

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



Budget and Administration Committee
Tuesday, April 13, 2021
5:30 p.m.

TELECONFERENCE ZOOM MEETING
<https://us02web.zoom.us/j/89559877137>

Meeting ID: 895 5987 7137

(Teleconference/Electronic Meeting Protocols are attached)

Agenda

Members: Chair Director Eric Aiston (EA), Vice Chair Director Felicity Wood Carlson (FC)
Alternate Director Monique Scobey (MS)
Staff: Jill Ritzman, General Manager

CALL TO ORDER

ROLL CALL

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

ADOPTION OF AGENDA

APPROVAL OF CONFORMED AGENDA

OPEN FORUM

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

DEPARTMENT MATTERS

- 1. Assembly Constitutional Amendment 3** (J. Ritzman, F. Carlson)
- 2. Budget Review – General Fund 01, CC&R Fund 02** (District staff)

3. Lighting And Landscape Fiscal Year 2020-2021 Budget Methodology And Upcoming Changes, Funds 30-50 (J. Ritzman, M. Grassle)

4. Staff Updates

- a. December Check Register Review (L. Sanders-Ito)
- b. Finance Office Monthly Report (oral)
- c. Final Lease-Purchase Agreement, New Fire Engine (N. Garrison; J. Gaines)
- d. Fiscal Year 2020-2021 3rd Quarter Budget to Actuals (N. Garrison)
- e. Legislative Updates (J. Ritzman)
- f. Rasmussen Ground Water Pump Repairs (M. Grassle)

5. Items for May & Future Committee Meetings

- Budget Development & Review: revisit General Fund, LLADs and CC&Rs; initiate Special Funds/Reserves

6. Items to take to the Board of Directors

- g. Fiscal Year 2020-2021 3rd Quarter Budget to Actuals

MATTERS TO AND FROM COMMITTEE MEMBERS & STAFF

ADJOURNMENT



Teleconference/Electronic Meeting Protocols

Cameron Park Community Services District

(Effective April 2, 2020)

WHEREAS, on March 4, 2020, Governor Newsome proclaimed a State of Emergency to exist in California as a result of the threat of COVID-19; and

WHEREAS, March 17, 2020, Governor Newsome issued Executive Order N-29-20 suspending parts of the Brown Act that required in-person attendance of Board members and citizens at public meetings; and

WHEREAS, on March 19, 2020, Governor Newsome issued Executive Order N-33-20 directing most individuals to shelter at home or at their place of residence.

NOW, THEREFORE, the Cameron Park Community Services District will implement the following protocols for its Board and committee meetings.

The guidance below provides useful information for accessing Cameron Park Community Services District (“District”) meetings remotely and establishing protocols for productive meetings.

BOARD AND COMMITTEE MEMBERS:

- **Attendance.** Board and Committee Members should attend District meetings remotely from their homes, offices, or an alternative off-site location. As per the Governor’s updated Executive Order N-29-20, there is no longer a requirement to post agendas at or identify the address of these locations.
- **Agendas.** Agenda packages will be made available on the District’s website. They will also be sent by email to all Board and Committee Members. Note that under the circumstances, District staff may not be able to send paper packets.
- **Board and Committee Member Participation.** Meeting Chair(s) will recognize individual Board and Committee Members and unmute their device so that comments may be heard or will read comments if they are provided in writing only.

PUBLIC PARTICIPATION:

- **Attendance.** The District’s office will remain closed to the public until further notice. Members of the public will be able to hear and/or see public meetings via phone, computer, or smart device. Information about how to observe the meeting is listed on the agenda of each meeting.
- **Agendas.** Agendas will be made available on the District’s website and to any members of the public who have a standing request, as provided for in the Brown Act.
- **Public Participation.** The public can observe and participate in a meeting as follows:
 - **How to Observe the Meeting:**
 - **Telephone:** Listen to the meeting live by calling Zoom at (669) 900-6833 or (346) 248 7799. Enter the Meeting ID# listed at the top of the applicable Board or Committee agenda followed by the pound (#) key. More phone numbers can be found on Zoom’s website at <https://us04web.zoom.us/j/91011220960> if the line is busy.
 - **Computer:** Watch the live streaming of the meeting from a computer by navigating to the link listed at the top of the applicable Board or Committee agenda using a computer with internet access that meets Zoom’s system requirements (<https://support.zoom.us/hc/en-us/articles/201362023-System-Requirements-for-PC-Mac-and-Linux>)
 - **Mobile:** Log in through the Zoom mobile app on a smartphone and enter the Meeting ID# listed at the top of the applicable Board or Committee agenda.
 - **How to Submit Public Comments:**
 - **Before the Meeting:** Please email your comments to admin@cameronpark.org, with “Public Comment” in the subject line. In the body of the email, include the agenda item number and title, as well as your comments. If you would like your comment to be read aloud at the meeting (not to exceed 3 minutes at staff’s cadence), prominently write “Read Aloud at Meeting” at the top of the email. Emails running longer than the time limit will not be finished. All comments received at least 2 hours prior to the meeting on the day the meeting will be held, will be included as an agenda supplement on the District’s website

under the relevant meeting date, and provided to the Directors/Committee Members at the meeting. Comments received after that time will be treated as contemporaneous comments.

- **Contemporaneous Comments:** During the meeting, the Board President/Committee Chair or designee will announce the opportunity to make public comments. If you would like to make a comment during this time, you may do so by clicking the “raise hand” button. You will be addressed and un-muted when it is your turn to speak (not to exceed the 3 minute public comment time limit).

FOR ALL PARTICIPANTS:

- **Get Connected:** Please download Zoom application for your device and familiarize yourself with how to utilize this tool. There is no cost for using the application.
- **Ensure Quiet.** All audience members will be muted during the meeting until they are addressed by the Board/Committee as their time to speak. Please make every effort to find a location with limited ambient noise. Please turn off the ringer on your phone and other notification sounds on your devices to reduce interruptions.

We anticipate that this process of moving to remote meetings will likely include some challenges. Please bear with us as we navigate this process.

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



Budget and Administration Committee
Tuesday, March 9, 2021
6:30 p.m.

TELECONFERENCE ZOOM MEETING
<https://us02web.zoom.us/j/84460033022>

Meeting ID: 844 6003 3022

(Teleconference/Electronic Meeting Protocols are attached)

Conformed Agenda

Members: Chair Director Eric Aiston (EA), Vice Chair Director Felicity Wood Carlson (FC)

Alternate Director Monique Scobey (MS)

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

CALL TO ORDER – 6:32pm

ROLL CALL FC/EA

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

ADOPTION OF AGENDA - Adopted

APPROVAL OF CONFORMED AGENDA - Approved

OPEN FORUM

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

DEPARTMENT MATTERS

1. Review Special Fund, Fund Balances (V. Neibauer)

- *Committee is asking for dates of and next to transactions on the Normal Trial Balance Sheets if possible*
 - Fire & Emergency Services Capital Asset Reserves
 - Facilities & Parks Capital Asset Reserves
- *Waiting on a response from Legal on any updates regarding the Settlements for the Community Center*
 - Fire Development Impact Fees
 - Parks Development Impact Fees
- *There is an outstanding balance of our Park Development Impact Fees that the District is waiting for a transfer from the County for.*

2. Fire Apparatus Lease Information (V. Neibauer)

- *Chief Gaines has been in communications with the company building the new engine on when the Fire Department will be receiving the new engine*
- *EA would like to see a report of what it look like if we were to pay off the utility trucks*

3. ARC Alternatives Contract Extension; Budget Allocation (J. Ritzman)

- *Looking to start construction of the Solar Project this Summer (2021)*
- *Communicate with the District's neighboring businesses, schools and pool/field user groups regarding the Parking issues that will be occurring during the construction process*
- *Will work on a modest budget for next year for this project*
- *Committee Supports moving to the BOD*

4. Pool Vacuum Purchase (M. Grassle)

- *"Wally" is no longer functioning; a new vacuum "Flipper" looking at being ordered*

5. El Dorado Disposal Performance Report (written report)

- *Committee is asking to trim down reports (three month increments)*
- *Committee is asking for clarification on what the number results mean*



6. Staff Updates

- a. Finance Office Monthly Report
- b. December Check Register Review (V. Neibauer)
- c. CC&R and LLAD Resolutions to initiate Engineers Report on March Board of Directors Meeting.
No major changes (V. Neibauer)
- d. Legislative Updates
 - *Committee is asking staff to look into California Assembly Constitutional Amendment (ACA) ACA-3 Involuntary Servitude*

7. Items for April & Future Committee Meetings

- Budget Development & Review starts in April: General Fund, LLADs and CC&Rs.
- *Legislation information of ACA-3*

8. Items to take to the Board of Directors

- *Item #3 ARC Alternatives Contract Extension; Budget Allocation*

MATTERS TO AND FROM COMMITTEE MEMBERS & STAFF

- **SM:** *Worked with BLM to do a weeks' worth of vegetation cleanup/burning; no piles on the Pine Hill Reserve, will continue to remove fuels*
- **FC:** *The new Mailer that went out is AMAZING and love hearing the compliments for the community*
- **EA:** *Also LOVES the mailer; asking for any other simple/cheap way to advertise CC&R/ARC; it's great to see people getting outside and utilizing the many amenities in Cameron Park*

ADJOURNMENT – 8:27pm



Agenda Transmittal

DATE: April 13, 2020

FROM: Jill Ritzman, General Manager

AGENDA ITEM #1: CALIFORNIA ASSEMBLY CONSTITUTIONAL AMENDMENT 3

RECOMMENDED ACTION: Discuss and Support

BACKGROUND

The California Constitution, Article I - Declaration of Rights, Section 6 states that "Slavery is prohibited. Involuntary servitude is prohibited except to punish crime." Assembly Constitutional Amendment 3 would amend the Section (Attachment A).

DISCUSSION

This is a report back from the March Budget and Administration Committee meeting, to bring additional information for the Committee to consider supporting this amendment.

Attachment

1A: Assembly Constitutional Amendment No. 3

Assembly Constitutional Amendment**No. 3****Introduced by Assembly Member Kamlager**

December 18, 2020

Assembly Constitutional Amendment No. 3—A resolution to propose to the people of the State of California an amendment to the Constitution of the State, by amending Section 6 of Article I thereof, relating to involuntary servitude.

LEGISLATIVE COUNSEL'S DIGEST

ACA 3, as introduced, Kamlager. Involuntary servitude.

The California Constitution prohibits involuntary servitude except as punishment to a crime.

This measure would remove that exception.

Vote: $\frac{2}{3}$. Appropriation: no. Fiscal committee: yes.

State-mandated local program: no.

1 *Resolved by the Assembly, the Senate concurring,* That the
 2 Legislature of the State of California at its 2021–22 Regular
 3 Session commencing on the seventh day of December 2020,
 4 two-thirds of the membership of each house concurring, hereby
 5 proposes to the people of the State of California, that the
 6 Constitution of the State be amended as follows:
 7 That Section 6 of Article I thereof is amended to read:
 8 SEC. 6. ~~Slavery is prohibited. Involuntary servitude is~~
 9 ~~prohibited except to punish crime. and involuntary servitude are~~
 10 ~~prohibited.~~

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Agenda Transmittal

DATE: April 13, 2020

FROM: Jill Ritzman, General Manager

AGENDA ITEM #2: **FISCAL YEAR 2021-2022 PRELIMINARY GENERAL FUND 01 AND CC&R FUND 02 BUDGETS, DRAFT #1**

RECOMMENDED ACTION: Review and Discuss

INTRODUCTION

Staff is presenting Fiscal Year 2021-2022 Preliminary Budgets for the General Fund 01 Departments and the CC&R Department, Fund 02. This report and attachments are considered to be a first draft and working documents. Committee and public input is appreciated.

Additional review and adjustments are needed in all of the Departments to balance the budget, and to position the District to contribute to the Reserves for Fire and Facilities/Parks. Salaries, especially part-time salaries, need review as well as utilities. The District's property tax allocation may increase, and more will be known once we receive the second property tax allocation in May/June.

One of the delays in finalizing Budget reports for the Budget and Administration Committee is that the budget detail for FY20-21 is broken; therefore, past FY20-21 budget and year-to-date expenditures could not be added to the Budget reports. Readers can refer to Item #4d on the Committee Agenda which is a correct FY20-21 Third Quarter Report. A correction is being made and staff intends to post revised Budget reports with FY20-21 columns on Monday, April 12.

DISCUSSION

FY21-22 Preliminary Budget, Draft #1, has an ending deficit of \$13,401. This deficit is equally divided amongst the Fire Marshall-Weed Abatement Ordinance Program, Recreation Department and Community Center. The deficit allocation does not reflect staff's recommendation for an allocation, and our intention is to adjust budgets to eliminate the deficit. The Committee review and input on programs and allocations will be important in giving staff direction.

Property tax allocation increased by approximately 6%. Historically, staff have budgeted property tax revenues conservatively, making an adjustment upward at Mid-Year Budget Adjustments, and then again at the end of the year. In the current FY 20-21, staff did not budget for increased property tax revenues at Mid-Year, but estimated those revenues would increase by \$130,000. The 6% increase proposed for FY21-22 combines the amount which staff estimated (but did not budget for) FY20-21 at Mid-Year plus a typical annual increase for FY21-22.

Service levels remain the same, with the exception of Recreation and Community Center due to the COVID impacts. A savings on PG&E bills due to construction of the new Solar System will be budgeted starting in FY2023-2024, but staff will review utility costs closely to see if any savings can be realized earlier. The American Rescue Fund may be a source of financial relief for the District. Revenue loss is an allowable use for American Rescue Fund. Staff is in discussion with the County.

CONCLUSION

The District continues to head in a positive direction to balance the budget, and to eventually enhance contributions to the Reserves to maintain the District's assets.

Attachment

2.1A: Budget Report, Table of Contents

Cameron Park Community Services District
Preliminary Budget – 1st Draft
Fiscal Year 2021-22

Budget and Administration Committee Meeting
April 13, 2021

Table of Contents

1. General Manager’s Report
2. District Organization
 - a) Funds Organizational Chart
 - b) Fiscal Year 2021-2022 Organizational Chart
3. Revenue Allocations – Parks, Community Center and Recreation
4. Past Fiscal Year Budget Information, General Fund 01
 - a) Fiscal Year 2019-2020 Year End (Pre-Audit)
 - b) Fiscal Year 2020-2021 Final Budget (September, Pre-COVID)
5. General Fund 01 District Budget
 - a) Allocation of Property Tax
 - b) District Budget – All Departments in Fund 01
6. Department of Administration (1000)
 - a) Department Description
 - b) Budget
 - c) Line Item Detail
7. Fixed Costs (9000)
 - a) Budget
 - b) Line Item Detail
8. Department of Fire and Emergency Services
 - a) Department Description
 - b) Budget
 - c) Line Item Detail

9. Fire Marshal – Weed Abatement Ordinance

- a) Budget
- b) Line Item Detail

10. Department of Parks & Facilities (4000)

- a) Description
- b) Budget
- c) Line Item Detail

11. Community Center (7000)

- a) Budget
- b) Line Item Detail

12. Department of Recreation (5000)

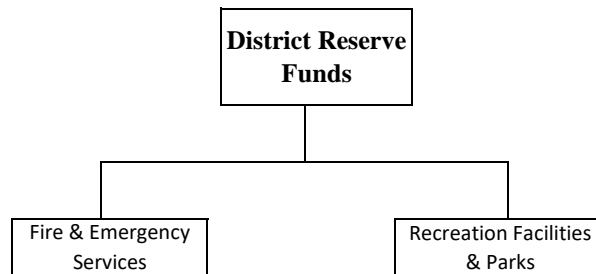
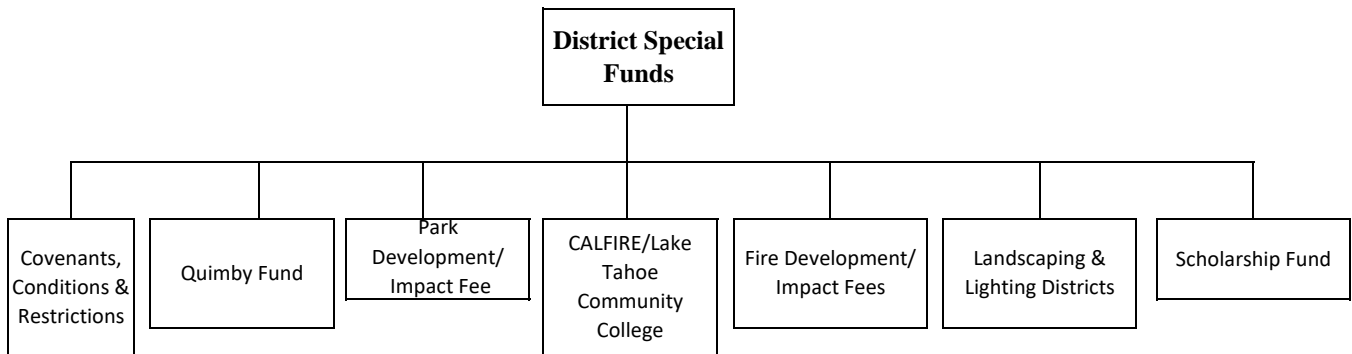
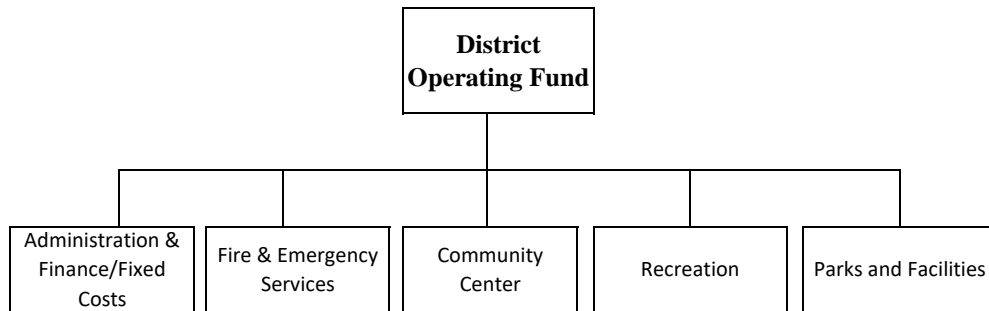
- a) Description
 - aa. Program Priorities
- b) Budget
- c) Line Item Detail

13. Department of Covenants, Conditions & Restrictions - Fund 02

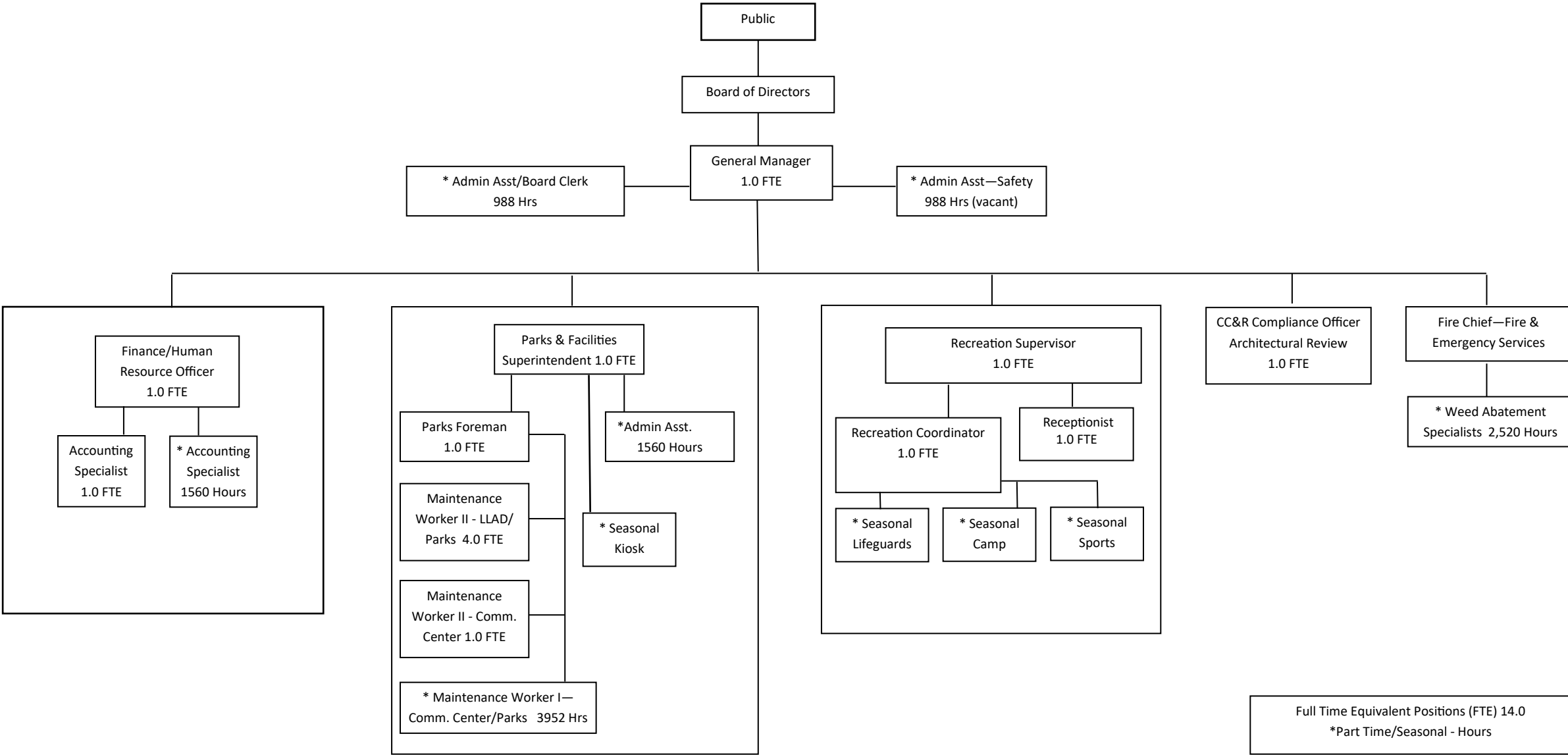
- a) Description
- b) Budget
- c) Line Item Detail

