			
5220 Audit & Accounting	20,000	5,000	0	0	0	25,000	25,000	6,900	500	
5221 Bank Charge	2,500	0	0	3,000	4,500	10,000	8,800	48	0	
5230 Clothing/Uniform	0	3,000	1,500	1,000	200	5,700	6,500	-		200
5231 Computer Software	6,000	2,500	2,000	4,000	3,000	17,500	16,200	2,000		500
5240 Contractual Services - Plans	41,000					41,000	48,500	600		0
5235 Contractual Services	0	15,000	27,200	5,000	110,220	157,420	99,160	-		
5236 Contractual Services - Provider	0	2,788,580	0	0	0	2,788,580	2,788,580	1,500		
5250 Directors Compensation	0	0	0	0	0	0	-	-		
5260 EDC Department Agency	900	750	900	900	0	3,450	2,233	-		
5265 Educational Material	0	0	0	1,000	1,000	1,000	-	-	2,000	2000
5270 Elections	0	0	0	0	0	0	10,450	-		0
5275 Equipment-Minor/Small Tools	0	2,000	8,000	100	700	10,800	10,750	-	500	250
5282 Deposit Refund	0	0	0	1,202	14,400	15,602	12,000	-		0
5285 Fire & Safety Supplies	0	3,000	1,000	0	1,400	5,400	4,680	-		0
5290 Fire Prevention & Inspection	0	0	0	0	0	0	0	-		0
5295 Personal Protective Equipment	0	21,000	0	0	0	21,000	20,000	-		
5296 Fire-Volunteer/Resident	0	29,200	0	0	0	29,200	29,200	-		1000
5300 Food	700	1,200	300	3,800	300	6,300	6,205	120	1,500	
5305 Fuel	0	62,000	14,000	0	0	76,000	71,261	500		
5310 Government Fees/Permits	0	2,850	6,000	0	3,400	12,050	12,110	-		
5315 Household Supplies	0	5,200	5,000	0	6,000	16,200	13,700	-		
5316 Instructors	0	0	0	12,500	50,600	63,100	57,295	-		
5320 Insurance	3,000	28,000	22,000	8,500	11,500	73,000	75,000	2,000		
5335 Legal Services	24,000	0	0	0	0	24,000	35,000	15,000		
5345 Maintenance, - Buildings	0	3,500	5,000	0	13,000	21,500	21,200	-		
5350 Maintenance, - Equipment	1,000	20,500	8,000	1,000	7,000	37,500	33,300	400	500	
5355 Maintenance, - Grounds	0	1,250	27,500	0	1,500	30,250	34,500	-		0
5360 Maintenance, - Radio/Phones	0	1,000	0	0	0	1,000	1,600	-		300
5365 Maintenance, - Tires & Tubes	0	5,000	0	0	0	5,000	5,000	-		
5370 Maintenance, - Vehicle	0	15,000	6,500	0	0	21,500	21,500	300		
5375 Medical Supplies	0	0	0	0	200	200	200	-		0
5380 Memberships/Subscriptions	5,500	850	500	4,500	0	11,350	5,450	-	500	2500
5385 Mileage Reimbursement	0	100	0	0	4,000	4,100	4,050	-		
5395 Miscellaneous	450	4,000	0	0	0	4,450	3,450	200	1,500	
5405 Pool Chemicals	0	0	36,000	0	29,650	65,650	58,900	-	0	

Cameron Park Community Services District
 General Fund, CCR, Fire Training, and Fire Prevention Preliminary Budgets
 For Fiscal Year Ended June 30, 2014