Cameron Park Community Services District

District Funds Organizational Chart Preliminary Budget FY 2021-2022



Cameron Park Community Services District Preliminary Fiscal Year 2021-22



| GL Codes for Checks to be Deposited | | |
|--|-------------------|----------------------|
| DESCRIPTION | GL CODE | Percentage Allocated |
| Youth & Adult Programs, Youth & Adult Sports, Senior Programs, Special Events, & Summer Kidz Kamps | 01-4154-5000-0000 | 100% |
| Pool Programs (swim lessons, lap swim, etc.) | 01-4154-5000-0002 | 100% |
| Pool Rental Fees - External Customers (Swim teams etc.) | 01-4187-5000-0002 | 50% |
| | 01-4187-7000-0002 | 50% |
| Annual Passes (Lake/Pool Combo) (Split by Parks, Rec & CC) | 01-4181-4000-0000 | 25% |
| | 01-4181-5000-0000 | 50% |
| | 01-4181-7000-0000 | 25% |
| Gym Rentals | 01-4186-5000-0000 | 50% |
| | 01-4186-7000-0000 | 50% |
| Picnic Site Rental | 01-4182-4000-0000 | 100% |
| Lake Entries - Daily (Kiosk) | 01-4180-4000-0000 | 100% |
| Sports Fields Rentals (except D. West (LLAD)) | 01-4190-4000-0000 | 80% |
| | 01-4190-5000-0000 | 20% |
| Dave West Sports Field (LLAD) | 43-4190-4000-0000 | 80% |
| | 43-4190-5000-0000 | 20% |
| Assembly Hall & Classroom Rentals | 01-4185-7000-0000 | 100% |
| ARC plan reviews (CC&R's) | 02-4140-0000-0000 | 100% |
| ALL DEPOSITS on rentals of all kind | 01-2013 | |
| Misc Copy Charges, Public records Request, etc | 01-4600-1000-0000 | |
| Summer Spectacular in 2022, use 01-4170-0003, with Ticket Sales Separate, new GL code) | | |

Cameron Park Community Services District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
01 - General Fund
From 7/1/2020 Through 6/30/2021

Attachment 2.4A

| | | Prior Budget 1920 | 19-20 Year end actuals | FY2019 2020 Budget Variance \$ | FY2019 2020 Budget Variance percentage |
|---------------------------------|------|---------------------|---------------------------|-----------------------------------|--|
| Operating Revenue | | | | | |
| Property Taxes | 4110 | 4,184,387.00 | 4,253,025.60 | 68,638.60 | 1.64% |
| Franchise Fees | 4113 | 200,000.00 | 188,602.30 | (11,397.70) | (5.70)% |
| Park Impact Fees | 4115 | 52,000.00 | 0.00 | (52,000.00) | (100.00)% |
| Quimby Fees | 4120 | 28,554.00 | 0.00 | (28,554.00) | (100.00)% |
| Fire Development | 4125 | 10,000.00 | 0.00 | (10,000.00) | (100.00)% |
| Fire Marshall Plan Review | 4132 | 18,000.00 | 40,723.90 | 22,723.90 | 126.24% |
| Youth Classes | 4145 | 38,000.00 | 9,319.38 | (28,680.62) | (75.48)% |
| Adult Classes | 4146 | 36,727.00 | 16,526.81 | (20,200.19) | (55.00)% |
| Youth Sports | 4147 | 100,000.00 | 50,930.21 | (49,069.79) | (49.07)% |
| Adult Sports | 4148 | 18,800.00 | 6,800.00 | (12,000.00) | (63.83)% |
| Camp Revenues | 4149 | 12,800.00 | 0.00 | (12,800.00) | (100.00)% |
| Senior Programs | 4153 | 12,000.00 | 8,648.69 | (3,351.31) | (27.93)% |
| Recreation Program Revenue | 4154 | 11,609.00 | 942.50 | (10,666.50) | (91.88)% |
| Transfer In | 4165 | 0.00 | 62,430.99 | 62,430.99 | 0.00% |
| Special Events | 4170 | 25,000.00 | 11,433.40 | (13,566.60) | (54.27)% |
| Lake Entries - Daily (Kiosk) | 4180 | 21,012.00 | 23,196.00 | 2,184.00 | 10.39% |
| Annual Passes (Lake/Pool Co...) | 4181 | 21,666.00 | 28,055.23 | 6,389.23 | 29.49% |
| Picnic Site Rentals | 4182 | 27,436.00 | 112.00 | (27,324.00) | (99.59)% |
| Summer Kids Camp | 4183 | 42,000.00 | 11,777.50 | (30,222.50) | (71.96)% |
| Cameron Park Lake Concessions | 4184 | 3,250.00 | 4,023.25 | 773.25 | 23.79% |
| Assembly Hall & Classroom Re... | 4185 | 129,114.00 | 32,933.13 | (96,180.87) | (74.49)% |
| Gym Rentals | 4186 | 33,650.00 | 17,515.75 | (16,134.25) | (47.95)% |
| Pool Rental Fees | 4187 | 195,882.00 | 71,689.17 | (124,192.83) | (63.40)% |
| Sports Field Rentals | 4190 | 27,061.00 | 21,198.25 | (5,862.75) | (21.66)% |
| Donations | 4250 | 1,000.00 | 200.00 | (800.00) | (80.00)% |
| Sponsorships | 4255 | 30,000.00 | 6,075.00 | (23,925.00) | (79.75)% |
| JPA Reimbursable | 4260 | 1,150,000.00 | 1,122,399.78 | (27,600.22) | (2.40)% |
| Fire Apparatus Equip Rental | 4262 | 100,000.00 | 28,288.00 | (71,712.00) | (71.71)% |
| Reimbursement | 4400 | 64,717.00 | 8,930.17 | (55,786.83) | (86.20)% |
| Weed Abatement | 4410 | 23,263.00 | 11,220.66 | (12,042.34) | (51.77)% |
| Interest Income | 4505 | 59,000.00 | 45,593.55 | (13,406.45) | (22.72)% |
| Other Income | 4600 | 121,592.00 | 50,278.80 | (71,313.20) | (58.65)% |
| Grant - CI | 4605 | 23,000.00 | 1,946.35 | (21,053.65) | (91.54)% |
| Total Operating Revenue | | 6,821,520.00 | 6,134,816.37 | (686,703.63) | (10.07)% |
| Expenditures | | | | | |
| Salaries - Perm. | 5000 | 648,646.00 | 673,231.56 | 24,585.56 | 3.79% |
| Salaries - Seasonal | 5010 | 157,170.00 | 118,195.46 | (38,974.54) | (24.80)% |

Cameron Park Community Services District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
01 - General Fund
From 7/1/2020 Through 6/30/2021

Attachment 2.4A

| | | Prior Budget 1920 | 19-20 Year end actuals | FY2019 2020 Budget Variance \$ | FY2019 2020 Budget Variance percentage |
|---------------------------------|------|-------------------|---------------------------|-----------------------------------|--|
| Overtime | 5020 | 5,899.00 | 8,740.78 | 2,841.78 | 48.17% |
| Health Benefit | 5130 | 108,174.00 | 125,407.45 | 17,233.45 | 15.93% |
| Retiree Health Benefit | 5135 | 69,042.00 | 81,001.21 | 11,959.21 | 17.32% |
| Dental Insurance | 5140 | 9,488.00 | 11,111.07 | 1,623.07 | 17.11% |
| Vision Insurance | 5150 | 1,460.00 | 1,627.45 | 167.45 | 11.47% |
| CalPERS Employer Retirement | 5160 | 220,831.00 | 213,596.31 | (7,234.69) | (3.28)% |
| Worker's Compensation | 5170 | 56,127.00 | 58,277.36 | 2,150.36 | 3.83% |
| FICA/Medicare Employer Cont... | 5180 | 19,963.00 | 21,571.28 | 1,608.28 | 8.06% |
| UI/TT Contribution | 5190 | 42,188.00 | 10,053.51 | (32,134.49) | (76.17)% |
| Advertising/Marketing | 5209 | 30,095.00 | 24,044.78 | (6,050.22) | (20.10)% |
| Agriculture | 5215 | 18,485.00 | 8,870.05 | (9,614.95) | (52.01)% |
| Audit/Accounting | 5220 | 47,500.00 | 43,902.31 | (3,597.69) | (7.57)% |
| Bank Charge | 5221 | 14,141.00 | 8,526.71 | (5,614.29) | (39.70)% |
| Clothing/Uniforms | 5230 | 8,360.00 | 6,127.04 | (2,232.96) | (26.71)% |
| Computer Software | 5231 | 28,483.00 | 22,193.50 | (6,289.50) | (22.08)% |
| Computer Hardware | 5232 | 47,758.00 | 38,260.52 | (9,497.48) | (19.89)% |
| Contractual Services | 5235 | 20,000.00 | 6,479.55 | (13,520.45) | (67.60)% |
| Contractual - Provider Services | 5236 | 3,710,059.00 | 3,739,052.27 | 28,993.27 | 0.78% |
| Contract Services - Other | 5240 | 106,591.00 | 122,095.08 | 15,504.08 | 14.55% |
| Director Compensation | 5250 | 13,700.00 | 11,759.02 | (1,940.98) | (14.17)% |
| EDC Department Agency | 5260 | 4,268.00 | 4,268.20 | 0.20 | 0.00% |
| Educational Materials | 5265 | 6,845.00 | 14,027.83 | 7,182.83 | 104.94% |
| Equipment-Minor/Small Tools | 5275 | 9,500.00 | 6,912.29 | (2,587.71) | (27.24)% |
| Fire & Safety Supplies | 5285 | 4,803.00 | 6,926.21 | 2,123.21 | 44.21% |
| Fire Prevention & Inspection | 5290 | 1,800.00 | 1,100.00 | (700.00) | (38.89)% |
| Fire Turnout Gear | 5295 | 31,000.00 | 30,195.26 | (804.74) | (2.60)% |
| Fire- Volunteer/Resident | 5296 | 29,200.00 | 10,816.60 | (18,383.40) | (62.96)% |
| Food | 5300 | 4,117.00 | 4,759.35 | 642.35 | 15.60% |
| Fuel | 5305 | 71,028.00 | 53,577.49 | (17,450.51) | (24.57)% |
| Government Fees/Permits | 5310 | 29,934.00 | 20,464.81 | (9,469.19) | (31.63)% |
| Household Supplies | 5315 | 26,701.00 | 29,475.36 | 2,774.36 | 10.39% |
| Instructors | 5316 | 52,090.00 | 47,220.76 | (4,869.24) | (9.35)% |
| Insurance | 5320 | 103,500.00 | 97,704.65 | (5,795.35) | (5.60)% |
| Legal Services | 5335 | 14,250.00 | 40,171.41 | 25,921.41 | 181.90% |
| Maint. - Vehicle Supplies | 5340 | 4,000.00 | 26.58 | (3,973.42) | (99.34)% |
| Maint. - Buildings | 5345 | 50,495.00 | 31,585.39 | (18,909.61) | (37.45)% |
| Maint. - Equipment | 5350 | 46,668.00 | 44,609.28 | (2,058.72) | (4.41)% |
| Maint. - Grounds | 5355 | 86,488.00 | 21,257.86 | (65,230.14) | (75.42)% |
| Maint. - Radio/Phones | 5360 | 2,000.00 | 1,959.41 | (40.59) | (2.03)% |

Cameron Park Community Services District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
01 - General Fund
From 7/1/2020 Through 6/30/2021

Attachment 2.4A

| | | Prior Budget 1920 | 19-20 Year end actuals | FY2019 2020 Budget Variance \$ | FY2019 2020 Budget Variance percentage |
|--------------------------------------|------|---------------------|---------------------------|-----------------------------------|--|
| Maint. - Tires & Tubes | 5365 | 16,100.00 | 9,923.85 | (6,176.15) | (38.36)% |
| Maint. - Vehicle | 5370 | 21,000.00 | 22,916.91 | 1,916.91 | 9.13% |
| Medical Supplies | 5375 | 766.00 | 217.30 | (548.70) | (71.63)% |
| Memberships/Subscriptions | 5380 | 9,445.00 | 10,494.62 | 1,049.62 | 11.11% |
| Mileage Reimbursement | 5385 | 1,028.00 | 916.99 | (111.01) | (10.80)% |
| Miscellaneous | 5395 | 0.00 | 40.00 | 40.00 | 0.00% |
| Office Supplies/Expense | 5400 | 10,848.00 | 13,724.96 | 2,876.96 | 26.52% |
| Pool Chemicals | 5405 | 21,500.00 | 23,398.15 | 1,898.15 | 8.83% |
| Postage | 5410 | 4,400.00 | 8,213.77 | 3,813.77 | 86.68% |
| Printing | 5415 | 614.00 | 211.88 | (402.12) | (65.49)% |
| Professional Services | 5420 | 161,432.00 | 78,764.00 | (82,668.00) | (51.21)% |
| Program Supplies | 5421 | 25,242.00 | 15,784.35 | (9,457.65) | (37.47)% |
| Publications & Legal Notices | 5425 | 595.00 | 0.00 | (595.00) | (100.00)% |
| Radios | 5430 | 2,500.00 | 2,370.88 | (129.12) | (5.16)% |
| Refund-Activity Pass | 5431 | 1,500.00 | 0.00 | (1,500.00) | (100.00)% |
| Rent/Lease - Bldgs, Fields, etc. | 5435 | 30.00 | 7,060.00 | 7,030.00 | 23,433.33% |
| Rent/Lease - Equipment | 5440 | 9,820.00 | 8,072.16 | (1,747.84) | (17.80)% |
| Staff Development | 5455 | 28,050.00 | 12,895.57 | (15,154.43) | (54.03)% |
| Special Events | 5465 | 4,238.00 | 4,650.35 | 412.35 | 9.73% |
| Summer Spectacular | 5466 | 0.00 | 828.34 | 828.34 | 0.00% |
| Phones/internet | 5470 | 44,589.00 | 42,134.52 | (2,454.48) | (5.50)% |
| Utilities - Water | 5490 | 42,500.00 | 44,436.17 | 1,936.17 | 4.56% |
| Utilities - Electric/Gas | 5492 | 168,350.00 | 158,555.71 | (9,794.29) | (5.82)% |
| Utilites - Water/Irrigation | 5495 | 0.00 | 867.37 | 867.37 | 0.00% |
| Vandalism | 5500 | 2,000.00 | 0.00 | (2,000.00) | (100.00)% |
| Cal Fire In Kind Purchases | 5501 | 13,500.00 | 14,794.73 | 1,294.73 | 9.59% |
| Capital Equipment Expense | 5625 | 451,117.00 | 0.00 | (451,117.00) | (100.00)% |
| Transer Out | 7000 | 0.00 | 65,310.50 | 65,310.50 | 0.00% |
| Total Expenditures | | <u>7,004,011.00</u> | <u>6,367,766.09</u> | <u>(636,244.91)</u> | <u>(9.08)%</u> |
| Net Revenue Over Expenditures | | <u>(182,491.00)</u> | <u>(232,949.72)</u> | <u>(50,458.72)</u> | <u>27.65%</u> |

Cameron Park Community Services District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
01 - General Fund
From 7/1/2020 Through 6/30/2021

Attachment 2.4B

| | | Prior Budget 2019-20 (07/01/2019 - 06/30/2020) | Preliminary Budget FY 2020-21 | Final Budget Adjustments | Total Final FY 2020-21 Budget | Percentage change from Budget FY 2019-20 to FY 2020-21 |
|---------------------------------|------|---|-------------------------------------|-----------------------------|----------------------------------|---|
| Operating Revenue | | | | | | |
| Property Taxes | 4110 | 4,184,387.00 | 4,327,328.00 | (267.00) | 4,327,061.00 | 3.41% |
| Franchise Fees | 4113 | 200,000.00 | 200,000.00 | 0.00 | 200,000.00 | 0.00% |
| Park Impact Fees | 4115 | 52,000.00 | 0.00 | 0.00 | 0.00 | (100.00)% |
| Quimby Fees | 4120 | 28,554.00 | 0.00 | 0.00 | 0.00 | (100.00)% |
| Fire Development | 4125 | 10,000.00 | 0.00 | 0.00 | 0.00 | (100.00)% |
| Fire Marshall Plan Review | 4132 | 18,000.00 | 40,000.00 | 0.00 | 40,000.00 | 122.22% |
| Youth Classes | 4145 | 38,000.00 | 0.00 | 0.00 | 0.00 | (100.00)% |
| Adult Classes | 4146 | 36,727.00 | 0.00 | 0.00 | 0.00 | (100.00)% |
| Youth Sports | 4147 | 100,000.00 | 0.00 | 0.00 | 0.00 | (100.00)% |
| Adult Sports | 4148 | 18,800.00 | 0.00 | 0.00 | 0.00 | (100.00)% |
| Camp Revenues | 4149 | 12,800.00 | 0.00 | 0.00 | 0.00 | (100.00)% |
| Senior Programs | 4153 | 12,000.00 | 0.00 | 0.00 | 0.00 | (100.00)% |
| Recreation Program Revenue | 4154 | 11,609.00 | 443,395.00 | 0.00 | 443,395.00 | 3,719.40% |
| Transfer In | 4165 | 0.00 | 50,033.00 | 0.00 | 50,033.00 | 0.00% |
| Special Events | 4170 | 25,000.00 | 0.00 | 0.00 | 0.00 | (100.00)% |
| Park Lake Kiosk Revenues - V... | 4180 | 21,012.00 | 0.00 | 0.00 | 0.00 | (100.00)% |
| Lake Season Pass | 4181 | 21,666.00 | 43,598.00 | 0.00 | 43,598.00 | 101.22% |
| Picnic Site Rentals | 4182 | 27,436.00 | 1,595.00 | 0.00 | 1,595.00 | (94.18)% |
| Summer Kids Camp | 4183 | 42,000.00 | 0.00 | 0.00 | 0.00 | (100.00)% |
| Cameron Park Lake Concessions | 4184 | 3,250.00 | 0.00 | 0.00 | 0.00 | (100.00)% |
| CC Facility Rentals | 4185 | 129,114.00 | 60,304.00 | 0.00 | 60,304.00 | (53.29)% |
| Gym Rentals | 4186 | 33,650.00 | 27,030.00 | 0.00 | 27,030.00 | (19.67)% |
| Pool Use Fees | 4187 | 195,882.00 | 87,215.00 | 0.00 | 87,215.00 | (55.47)% |
| Parks Fac Rev - Sports Fields | 4190 | 27,061.00 | 35,642.00 | 0.00 | 35,642.00 | 31.70% |
| Donations | 4250 | 1,000.00 | 0.00 | 0.00 | 0.00 | (100.00)% |
| Sponsorships | 4255 | 30,000.00 | 30,000.00 | 0.00 | 30,000.00 | 0.00% |
| JPA Reimbursable | 4260 | 1,150,000.00 | 1,150,000.00 | 0.00 | 1,150,000.00 | 0.00% |
| Fire Apparatus Equip Rental | 4262 | 100,000.00 | 10,000.00 | 0.00 | 10,000.00 | (90.00)% |
| Reimbursement | 4400 | 64,717.00 | 66,200.00 | 0.00 | 66,200.00 | 2.29% |
| Weed Abatement | 4410 | 23,263.00 | 20,000.00 | 0.00 | 20,000.00 | (14.02)% |
| Interest Income | 4505 | 59,000.00 | 25,000.00 | 0.00 | 25,000.00 | (57.62)% |
| Other Income | 4600 | 121,592.00 | 12,000.00 | 0.00 | 12,000.00 | (90.13)% |
| Grant - CI | 4605 | 23,000.00 | 71,120.00 | 0.00 | 71,120.00 | 209.21% |
| Total Operating Revenue | | 6,821,520.00 | 6,700,460.00 | (267.00) | 6,700,193.00 | (1.77)% |
| Expenditures | | | | | | |
| Salaries - Perm, Part time | 5000 | 648,646.00 | 767,255.00 | (22,477.00) | 744,778.00 | 18.28% |

Cameron Park Community Services District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
01 - General Fund
From 7/1/2020 Through 6/30/2021

Attachment 2.4B

| | | Prior Budget 2019-20 (07/01/2019 - 06/30/2020) | Preliminary Budget FY 2020-21 | Final Budget Adjustments | Total Final FY 2020-21 Budget | Percentage change from Budget FY 2019-20 to FY 2020-21 |
|---------------------------------|------|---|-------------------------------------|-----------------------------|----------------------------------|---|
| Salaries - Seasonal | 5010 | 157,170.00 | 110,540.00 | 0.00 | 110,540.00 | (29.66)% |
| Overtime | 5020 | 5,899.00 | 10,000.00 | 0.00 | 10,000.00 | 69.52% |
| Health Benefit | 5130 | 108,174.00 | 107,075.00 | 5,290.00 | 112,365.00 | (1.01)% |
| Retiree Health Benefit | 5135 | 69,042.00 | 91,016.00 | 0.00 | 91,016.00 | 31.82% |
| Dental Insurance | 5140 | 9,488.00 | 9,663.00 | 0.00 | 9,663.00 | 1.84% |
| Vision Insurance | 5150 | 1,460.00 | 1,396.00 | 0.00 | 1,396.00 | (4.38)% |
| CalPERS Employer Retirement | 5160 | 220,831.00 | 194,784.00 | 2,880.00 | 197,664.00 | (11.79)% |
| Worker's Compensation | 5170 | 56,127.00 | 53,571.00 | 551.00 | 54,122.00 | (4.55)% |
| FICA/Medicare Employer Cont... | 5180 | 19,963.00 | 23,999.00 | 0.00 | 23,999.00 | 20.21% |
| UI/TT Contribution | 5190 | 42,188.00 | 8,572.00 | 0.00 | 8,572.00 | (79.68)% |
| Advertising/Marketing | 5209 | 30,095.00 | 32,010.00 | 0.00 | 32,010.00 | 6.36% |
| Agriculture | 5215 | 18,485.00 | 18,685.00 | 0.00 | 18,685.00 | 1.08% |
| Audit/Accounting | 5220 | 47,500.00 | 30,000.00 | 0.00 | 30,000.00 | (36.84)% |
| Bank Charge | 5221 | 14,141.00 | 10,000.00 | 0.00 | 10,000.00 | (29.28)% |
| Clothing/Uniforms | 5230 | 8,360.00 | 7,985.00 | 0.00 | 7,985.00 | (4.48)% |
| Computer Software | 5231 | 28,483.00 | 21,900.00 | 0.00 | 21,900.00 | (23.11)% |
| Computer Hardware | 5232 | 47,758.00 | 5,500.00 | 0.00 | 5,500.00 | (88.48)% |
| Contractual Services | 5235 | 20,000.00 | 10,000.00 | 0.00 | 10,000.00 | (50.00)% |
| Contractual - Provider Services | 5236 | 3,710,059.00 | 4,059,061.00 | 0.00 | 4,059,061.00 | 9.40% |
| Contract Under Utilization | 5237 | 0.00 | (250,000.00) | 0.00 | (250,000.00) | 0.00% |
| Contract Services - Other | 5240 | 106,591.00 | 144,942.00 | 0.00 | 144,942.00 | 35.97% |
| Director Compensation | 5250 | 13,700.00 | 18,000.00 | 0.00 | 18,000.00 | 31.38% |
| EDC Department Agency | 5260 | 4,268.00 | 5,000.00 | 0.00 | 5,000.00 | 17.15% |
| Educational Materials | 5265 | 6,845.00 | 12,850.00 | 0.00 | 12,850.00 | 87.72% |
| Elections | 5270 | 0.00 | 12,000.00 | 0.00 | 12,000.00 | 0.00% |
| Equipment-Minor/Small Tools | 5275 | 9,500.00 | 8,950.00 | 0.00 | 8,950.00 | (5.78)% |
| Fire & Safety Supplies | 5285 | 4,803.00 | 4,200.00 | 0.00 | 4,200.00 | (12.55)% |
| Fire Prevention & Inspection | 5290 | 1,800.00 | 1,200.00 | 0.00 | 1,200.00 | (33.33)% |
| Fire Turnout Gear | 5295 | 31,000.00 | 31,000.00 | 0.00 | 31,000.00 | 0.00% |
| Fire- Volunteer/Resident | 5296 | 29,200.00 | 29,200.00 | 0.00 | 29,200.00 | 0.00% |
| Food | 5300 | 4,117.00 | 4,500.00 | 0.00 | 4,500.00 | 9.30% |
| Fuel | 5305 | 71,028.00 | 51,000.00 | 0.00 | 51,000.00 | (28.19)% |
| Government Fees/Permits | 5310 | 29,934.00 | 25,382.00 | 0.00 | 25,382.00 | (15.20)% |
| Household Supplies | 5315 | 26,701.00 | 32,500.00 | 0.00 | 32,500.00 | 21.71% |
| Instructors | 5316 | 52,090.00 | 51,840.00 | (3,194.00) | 48,646.00 | (0.47)% |
| Insurance | 5320 | 103,500.00 | 132,300.00 | 0.00 | 132,300.00 | 27.82% |
| Legal Services | 5335 | 14,250.00 | 15,000.00 | 0.00 | 15,000.00 | 5.26% |
| Maint. - Vehicle Supplies | 5340 | 4,000.00 | 2,000.00 | 0.00 | 2,000.00 | (50.00)% |

Cameron Park Community Services District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
01 - General Fund
From 7/1/2020 Through 6/30/2021

Attachment 2.4B

| | | Prior Budget 2019-20 (07/01/2019 - 06/30/2020) | Preliminary Budget FY 2020-21 | Final Budget Adjustments | Total Final FY 2020-21 Budget | Percentage change from Budget FY 2019-20 to FY 2020-21 |
|--------------------------------------|------|---|-------------------------------------|-----------------------------|----------------------------------|---|
| Maint. - Buildings | 5345 | 50,495.00 | 26,500.00 | 0.00 | 26,500.00 | (47.51)% |
| Maint. - Equipment | 5350 | 46,668.00 | 55,600.00 | 0.00 | 55,600.00 | 19.13% |
| Maint. - Grounds | 5355 | 86,488.00 | 62,500.00 | 0.00 | 62,500.00 | (27.73)% |
| Maint. - Radio/Phones | 5360 | 2,000.00 | 2,000.00 | 0.00 | 2,000.00 | 0.00% |
| Maint. - Tires & Tubes | 5365 | 16,100.00 | 14,800.00 | 0.00 | 14,800.00 | (8.07)% |
| Maint. - Vehicle | 5370 | 21,000.00 | 25,250.00 | 0.00 | 25,250.00 | 20.23% |
| Medical Supplies | 5375 | 766.00 | 700.00 | 0.00 | 700.00 | (8.61)% |
| Memberships/Subscriptions | 5380 | 9,445.00 | 10,410.00 | 0.00 | 10,410.00 | 10.21% |
| Mileage Reimbursement | 5385 | 1,028.00 | 1,250.00 | 0.00 | 1,250.00 | 21.59% |
| Miscellaneous | 5395 | 0.00 | 100.00 | 0.00 | 100.00 | 0.00% |
| Office Supplies/Expense | 5400 | 10,848.00 | 10,700.00 | 0.00 | 10,700.00 | (1.36)% |
| Pool Chemicals | 5405 | 21,500.00 | 19,995.00 | 0.00 | 19,995.00 | (7.00)% |
| Postage | 5410 | 4,400.00 | 8,600.00 | 0.00 | 8,600.00 | 95.45% |
| Printing | 5415 | 614.00 | 1,100.00 | 0.00 | 1,100.00 | 79.15% |
| Professional Services | 5420 | 161,432.00 | 124,304.00 | 16,683.00 | 140,987.00 | (22.99)% |
| Program Supplies | 5421 | 25,242.00 | 38,779.00 | 0.00 | 38,779.00 | 53.62% |
| Publications & Legal Notices | 5425 | 595.00 | 600.00 | 0.00 | 600.00 | 0.84% |
| Radios | 5430 | 2,500.00 | 3,000.00 | 0.00 | 3,000.00 | 20.00% |
| Refund-Activity Pass | 5431 | 1,500.00 | 0.00 | 0.00 | 0.00 | (100.00)% |
| Rent/Lease - Bldgs, Fields, etc. | 5435 | 30.00 | 0.00 | 0.00 | 0.00 | (100.00)% |
| Rent/Lease - Equipment | 5440 | 9,820.00 | 2,000.00 | 0.00 | 2,000.00 | (79.63)% |
| Staff Development | 5455 | 28,050.00 | 23,700.00 | 0.00 | 23,700.00 | (15.50)% |
| Special Events | 5465 | 4,238.00 | 0.00 | 0.00 | 0.00 | (100.00)% |
| Phones/internet | 5470 | 44,589.00 | 48,000.00 | 0.00 | 48,000.00 | 7.64% |
| Utilities - Water | 5490 | 42,500.00 | 44,000.00 | 0.00 | 44,000.00 | 3.52% |
| Utilities - Electric/Gas | 5492 | 168,350.00 | 196,000.00 | 0.00 | 196,000.00 | 16.42% |
| Vandalism | 5500 | 2,000.00 | 1,200.00 | 0.00 | 1,200.00 | (40.00)% |
| Cal Fire In Kind Purchases | 5501 | 13,500.00 | 12,400.00 | 0.00 | 12,400.00 | (8.14)% |
| Capital Equipment Expense | 5625 | 451,117.00 | 0.00 | 0.00 | 0.00 | (100.00)% |
| Transter Out | 7000 | 0.00 | 59,053.00 | 0.00 | 59,053.00 | 0.00% |
| Total Expenditures | | <u>7,004,011.00</u> | <u>6,697,417.00</u> | <u>(267.00)</u> | <u>6,697,150.00</u> | <u>(4.38)%</u> |
| Net Revenue Over Expenditures | | <u>(182,491.00)</u> | <u>3,043.00</u> | <u>0.00</u> | <u>3,043.00</u> | <u>(101.66)%</u> |

Cameron Park Community Services District
DRAFT Budget Summary
Fiscal Year 2021-22
April 13, 2021

Attachment 2.5A

| *** Operating Budget | | | | | | | | |
|---------------------------------|-------------|---------|-----------|----------|---------|-----------|---------|-----------|
| | Fixed Costs | Admin | Fire | Weed Ord | Parks | Comm Cntr | Recr | Total |
| Revenues - fees & other sources | - | 222,800 | 1,166,000 | 158,120 | 92,490 | 115,889 | 244,139 | 1,999,438 |
| Property Tax allocation | 466,959 | 316,824 | 2,973,423 | 27,264 | 424,612 | 221,280 | 151,996 | 4,582,358 |
| Sub-total Revenues | 466,959 | 539,624 | 4,139,423 | 185,384 | 517,102 | 337,169 | 396,135 | 6,581,796 |
| Expenditures | 466,959 | 539,624 | 4,139,423 | 189,851 | 517,102 | 341,636 | 400,602 | 6,595,197 |
| (over) under | - | - | - | (4,467) | 0 | (4,467) | (4,467) | (13,401) |
| % of Total Property Tax | 10% | 7% | 65% | 1% | 9% | 5% | 3% | 100% |

*** Fixed Costs: Cal PERS retiree health and unfunded liability, insurance, dam monitoring & permitting, LAFCO, audit services

Cameron Park Community Services District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
01 - General Fund
From 7/1/2021 Through 6/30/2022

| | | Current Period Budget - Proposed |
|---------------------------------|------|-------------------------------------|
| Operating Revenue | | |
| Property Taxes | 4110 | 4,582,357.60 |
| Franchise Fees | 4113 | 200,000.00 |
| Fire Marshall Plan Review | 4132 | 45,000.00 |
| Recreation Program Revenue | 4154 | 122,639.00 |
| Lake Entries - Daily (Kiosk) | 4180 | 35,660.00 |
| Annual Passes (Lake/Pool Co...) | 4181 | 75,000.00 |
| Picnic Site Rentals | 4182 | 1,500.00 |
| Assembly Hall & Classroom Re... | 4185 | 35,139.00 |
| Gym Rentals | 4186 | 26,000.00 |
| Pool Rental Fees | 4187 | 98,000.00 |
| Sports Field Rentals | 4190 | 19,580.00 |
| Sponsorships | 4255 | 20,000.00 |
| JPA Reimbursable | 4260 | 1,150,000.00 |
| Fire Apparatus Equip Rental | 4262 | 10,000.00 |
| Reimbursement | 4400 | 1,800.00 |
| Interest Income | 4505 | 19,000.00 |
| Other Income | 4600 | 8,000.00 |
| Grant - CI | 4605 | 132,120.00 |
| Total Operating Revenue | | <u>6,581,795.60</u> |
| Expenditures | | |
| Salaries - Perm. | 5000 | 769,041.00 |
| Salaries - Seasonal | 5010 | 141,325.00 |
| Overtime | 5020 | 8,750.00 |
| Health Benefit | 5130 | 105,025.00 |
| Retiree Health Benefit | 5135 | 76,025.00 |
| Dental Insurance | 5140 | 9,459.00 |
| Vision Insurance | 5150 | 1,469.00 |
| CalPERS Employer Retirement | 5160 | 249,816.00 |
| Worker's Compensation | 5170 | 34,858.09 |
| FICA/Medicare Employer Cont... | 5180 | 26,209.00 |
| UI/TT Contribution | 5190 | 11,161.00 |
| Advertising/Marketing | 5209 | 15,200.00 |
| Agriculture | 5215 | 14,400.00 |
| Audit/Accounting | 5220 | 36,000.00 |
| Bank Charge | 5221 | 3,800.00 |
| Clothing/Uniforms | 5230 | 6,350.00 |
| Computer Software | 5231 | 31,721.00 |
| Computer Hardware | 5232 | 7,250.00 |
| Contractual Services | 5235 | 10,000.00 |
| Contractual - Provider Services | 5236 | 4,160,537.26 |
| Contract Under Utilization | 5237 | (300,000.00) |
| Contract Services - Other | 5240 | 180,290.00 |
| Director Compensation | 5250 | 16,800.00 |
| EDC Department Agency | 5260 | 4,300.00 |
| Educational Materials | 5265 | 11,000.00 |
| Equipment-Minor/Small Tools | 5275 | 8,500.00 |
| Fire & Safety Supplies | 5285 | 4,650.00 |
| Fire Prevention & Inspection | 5290 | 1,100.00 |
| Fire Turnout Gear | 5295 | 31,000.00 |
| Fire- Volunteer/Resident | 5296 | 20,200.00 |
| Food | 5300 | 2,500.00 |
| Fuel | 5305 | 34,000.00 |
| Government Fees/Permits | 5310 | 19,700.00 |
| Household Supplies | 5315 | 29,000.00 |
| Instructors | 5316 | 6,500.00 |

Cameron Park Community Services District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
01 - General Fund
From 7/1/2021 Through 6/30/2022

| | | Current Period Budget - Proposed |
|----------------------------------|------|-------------------------------------|
| Insurance | 5320 | 164,091.00 |
| Legal Services | 5335 | 15,000.00 |
| Maint. - Vehicle Supplies | 5340 | 2,200.00 |
| Maint. - Buildings | 5345 | 23,000.00 |
| Maint. - Equipment | 5350 | 43,040.00 |
| Maint. - Grounds | 5355 | 42,500.00 |
| Maint. - Radio/Phones | 5360 | 2,000.00 |
| Maint. - Tires & Tubes | 5365 | 13,600.00 |
| Maint. - Vehicle | 5370 | 25,500.00 |
| Memberships/Subscriptions | 5380 | 10,660.00 |
| Mileage Reimbursement | 5385 | 500.00 |
| Office Supplies/Expense | 5400 | 9,700.00 |
| Pool Chemicals | 5405 | 25,000.00 |
| Postage | 5410 | 7,650.00 |
| Printing | 5415 | 850.00 |
| Professional Services | 5420 | 80,110.00 |
| Program Supplies | 5421 | 19,730.00 |
| Publications & Legal Notices | 5425 | 600.00 |
| Radios | 5430 | 3,000.00 |
| Rent/Lease - Bldgs, Fields, etc. | 5435 | 7,060.00 |
| Rent/Lease - Equipment | 5440 | 3,400.00 |
| Staff Development | 5455 | 23,250.00 |
| Phones/internet | 5470 | 42,100.00 |
| Utilities - Water | 5490 | 46,000.00 |
| Utilities - Electric/Gas | 5492 | 173,500.00 |
| Vandalism | 5500 | 1,700.00 |
| Cal Fire In Kind Purchases | 5501 | 12,500.00 |
| Transfer Out | 7000 | 9,020.00 |
| Total Expenditures | | <u>6,595,197.35</u> |
| Net Revenue Over Expenditures | | <u><u>(13,401.75)</u></u> |

Department of Administration and Finance

The Administration and Finance Department (1000) is responsible for office management and administrative support to the other departments within the District. This Department budget has:

- 3 Full-time employees assigned including the General Manager, Finance/Human Resources Officer, and Accounting Specialist;
- 2 funded Part-time employees - Accounting Specialist and Administrative Assistant II - Board Clerk. The Administrative Assistant – Safety Specialist remains unfunded and tasks dispersed to other staff.

Administration and Finance Department’s responsibilities include:

- Financial and accounting support for all departments including accounting, accounts payable, budget development and monitoring, accounts receivable, payroll, debt service, cash controls, Capital Improvement Project budgets/tracking, annual audit, various State reporting, Year-End closing, General Ledger maintenance, cash and bank reconciliations, and other financial reporting.
- Manage District funds: General Fund, CC&R Fund, Community Center Bond, LLAD funds, Reserves and Special Funds; responsible for financial transactions and various reporting between the County and District for District funds.
- Human Resources is responsible for recruitment and hiring of District full and part time employees; negotiates labor contract; managing the CalPERS employee benefits and pension program; managing workers' compensation claims and return to work; processing up to 75 seasonal part-time employees.
- Clerical duties for Board of Directors public meetings such as agenda and minute preparation.
- Primary point of contact for Special District Risk Management Association, District’s liability and workers compensation insurer. Collects information regarding claims against the District.
- Consults with legal counsel and manages legal services contract.
- Oversees information technology (software, hardware, connectivity) and managing contract with Execu Tech, who serves at the District’s IT specialist, maintains and replaces equipment, and makes recommendations annually for required upgrades and replacements.
- Responsible for the operation of Abila, financial software, and interfaces with Rec Trac for revenues.

Fixed Costs (9000) are budgeted separately and are representative of mandatory costs for the District. These costs are obligations whether or not the District was fully functioning. This budget includes:

- ✓ Liability insurance
- ✓ Retiree Health Care
- ✓ Unfunded Pension Liability
- ✓ Audit
- ✓ El Dorado Local Agency Formation Commission
- ✓ Mandatory Fees and Permits, such as state permit for the Cameron Park Lake Dam and underground fuel tanks

Cameron Park Community Services District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
01 - General Fund
1000 - Administration
From 7/1/2021 Through 6/30/2022

| | | Current Period Budget - Proposed |
|--------------------------------|------|-------------------------------------|
| Operating Revenue | | |
| Property Taxes | 4110 | 316,823.60 |
| Franchise Fees | 4113 | 200,000.00 |
| Reimbursement | 4400 | 1,800.00 |
| Interest Income | 4505 | 19,000.00 |
| Other Income | 4600 | 2,000.00 |
| Total Operating Revenue | | <u>539,623.60</u> |
| Expenditures | | |
| Salaries - Perm. | 5000 | 288,457.00 |
| Overtime | 5020 | 5,000.00 |
| Health Benefit | 5130 | 28,003.00 |
| Dental Insurance | 5140 | 2,964.00 |
| Vision Insurance | 5150 | 391.00 |
| CalPERS Employer Retirement | 5160 | 21,894.00 |
| Worker's Compensation | 5170 | 2,720.60 |
| FICA/Medicare Employer Cont... | 5180 | 4,183.00 |
| UI/TT Contribution | 5190 | 3,461.00 |
| Advertising/Marketing | 5209 | 1,000.00 |
| Audit/Accounting | 5220 | 20,000.00 |
| Bank Charge | 5221 | 600.00 |
| Clothing/Uniforms | 5230 | 200.00 |
| Computer Software | 5231 | 15,000.00 |
| Computer Hardware | 5232 | 2,500.00 |
| Contract Services - Other | 5240 | 18,700.00 |
| Director Compensation | 5250 | 16,800.00 |
| Food | 5300 | 1,000.00 |
| Legal Services | 5335 | 15,000.00 |
| Maint. - Equipment | 5350 | 3,040.00 |
| Memberships/Subscriptions | 5380 | 9,000.00 |
| Mileage Reimbursement | 5385 | 200.00 |
| Office Supplies/Expense | 5400 | 2,500.00 |
| Postage | 5410 | 1,100.00 |
| Printing | 5415 | 100.00 |
| Professional Services | 5420 | 44,710.00 |
| Publications & Legal Notices | 5425 | 100.00 |
| Staff Development | 5455 | 3,500.00 |
| Phones/internet | 5470 | 5,000.00 |
| Utilities - Electric/Gas | 5492 | 22,500.00 |
| Total Expenditures | | <u>539,623.60</u> |
| Net Revenue Over Expenditures | | <u><u>0.00</u></u> |

**ADMINISTRATION DEPARTMENT
BUDGET DETAIL
FY2021-2022**

ACCOUNT DESCRIPTION

4110 Property Tax

4113 Franchise Fee

Waste Connections contracted franchise fee for solid waste and recycling pickup services.

4400 Reimbursement

Reimbursement for Administrative Fee for Fund 05 – Lake Tahoe Community College/CALFIRE Training.

4505 Interest

Interest for money held at County and Umpqua Bank.

4600 Other Income

Umpqua Commercial Credit Card purchasing rebate.

5000 Salaries – Permanent

Full-time salaries for three positions include General Manager, Finance/HR Officer, and Accounting Specialist; two part-time, year-round employees – Accounting Specialist, and Admin Assist II - Board Clerk. Admin Assist II - Safety Officer is unfunded. Receptionist was moved to Recreation Department, under the supervision of the Recreation Supervisor.

5020 Overtime

Overtime necessary to meet reporting deadlines.

5130 Health Benefit

Health insurance for current employees.

5140 Dental Insurance

Dental insurance paid for employees.

5150 Vision Insurance

Vision Insurance paid for employees.

5160 CalPERS Employer Retirement

Employer contribution to CalPERS pension costs for current employees.

5170 Worker's Compensation

Worker's Compensation costs paid for employees.

5180 FICA/MediCare Employer Contribution

FICA/MediCare costs paid for employees.

5190 UI/TT Contribution

UI/TT Contribution costs paid for employees.

5209 Advertising/Marketing

Job postings, public notices, etc.

5220 Audit/Accounting

Eide Bailly (formerly VTD) accounting services budgeted to train new Finance/HR Officer and provide ongoing support; Audit costs budgeted in Fixed Costs (9000).

5221 Bank Charge

Credit Card transaction fees allocated to Departments receiving revenues via credit cards.

5230 Clothing/Uniforms

District logo shirts for staff and Board Members.

5231 Computer Software

Software renewals including annual costs for Abila, Adobe and portion of Streamline website.

5232 Computer Hardware

Routine replacement costs recommended by ExecuTech, which includes two new computers. Staff is evaluating the necessity of additional computers due to fewer administrative and recreation staff.

5240 Contract Services - Other

Portion of Execu Tech service fee, Paycheck time clock fees and payroll.

5250 Director Comp

Director compensation for 4 Directors, 3 meetings per month plus 6 special meetings.

5265 Educational Materials

No significant costs in past years; will use Staff Development line item for any education materials costs.

5270 Elections

Non-election year.

5300 Food

Water delivery & rental, food for special public meetings and employee appreciation.