Preliminary Budget

	Administration	Fire & JPA	Park	Recreation	Community Center	FY 2013-14	FY 2012-13	FY 2013-14	FY 2013-14	FY 2013-14
						DRAFT General Fund Budget	Approved General Fund Budget	Proposed CC&R Budget	Proposed Training Budget	Proposed Prevention Budget
General Fund:										
5400 Office Supplies	4,000	4,000	650	500	1,000	10,150	11,224	800	1,000	
5410 Postage	1,000	500	0	1,400	1,400	4,300	3,300	450		250
5415 Printing	600	500	1,000	0	0	2,100	1,250	120	1,000	250
5420 Professional Services	4,500	4,220	12,000	2,000	15,000	37,720	34,170	100	1,000	0
5421 Program Supplies	0	0	0	5,000	5,900	10,900	13,090	-		
5425 Publications & Legal Notices	200	250	0	0	0	450	450	200		100
5430 Radios	0	250	4,500	0	0	4,750	250	-		
5431 Refund-Activity	0	0	0	1,300	5,000	6,300	9,100	-		
5435 Rent/Lease - Bldgs	0	0	0	0	7,500	7,500	8,000	-		
5440 Rent/Lease - Equipment	0	0	1,000	80	0	1,080	1,000	-		0
5455 Staff Development	1,400	5,000	1,800	1,000	1,500	10,700	5,900	-		1500
5470 Telephone	2,000	18,085	1,400	4,000	1,700	27,165	28,165	1,800		0
5480 Travel/Lodging	0	1,000	0	0	0	1,000	1,000	-		500
5485 Tuition	0	0	0	0	0	0	-	-		
5490 Utilities - Water	0	9,800	22,200	0	14,000	46,000	54,200	-		
5492 Utilities - Electric/Gas	150	27,000	43,000	0	72,000	142,150	152,480	-		
5500 Vandalism	0	0	4,000	0	0	4,000	8,500	-		
5466 Summer Spectacular	0	0	0	52,700	0	52,700	53,175	-		
5465 Special events Expense	0	0	0	17,540	0	17,540	24,589	-		
Total services and supplies	126,200	3,151,865	292,950	161,297	392,570	4,124,882	4,082,777	35,038	10,000	9,350
Revenues:										
Property Tax	225,500	2,255,870	560,000	161,000		3,222,370	3,222,673	81,500		
ARC/Fire Plan Review Fees								9,800		15,500
Interest	7,000					7,000	8,000	-		
Recreation Program Revenue				102,744	156,500	259,244	263,179			
Administration Process Fees	7,500					7,500	7,000			
JPA Reimbursements		994,695				994,695	967,179			
Grant Reimbursements		162,787				162,787				
Special Events	0			24,050		24,050	34,559			
Facility Use Revenue				24,000	166,570	190,570	205,100			
Summer Spectacular				58,600		58,600	56,683			
Franchise Fees	155,000					155,000	155,000			
Sponsorships	0			15,100		15,100	20,000			
Training						0	50,000		10,000	
Fund Transfer: Fire Engines Lease		45,950				45,950	45,950			
Total revenues	395,000	3,459,302	560,000	385,494	323,070	5,142,866	5,035,323	91,300	10,000	15,500
Expenditures:										
Capital Equipment		188,355				188,355				
Salaries and employee benefits	255,788	70,307	229,755	184,971	115,948	856,769	922,486	56,262		5,465
Services and supplies	126,200	3,151,865	292,950	161,297	392,570	4,124,882	4,082,777	35,038	10,000	9,350
Equipment Replacement	10,000	24,700	1,300	6,200		42,200	35,900			
Fire Engines Lease		45,950				45,950	45,950			
Reserve for Capital Equipment							30,000			
TOTAL EXPENDITURES	391,988	3,479,177	524,006	352,467	508,518	5,256,156	5,117,113	91,300	10,000	14,815
Excess (deficit)	3,012	(19,875)	55,994	33,027	(185,448)	(113,290)	(81,790)	(0)	0	685
Contingency							81,790			
Excess (deficit)	\$ 3,012	\$ (19,875)	\$ 55,994	\$ 33,027	\$ (185,448)	\$ (113,290)	0	(0)	0	685

SHINGLE SPRINGS-CAMERON PARK CHAMBER OF COMMERCE
Profit & Loss
 January through July 2013

	Jan - Jul 13
Ordinary Income/Expense	
Income	
Big Game Party	646.00
Gun Raffle Income	850.00
Revenue	
Administrative Income	
Interest Income	0.05
Luncheon	
Luncheon Meal	2,750.00
Luncheon - Other	165.00
Total Luncheon	2,915.00
Mixer Income	
Mixer Raffle Income	258.00
Mixer Income - Other	1,539.00
Total Mixer Income	1,797.00
Total Administrative Income	4,712.05
Elite Sponsorship	13,900.00
Event Income	
1963 Car Raffle	1,932.51
Bowl A Thon	
Bowl-a-Thon Sponsor	1,000.00
Bowl A Thon - Other	2,742.50
Total Bowl A Thon	3,742.50
Golf Tournament	
Drink Cart Sponsor	375.00
Fun Pack	280.00
Golf - Ace Sponsor	1,500.00
Golf - Meals	70.00
Golf - Tee Sponsor	150.00
Golf Dinner Sponsor	200.00
Golf Lunch Sponsor	200.00
Golf Raffle	13.00
Hole-in-One Sponsor	1,375.00
Players	7,079.00
Raffle	535.00
Total Golf Tournament	11,777.00
Installation Dinner	
Dinner Income	2,175.00
Total Installation Dinner	2,175.00
Kniesel's Car Show	200.00
Total Event Income	19,827.01
Membership	
Membership Dues	
Renewals	12,234.00
Total Membership Dues	12,234.00
New Members	
New Member Dues	1,408.00
Total New Members	1,408.00
Total Membership	13,642.00
Summer Grill'n	204.00
Total Revenue	52,285.06
Total Income	53,781.06
Cost of Goods Sold	
Event Costs	