5335 Legal Services

Average 7 hours per month for Board Meetings and on-going support.

5350 Maint. – Equipment

Copier lease and copy costs; Per copy allocation by meter to Admin, Recreation, CC&R.

5380 Memberships/Subscriptions

El Dorado County Chamber of Commerce
Shingle Springs/Cameron Park Chamber of Commerce
California Special District Association
Gold County CSDA
Government Finance Office Association

5385 Mileage Reimbursement

Employee mileage reimbursement for attending meetings on District business and training.

5395 Miscellaneous

5400 Office Supplies

Paper, Envelopes, folders, etc.

5410 Postage

Postage meter rental; postage for front desk, finance/accounts payable & administration

5415 Printing

Printing for workshops, brochures, banners.

5420 Professional Services

ARC Alternatives for solar consulting \$23,710; General Manager Recruitment \$16,000; Grant Writer reduced.

5425 Publications & Legal Notices

Legal notices, public notices, maps.

5455 Staff Development

Training, workshops for staff and Board members. Increase due to incoming General Manager and Finance Officer for CSDA Special District Leadership Academy Conference

5470 Telephone/Internet

TPX, AT&T, General Manager cell allowance \$100/mo.

5480 Travel/Lodging

No expected travel at this time.

5492 Utilities – Electric/Gas

Admin portion of utilities.

Cameron Park Community Services District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
01 - General Fund
9000 - Fixed Costs
From 7/1/2021 Through 6/30/2022

| | | <u>Current Period</u> | |
|-------------------------------|------|--------------------------|--|
| | | <u>Budget - Proposed</u> | |
| Operating Revenue | | | |
| Property Taxes | 4110 | <u>466,959.00</u> | |
| Total Operating Revenue | | <u>466,959.00</u> | |
| Expenditures | | | |
| Retiree Health Benefit | 5135 | 76,025.00 | |
| CalPERS Employer Retirement | 5160 | 193,043.00 | |
| Audit/Accounting | 5220 | 16,000.00 | |
| EDC Department Agency | 5260 | 4,300.00 | |
| Government Fees/Permits | 5310 | 13,500.00 | |
| Insurance | 5320 | <u>164,091.00</u> | |
| Total Expenditures | | <u>466,959.00</u> | |
| Net Revenue Over Expenditures | | <u><u>0.00</u></u> | |

**FIXED COSTS (Fund 01, 9000)
BUDGET DETAIL
Fiscal Year 2021-2022**

ACCOUNT DESCRIPTIONS

Revenues

4110 Property Taxes

Amount allocated is to cover these mandatory costs; costs are incurred whether the District is open or not.

Expenditures

5135 Retiree Health Benefit

Based on year-to-date actuals from FY2020-2021 for monthly payment to CalPERS, which may adjust due to age of the retiree.

5160 CalPERS Employer Retirement

Payment to CalPERS for unfunded pension liability based on actuarial provided by CalPERS; making one annual payment saves 3.5%.

5220 Audit/Accounting

Annual auditor costs

5260 EDC Department Agency

Annual LAFCO costs

5310 Government Fees/Permits

Cameron Park Lake dam annual permit fee to State of California; OSHA penalty payments

5320 Insurance

Special District Risk Management Association annual payment for liability insurance.

Department of Fire and Emergency Services

The Cameron Park Fire Department provides fire protection and emergency response services under contract with CAL FIRE. The Department serves an estimated resident population of 18,000 with two fire stations, 88 and 89. The Fire Department has two budget units for Fire Department operations and the Weed Abatement Ordinance program.

Fire Station 88 has a full-time staffed Advanced Life Support Fire Engine and a reserve fire engine. Station 88 has a two-person engine crew.

Fire Station 89 has a full-time staffed Advanced Life Support Fire Engine, a full-time staffed Advanced Life Support Medic Unit funded through the El Dorado County JPA, three reserve fire engines, and one reserve medic unit. The Battalion Chiefs' offices are located at Station 89. Station 89 has a two-person engine crew.

Intern Fire Fighters

Ten to twenty Resident Firefighters help to staff both fire stations, and they act as a third member of an engine company. Resident Firefighters participate as a crew member on an engine company, work closely with ambulance personnel, staff community events, and receive considerable training. Qualifications for a Resident Firefighter is 18 years of age, successfully completed an accredited California State Fire Marshal Firefighter Academy, and must be an Emergency Medical Technician (EMT).

El Dorado County Emergency Services Joint Powers Authority (aka JPA)

Agencies contracted by the JPA operate the medic unit ambulances and are reimbursed at 100% for their costs with funds from the JPA. These costs include personnel, operating expenses, and equipment. The District has an annual contract with the JPA to provide one ambulance and six employees who provide 24/7 coverage.

Fire Marshal Services

A Battalion Chief serves at the Cameron Park Fire Marshal, who reviews development plans for appropriate fire prevention measures. Fees are charged for these services. A contractor provides support to the Fire Marshal, depending upon workload.

Cameron Park Weed Abatement Ordinance Implementation

One part-time and one seasonal staff are assigned to assist the Fire Marshal in keeping Cameron Park safe from fires by implementing the Cameron Park Weed Abatement Ordinance.

Cameron Park Fire Explorer Post 89 is a youth organization sponsored by the Boy Scouts of America, consisting of young men and women between the ages of 14 and 20, who are interested in a career in the fire service. Explorers receive basic training and hands on experience as a firefighter. Explorers attend trainings every other Sunday and support the District's special events.

CAL FIRE Emergency Command Center – Dispatch Services

Cameron Park contracts with the CAL FIRE Emergency Command Center for Dispatch Services. The district is responsible to pay for all 911 calls that are not medical related. Fires, haz-mats, etc...

Apparatus Rental Reimbursements

CPFD fire apparatus (with and without personnel) is rented to CAL FIRE and CA Office of Emergency Services for state-wide fire incidents. The District is reimbursed for fire personnel and equipment hours to offset costs related to the rental of equipment and personnel.

Cameron Park Community Services District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
01 - General Fund
3000 - Fire
From 7/1/2021 Through 6/30/2022

| | | <u>Current Period</u> | <u>Budget - Proposed</u> |
|---------------------------------|------|-----------------------|--------------------------|
| Operating Revenue | | | |
| Property Taxes | 4110 | 2,973,422.90 | |
| JPA Reimbursable | 4260 | 1,150,000.00 | |
| Fire Apparatus Equip Rental | 4262 | 10,000.00 | |
| Other Income | 4600 | 6,000.00 | |
| Total Operating Revenue | | <u>4,139,422.90</u> | |
| Expenditures | | | |
| Worker's Compensation | 5170 | 1,335.64 | |
| Clothing/Uniforms | 5230 | 2,000.00 | |
| Computer Software | 5231 | 2,500.00 | |
| Computer Hardware | 5232 | 3,000.00 | |
| Contractual - Provider Services | 5236 | 4,160,537.26 | |
| Contract Under Utilization | 5237 | (300,000.00) | |
| Contract Services - Other | 5240 | 31,000.00 | |
| Educational Materials | 5265 | 1,000.00 | |
| Equipment-Minor/Small Tools | 5275 | 2,000.00 | |
| Fire & Safety Supplies | 5285 | 1,000.00 | |
| Fire Turnout Gear | 5295 | 31,000.00 | |
| Fire- Volunteer/Resident | 5296 | 20,200.00 | |
| Food | 5300 | 1,000.00 | |
| Fuel | 5305 | 30,000.00 | |
| Government Fees/Permits | 5310 | 1,000.00 | |
| Household Supplies | 5315 | 7,500.00 | |
| Maint. - Buildings | 5345 | 11,000.00 | |
| Maint. - Equipment | 5350 | 25,000.00 | |
| Maint. - Grounds | 5355 | 3,000.00 | |
| Maint. - Radio/Phones | 5360 | 2,000.00 | |
| Maint. - Tires & Tubes | 5365 | 10,000.00 | |
| Maint. - Vehicle | 5370 | 20,000.00 | |
| Memberships/Subscriptions | 5380 | 850.00 | |
| Office Supplies/Expense | 5400 | 4,500.00 | |
| Postage | 5410 | 500.00 | |
| Printing | 5415 | 500.00 | |
| Professional Services | 5420 | 2,000.00 | |
| Publications & Legal Notices | 5425 | 500.00 | |
| Radios | 5430 | 3,000.00 | |
| Staff Development | 5455 | 12,500.00 | |
| Phones/internet | 5470 | 13,000.00 | |
| Utilities - Water | 5490 | 10,000.00 | |
| Utilities - Electric/Gas | 5492 | 26,000.00 | |
| Total Expenditures | | <u>4,139,422.90</u> | |
| Net Revenue Over Expenditures | | <u><u>0.00</u></u> | |

**FIRE DEPARTMENT
and El Dorado County Joint Powers Authority Ambulance Services
BUDGET DETAIL**

ACCOUNT DESCRIPTION

4110 Revenue - Property Tax

Property tax allocation.

4132 Revenue – Fire Marshal Plan Review

Moved to 8000 Weed Abatement budget.

4260 Revenue - JPA Reimbursable

Reimbursement from El Dorado County Joint Powers Authority for 1 medic unit and 6 personnel, consistent with agreement. This amount fully funds District costs related to the medic unit. This is a flat rate income of \$1,150,000. If not fully expended by District, funds are re-funded to the County.

4262 Revenue - Fire Apparatus Equipment Rental

Revenues related to renting fire equipment and personnel to CA Office of Emergency Services. \$10,000 of revenues received from equipment reimbursement goes to funding equipment maintenance, line item 5370. The rest of the revenues received goes to Fire & Emergency Svcs Capital Asset Reserves Fund 07.

4600 Other Income

Fuel reimbursement from CSD Parks and CC&R Departments.

5010 Salaries - Seasonal

Moved to 8000 Weed Abatement budget.

5230 Clothing/Uniforms

Cameron Park Fire Department provides uniform clothing to Resident Firefighters.

5231 Computer Software

Fire operations and administration software; FYI Telecommunication

4 AVL MDT Radio Mobile annual licenses

Employee scheduling software annual fee and maintenance

Fire response software related to incidents: ESRI GIS License Renewal, Net Motion License, MDC Firewall License, MDC Maintenance

5232 Computer Hardware

Fire Department computers and tablets.

5235 Contractual Services

Moved to 8000 Weed Abatement budget.

5236 Contract Services

Expenditures for CAL FIRE contract for Fire and Paramedic services.

5237 Contract Under Utilization

Anticipated savings on CAL FIRE contract based on historical expenditures.

5240 Contract Services

Fire Department Dispatch Services: \$25,000 (Invoiced to the CSD from the Camino Dispatch Center) and Executech for IT support.

5265 Educational Material

Fire Prevention Education School / Public materials, estimated to be 2-3 times a month. Activity is increased during Fire Prevention week.

5275 Equipment – Minor/Small Tools

Update and replacement of hand tools and mechanical tools for both fire stations and fire engines. Shovels, Rakes, Lawn mowers, edgers, etc.

5285 Fire and Safety Supplies

Supplies for fire investigations within the District, accountability tags, and safety vest.

5295 Fire Turnout Gear

To supply Structural / Wildland Firefighter Personal Protective Equipment (PPE) to both paid and resident staff. Helmets, Boots, Gloves, Ear and Eye protection, PPE repairs, etc. A complete set of gear for one firefighter cost \$5,000. All PPE purchased complies with CalOSHA and NFPA 1851 and 1854. We also maintain an adequate replacement cycle. All PPE has an expiration date and must be rotated out of service and replaced every 5-10 years.

5296 Fire-Volunteer/Resident

This line item funds Resident/Intern Firefighters at each fire station. Resident/Interns are paid a daily stipend of \$80 per 24-hour shift. Resident/Interns help the District attain a 3-person staffing model on both fire engines. Expenditures from this line item could fluctuate based on Resident Firefighter staffing.

5300 Food

Provide meals to firefighters while on emergency incident, training, extended fire rehab, meetings, etc.

5305 Fuel

To provide fuel to all CSD vehicles / equipment from the fuel vault located at Fire Station 89. Fire receives reimbursement from other Departments for fuel costs.

5310 Government Fees/Permits

Costs related to the fuel station: Air Quality MD, Generator/Fuel Vault Permits and EDC Air Quality, Fuel Vault Permit.

5315 Household Supplies

Fire Station 88 and 89 cleaning and bathroom supplies for 18 permanent firefighting personnel, Resident and Explorer Firefighters, and up to two part-time Weed Abatement Specialists. These supplies also serve the restrooms and office that are associated with the conference room that is utilized by the public.

5345 Maint. - Buildings

Station 88 and 89 building maintenance, repairs, and replacement of items such as HVAC systems, water heaters, dishwashers, washing machine, oven, bay doors.

5350 Maint. – Equipment

Fire Engine ladder replacement & annual testing per NFPA 1932, chainsaw replacement/repairs, fire hose replacement & repairs, thermal imaging camera, flashlights, Self-Contained Breathing Apparatus (SCBA) test/repair/replace, cardiac defibrillators, heart monitors, auto extrication equipment, fire extinguishers, gas detectors, portable equipment, fire sprinkler system station 89, fire extinguishing hood system for Fire Station 88 &89, Fire Station 88 & 89 generator, and copy machine contracts for Fire Station 88 & 89.

5355 Maint. – Grounds

Station 88 and 89 Yard/Grounds, landscape and sprinkler system maintenance

5360 Maint. - Radio/Phones

Fire Station phones, intercoms, and base radios. Radio repairs for mics, chargers, antennas, software updates, maintenance, and replacement parts. Camron Park Fire Dept currently has 18 hand held radios and 15 mobile radios. All radios must be sent out for repairs. An average cost for a repair is \$300-\$500.

5365 Maint. - Tires/Tubes

Repair and Replacement for Tires on 6 Fire Engines and 6 light trucks.

5370 Maint. - Vehicle

Repair and maintenance of Fire Engines and light trucks.

5380 Memberships/Subscriptions

El Dorado Chief Association, El Dorado County Training Association
Prevention National Fire Protection Association Subscription / Memberships
Station 88 and 89 Newspaper

5400 Office Supplies/Expense

To provide office supplies to Fire Station 88/89.

5410 Postage

Fire Station 88/89 mailings and certified letters.

5415 Printing

Flyers, posters, business cards

5420 Professional Services

Fire alarm Monitoring for Fire Station 88 and 89
DOJ Background / Fingerprints / Resident Physicals / Pest Control

5425 Publications & Legal Notices

Newspaper legal notices

5430 Radios

Radio accessories: mics, batteries, chargers, antennas, and replacement parts. Cameron Park Fire Department currently has 18 hand held radios and 15 mobile radios.

5455 Staff Development

Fire Training staff development funds allow for career enhancement and development through education of all staff and new recruits. This fund is to cover the 18 permanent full-time staff for annual training and recertification on licenses such as EMT/Paramedic, commercial driver's license, etc.

5470 Phones/Internet

Used for monthly service: Station 88 / 89 phones and Internet, cell phones, and Fire Engine tablets

5490 Utilities - Water

Station 88 and 89

5492 Utilities – Electric/Gas

Station 88 and 89

Cameron Park Community Services District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
01 - General Fund
8000 - Weed Abatement
From 7/1/2021 Through 6/30/2022

| | | <u>Current Period Budget - Proposed</u> |
|--------------------------------|------|---|
| Operating Revenue | | |
| Property Taxes | 4110 | 27,263.61 |
| Fire Marshall Plan Review | 4132 | 45,000.00 |
| Grant - CI | 4605 | <u>113,120.00</u> |
| Total Operating Revenue | | <u>185,383.61</u> |
| Expenditures | | |
| Salaries - Perm. | 5000 | 32,885.00 |
| Salaries - Seasonal | 5010 | 19,200.00 |
| CalPERS Employer Retirement | 5160 | 2,496.00 |
| Worker's Compensation | 5170 | 199.86 |
| FICA/Medicare Employer Cont... | 5180 | 1,945.00 |
| UI/TT Contribution | 5190 | 625.00 |
| Clothing/Uniforms | 5230 | 250.00 |
| Computer Software | 5231 | 1,000.00 |
| Computer Hardware | 5232 | 1,000.00 |
| Contractual Services | 5235 | 10,000.00 |
| Contract Services - Other | 5240 | 100,000.00 |
| Educational Materials | 5265 | 10,000.00 |
| Fire & Safety Supplies | 5285 | 500.00 |
| Memberships/Subscriptions | 5380 | 500.00 |
| Office Supplies/Expense | 5400 | 1,000.00 |
| Postage | 5410 | 6,000.00 |
| Printing | 5415 | 250.00 |
| Staff Development | 5455 | <u>2,000.00</u> |
| Total Expenditures | | <u>189,850.86</u> |
| Net Revenue Over Expenditures | | <u><u>(4,467.25)</u></u> |

Fire Marshal and Weed Abatement Program Budget Detail

ACCOUNT DESCRIPTION

4110 Revenue - Property Tax

Property Tax allocation.

4132 Revenue – Fire Marshal Plan Review

Fire Marshal Fees for Plan Check. Costs are generated by Fire Marshall or assigned to Interwest Consulting group, who is assigned by Fire Marshall to provide plan check services. Fees are charged consistent with the District’s approved fee schedule. When Interwest provides services, invoice is for their costs plus 20%.

4410 Revenue - Weed Abatement

Revenues received from lien properties to offset abatement costs, which includes contractor’s costs and Fire Dept administrative costs.

4605 Revenue – CCI Grant

Revenues received from the California Climate Investment (CCI) Grant for Fire Prevention and Educational materials. \$85,000 allotted for fuels reduction work, \$10,000 allotted for educational material, \$6,000 allotted for postage. All revenues received from the grant will also have a 12% administrative fee included.

5000 Salaries – Permanent

1 part-time employee, year-round (no benefits). Employee is managed by the Fire Department and reports to the Fire Marshal to assist with the weed abatement program and manage the California Climate Investment Grant (CCI). The grant is to be utilized for fuels reduction on CSD owned properties and Fire Prevention and Education to the public. The CCI Grant expires in March of 2022.

5010 Salaries - Seasonal

Currently budgeted for one part-time seasonal employee to work for three months in the spring to assist with implementation of the Weed Abatement Ordinance program.

5160 CalPERS Employer Retirement

CalPERS pension costs for year-round employee, instead of paying for social security.

5170 Worker’s Compensation

Worker’s Compensation for weed abatement staff.

5180 FICA/Medicare Employer Contribution

FICA/Medicare Employer Contribution for season part-time weed abatement employee.

5190 UI/TT Contribution
UI/TT Employer Contribution for weed abatement staff.

5230 Clothing/Uniform
Uniforms for Weed Abatement Specialists.

5231 Computer Software
Miscellaneous computer software, ESRI, Parcel Quest.

5232 Computer Hardware
Weed abatement computers and tablets.

5235 Contractual Services
Expenditures to Interwest Consulting for Fire Marshal plan review when, due to workload, Fire Marshal is unable to review. Expenditures for Interwest are billed to customer at cost plus 20%.

5240 Contract Services - Other
Cost for contractors to perform abatement services consistent with Weed Abatement Ordinance.

5265 Educational Material
Fire Prevention and Education materials published through the weed abatement program i.e. post cards, signs, magazine articles. All funding should be covered by the CCI grant.

5285 Fire and Safety Supplies
Supplies for fire investigations within the District, accountability tags, and safety vest.

5380 Memberships/Subscriptions
Prevention National Fire Protection Association Subscription / Memberships.

5400 Office Supplies
Office supplies to support Fire Marshal and weed abatement program.

5410 Postage
Postage for weed abatement inspection, notices, and CCI Grant Prevention and Educational materials. All postage for the CCI grant materials will be reimbursed at 112%.

5415 Printing
Flyers, posters, business cards

5455 Staff Development

Fire Training Staff development funds allow for career enhancement and development through education of all staff and new recruits. This fund is to cover annual training and recertification on licenses.

Cameron Park Community Services District

Department of Parks and Facilities

The Parks and Facilities Department is responsible for the maintenance and operation of the District's parks, community center, pool and nineteen Lighting and Landscape Assessment Districts (LLAD). The Cameron Park Community Services District (District) has 14 parks, unimproved open space and recreation facilities, totaling of 143 acres. Two-thirds of the acreage is improved for recreation use. The park sites are classified as community, neighborhood or natural areas. Department staff provide support for District special events, recreation activities, Eagle Scouts, volunteer groups and to the Cameron Park Community Foundation for memorial trees and benches.

| Park Name | Type | Total Acres | Improved Acres | Un-improved Acres | Trails (miles) | Turf Area - Acreage |
|-----------------------------|-----------------|--------------|----------------|-------------------|----------------|---------------------|
| Cameron Park Community Cntr | Community | 4.1 | 4.1 | | | 0.50 |
| Cameron Park Lake | Community | 56.5 | 56.5 | | 1.10 | 5.00 |
| Christa McAuliffe Park | Community | 7.1 | 7.1 | | | 4.00 |
| Rasmussen Park | Community | 10.1 | 10.1 | | 0.75 | 7.00 |
| David West Park (LLAD) | Neighborhood | 6.2 | 3.0 | 3.0 | | 2.00 |
| Dunbar Park Site | Natural Area | 0.9 | | 0.9 | | |
| Eastwood Park (LLAD) | Neighborhood | 2.2 | 2.2 | | | 2.00 |
| Gateway Park | Neighborhood | 13.3 | | 13.3 | | 1.00 |
| Hacienda Park | Neighborhood | 4.9 | 4.9 | | 0.75 | 1.00 |
| Northview Park (LLAD) | Neighborhood | 5.2 | 5.2 | | 0.75 | |
| Bonanza Park Site | Natural Area | 12.6 | | 12.6 | | |
| Knollwood Park Site | Natural Area | 6.5 | | 6.5 | | |
| Royal Oaks Park | Natural Area | 10.4 | | 10.4 | 0.50 | |
| Sandpiper Park Site | Natural Area | 3.1 | | 3.1 | | |
| Chardi Corner | Community Entry | | | | | |
| | | | | | | |
| | TOTAL | 143.1 | 93.1 | 49.8 | 3.85 | 22.50 |

The Parks & Facilities Department has three units: Parks, Lighting and Landscape Districts, and Community Center.