SHINGLE SPRINGS-CAMERON PARK CHAMBER OF COMMERCE
Profit & Loss
 January through July 2013

	Jan - Jul 13
1963 Car Raffle	572.34
Big Game Party	481.07
Bowl-a-Thon Costs	
Bowl-a-thon Awards	-100.00
Bowl-a-thon Facility Charges	396.00
Bowl-a-Thon Costs - Other	212.00
Total Bowl-a-Thon Costs	508.00
Golf Tournament Costs	
Golf Refreshements	128.85
Golf Tournament Facility Charge	1,984.97
Golf Tournament Raffle Prizes	25.99
Start Up Cash	0.00
Total Golf Tournament Costs	2,139.81
Gun Raffle	35.00
Installation Dinner Costs	
Facility Charges	2,850.00
Flowers	55.44
Installation Dinner Awards	782.82
Installation Dinner Printing	538.70
Postage for Dinner	90.00
Installation Dinner Costs - Other	900.00
Total Installation Dinner Costs	5,216.96
Luncheon Expense	
Luncheon Cash Box	0.00
Luncheon Meal Expense	3,175.74
Total Luncheon Expense	3,175.74
Office Grand Opening	406.66
Summer Grill'n	51.98
Summer Specacular Food Cost	174.50
Summer Spectacular	
Cash Box	100.00
Summer Spectacular - Other	202.93
Total Summer Spectacular	302.93
Total Event Costs	13,064.99
Total COGS	13,064.99
Gross Profit	40,716.07
Expense	
Accounting/Audit	
Bookkeeping	1,711.38
CPA	135.00
Total Accounting/Audit	1,846.38
Advertising	299.10
Bank Charges	
Merchant Fees	308.73
Safe Deposit Box	115.00
Bank Charges - Other	3.00
Total Bank Charges	426.73
Board Meeting	22.18
Board Retreat	79.58
Building Repairs	40.00
CEO Expenses	63.01
Commission Expense	157.80
Due to/from Linda Hopkins	0.00
Dues and Subscriptions	75.00
Dues/Memberships	160.00
Facility Charges	1,035.79

SHINGLE SPRINGS-CAMERON PARK CHAMBER OF COMMERCE
Profit & Loss
January through July 2013

	Jan - Jul 13
Health Insurance	3,209.00
Insurance	1,392.28
Janitorial	25.00
Licenses & Permits	100.00
Mileage Expense	1,101.01
Mixer Expense	
Liquor Licenses	25.00
Mixer-Bar Expense	787.58
Mixer Cash Box	202.00
Total Mixer Expense	1,014.58
Office Expense	
Copy Machine	1,759.16
Office Supplies	916.65
Water	9.78
Office Expense - Other	119.41
Total Office Expense	2,805.00
Payroll Expense	
Employer Taxes	2,067.19
Payroll Service Fees	20.30
Wages Expense	20,799.90
Total Payroll Expense	22,887.39
Postage	242.01
Rent	1,200.00
Sales Tax Expense	83.00
Software Maintenance	
Chamberware Support	300.00
Total Software Maintenance	300.00
Tax Expense	50.00
Telephone	3,758.46
Utilities	505.14
Web Development & Hosting	240.00
Total Expense	43,118.44
Net Ordinary Income	-2,402.37
Net Income	-2,402.37

SHINGLE SPRINGS-CAMERON PARK CHAMBER OF COMMERCE
Balance Sheet
As of July 31, 2013