Community Center (7000)

Facilities staff is responsible for:

- Pool operations including monitoring pool chemicals.
- Cleanliness of the gym, restrooms, all classrooms, kitchen, large hall, parking lot and landscaped areas.
- Room set up and take down for all facility use, both internal and external;
- Working with external reservation holders for check in and checking out, and monitoring reservation holder's activities.
- Appropriate operating permits-licenses for fire and burglar alarms, food preparation, and pool.
- Repairs related to plumbing and electrical.
- Maintains HVAC system.

Cintas provides janitorial supplies, soap and paper goods, and also restocks and maintains inventory routinely eliminating this responsibility for staff. District staff will continue to maintain inventory for incidental supplies.

Ski Air provides preventative HVAC maintains twice per calendar year. This includes; cleaning coils, inspecting filters, replacing worn belts and testing amperage on HVAC system.

Pool heater, sand in filters and vacuum was replaced, providing more efficiency and effectiveness with less costs. Pool's solar system is fully functional.

Community and Neighborhood Parks (4000)

The District has four community parks and five neighborhood parks. Amenities include playgrounds, pools, disc golf course, picnic tables, restrooms, sports fields, parking lots, signage, sport courts, pathways, drainage, fencing and landscaping.

Sports fields are located at Christa McAuliffe, David West and Rasmussen parks. Parks staff maintain turf grass, irrigation systems, and strips ball fields for recreation programs. Parks staff works closely with youth and adult sports groups such as little league, soccer and rugby. Sports fields at Christa McAuliffe Park is being renovated Spring 2021, and Rasmussen and David West sports fields are scheduled for Fall 2021.

Annual Maintenance Agreements with Ponderosa Little League and Prospector Soccer will augment District funds to preserve the renovated fields.

There are five playgrounds located throughout the District. Parks staff conducts safety inspections bi-weekly, rakes playground surfaces weekly, and makes repairs as needed. Playgrounds are maintained according to National Playground Safety Standards.

Parks staff applies herbicides and fertilizer throughout the park and open space system. El Dorado Weed Control sprays fire breaks throughout the District's open space properties. This is part of the departments Fire Fuel Reduction program, partially offset by the California Climate Investment Grant funds.

Irrigation systems are located in eight parks, Chardi Corner and the Community Center. The condition of the irrigation systems is improving. Staff continue to improve the efficiencies of the irrigation systems and identify necessary repairs and improvements for more efficient use of water.

Staff maintains appropriate operating permits-licenses for dam, water resources control board, department of transportation, EID recycled water, hazardous materials, back-flow preventers, air quality control board, water rights, CAL-OSHA, and pesticides.

Parks employees, with the assistance of Growlersburg crews, maintains 50 acres of open space. The budget request includes a continuation of the spray program for weed prevention, which has proved very successful.

Lighting and Landscape Assessment Districts (LLAD) – Funds 30 through 50

The District has nineteen LLAD's, six are neighborhood parks and/or landscaped area, and the remaining thirteen have only street lights. Staff are implementing the recommendations of the LLAD Ad Hoc Committee.

LLAD Descriptions are behind the LLAD tab.

Cameron Park Community Services District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
01 - General Fund
4000 - Parks and Facilities
From 7/1/2021 Through 6/30/2022

| | | Current Period Budget - Proposed |
|---------------------------------|------|-------------------------------------|
| Operating Revenue | | |
| Property Taxes | 4110 | 424,612.29 |
| Lake Entries - Daily (Kiosk) | 4180 | 35,660.00 |
| Annual Passes (Lake/Pool Co...) | 4181 | 18,750.00 |
| Picnic Site Rentals | 4182 | 1,500.00 |
| Sports Field Rentals | 4190 | 17,580.00 |
| Grant - CI | 4605 | 19,000.00 |
| Total Operating Revenue | | <u>517,102.29</u> |
| Expenditures | | |
| Salaries - Perm. | 5000 | 185,128.00 |
| Salaries - Seasonal | 5010 | 18,125.00 |
| Overtime | 5020 | 2,000.00 |
| Health Benefit | 5130 | 31,436.00 |
| Dental Insurance | 5140 | 2,656.00 |
| Vision Insurance | 5150 | 442.00 |
| CalPERS Employer Retirement | 5160 | 13,304.00 |
| Worker's Compensation | 5170 | 18,127.29 |
| FICA/Medicare Employer Cont... | 5180 | 5,394.00 |
| UI/TT Contribution | 5190 | 2,439.00 |
| Agriculture | 5215 | 14,000.00 |
| Clothing/Uniforms | 5230 | 1,200.00 |
| Computer Software | 5231 | 3,781.00 |
| Computer Hardware | 5232 | 500.00 |
| Contract Services - Other | 5240 | 19,000.00 |
| Equipment-Minor/Small Tools | 5275 | 4,000.00 |
| Fire & Safety Supplies | 5285 | 2,200.00 |
| Food | 5300 | 500.00 |
| Fuel | 5305 | 4,000.00 |
| Government Fees/Permits | 5310 | 2,300.00 |
| Household Supplies | 5315 | 8,000.00 |
| Maint. - Vehicle Supplies | 5340 | 2,200.00 |
| Maint. - Buildings | 5345 | 4,000.00 |
| Maint. - Equipment | 5350 | 5,000.00 |
| Maint. - Grounds | 5355 | 37,500.00 |
| Maint. - Tires & Tubes | 5365 | 2,400.00 |
| Maint. - Vehicle | 5370 | 4,500.00 |
| Mileage Reimbursement | 5385 | 200.00 |
| Office Supplies/Expense | 5400 | 1,000.00 |
| Postage | 5410 | 50.00 |
| Professional Services | 5420 | 30,500.00 |
| Rent/Lease - Equipment | 5440 | 3,000.00 |
| Staff Development | 5455 | 2,500.00 |
| Phones/internet | 5470 | 10,500.00 |
| Utilities - Water | 5490 | 27,500.00 |
| Utilities - Electric/Gas | 5492 | 25,000.00 |
| Vandalism | 5500 | 1,200.00 |
| Cal Fire In Kind Purchases | 5501 | 12,500.00 |
| Transfer Out | 7000 | 9,020.00 |
| Total Expenditures | | <u>517,102.29</u> |
| Net Revenue Over Expenditures | | <u>0.00</u> |

PARKS & FACILITIES DEPARTMENT
Parks, Open Space and Unimproved Properties
BUDGET DETAIL

ACCOUNT ACCOUNT DESCRIPTION

4110 Property Tax

Property Tax Allocation

4180 Lake Entry – Daily Kiosk Revenues

100% dedicated to Parks 4000

4180 Annual Passes

Funds generated from sale of Annual Passes; 25% dedicated to Parks 4000

4182 CP Lake Picnic Reservations

Parks receives 100% of the revenues generated from picnic reservations.

4190 Parks/Field Use Revenue

Generated by sports fields revenues such as Little League. Parks receives 80% of the total revenues. Amount based on actuals.

4605 Grant – CCI

Reimbursement from CA Climate Investment Grant for fire fuel reduction on District properties.

5000 Salaries – Permanent

Full time benefitted district employees

Positions allocated to Parks:

- Park Superintendent 40%
- Park Foreman 70%
- Admin Assistant part-time, year-round 1,248 hours
- 2 – Full-time Park Maintenance Worker IIs
- 1,712 part-time staff hours (3)

5010 Salaries – Seasonal

1,250 hours for kiosk workers for 5 months of operations

5020 Overtime

Over-time compensation for employees to cover for sick leave absences, unplanned staff schedule changes, special events and call-outs on evenings and weekends.

5130 Health & Dental

Health and dental for full time benefitted employees

5140 Dental Insurance

Dental insurance for full time benefitted employees

5150 Vision Insurance

Vision insurance for full time benefitted employees

5160 Retiree Benefits

Employer contribution to Cal PERS pension costs. Now allocated to Fixed Costs

5170 Worker's Compensation

Employer's contribution to employee's Worker's Compensation Insurance.

5180 FICA/Medicare Employer Contribution

Employer's contribution to employee's Social Security.

5190 UI/TT Contribution

Employer's contribution to employee's Unemployment Insurance.

5215 Agriculture

Agriculture products used to maintain the park and open space properties. Includes, herbicides, pesticides, fertilizers and turf grass seed. Items listed below;

Aquatic herbicides \$4,600

Turf grass seed \$3,500

Turf grass fertilizer \$4,100

Weed abatement chemicals - \$1,800

5230 Clothing/Uniforms

Clothing supplied to district employees. Includes; shirts, jackets and reimbursement for steel toed boots. District staff are required to wear district shirts and can be reimbursed for the purchase of steel toe boots.

5231 Computer Software

Portion of MaintainX software, used to log assest, create work orders and to save all playground and vehicle information.

5231 Computer Hardware

5240 Contract Services Other

CA Climate Investment grant funds to reduce ladder fuels on District properties.

5265 Educational Material

Training materials to invest in the continued training and growth for our full time benefited employees.

5275 Equipment-Minor/Small

Equipment and tools used by staff to perform their day to day tasks. Also includes the tools used by CalFire (Growlersburg) to help the district maintain the open space properties.

5285 Fire & Safety Supplies

Safety continues to be a key function of the parks department. This account will be used for safety supplies such as life vests, safety vests, cones, water and fire extinguishers. Also includes PPE (Personal Protective Equipment) used by staff. Additional Funding needed to purchase new cones, barricades and safety supplies.

5300 Food

Food can be purchased for special events, staff training and for Growlersburg on special occasions. Also used for purchase coffee and supplies for staff.

5305 Fuel

Covers the cost of fuel for the Parks department. Also covers fuel for various pieces of equipment.

5310 Gov't Fees & Permits

Cost related to Department of Pesticide Regulations, Air Quality Control, and Environmental Health permits. Permits are for the districts pesticide program and use of the chipper. Account also covers Stratus Environmental cost to maintain diversion reports and water qualify for Cameron Park Lake

5315 Household Supplies

Funds for the department's toiletry, cleaning supplies and doggy pot products. The bulk of the materials are supplied by Hillyard Janitorial Services.

5340 Maint. – Vehicle Sup

This account is used for minor vehicle supplies and equipment. Equipment includes tool boxes, windshield wipers, floor mats, truck racks and other misc. Need to add an additional utility rack to a District vehicle.

5345 Maint. – Buildings

This account is used to maintain and repair buildings for which the parks department is responsible for. This includes the parks shop, park restrooms, well houses, kiosk and concession stand.

5350 Maint. – Equipment

Maintenance of gas powered equipment such as lawn mowers, chain saws, weed eaters, tank sprayers, utility vehicles and the districts tractor and implements. Much of this equipment is used by Growlersberg crews (for example 12 weed eaters). The majority of the equipment is maintained in-house by skilled staff.

5355 Maint. – Grounds

This account provides general funding for grounds, field supplies, playground equipment, plumbing fixtures, irrigation supplies, picnic benches, barbecues, decomposed granite pathways and lighting. The majority of this account is used to maintain the park grounds.

5365 Maint. Tires & Tubes

This account covers new tires and the repair of damaged tires for district vehicles.

5370 Main. Vehicle

6 vehicles are allocated for maintenance to this account. Vehicles are 10-20 years old, re-allocated from the Fire Department. A skilled employee will provide routine weekly safety inspections and minor maintenance. Vehicles are taken to an outside mechanic for oil changes and services. This account also covers smog for district vehicles.

5375 Medical Supplies

This account is used for first aid stock for the department.

5380 Memberships/Subscriptions

The Parks Superintendent holds the districts Qualified Applicators Certificate and Irrigation Auditor License. This account pays for the subscription of those certifications and memberships.

5385 Mileage Reimburse

Account is used for mileage reimbursement as needed.

5400 Office Supplies

This account funds the various office supplies needs to operate.

5405 Pool Chemicals

Not anticipating a Splash Pad until the summer of 2022 at soonest.

5420 Professional Services

On-The-Spot Janitorial – Cleans the district park restrooms every Wednesday mornings. They also perform a deep cleaning the first Wednesday of every month.

Capital Private Patrol – Closes the parks on a nightly basis. Open parks on weekends and holidays.

Sierra Security – Performs security and fire alarm maintenance and monitoring for the department.

DSA (portion of) – Provides I.T. and technical support for the department.

Streamline (portion of) - website host and maintenance costs.

5440 Rent/Lease – Equipment

Equipment rental such as vibrating plate to repair decomposed granite walk; excavator for main line water repairs, tree root excavation. Also include a lift to decorate the Christmas tree at Christa McAuliffe Park.

5455 Staff Development

The department fully supports full time staff to seek additional training to maximize their skill set. Training topics will include pesticide safety, irrigation diagnosis and repairs, horticulture, and tree trimming.

5470 Telephone

This account covers the department's cell phones, landlines, hot spots and internet usage.

Hot Spots – The district utilizes 7 hotspot for our Central Irrigation System. They allow the Irrigation to be control via the internet.

Cell Phones – The department has 5 district cell phones; 2 of which are for the Park Maintenance 2 workers. The Parks Assistant, Parks Foreman and Superintendent each have a cell phone.

Internet and landlines – The parks department has a land line phone number and internet access.

5490 Utilities – Water

This account is for the parks department irrigation and restroom water. Cost increased due to irrigation at the Christa McAuliffe T-ball field.

5492 Utilities – Electric/Gas

This account is used for all the electrical and gas consumption for the Parks. The District is looking into energy efficiencies such as Led lighting and solar energy.

5500 Vandalism

Vandalism is an unforeseen expense and is solely based on damage done. Damage in excess of \$1,000 can be billed to insurance.

5501 Cal Fire Growlersburg Payment

District purchases equipment and supplies for Growlersburg to compensate for their work on District properties. CAL FIRE Captain and Parks Superintendent track number of crews and day's work.

7000 Transfer Out

Transfer of funds to support maintenance of David West Community Park, baseball field and portion of open space.

Cameron Park Community Services District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
01 - General Fund
7000 - Community Center
From 7/1/2021 Through 6/30/2022

| | | Current Period Budget - Proposed |
|--------------------------------------|------|-------------------------------------|
| Operating Revenue | | |
| Property Taxes | 4110 | 221,280.23 |
| Annual Passes (Lake/Pool Co... | 4181 | 18,750.00 |
| Assembly Hall & Classroom Re... | 4185 | 35,139.00 |
| Gym Rentals | 4186 | 13,000.00 |
| Pool Rental Fees | 4187 | 49,000.00 |
| Total Operating Revenue | | 337,169.23 |
| Expenditures | | |
| Salaries - Perm. | 5000 | 121,801.00 |
| Overtime | 5020 | 1,000.00 |
| Health Benefit | 5130 | 16,225.00 |
| Dental Insurance | 5140 | 1,633.00 |
| Vision Insurance | 5150 | 245.00 |
| CalPERS Employer Retirement | 5160 | 9,367.00 |
| Worker's Compensation | 5170 | 7,640.48 |
| FICA/Medicare Employer Cont... | 5180 | 3,896.00 |
| UI/TT Contribution | 5190 | 1,699.00 |
| Advertising/Marketing | 5209 | 1,200.00 |
| Agriculture | 5215 | 400.00 |
| Bank Charge | 5221 | 1,600.00 |
| Clothing/Uniforms | 5230 | 900.00 |
| Computer Software | 5231 | 1,940.00 |
| Contract Services - Other | 5240 | 5,890.00 |
| Equipment-Minor/Small Tools | 5275 | 2,500.00 |
| Fire & Safety Supplies | 5285 | 950.00 |
| Fire Prevention & Inspection | 5290 | 1,100.00 |
| Government Fees/Permits | 5310 | 2,900.00 |
| Household Supplies | 5315 | 13,500.00 |
| Maint. - Buildings | 5345 | 8,000.00 |
| Maint. - Equipment | 5350 | 10,000.00 |
| Maint. - Grounds | 5355 | 2,000.00 |
| Maint. - Tires & Tubes | 5365 | 1,200.00 |
| Maint. - Vehicle | 5370 | 1,000.00 |
| Office Supplies/Expense | 5400 | 200.00 |
| Pool Chemicals | 5405 | 25,000.00 |
| Professional Services | 5420 | 400.00 |
| Rent/Lease - Equipment | 5440 | 200.00 |
| Staff Development | 5455 | 250.00 |
| Phones/internet | 5470 | 8,000.00 |
| Utilities - Water | 5490 | 8,500.00 |
| Utilities - Electric/Gas | 5492 | 80,000.00 |
| Vandalism | 5500 | 500.00 |
| Total Expenditures | | 341,636.48 |
| Net Revenue Over Expenditures | | (4,467.25) |

**PARKS & FACILITIES DEPARTMENT
7000 Community Center
BUDGET DETAIL**

ACCOUNT ACCOUNT DESCRIPTION

4110 Property Taxes

Property tax allocation to the Community Center.

4181 Annual Passes

25% of annual pass sales to offset costs of running community pool.

4185 CC Facility Rentals

Revenue generated from rentals of the Community Center. Amount is based on past actuals in Rec Trac. 100% dedicated to Community Center.

4186 Gym Rentals

50% of gym rental revenues to offset costs of staffing and maintaining community center gym.

4187 Pool Use Fees

50% of pool use fees to offset costs of maintaining community pool.

5000 Salaries – Permanent

Staffing allocation to Community Center:

- 40% of the Parks & Facilities Superintendent;
- 10% of the Parks Foreman,
- 1 Full-time Maintenance II Worker assigned to Community Center,
- 10% of two Parks Maintenance II Workers for landscaping duties,
- 1.3 Full Time Equivalent (FTE) for part-time employees

5020 Overtime

Unexpected scheduled changes for staff absences, urgent facility repairs, alarm services, and events overrunning scheduled times.

5130 Health Benefit

Health and dental for full-time benefitted employees.

5140 Dental Insurance

Dental insurance for full-time benefitted employees.

5150 Vision Insurance

Vision insurance for full-time benefitted employees

5160 CalPERS Employer Retirement

Employer's contribution to CalPERS pension.

5170 Worker's Compensation

Employer's contribution to Worker's Compensation Insurance.

5180 FICA/Medicare Employer Contribution

Employer's contribution to Medicare/Social Security.

5190 UI/TT Contribution

Employer's contribution to Unemployment Insurance.

5209 Advertising/Marketing

Portion of District e-newsletters/mailers.

5215 Agriculture

Fertilizer and Herbicide application.

5230 Clothing/Uniforms

This accounts covers work related clothing such as shirts, jackets and steel toe work boots reimbursement.

5231 Computer Software

Portion of Streamline web services.

Portion of MaintainX, new App for managing work requests and inventory.

5240 Contract Services - Other

Portion of Executech IT support services.

5275 Equipment-Minor/Small Tools

Day to day tools and equipment for staff to maintain the Community Center.

5285 Fire and Safety Supplies

Fire/safety and first aid related items.

5290 Fire prevention and inspection

Annual fire sprinkler test/inspections.

5310 Government Fees/Permits

Slide inspection, health department inspection, air quality management, etc.

5315 Household Supplies

Cintas is our services provider for all janitorial supplies.

5345 Maint. – Buildings

Maintenance and repair of the Community Center grounds. Items include: plumbing, electrical, windows, doors, etc.

5350 Maint. – Equipment

Funds used to maintain equipment such as lighting, HVAC, pool heater, pool pumps, audio/visual, kitchen appliances etc. The District is increasing the amount of funding for this line item due to the increasing age of the equipment.

5355 Maint. – Grounds

Funds used to maintain the exterior landscape and parking lot. Irrigation, fertilization, plants, turf grass, fencing, weed abatement, etc.

5365 Maint. – Tires & Tubes

Tires for District vehicles used for the Community Center.

5370 Maint. Vehicle

Maintenance and repair of District vehicles used for the Community Center.

5400 Office Supplies

Office supplies, as needed.

5405 Pool Chemicals

Items used to chemically treat the pool. Chemicals used include: cyanuric acid, sodium hypochlorite, muriatic acid, carbon dioxide, and sodium chloride.

5420 Professional Services

Sierra Security quarterly alarm testing.

5440 Rent/Lease – Equipment

CardConnect monthly terminal fee.

5455 Staff Development

Training for full-time staff. Irrigation, pesticide, and pool training are a focal point. Training did not take place in 2020-21 due to COVID-19.

5470 Telephone/Internet

2 cell phones, 1 hot spot for irrigation system and portion of the landline phones and internet.

5490 Utilities – Water

Community Center, swimming pool, and irrigation water usage. Irrigation water is reclaimed water.

5492 Utilities – Electric/Gas

Electric and gas consumption for the Community Center, including the pool. The new 97% efficient pool heater should will help lower the cost to heat the pool. Budget estimate based on review of past costs for two years, which was challenging given the closure of the facility, changes in use and benefits of new operating systems.

Department of Recreation

Beginning in March 2020, the Recreation Department shifted its focus of services and programs in response to the pandemic. Staff took a lead on disseminating information to residents and co-workers regarding the pandemic, appropriate pre-cautions when using parks, and facility closures. CDC and OSHA guidelines were reviewed and disseminated. Staff created new COVID safe activities, such as the Virtual Recreation Center; and concentrated their efforts on programming at the Community Pool which was considered a safe recreation amenity.

The Fiscal Year 2021-2022 Recreation Department budget represents a renewal of recreation programs and services, which will be phased in over time considering any required COVID protocols and the Solar System construction project at the Community Center. Recreation staff will rebuilding keeping in mind the Program Strategies & Priorities (next page). Traditional programs such as enrichments classes, sports and day camp will continue, along with new programs yet to be determined. When large groups can gather, Halloween, Santa Swim and other special events will return.

Program registration is taken with Rec Trac. The Receptionist is assigned to the Recreation Department to staff the public counter and serving as the customers' first point of contact as follows:

- assists customers with recreation program registration, facility reservations, CC&R forms and processes;
- collects revenues and daily cash reconciliations;
- develops Rec Trac reports.

Recreation staff coordinate the District's communications for all Departments on the website, eNewsletter, twice yearly mailer, Facebook and Next Door. Activity Guide is not budgeted.

Department staff includes:

- 3 Full-time employees including the Recreation Supervisor, Recreation Coordinator, and Front Desk.
- Up to 75 Part-time, seasonal employees who serve as lifeguards, summer camp counselors, sports scorekeepers, and special event staff.

Recreation Department Program Strategies & Priorities

- Concentrate on programming District facilities, especially programs and events at the Community Center and Community Pool
- Emphasis on Quality of customer experience instead of quantity of programs
- Leverage partnerships recognizing that the success of swim teams and youth sports leagues is the District's success as well in terms of increasing rental revenues at a low cost
- Leverage partners, volunteers, and contractors to provide services instead of hiring District employees
- Seek funding partners by finding common goals: Friends of Seniors and Marshall Medical Center
- Tracking attendance is important and future decisions will be based on attendance and reaching underserved populations
- Implement new class protocols for instructors: minimum class sizes (currently 3 but will increase to 5 in future); classes must be held on District property
- Consolidate and re-fresh special events when opportunity arises: Halloween & Community Showcase
- Eliminate low performing programs at District, especially those offered at neighboring agencies (ie: adult softball)
- Be cost conscious and efficient: reduce Activity Guide pages dedicated to Recreation; reduce front office time registering participants in classes that are cancelled due to low attendance
- Spread recreation overhead costs to all program budgets

Cameron Park Community Services District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
01 - General Fund
5000 - Recreation
From 7/1/2021 Through 6/30/2022

| | | <u>Current Period Budget - Proposed</u> |
|----------------------------------|------|---|
| Operating Revenue | | |
| Property Taxes | 4110 | 151,995.97 |
| Recreation Program Revenue | 4154 | 122,639.00 |
| Annual Passes (Lake/Pool Co... | 4181 | 37,500.00 |
| Gym Rentals | 4186 | 13,000.00 |
| Pool Rental Fees | 4187 | 49,000.00 |
| Sports Field Rentals | 4190 | 2,000.00 |
| Sponsorships | 4255 | <u>20,000.00</u> |
| Total Operating Revenue | | <u>396,134.97</u> |
| Expenditures | | |
| Salaries - Perm. | 5000 | 140,770.00 |
| Salaries - Seasonal | 5010 | 104,000.00 |
| Overtime | 5020 | 750.00 |
| Health Benefit | 5130 | 29,361.00 |
| Dental Insurance | 5140 | 2,206.00 |
| Vision Insurance | 5150 | 391.00 |
| CalPERS Employer Retirement | 5160 | 9,712.00 |
| Worker's Compensation | 5170 | 4,834.22 |
| FICA/Medicare Employer Cont... | 5180 | 10,791.00 |
| UI/TT Contribution | 5190 | 2,937.00 |
| Advertising/Marketing | 5209 | 13,000.00 |
| Bank Charge | 5221 | 1,600.00 |
| Clothing/Uniforms | 5230 | 1,800.00 |
| Computer Software | 5231 | 7,500.00 |
| Computer Hardware | 5232 | 250.00 |
| Contract Services - Other | 5240 | 5,700.00 |
| Instructors | 5316 | 6,500.00 |
| Memberships/Subscriptions | 5380 | 310.00 |
| Mileage Reimbursement | 5385 | 100.00 |
| Office Supplies/Expense | 5400 | 500.00 |
| Professional Services | 5420 | 2,500.00 |
| Program Supplies | 5421 | 19,730.00 |
| Rent/Lease - Bldgs, Fields, etc. | 5435 | 7,060.00 |
| Rent/Lease - Equipment | 5440 | 200.00 |
| Staff Development | 5455 | 2,500.00 |
| Phones/internet | 5470 | 5,600.00 |
| Utilities - Electric/Gas | 5492 | <u>20,000.00</u> |
| Total Expenditures | | <u>400,602.22</u> |
| Net Revenue Over Expenditures | | <u><u>(4,467.25)</u></u> |

**RECREATION DEPARTMENT
BUDGET DETAIL
FY2021-2022**

ACCOUNT DESCRIPTION

4110 Property Tax

No property tax allocation

4154 Recreation Program Revenue

Sum of all recreation program revenues generated from enrichment classes, adult and youth sports, day camp, aquatics, special events, and senior programs. Rec Trac software track revenues associated with each program.

4181 Annual Passes

50% of annual pass sales to offset costs of staffing lifeguards at community pool.

4186 Gym Rentals

50% of gym rental revenues to offset cost of scheduling user groups; recreation staff to fill in when facilities staff is not available.

4187 Pool Rental Fees

50% of pool rental fees to offset cost of staffing lifeguards at community pool.

4190 Sports Field Rentals

20% of sports fields rentals to offset costs of scheduling user groups.

4255 Sponsorships

Revenues generated from sponsorships, donations, and grants for special events and special programs, including Summer Spectacular.

5000 Salaries – Permanent

Three full time benefitted district employees, Recreation Supervisor, Recreation Coordinator and Receptionist. Receptionist was previously assigned in Administration.

5010 Salaries – Seasonal

Recreation department up to 75 part-time, seasonal staff who serve as lifeguards, summer camp counselors, sports scorekeepers and special event staff.

5020 Overtime

Overtime to compensate for unexpected staff absences and events running longer than expected.

5130 Health Benefit

Health for full time benefitted employees.

5140 Dental Insurance

Dental insurance for full time benefitted employees.

5150 Vision Insurance

Vision Insurance for full time benefitted employees.

5160 CalPERS Employee Retirement

Cost of employer's share of retirement costs.

5170 Worker's Compensation

Employer's contribution to employee's Worker's Compensation Insurance.

5180 FICA/Medicare Employer Contribution

Employer's contribution to FICA/Medicare.

5190 UI/TT Contribution

Employer's contribution to employee's Unemployment Insurance.

5209 Advertising/Marketing

2 Activity mailers – including design, printing and mailing. While Recreation has the burden of cost, this benefits the CSD as a whole.

Monthly E-Newsletter, designer, and mail chimp costs \$100/month. Mail chimp will be switched to the mail service associated with the new website hosted by Streamline as time permits; it was part of their service package and cheaper than mail chimp.

Boosting Facebook posts to advertise programs and events

5221 Bank Charge

Cost for use of credit cards.

5230 Clothing/Uniforms

Employee uniforms including shirts for recreation staff and swim/sun/weather protection attire for lifeguards, face masks, and hip packs.

5231 Computer Software

Rec Trac annual maintenance fee, Streamline web services, Adobe Acrobat

5232 Computer Hardware

iPad/notebook for pool to track attendance.

5240 Contract Services

Allocation of Executech computer maintenance costs.

5285 Safety Supplies

Moved to program supplies.

5316 Instructors

Enrichment classes and youth sports camp instructors. Revenue sharing agreements 60% instructor and 40% to the District.

5375 Medical Supplies

Medical supplies associated with Aquatics.

5380 Memberships/Subscriptions

CPRS Membership for two staff members, WhenToWork staff scheduling subscription.

5385 Mileage Reimbursement

Reimbursement for staff using personal car for work.

5400 Office Supplies

Office supplies dedicated to recreation programming.

5420 Professional Services

Livescan fingerprinting, DOJ, Drug Testing. This account was used in past for entertainers, tickets, buses for special events and day camp, which is now greatly reduced or eliminated due to COVID.

5421 Program Supplies

Program supplies for special events and recreation programs.

5435 Rent/Lease – Bldgs

Rent for Camerado School gym for the youth basketball program.

5455 Staff Development

Training for full-time and seasonal staff.

5470 Telephone/Internet

Percentage of office phones, cell phones and/or District phone allowance to staff. Cell phones assigned to Recreation Coordinator, day camp lead staff, aquatics lead staff. Recreation Supervisor receives a cell allowance.

5492 Utilities – Electric/Gas

Allocation of office utilities.

Department of Covenants, Conditions and Restrictions

The Covenants, Conditions and Restrictions (CC&R) Committee and the Architectural Review Committee (ARC) are interrelated components to the CC&R Department. The Cameron Park Community Services District (CPCSD), with one full-time Compliance Officer, provides CC&R enforcement to the homeowners and property owners within the District's jurisdiction after review by the CC&R Committee. There are more than 90 distinct neighborhood CC&Rs covering approximately 7000 properties.

The ARC reviews residential property improvement plans within the CPCSD jurisdiction. CC&R Staff responds to applicant questions, compiles documentation and inspects properties prior to presenting the project information to the ARC for approval or denial. Additionally, staff prepares ARC agendas, processes and disseminates decision notices and maintains ARC records. Architectural Review fees range from \$40 to \$600 and are reviewed annually.

In addition to CC&R enforcement activities, staff is responsible for;

- Providing support between District Board of Directors, CC&R Committee, Architectural Reviews Committee and the public, including, but not limited to, providing staffing for meetings of the CC&R and Architectural Review Committees
- Perform administrative functions associated with CC&Rs including preparing agendas, Board and Committee reports, budget, creating department forms, developing processes and procedures and record retention.
- Communication and coordination with various County Departments, including s Planning Department for plan review and code enforcement.

This Department is funded by Architectural Review fees and through a special tax assessment up to \$12 per parcel approved by Cameron Park voters on November 5, 1985 and adopted by the Board of Directors of the CPCSD on July 16, 1986.

Collection of special assessment tax funds is facilitated by the El Dorado County Auditor. The data provided to the county for the assessment is compiled by a contract service at a fee.

Legal Services

Legal Services include fees associated with operational functions such as legal opinions, legal review and consultation for regular CC&R enforcement and ARC administration. Legal fees that would be incurred as a result of legal proceedings involving individual violations will be brought forward to the Board of Directors for approval including appropriate budget adjustment.

Cameron Park Community Services District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
02 - CC&R
From 7/1/2021 Through 6/30/2022

| | | <u>Current Period</u> <u>Budget - Proposed</u> |
|--------------------------------|------|---|
| Operating Revenue | | |
| Special Assessments | 4135 | 81,600.00 |
| Arc Review Fees | 4140 | 21,000.00 |
| Interest Income | 4505 | <u>2,500.00</u> |
| Total Operating Revenue | | <u>105,100.00</u> |
| Expenditures | | |
| Salaries - Perm. | 5000 | 60,694.00 |
| Overtime | 5020 | 1,200.00 |
| Health Benefit | 5130 | 9,787.00 |
| Dental Insurance | 5140 | 735.00 |
| Vision Insurance | 5150 | 130.00 |
| CalPERS Employer Retirement | 5160 | 4,607.00 |
| Worker's Compensation | 5170 | 1,305.91 |
| FICA/Medicare Employer Cont... | 5180 | 880.00 |
| UI/TT Contribution | 5190 | 117.00 |
| Advertising/Marketing | 5209 | 550.00 |
| Agency Administration Fee | 5210 | 2,000.00 |
| Bank Charge | 5221 | 1,600.00 |
| Clothing/Uniforms | 5230 | 325.00 |
| Computer Software | 5231 | 4,250.00 |
| Contract Services - Other | 5240 | 6,000.00 |
| Food | 5300 | 200.00 |
| Fuel | 5305 | 600.00 |
| Legal Services | 5335 | 12,000.00 |
| Maint. - Equipment | 5350 | 200.00 |
| Maint. - Vehicle | 5370 | 525.00 |
| Memberships/Subscriptions | 5380 | 30.00 |
| Office Supplies/Expense | 5400 | 300.00 |
| Postage | 5410 | 300.00 |
| Printing | 5415 | 500.00 |
| Professional Services | 5420 | 98.00 |
| Publications & Legal Notices | 5425 | 300.00 |
| Rent/Lease - Equipment | 5440 | 200.00 |
| Staff Development | 5455 | 500.00 |
| Phones/internet | 5470 | <u>4,500.00</u> |
| Total Expenditures | | <u>114,433.91</u> |
| Net Revenue Over Expenditures | | <u><u>(9,333.91)</u></u> |

**COVENANTS, CONDITIONS AND RESTRICTIONS DEPARTMENT
BUDGET DETAIL
FY2021-22**

ACCOUNT DESCRIPTION

4135 Property Tax/Special Assessment

\$12 per parcel assessment for approximately 6,800 parcels. El Dorado County Fee for facilitating the assessment is deducted prior to funds disbursement.

4140 Architectural Review Fees

Annual revenue based on past actuals; adjusted for fee increase effective 1/1/2020. Individual project fees determined by fee schedule.

4505 Interest Income

Interest for fund account money at the County.

5000 Salaries – Permanent

1 Full time employee - CC&R Compliance Officer. Costs for position is divided between CC&R (65%) and ARC (35%).

5020 Overtime

Overtime needed for upcoming projects.

5130 Health Benefit

Employer's contribution to health insurance.

5140 Dental Insurance

Employer's contribution to dental insurance.

5150 Vision Insurance

Employer's contribution to vision insurance..

5160 CalPERS Employer Retirement

Employer contribution for CalPERS retirement.

5170 Worker's Compensation

Employer's contribution to worker's compensation insurance.

5180 FICA/Medicare

Employer's contribution to employee's FICA/MediCare.

5190 UI/TT Contribution

Employer's contribution to employee's unemployment insurance.

5209 Advertising/Marketing

Brochures and community education.

5210 Agency Administration Fee

Contract with SCI to gather necessary data to be submitted to El Dorado County Auditor for per parcel assessment for CC&R operations.

5221 Bank Charge

Merchant service fee charges.

5230 Clothing/Uniform

District logo shirts/jacket/hat for CC&R staff.

5231 Computer Software

Annual contract fee to Comcate for software used in CC&R enforcement.

5232 Computer Hardware

None anticipated for FY 2021-22.

5240 Contract Services

DSA Technologies for computer maintenance; Streamline website maintenance.

5300 Food

Cost of food for special public meetings/workshops.

5305 Fuel

Gas for vehicle used for CC&R enforcement vehicle.

5335 Legal Services

Legal fees associated with regular operations related to ARC and CC&R enforcement.

5350 Maintenance – Equipment

Copier lease and metered copy costs.

5370 Maintenance - Vehicle

Maintenance for CC&R vehicle; new tires, oil changes, wipers, etc.

5380 Memberships/Subscriptions

Allocation of District’s membership fees (CSDA, Shingle Springs/Cameron Park Chamber fee, etc)

5400 Office Supplies

Paper, envelopes, pens, cards, printer ink, scotch tape, staples, clips, etc.

5410 Postage

Stamps & certified letters.

5415 Printing

Printing of flyers, brochures, pamphlets, and signs for informational and educational purposes.

5425 Publications & Legal Notices

Legal notices and public notices. CC&R copies obtained from El Dorado County Recorder’s Office.

5455 Staff Development

Staff and Committee Member training and development.

5470 Telephone

Allocated cost of landline telephone usage and internet. Cell phone for CC&R enforcement staff.



Agenda Transmittal

DATE: April 13, 2021

FROM: Jill Ritzman, General Manager

AGENDA ITEM #3: **LIGHTING AND LANDSCAPE FISCAL YEAR 2020-2021 BUDGET
METHODOLOGY AND UPCOMING CHANGES**

RECOMMENDED ACTION: Review and Discuss

BACKGROUND

The Lighting and Landscape Assessment District (LLAD) Ad Hoc Committee was formed on July 17, 2019 with responsibility to review in detail the budgets and fund balances of the District's LLADs, and to address any LLADs with a negative or soon-to-be negative Fund Balance. The Committee last met on July 2, 2020, and presented their final recommendations to the Board of Directors on July 15, 2020.

Since that time, staff took steps to address operational deficits and large Fund Balances. This staff report will provide an update regarding each LLADs Fund Balance, recommended actions to address negative or positive Fund Balances, and District costs charged to the LLADs.

DISCUSSION

Overview of LLADs

The District manages twenty LLADs (Attachment A). There are seven LLADs operating with a deficit, of which six are street lights only and one, Bar JB Fund 40, has landscaping only. The LLADs that are operating with a deficit were created without an assessment escalator. Four of the six street-lights-only LLADs have a positive Fund Balance to continue operations of the lights; Viewpoint Fund 34 and Goldorado Fund 35 do not. Bar JA and Bar JB residents were provided an option to increase their assessment to maintain the landscaping; Bar JA residents voted in favor that created Bar JA Fund 50, but Bar JB residents were not willing to increase the assessment. Staff took steps to lower costs at Bar JB with limited success, due to mature landscaping and trees.

Addressing High Fund Balances

Staff met with SCI to discuss best practices for LLADs with high Fund Balances and process to lower assessments, if necessary. Through the Engineers Report and approved by the Board of Directors, assessments can be raised (to the maximum allowed by the assessment) or lowered to meet the operational needs of the LLAD. Fund Balances should be no more than six months operating costs. Staff should budget for special one-time projects and contingencies.

Spreading District Costs

In 2019, staff spread SCI annual costs evenly to all 20 LLADs, and is recommending that the practice of evenly spreading these costs be re-evaluated and based on the size of the LLADs. This change of practice could help some of the smaller LLADs with a slight operational deficit.

Staff met with SCI and is working with Eide Bailly to determine best practices and methods to charge District employee costs to LLADs, including the street-lights-only LLADs. For LLADs with landscaping and parks, salary costs are allocated based on a spreadsheet completed by staff with their time worked at the LLAD. Staff costs have not been charged to the street-lights-only LLADs, but District employee costs exist in responding to calls regarding light outages and District efforts to have street lights converted to LEDs. In addition, staff health benefits have not been charged to LLADs due to the complexity of the task through the District's payroll system.

CONCLUSION

With input from the Budget and Administration Committee, staff will finalize LLAD budgets for the May Committee meeting, which will become the basis for the Engineers Report and assessment.

Attachment

3A: Summary of LLAD Fund Balances

| | | | | | |
|------------------------|----------|-----------|---------------------------|-------------------------|--|
| LLAD Overview | | | | | |
| 6-Apr-21 | | | | | |
| Based on Abila Reports | | | | | |
| Street Lights only | | | | | |
| | | | | | |
| | 8-Jun-20 | 18-Mar-21 | current annual assessment | operating with deficit? | |
| 30 - Airpark | 87,082 | 82,544 | 19,305 | no | <i>not charging assessment</i> |
| 31 - Unit 6 | 86,304 | 35,226 | 16,568 | yes | <i>not charging assessment; FB change due to PGE bills allocated in GF01</i> |
| 32 - Unit 7 | 39,637 | 36,869 | 12,544 | no | <i>not charge assessment</i> |
| 33 - Unit 8 | 43,434 | 39,420 | 15,494 | yes | <i>not charge assessment</i> |
| 34 - Viewpoint | (7,843) | (11,077) | 6,218 | yes | <i>15 street lights; turn off atleast half the lights</i> |
| 35 - Goldorado | (4,676) | (6,526) | 2,935 | yes | <i>LED lights installed 2018 or 19; seek funding agreemt with Marshall & Ponte Palmero</i> |
| 36 - Unit 11 | 24,099 | 21,884 | 6,883 | yes | <i>not charging for assessment</i> |
| 37 - Unit 12 | 32,827 | 29,168 | 12,340 | yes | <i>not charging for assessment</i> |
| 38 - Cameron Woods 1-4 | 21,570 | 19,145 | 7,790 | no | <i>not charging for assessment</i> |
| 39 - Bar JA | (63,324) | (79,464) | 24,264 | no | <i>keep as is; offset with Fund 50</i> |
| 40 - Bar JB | 5,382 | 314 | 10,652 | yes | <i>needs discussion re: options to reduce costs further</i> |
| 41 - Creekside | 2,816 | 2,481 | 2,449 | no | <i>adjust District costs proportionally</i> |
| 42 - Eastwood | 175,290 | 169,755 | 40,908 | no | <i>not charging for assessment</i> |
| 43 - David West | (23,195) | (30,523) | 18,150 | no | <i>contribution from GF01 will correct in time; monitor</i> |
| 44 - Cambridge | 10,174 | 9,433 | 1,637 | no | <i>not charging for assessment; adjust District costs proportionally</i> |
| 45 - Northview | 5,799 | 5,338 | 29,808 | no | <i>keep as is</i> |
| 46 - Cameron Valley | 56,592 | 53,673 | 12,782 | no | <i>not charging assessment</i> |
| 47 - Cameron Woods 8 | 50,510 | 52,164 | 5,999 | no | <i>not charging assessment</i> |
| 48 - Silver Springs | 12,130 | 11,930 | tbd | no | <i>new LLAD starts in FY2021-22</i> |
| 49 - Bell Woods | (598) | (597) | | | <i>not active</i> |
| 50 - Bar JA #2 | 125,237 | 136,155 | 22,967 | no | <i>keep as is until FB evens; monitor</i> |

Cameron Park Community Services District
Check/Voucher Register - Check Register
 From 3/1/2021 Through 3/31/2021

| <u>Vendor Name</u> | <u>Description</u> | <u>Check Amount</u> | <u>Check Date</u> | <u>Check #</u> |
|-------------------------------|--|---------------------|-------------------|---------------------------|
| | Payroll GL 03/05/21 PP05 | 33,886.86 | 3/5/2021 | Payroll GL 03/05/21 |
| | | 33,886.86 | 3/5/2021 | Total Payroll GL 03/05/21 |
| | Payroll GL 03/19/21 PP06 | 39,194.84 | 3/19/2021 | Payroll GL 03/19/21 |
| | | 39,194.84 | 3/19/2021 | Total Payroll GL 03/19/21 |
| 49er Communications, Inc. | FD 89 Radio repairs 03/17/21 | 1,030.00 | 3/25/2021 | 33646 |
| | | 1,030.00 | 3/25/2021 | Total 33646 |
| Abila | Accounting Software - April 2021 | 795.30 | 3/11/2021 | 33592 |
| | | 795.30 | 3/11/2021 | Total 33592 |
| Acer Landscape Materials, Inc | Parks & TB Field DG 02/10-02/26/21 | 383.96 | 3/11/2021 | 33593 |
| | | 383.96 | 3/11/2021 | Total 33593 |
| ADM Screening | Pre-emp testing FD-WA 3/11/21 | 45.00 | 3/18/2021 | 33613 |
| | | 45.00 | 3/18/2021 | Total 33613 |
| Airespring Inc. | Internet Broadbands Com Cntr/Lake March 2021 | 567.19 | 3/11/2021 | 33594 |
| | | 567.19 | 3/11/2021 | Total 33594 |
| Airgas National Carbonation | CO2 Cylinder rental, Pool 02/28/21 | 82.25 | 3/11/2021 | 33595 |
| | | 82.25 | 3/11/2021 | Total 33595 |
| Airgas National Carbonation | CO2 fill, Pool 02/19/21 | 316.44 | 3/4/2021 | 33545 |
| | | 316.44 | 3/4/2021 | Total 33545 |
| Airgas National Carbonation | CO2 fill, pool 02/26/21 | 327.23 | 3/11/2021 | 33595 |
| | | 327.23 | 3/11/2021 | Total 33595 |