	Jul 31, 13
ASSETS	
Current Assets	
Checking/Savings	
Cash Box	413.42
Petty Cash	
Cash Box Setup	200.00
Total Petty Cash	200.00
Wells Fargo Bank	3,146.82
Wells Fargo Savings #3071	300.09
Total Checking/Savings	4,060.33
Accounts Receivable	
1200 · Accounts Receivable	240.00
Total Accounts Receivable	240.00
Other Current Assets	
Prepaid Insurance	1,016.32
Total Other Current Assets	1,016.32
Total Current Assets	5,316.65
Fixed Assets	
10x10 Tent	225.00
Furniture & Fixtures	1,500.00
Office Equipment	
Computers	2,527.13
Digital Camera	364.87
Office Equipment - Other	6,903.91
Total Office Equipment	9,795.91
Total Fixed Assets	11,520.91
TOTAL ASSETS	16,837.56
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · *Accounts Payable	1,598.11
Total Accounts Payable	1,598.11
Other Current Liabilities	
Accrued Golf Tournament Exps.	90.09
Due to M.O.R.E.	-895.24
Uncashed Checks	1,722.36
2100 · Payroll Liabilities	478.18
2200 · Sales Tax Payable	88.36
Total Other Current Liabilities	1,483.75
Total Current Liabilities	3,081.86
Long Term Liabilities	
Copier Lease	3,807.28
Total Long Term Liabilities	3,807.28
Total Liabilities	6,889.14
Equity	
3900 · Retained Earnings	12,350.79
Net Income	-2,402.37
Total Equity	9,948.42
TOTAL LIABILITIES & EQUITY	16,837.56

August 9, 2013

Economic Development
330 Fair Lane
Placerville, CA 95667

Subject: Support for the Visit & Enjoy Cameron Park App Grant Application

To Whom It May Concern,

I would like to express my support for the Cameron Park CSD and Shingle Springs Cameron Park Chamber Grant Application for Cultural and Community Development funds. This collaborative project will provide a much needed, virtual guide for visitors to Cameron Park.

Most travelers stop briefly in Cameron Park for gas or food, and many do not realize the vibrant community that surrounds the gas stations, stores and restaurants. The Visit & Enjoy Cameron Park App guides visitors to many Points of Interest, from parks to historical sites to businesses. Realtors will use the App to showcase the various community assets to potential home buyers. Residents will find information about special events and activities in their neighborhood.

Visit & Enjoy Cameron Park App will showcase Cameron Park and its surrounding communities. Access to this information would translate into tax dollars for the County, bringing new customers to businesses, better attendance at events, and potentially increase home sales. I strongly urge you to award funds for Cameron Park CSD and Shingle Springs Cameron Park Chamber project.

Sincerely,



Lesá Fynes
EVP/CFO
Sierra Vista Bank
(916) 850-1505



**KNIESEL'S
COLLISION
CENTERS**

Date *8/14/2013*

Economic Development
330 Fair Lane
Placerville, CA 95667

Subject: Support for Visit & Enjoy Cameron Park Web Tool Grant Application

To Whom It May Concern,

I would like to express my support for the Cameron Park CSD and Shingle Springs Cameron Park Chamber Grant Application for Cultural and Community Development funds. This is a collaborative project that will provide a much needed, virtual guide for residents and visitors to Cameron Park and neighboring communities.

Most of our travelers stop in Cameron Park for gas or food, and many do not realize the vibrant community that surrounds the gas stations, stores and restaurants. The Visit & Enjoy Cameron Park Web Tool will guides visitors and local residents to the many Points of Interest we have from parks to historical sites to businesses. Realtors will be able to use this Web Tool to showcase the various community assets to potential home buyers. Residents will find information about special events and activities in their neighborhoods.

Visit & Enjoy Cameron Park Web Tool will showcase Cameron Park and the surrounding communities. Access to this information would translate into tax dollars for the County, bringing new customers to businesses, better attendance at events, and potentially increase home sales. I strongly urge you to award funds for Cameron Park CSD and Shingle Springs Cameron Park Chamber project.

Sincerely,



2500 Country Club Drive, Cameron Park, CA 95682

August 13, 2013

Economic Development
330 Fair Lane
Placerville, CA 95667

Subject: Support for the Visit & Enjoy Cameron Park Web Tool Grant Application

To Whom It May Concern,

I would like to express my support for the Cameron Park CSD and Shingle Springs Cameron Park Chamber Grant Application for Cultural and Community Development funds. This collaborative project will provide a much needed, virtual guide for visitors to Cameron Park.

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The **Visit & Enjoy Cameron Park Web Tool** will showcase Cameron Park and its surrounding communities. Access to this information would translate into tax dollars for the County, bringing new customers to businesses, better attendance at events, and potentially increase home sales. I strongly urge you to award funds for Cameron Park CSD and Shingle Springs Cameron Park Chamber project.

Sincerely Submitted,

A handwritten signature in black ink that reads "William M. Hughes". The signature is written in a cursive style with a large, prominent "H".

William M. Hughes, President
Cameron Park Friends of the Library