Cameron Park Community Services District
Check/Voucher Register - Check Register
 From 3/1/2021 Through 3/31/2021

| Vendor Name | Description | Check Amount | Check Date | Check # |
|-----------------------------------|--|--------------|------------|-------------|
| Airgas National Carbonation | CO2 fill, Pool 03/04/21 | 329.84 | 3/18/2021 | 33614 |
| | | 329.84 | 3/18/2021 | Total 33614 |
| Airgas National Carbonation | CO2 fill, Pool 03/13/21 | 326.68 | 3/25/2021 | 33647 |
| | | 326.68 | 3/25/2021 | Total 33647 |
| Alhambra | Wtr/Cooler 02/22 & 03/08/21 | 38.98 | 3/18/2021 | 33615 |
| | | 38.98 | 3/18/2021 | Total 33615 |
| Allstar Fire Equipment, Inc. | FD Battery Board replacement 02/23/21 | 83.52 | 3/4/2021 | 33547 |
| | | 83.52 | 3/4/2021 | Total 33547 |
| Allstar Fire Equipment, Inc. | FD SCBA Flow testing 03/09/21 | 640.00 | 3/25/2021 | 33648 |
| | | 640.00 | 3/25/2021 | Total 33648 |
| Applied Landscape Materials, Inc. | Playgrnd Landscape Material - Various Parks 02/25/21 | 9,401.60 | 3/4/2021 | 33548 |
| | | 9,401.60 | 3/4/2021 | Total 33548 |
| ARC Alternatives | Solar Consulting February 2021 | 1,889.66 | 3/18/2021 | 33616 |
| | | 1,889.66 | 3/18/2021 | Total 33616 |
| AT&T Calnet 3 | CSD Phone lines 11/24-12/23/20 BAN 9391035823 | 378.32 | 3/4/2021 | 33549 |
| | | 378.32 | 3/4/2021 | Total 33549 |
| AT&T Calnet 3 | FD89 Fax line 02/10-03/09/21 Jpa/Fire splits | 23.49 | 3/18/2021 | 33617 |
| | | 23.49 | 3/18/2021 | Total 33617 |
| Brent H. Ives | Strategic Planning Prep - Consultant February 2021 | 2,790.00 | 3/4/2021 | 33565 |
| | | 2,790.00 | 3/4/2021 | Total 33565 |

Cameron Park Community Services District
Check/Voucher Register - Check Register
 From 3/1/2021 Through 3/31/2021

| Vendor Name | Description | Check Amount | Check Date | Check # |
|---|--|--------------|------------|------------------|
| Brittany Hieb | Parks/LLAD's spring turf aeration 03/18/21 | 1,450.00 | 3/18/2021 | 33630 |
| | | 1,450.00 | 3/18/2021 | Total 33630 |
| California Department of Tax and Fee Administration | Water Rights Fees 07/01/2020-06/30/2021 (2 accounts) | 706.75 | 3/25/2021 | 33650 |
| | | 706.75 | 3/25/2021 | Total 33650 |
| California Public Employee's Retirement System | CalPERS Health Pymt March 2021 | 20,394.03 | 3/4/2021 | 1001785946 |
| | | 20,394.03 | 3/4/2021 | Total 1001785946 |
| California Public Employee's Retirement System | PP05 03-05-21 CalPERS Retirement - Classic | 865.57 | 3/5/2021 | 1001797056 |
| | | 865.57 | 3/5/2021 | Total 1001797056 |
| California Public Employee's Retirement System | PP05 03-05-21 CalPERS Retirement - Pepra | 3,922.34 | 3/5/2021 | 1001797059 |
| | | 3,922.34 | 3/5/2021 | Total 1001797059 |
| California Public Employee's Retirement System | PP06 03-19-21 CalPERS Retirement - Classic | 886.10 | 3/9/2021 | 1001806353 |
| | | 886.10 | 3/9/2021 | Total 1001806353 |
| California Public Employee's Retirement System | PP06 03-19-21 CalPERS Retirement - Pepra | 3,802.57 | 3/19/2021 | 1001806355 |
| | | 3,802.57 | 3/19/2021 | Total 1001806355 |
| CalPERS 457 Plan | PP05 03-05-21 CalPERS 457 Plan | 200.00 | 3/5/2021 | 1001797054 |
| | | 200.00 | 3/5/2021 | Total 1001797054 |
| CalPERS 457 Plan | PP06 03-19-21 CalPERS 457 Plan | 200.00 | 3/19/2021 | 1001806341 |

Cameron Park Community Services District
Check/Voucher Register - Check Register
 From 3/1/2021 Through 3/31/2021

| <u>Vendor Name</u> | <u>Description</u> | <u>Check Amount</u> | <u>Check Date</u> | <u>Check #</u> |
|----------------------------|--|---------------------|-------------------|------------------|
| | | 200.00 | 3/19/2021 | Total 1001806341 |
| Capital Private Patrol | Parks Patrol Srvcs - February 2021 | 941.64 | 3/4/2021 | 33551 |
| | | 941.64 | 3/4/2021 | Total 33551 |
| Carbon Copy, Inc. | CC Copier Count Feb 2021 | 50.22 | 3/4/2021 | 33552 |
| | | 50.22 | 3/4/2021 | Total 33552 |
| Carbon Copy, Inc. | Copier Count March 2021 | 29.66 | 3/25/2021 | 33649 |
| | | 29.66 | 3/25/2021 | Total 33649 |
| Carbon Copy, Inc. | FD89 Copier Count Feb 2021 | 37.99 | 3/4/2021 | 33552 |
| | | 37.99 | 3/4/2021 | Total 33552 |
| Carbon Copy, Inc. | FD89 final copier count for LA75603821 3051CI March 2021 | 21.72 | 3/18/2021 | 33618 |
| | | 21.72 | 3/18/2021 | Total 33618 |
| CardConnect | Bolt CC Device rentals Feb 2021 | 50.00 | 3/4/2021 | 33553 |
| | | 50.00 | 3/4/2021 | Total 33553 |
| Churchill's Hardware, Inc. | FD misc hardware, etc. February 2021 (w/ Jan credits) | 10.99 | 3/4/2021 | 33554 |
| | | 10.99 | 3/4/2021 | Total 33554 |
| Churchill's Hardware, Inc. | Parks/Lake/CC Hardware, misc, etc 02/02-02/25/21 | 462.47 | 3/11/2021 | 33596 |
| | | 462.47 | 3/11/2021 | Total 33596 |
| Cintas Corporation #622 | CC Janitorial Supplie 03/18/21 | 237.00 | 3/18/2021 | 33619 |
| | | 237.00 | 3/18/2021 | Total 33619 |
| Cintas Corporation #622 | CC Janitorial Supplies 02/25/21 | 337.36 | 3/4/2021 | 33555 |
| | | 337.36 | 3/4/2021 | Total 33555 |

Cameron Park Community Services District
Check/Voucher Register - Check Register
 From 3/1/2021 Through 3/31/2021

| Vendor Name | Description | Check Amount | Check Date | Check # |
|---|---|--------------|------------|-------------|
| Cintas Corporation #622 | CC Janitorial Supplies 03/04/21 | 208.85 | 3/11/2021 | 33597 |
| | | 208.85 | 3/11/2021 | Total 33597 |
| Cintas Corporation #622 | CC Janitorial Supplies 03/10/21 | 139.43 | 3/18/2021 | 33619 |
| Cintas Corporation #622 | CC Janitorial Supplies 03/11/21 | 248.83 | 3/18/2021 | |
| | | 388.26 | 3/18/2021 | Total 33619 |
| Comcast | FD 89 Internet 03/11-04/10/21 Jpa/Fire splits | 154.69 | 3/18/2021 | 33620 |
| | | 154.69 | 3/18/2021 | Total 33620 |
| Comcast | FD 89 Internet 03/14-04/13/21 | 87.95 | 3/18/2021 | 33621 |
| | | 87.95 | 3/18/2021 | Total 33621 |
| Conforti Plumbing, Inc | CC Water heater new thermostat 03/10/21 | 370.61 | 3/18/2021 | 33622 |
| | | 370.61 | 3/18/2021 | Total 33622 |
| Conforti Plumbing, Inc | CC Wtr Heater repair 02/12/21 | 727.05 | 3/4/2021 | 33556 |
| Conforti Plumbing, Inc | Parks RR srvc/repair 02/23/21 | 145.00 | 3/4/2021 | |
| | | 872.05 | 3/4/2021 | Total 33556 |
| De Lage Landen Financial Services, Inc. | FD88 Copier Lease 02/15-03/14/21 # 25427248 (10 remain) | 87.97 | 3/4/2021 | 33558 |
| | | 87.97 | 3/4/2021 | Total 33558 |
| De Lage Landen Financial Services, Inc. | FD89 Copier lease March 2021 #25385661 (3 remain) | 176.96 | 3/4/2021 | 33559 |
| | | 176.96 | 3/4/2021 | Total 33559 |
| De Lage Landen Financial Services, Inc. | FD89 NEW copier lease pymt (#1 w/ doc fee) 03/15-04/14/21 | 257.40 | 3/25/2021 | 33651 |

Cameron Park Community Services District
Check/Voucher Register - Check Register
 From 3/1/2021 Through 3/31/2021

| <u>Vendor Name</u> | <u>Description</u> | <u>Check Amount</u> | <u>Check Date</u> | <u>Check #</u> |
|------------------------------------|--|---------------------|-------------------|----------------|
| | | 257.40 | 3/25/2021 | Total 33651 |
| Delta Dental of California | Dental - April 2021 | 1,050.71 | 3/18/2021 | 33623 |
| | | 1,050.71 | 3/18/2021 | Total 33623 |
| Department of Industrial Relations | OSHA Penalty Pymt #21 Due 03/23/21 | 485.00 | 3/11/2021 | 33598 |
| | | 485.00 | 3/11/2021 | Total 33598 |
| DTA | Nex Study First Responder - Srvcs February 2021 | 1,555.51 | 3/25/2021 | 33652 |
| | | 1,555.51 | 3/25/2021 | Total 33652 |
| EDC Community Development Services | FD Trng Twr #37CU200003 planning 12/09/20-03/12/21 | 560.58 | 3/18/2021 | 33624 |
| | | 560.58 | 3/18/2021 | Total 33624 |
| EDC Emergency Services Authority | FD Q2 Dispatch Srvcs Oct-Dec 2020 FY 20/21 | 6,155.30 | 3/11/2021 | 33599 |
| | | 6,155.30 | 3/11/2021 | Total 33599 |
| Eide Bailly LLP | CPA Srvcs Feb 2021 for 19/20 FY Audit | 4,355.00 | 3/18/2021 | 33625 |
| | | 4,355.00 | 3/18/2021 | Total 33625 |
| El Dorado Irrigation District | Cam Val Wtr/Lndscp 01/22-03/15/21 | 154.06 | 3/25/2021 | 33653 |
| | | 154.06 | 3/25/2021 | Total 33653 |
| El Dorado Irrigation District | EW Park Culv Lot A Water 01/20-03/12/21 | 102.60 | 3/25/2021 | 33655 |
| | | 102.60 | 3/25/2021 | Total 33655 |
| El Dorado Irrigation District | EW Park Culv Lot A Water/Lndscp 01/20-03/12/21 | 71.51 | 3/25/2021 | 33656 |
| | | 71.51 | 3/25/2021 | Total 33656 |
| El Dorado Irrigation District | EW Park Veld Water 01/21-03/16/21 | 112.62 | 3/25/2021 | 33654 |

Cameron Park Community Services District
Check/Voucher Register - Check Register
 From 3/1/2021 Through 3/31/2021

| <u>Vendor Name</u> | <u>Description</u> | <u>Check Amount</u> | <u>Check Date</u> | <u>Check #</u> |
|---------------------------------|---|---------------------|-------------------|----------------|
| | | 112.62 | 3/25/2021 | Total 33654 |
| El Dorado Irrigation District | NV Park Water 01/20-03/12/21 | 124.31 | 3/25/2021 | 33657 |
| | | 124.31 | 3/25/2021 | Total 33657 |
| El Dorado Press | CM Sports Field Renov Project banners 03/16/21 | 225.22 | 3/18/2021 | 33626 |
| | | 225.22 | 3/18/2021 | Total 33626 |
| Ellamae J. Wooten | Dir Comp Mtgs 02/01,17,24 | 300.00 | 3/4/2021 | 33591 |
| | | 300.00 | 3/4/2021 | Total 33591 |
| Epperson Law Group, PC | Legal srvc, mtgs, calls, etc. February 2021 | 1,017.00 | 3/18/2021 | 33627 |
| | | 1,017.00 | 3/18/2021 | Total 33627 |
| Eric William Blodgett Aiston | Dir Comp Mtgs 02/02,17,24 | 300.00 | 3/4/2021 | 33546 |
| | | 300.00 | 3/4/2021 | Total 33546 |
| Ewing Irrigation Products, Inc. | CM Park Irrig valves 03/09/21 | 402.80 | 3/18/2021 | 33628 |
| Ewing Irrigation Products, Inc. | New irrigation controller for Meder Rd EP 03/04/21 | 178.46 | 3/18/2021 | |
| Ewing Irrigation Products, Inc. | Parks grass Bermuda 03/02/21 | 239.27 | 3/18/2021 | |
| Ewing Irrigation Products, Inc. | Parks irrig repair kit 03/02/21 | 54.85 | 3/18/2021 | |
| | | 875.38 | 3/18/2021 | Total 33628 |
| Executech | 3 yr subscription VMWare 3 hosts 03/11/21 | 176.77 | 3/18/2021 | 33629 |
| | | 176.77 | 3/18/2021 | Total 33629 |
| Executech | MSA, IT Srvcs, March 2021 | 2,947.06 | 3/4/2021 | 33560 |
| | | 2,947.06 | 3/4/2021 | Total 33560 |
| Financial Pacific Leasing, Inc | Fire Truck Interest Pymt 03/15/21 | 1,061.10 | 3/25/2021 | 33658 |
| | | 1,061.10 | 3/25/2021 | Total 33658 |

Cameron Park Community Services District
Check/Voucher Register - Check Register
 From 3/1/2021 Through 3/31/2021

| Vendor Name | Description | Check Amount | Check Date | Check # |
|---|---|--------------|------------|-------------|
| Highlander Termite & Pest Control | FD89 Pest Control 03/14/21 #713 | 75.00 | 3/18/2021 | 33631 |
| | | 75.00 | 3/18/2021 | Total 33631 |
| Hillyard, Inc. | Parks, Janitorial Supplies 03/03/21 | 537.64 | 3/11/2021 | 33602 |
| | | 537.64 | 3/11/2021 | Total 33602 |
| Home Depot Credit Services | Parks/Lake misc hardware, etc. 02/03 & 02/12/21 | 432.53 | 3/11/2021 | 33603 |
| | | 432.53 | 3/11/2021 | Total 33603 |
| Hunt & Sons | FD Fuel 03/12/21 | 1,637.11 | 3/18/2021 | 33632 |
| | | 1,637.11 | 3/18/2021 | Total 33632 |
| Hunt & Sons | Fuel 02/26/21 | 1,354.98 | 3/4/2021 | 33563 |
| | | 1,354.98 | 3/4/2021 | Total 33563 |
| Interwest Consulting Group, Inc. | FD Plan Rev 3317 Coach Ln 100 12/01/20-02/23/21 #CPKF21-0003 | 222.50 | 3/4/2021 | 33564 |
| | | 222.50 | 3/4/2021 | Total 33564 |
| Interwest Consulting Group, Inc. | FD Plan Review 3060 Cambridge #CPKF20-0001 10/01/20-03/17/21 | 911.25 | 3/18/2021 | 33633 |
| | | 911.25 | 3/18/2021 | Total 33633 |
| Interwest Consulting Group, Inc. | FD Plan review 3940 Cambridge 01/06-03/04/21 #CPKF21-0001 | 365.00 | 3/11/2021 | 33604 |
| Interwest Consulting Group, Inc. | FD Plan review 3940 Cambridge 12/01/20-03/09/21 #CPKF21-0002 | 388.75 | 3/11/2021 | |
| | | 753.75 | 3/11/2021 | Total 33604 |
| Jesse Williams | FD intern ff boot reimb. 03/20/21 J. Williams | 200.00 | 3/25/2021 | 33668 |

Cameron Park Community Services District
Check/Voucher Register - Check Register
 From 3/1/2021 Through 3/31/2021

| Vendor Name | Description | Check Amount | Check Date | Check # |
|------------------------|---|--------------|------------|-------------|
| | | 200.00 | 3/25/2021 | Total 33668 |
| Jesse Williams | Res ff shifts 02/04,05,11,12,13,18,19,20,... | 880.00 | 3/4/2021 | 33589 |
| | | 880.00 | 3/4/2021 | Total 33589 |
| Jessica Garrison | Testing Reimb (ins declined) 01/06/21 | 325.00 | 3/11/2021 | 33600 |
| | | 325.00 | 3/11/2021 | Total 33600 |
| Jill Ritzman | Cell Allowance - March 2021 | 0.00 | 3/4/2021 | 33579 |
| | | 0.00 | 3/4/2021 | Total 33579 |
| Jill Ritzman | Cell Allowance - March 2021 Replcmt check (33579 void) | 100.00 | 3/18/2021 | 33638 |
| | | 100.00 | 3/18/2021 | Total 33638 |
| Jonah Winger | FD Annual DMV Physical - Reimb, Winger 02/23/21 | 115.00 | 3/4/2021 | 33590 |
| | | 115.00 | 3/4/2021 | Total 33590 |
| Jonathan Sherwood | Res ff shifts 02/02,09,16,23 | 320.00 | 3/4/2021 | 33580 |
| | | 320.00 | 3/4/2021 | Total 33580 |
| Joshua C. Marks | Janitorial Srvc - Parks RR's 03/03,10,17,24,31 | 1,250.00 | 3/25/2021 | 33661 |
| | | 1,250.00 | 3/25/2021 | Total 33661 |
| JS West Propane Gas | FD88 Propane fill 03/04/21 (\$2.24 gal) | 449.34 | 3/18/2021 | 33635 |
| | | 449.34 | 3/18/2021 | Total 33635 |
| JS West Propane Gas | FD89 Propane fill 02/01/21 | 750.14 | 3/4/2021 | 33569 |
| | | 750.14 | 3/4/2021 | Total 33569 |
| JS West Propane Gas | Propane fill, CC Bldg 02/18/21 (\$2.21 gal) | 349.18 | 3/4/2021 | 33567 |
| | | 349.18 | 3/4/2021 | Total 33567 |

Cameron Park Community Services District
Check/Voucher Register - Check Register
 From 3/1/2021 Through 3/31/2021

| Vendor Name | Description | Check Amount | Check Date | Check # |
|------------------------|---|--------------|------------|-------------|
| JS West Propane Gas | Propane fill, Pool 02/15/21 (\$2.12 gal) | 2,253.98 | 3/4/2021 | 33568 |
| | | 2,253.98 | 3/4/2021 | Total 33568 |
| JS West Propane Gas | Propane fill, Pool 02/18/21 (\$2.21 gal) | 2,605.15 | 3/4/2021 | 33566 |
| | | 2,605.15 | 3/4/2021 | Total 33566 |
| JS West Propane Gas | Propane fill, Pool 02/23/21 (\$2.21 gal) | 1,866.57 | 3/4/2021 | 33570 |
| | | 1,866.57 | 3/4/2021 | Total 33570 |
| JS West Propane Gas | Propane fill, Pool 03/09/21 (\$2.16 gal) | 2,053.08 | 3/18/2021 | 33634 |
| | | 2,053.08 | 3/18/2021 | Total 33634 |
| Lantz Shope | Res ff shifts 02/06,13,20,27 | 320.00 | 3/18/2021 | 33639 |
| | | 320.00 | 3/18/2021 | Total 33639 |
| Lantz Shope | Res ff shifts 06/13,19,25 (ok for FY 20/21, per FD) | 240.00 | 3/11/2021 | 33607 |
| Lantz Shope | Res FF Shifts 07/02,17,25,30 | 320.00 | 3/11/2021 | |
| | | 560.00 | 3/11/2021 | Total 33607 |
| Larry McBride | In Lieu Med Bens - Retired, March 2021 | 600.00 | 3/4/2021 | 33572 |
| | | 600.00 | 3/4/2021 | Total 33572 |
| Lincoln Aquatics | CC NEW Pool Heater (reserves) 03/04/21 | 39,117.58 | 3/11/2021 | 33605 |
| | | 39,117.58 | 3/11/2021 | Total 33605 |
| Lincoln Aquatics | Robotic Pool Cleaner 03/18/21 | 5,357.14 | 3/25/2021 | 33660 |
| | | 5,357.14 | 3/25/2021 | Total 33660 |
| Logan Stern | Res ff shifts 02/10,17 | 160.00 | 3/4/2021 | 33581 |
| | | 160.00 | 3/4/2021 | Total 33581 |
| Matthew Dean Mickelson | Res ff shifts 02/12,19,26 | 240.00 | 3/4/2021 | 33573 |

Cameron Park Community Services District
Check/Voucher Register - Check Register
 From 3/1/2021 Through 3/31/2021

| <u>Vendor Name</u> | <u>Description</u> | <u>Check Amount</u> | <u>Check Date</u> | <u>Check #</u> |
|--------------------------------|--|---------------------|-------------------|------------------|
| | | 240.00 | 3/4/2021 | Total 33573 |
| Michael Grassle | Cell Allowance - March 2021 | 100.00 | 3/4/2021 | 33562 |
| | | 100.00 | 3/4/2021 | Total 33562 |
| National Aquatic Services, Inc | Diagnostics/Pool Vacuum (not replace) 03/04/21 | 95.00 | 3/4/2021 | 33575 |
| | | 95.00 | 3/4/2021 | Total 33575 |
| National Aquatic Services, Inc | Pool Lights & Labor for Replacement 02/8/21 | 3,078.41 | 3/4/2021 | 33574 |
| | | 3,078.41 | 3/4/2021 | Total 33574 |
| Pathian Administrators | Vision Benefits - April 2021 | 167.04 | 3/18/2021 | 33636 |
| | | 167.04 | 3/18/2021 | Total 33636 |
| Paychex | Paychex Payroll Fees for 03-05-21 | 226.15 | 3/5/2021 | 2021030101 |
| | | 226.15 | 3/5/2021 | Total 2021030101 |
| Paychex | Paychex Payroll Fees for 03-19-21 | 232.45 | 3/19/2021 | 2021031601 |
| | | 232.45 | 3/19/2021 | Total 2021031601 |
| Paychex | Paychex Payroll Fees for 03-19-21 | 226.80 | 3/22/2021 | 1128456 |
| | | 226.80 | 3/22/2021 | Total 1128456 |
| PG&E | Elec. 01/26-02/24/21 CP Lake/Lagoon/BarjB | 935.51 | 3/4/2021 | 33576 |
| | | 935.51 | 3/4/2021 | Total 33576 |
| PG&E | Elec. 01/26-02/24/21 LLADs | 11,447.74 | 3/11/2021 | 33606 |
| | | 11,447.74 | 3/11/2021 | Total 33606 |
| PG&E | Elec. 02/17-03/17/21 11 lamps | 162.05 | 3/25/2021 | 33663 |
| | | 162.05 | 3/25/2021 | Total 33663 |
| PG&E | Elec. 8 lamps 02/17-03/17/21 | 117.87 | 3/25/2021 | 33662 |

Cameron Park Community Services District
Check/Voucher Register - Check Register
 From 3/1/2021 Through 3/31/2021

| Vendor Name | Description | Check Amount | Check Date | Check # |
|--|---|--------------|------------|-------------|
| | | 117.87 | 3/25/2021 | Total 33662 |
| PG&E | FD's 88/89 Jpa/Fire splits Elec. & Car Ln 01/26-02/24/21 | 1,165.46 | 3/4/2021 | 33577 |
| | | 1,165.46 | 3/4/2021 | Total 33577 |
| Public Employee's Union Local 1 | Union Dues for Payroll 03-19-21 | 86.46 | 3/18/2021 | 33637 |
| | | 86.46 | 3/18/2021 | Total 33637 |
| Public Employee's Union Local 1 | Union Dues for Payroll 03/05/21 | 86.45 | 3/4/2021 | 33578 |
| | | 86.45 | 3/4/2021 | Total 33578 |
| Purchase Power | Postage 03/03-03/24/21 New Sendpro (w/ cred from old) | 89.64 | 3/25/2021 | 33664 |
| | | 89.64 | 3/25/2021 | Total 33664 |
| Riebes Auto Parts | Parks- safety pin 03/19/21 | 6.96 | 3/25/2021 | 33665 |
| | | 6.96 | 3/25/2021 | Total 33665 |
| Sidney Arthur Bazett | Dir Comp Mtgs 02/01,02,17,24 | 400.00 | 3/4/2021 | 33550 |
| | | 400.00 | 3/4/2021 | Total 33550 |
| Sierra Ecosystem Associates | CM Sports Field Renov Planning (Prop 68) Feb 2021 | 4,700.00 | 3/18/2021 | 33640 |
| | | 4,700.00 | 3/18/2021 | Total 33640 |
| Sierra Office Systems and Products | FD WA Office Supplies 03/12/21 | 405.63 | 3/18/2021 | 33641 |
| Sierra Office Systems and Products | FD WA Office supplies 03/18/21 | 271.49 | 3/18/2021 | |
| | | 677.12 | 3/18/2021 | Total 33641 |
| SiteOne Landscape Supply | Cam Val - Irrig supplies (w/ \$0.52 disc) 03/09/21 | 27.60 | 3/11/2021 | 33608 |
| SiteOne Landscape Supply | Cam Val - Irrig supplies (w/ \$1.85 disc) 03/09/21 | 97.39 | 3/11/2021 | |

Cameron Park Community Services District
Check/Voucher Register - Check Register
 From 3/1/2021 Through 3/31/2021

| Vendor Name | Description | Check Amount | Check Date | Check # |
|------------------------------|--|--------------|------------|-------------|
| SiteOne Landscape Supply | Parks - Irrig supplies (w/ \$6.82 disc) 03/04/21 | 359.15 | 3/11/2021 | |
| | | 484.14 | 3/11/2021 | Total 33608 |
| Streamline | Streamline Web/Engage Mthly 03/01-03/31/21 | 370.00 | 3/4/2021 | 33582 |
| | | 370.00 | 3/4/2021 | Total 33582 |
| Sylvir Consulting, Inc. | Grant Srvcs Thru 01/31/21 | 2,782.50 | 3/11/2021 | 33609 |
| | | 2,782.50 | 3/11/2021 | Total 33609 |
| Target Specialty Products | CM Park limestone 03/12/21 | 360.61 | 3/18/2021 | 33642 |
| Target Specialty Products | CM Sports Field Renov turf supplies 03/16/21 | 287.51 | 3/18/2021 | |
| Target Specialty Products | Parks turf supplies 03/16/21 | 22.18 | 3/18/2021 | |
| | | 670.30 | 3/18/2021 | Total 33642 |
| The Paint Spot, Inc. | FD 89 Parking lot paint 03/16/21 | 83.18 | 3/18/2021 | 33643 |
| | | 83.18 | 3/18/2021 | Total 33643 |
| The Paint Spot, Inc. | Parks, Nitrile Gloves 02/26/21 | 105.28 | 3/4/2021 | 33583 |
| | | 105.28 | 3/4/2021 | Total 33583 |
| Tina Lynn Goins | CC&R Door Hangers 03/22/21 | 228.98 | 3/25/2021 | 33659 |
| | | 228.98 | 3/25/2021 | Total 33659 |
| Tina Lynn Goins | E-Newsletter March 2021 | 100.00 | 3/11/2021 | 33601 |
| Tina Lynn Goins | Spring 2021 Rec Mailer (Printing & fold) 02/26/21 | 3,184.99 | 3/11/2021 | |
| | | 3,284.99 | 3/11/2021 | Total 33601 |
| Tina Lynn Goins | Spring Rec Mailer Design 2021 | 450.00 | 3/4/2021 | 33561 |
| | | 450.00 | 3/4/2021 | Total 33561 |
| TPX Communications | Com Center Phones/Internet March 2021 | 956.14 | 3/11/2021 | 33610 |

Cameron Park Community Services District
Check/Voucher Register - Check Register
 From 3/1/2021 Through 3/31/2021

| <u>Vendor Name</u> | <u>Description</u> | <u>Check Amount</u> | <u>Check Date</u> | <u>Check #</u> |
|-----------------------------|--|---------------------|-------------------|----------------------|
| | | 956.14 | 3/11/2021 | Total 33610 |
| Two Rivers Architects, Inc. | FD88 Retainer for Remodel/Addition srvc 03/10/21 | 1,000.00 | 3/18/2021 | 33644 |
| | | 1,000.00 | 3/18/2021 | Total 33644 |
| Umpqua Bank | CC Merch Fees - Vantiv/Umpqua Feb 2021 | 393.03 | 3/9/2021 | Merch Fees |
| | | 393.03 | 3/9/2021 | Total Merch Fees |
| Umpqua Bank | Maintenance Fee for February 2021 | 3.53 | 3/22/2021 | Bank Maint Fee |
| | | 3.53 | 3/22/2021 | Total Bank Maint Fee |
| Umpqua Bank | Umpqua Visa Cards February 2021 | 6,285.25 | 3/11/2021 | 33611 |
| | | 6,285.25 | 3/11/2021 | Total 33611 |
| Verizon Business | FD Business line fees Feb 2021 #Y2620200 | 5.51 | 3/18/2021 | 33645 |
| | | 5.51 | 3/18/2021 | Total 33645 |
| Verizon Wireless | FD Wireless 01/16-02/15/21 #970402560-00001 | 471.79 | 3/4/2021 | 33586 |
| | | 471.79 | 3/4/2021 | Total 33586 |
| Verizon Wireless | FD Wireless 01/16-02/15/21 #970402560-00004 | 114.03 | 3/4/2021 | 33587 |
| | | 114.03 | 3/4/2021 | Total 33587 |
| Verizon Wireless | Wireless CC, Parks, Rec, CCR 01/11-02/10/21 #342197652-00001 | 531.50 | 3/4/2021 | 33584 |
| | | 531.50 | 3/4/2021 | Total 33584 |
| Verizon Wireless | Wireless Ipads/Hotspots 01/11-02/10/21 #342197652-00002 | 181.36 | 3/4/2021 | 33585 |
| | | 181.36 | 3/4/2021 | Total 33585 |

Cameron Park Community Services District
Check/Voucher Register - Check Register
 From 3/1/2021 Through 3/31/2021

| Vendor Name | Description | Check Amount | Check Date | Check # |
|------------------------------|---|--------------|------------|-------------|
| Verizon Wireless | Wireless Ipads/Hotspots 02/11-03/10/21 | 180.96 | 3/25/2021 | 33667 |
| | | 180.96 | 3/25/2021 | Total 33667 |
| Verizon Wireless | Wireless Phones CC, Rec, Parks, CCR 02/11-03/10/21 | 495.12 | 3/25/2021 | 33666 |
| | | 495.12 | 3/25/2021 | Total 33666 |
| Vermont Systems, Inc | RecTrac training 02/10/21 (Kim. V.) | 375.00 | 3/4/2021 | 33588 |
| | | 375.00 | 3/4/2021 | Total 33588 |
| Veronica Cortes | Res ff shifts 01/31, 02/14, 21, 28 | 320.00 | 3/4/2021 | 33557 |
| | | 320.00 | 3/4/2021 | Total 33557 |
| Whitney Kahn | Cell Allowance - March 2021 | 100.00 | 3/4/2021 | 33571 |
| | | 100.00 | 3/4/2021 | Total 33571 |
| Wilkinson Portables, Inc. | CP Lake, Porta potty rental 03/05-04/01/21 | 214.71 | 3/11/2021 | 33612 |
| Wilkinson Portables, Inc. | D. West Porta Potty rental 03/02-03/29/21 | 155.73 | 3/11/2021 | |
| | | 370.44 | 3/11/2021 | Total 33612 |
| Zoll Medical Corporation | FD Monitor - Prev Maint. (3) 03/04/21 | 765.00 | 3/25/2021 | 33669 |
| | | 765.00 | 3/25/2021 | Total 33669 |
| Report Total | | 262,178.10 | | |

ADDENDUM TO MUNICIPAL LEASE-PURCHASE AGREEMENT

By execution hereof, the Lessee, Cameron Park Community Service District, consents to this Addendum of the described Lease Documents and to making it a part thereof. Further, by execution hereof, the Lessee consents to the modification and changing of the documents as presently contained in the Lease Documents.

Changes are described as follows:


Outside delivery date listed on "Interim Funding Agreement" dated March 12th, 2020 shall now be amended to April 30th, 2021.

Purchase price shown on "Municipal Lease-Purchase Agreement Equipment Schedule" apart of "Municipal Lease-Purchase Agreement" dated March 12th, 2020 shall now be revised to \$612,265.36.

All other terms and conditions of the Lease Documents remain in full force and effect.

THIS DOCUMENT MAY BE SIGNED IN COUNTERPARTS AND TRANSMITTED ELECTRONICALLY WITH THE SAME FORCE AND EFFECT AS DELIVERY OF AN ORIGINAL.

Lessee: Cameron Park Community Service District

By:  _____

Print Name: Jill Ritzman

Title: General Manager

Date: 3-29-2021

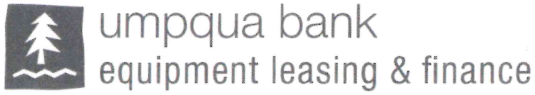
Lessor: Financial Pacific Leasing, Inc. DBA Umpqua Bank Equipment Leasing & Finance

By: _____

Print Name: _____

Title: _____

Date: _____



**MUNICIPAL LEASE-PURCHASE AGREEMENT
PAYMENT SCHEDULE**

| <u>Date</u> | <u>Total Payment</u> | <u>Principal</u> | <u>Interest</u> | <u>Option to Purchase</u> |
|-------------|----------------------|------------------|-----------------|---------------------------|
| 4/1/2021 | \$ - | \$ - | \$ - | - |
| 5/1/2021 | \$ - | \$ - | \$ - | - |
| 6/1/2021 | \$ - | \$ - | \$ - | - |
| 7/1/2021 | \$ - | \$ - | \$ - | - |
| 8/1/2021 | \$ - | \$ - | \$ - | - |
| 9/1/2021 | \$ - | \$ - | \$ - | - |
| 10/1/2021 | \$ - | \$ - | \$ - | - |
| 11/1/2021 | \$ - | \$ - | \$ - | - |
| 12/1/2021 | \$ - | \$ - | \$ - | - |
| 1/1/2022 | \$ - | \$ - | \$ - | - |
| 2/1/2022 | \$ - | \$ - | \$ - | - |
| 3/1/2022 | \$ - | \$ - | \$ - | - |
| 4/1/2022 | \$ 97,504.33 | \$ 80,408.60 | \$ 17,095.73 | - |
| 5/1/2022 | \$ - | \$ - | \$ - | - |
| 6/1/2022 | \$ - | \$ - | \$ - | - |
| 7/1/2022 | \$ - | \$ - | \$ - | - |
| 8/1/2022 | \$ - | \$ - | \$ - | - |
| 9/1/2022 | \$ - | \$ - | \$ - | - |
| 10/1/2022 | \$ - | \$ - | \$ - | - |
| 11/1/2022 | \$ - | \$ - | \$ - | - |
| 12/1/2022 | \$ - | \$ - | \$ - | - |
| 1/1/2023 | \$ - | \$ - | \$ - | - |
| 2/1/2023 | \$ - | \$ - | \$ - | - |
| 3/1/2023 | \$ - | \$ - | \$ - | - |
| 4/1/2023 | \$ 97,504.33 | \$ 82,653.78 | \$ 14,850.55 | - |
| 5/1/2023 | \$ - | \$ - | \$ - | - |
| 6/1/2023 | \$ - | \$ - | \$ - | - |
| 7/1/2023 | \$ - | \$ - | \$ - | - |
| 8/1/2023 | \$ - | \$ - | \$ - | - |
| 9/1/2023 | \$ - | \$ - | \$ - | - |
| 10/1/2023 | \$ - | \$ - | \$ - | - |
| 11/1/2023 | \$ - | \$ - | \$ - | - |

UBELFCAPS-MUNI-110117A

Financial Pacific Leasing, Inc., doing business as Umpqua Bank Equipment Leasing & Finance, is a subsidiary of Umpqua Bank.
Products offered by Financial Pacific Leasing, Inc., are not FDIC insured.

| | | | | | | |
|-----------|----|-----------|----|-----------|----|-----------|
| 12/1/2023 | \$ | - | \$ | - | \$ | - |
| 1/1/2024 | \$ | - | \$ | - | \$ | - |
| 2/1/2024 | \$ | - | \$ | - | \$ | - |
| 3/1/2024 | \$ | - | \$ | - | \$ | - |
| 4/1/2024 | \$ | 97,504.33 | \$ | 84,961.64 | \$ | 12,542.69 |
| 5/1/2024 | \$ | - | \$ | - | \$ | - |
| 6/1/2024 | \$ | - | \$ | - | \$ | - |
| 7/1/2024 | \$ | - | \$ | - | \$ | - |
| 8/1/2024 | \$ | - | \$ | - | \$ | - |
| 9/1/2024 | \$ | - | \$ | - | \$ | - |
| 10/1/2024 | \$ | - | \$ | - | \$ | - |
| 11/1/2024 | \$ | - | \$ | - | \$ | - |
| 12/1/2024 | \$ | - | \$ | - | \$ | - |
| 1/1/2025 | \$ | - | \$ | - | \$ | - |
| 2/1/2025 | \$ | - | \$ | - | \$ | - |
| 3/1/2025 | \$ | - | \$ | - | \$ | - |
| 4/1/2025 | \$ | 97,504.33 | \$ | 87,333.95 | \$ | 10,170.38 |
| 5/1/2025 | \$ | - | \$ | - | \$ | - |
| 6/1/2025 | \$ | - | \$ | - | \$ | - |
| 7/1/2025 | \$ | - | \$ | - | \$ | - |
| 8/1/2025 | \$ | - | \$ | - | \$ | - |
| 9/1/2025 | \$ | - | \$ | - | \$ | - |
| 10/1/2025 | \$ | - | \$ | - | \$ | - |
| 11/1/2025 | \$ | - | \$ | - | \$ | - |
| 12/1/2025 | \$ | - | \$ | - | \$ | - |
| 1/1/2026 | \$ | - | \$ | - | \$ | - |
| 2/1/2026 | \$ | - | \$ | - | \$ | - |
| 3/1/2026 | \$ | - | \$ | - | \$ | - |
| 4/1/2026 | \$ | 97,504.33 | \$ | 89,772.50 | \$ | 7,731.83 |
| 5/1/2026 | \$ | - | \$ | - | \$ | - |
| 6/1/2026 | \$ | - | \$ | - | \$ | - |
| 7/1/2026 | \$ | - | \$ | - | \$ | - |
| 8/1/2026 | \$ | - | \$ | - | \$ | - |
| 9/1/2026 | \$ | - | \$ | - | \$ | - |
| 10/1/2026 | \$ | - | \$ | - | \$ | - |
| 11/1/2026 | \$ | - | \$ | - | \$ | - |
| 12/1/2026 | \$ | - | \$ | - | \$ | - |
| 1/1/2027 | \$ | - | \$ | - | \$ | - |
| 2/1/2027 | \$ | - | \$ | - | \$ | - |
| 3/1/2027 | \$ | - | \$ | - | \$ | - |
| 4/1/2027 | \$ | 97,504.33 | \$ | 92,279.13 | \$ | 5,225.20 |
| 5/1/2027 | \$ | - | \$ | - | \$ | - |


UBELFCAPS-MUNI-110117A

Financial Pacific Leasing, Inc., doing business as Umpqua Bank Equipment Leasing & Finance, is a subsidiary of Umpqua Bank.
 Products offered by Financial Pacific Leasing, Inc., are not FDIC insured.

| | | | | | | |
|-----------|----|-----------|----|-----------|----|----------|
| 6/1/2027 | \$ | - | \$ | - | \$ | - |
| 7/1/2027 | \$ | - | \$ | - | \$ | - |
| 8/1/2027 | \$ | - | \$ | - | \$ | - |
| 9/1/2027 | \$ | - | \$ | - | \$ | - |
| 10/1/2027 | \$ | - | \$ | - | \$ | - |
| 11/1/2027 | \$ | - | \$ | - | \$ | - |
| 12/1/2027 | \$ | - | \$ | - | \$ | - |
| 1/1/2028 | \$ | - | \$ | - | \$ | - |
| 2/1/2028 | \$ | - | \$ | - | \$ | - |
| 3/1/2028 | \$ | - | \$ | - | \$ | - |
| 4/1/2028 | \$ | 97,504.33 | \$ | 94,855.76 | \$ | 2,648.57 |
| | | | | | \$ | 1.00 |

Provided Lessee provides notice pursuant to the Municipal Lease-Purchase Agreement, section 10(b), payment of the applicable Option to Purchase Amount may occur concurrently with the Lessee's final installment payment.

Lessee: Cameron Park Community Service District

By:  _____

Print Name: Jill Ritzman

Title: General Manager

Date: 3.29.2021

Lessor: Financial Pacific Leasing, Inc., DBA Umpqua Bank Equipment Leasing & Finance

By: _____

Print Name: _____

Title: _____

Date: _____

THIS DOCUMENT MAY BE SIGNED IN COUNTERPARTS AND TRANSMITTED ELECTRONICALLY WITH THE SAME FORCE AND EFFECT AS DELIVERY OF AN ORIGINAL.

UBELFCAPS-MUNI-110117A

Financial Pacific Leasing, Inc., doing business as Umpqua Bank Equipment Leasing & Finance, is a subsidiary of Umpqua Bank. Products offered by Financial Pacific Leasing, Inc., are not FDIC insured.

FUNDING REQUEST

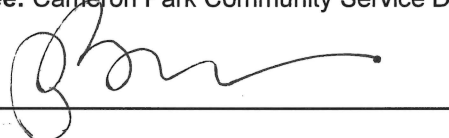
Financial Pacific Leasing, Inc., DBA
Umpqua Bank Equipment Leasing & Finance
3455 South 344th Way Suite 300
Federal Way, WA 98001

Dear Sir or Madam,

We hereby notify and authorize Financial Pacific Leasing, Inc. DBA Umpqua Bank Equipment Leasing & Finance to issue payment in the amount of \$385,188.36 to Smeal Holding, LLC for Invoice Number SO-060222 as reflected in the attached Exhibit A.

Lessee: Cameron Park Community Service District

By: **X**



Print Name: Jill Ritzman

Title: General Manager

Date:

3.29.2021

UBELF-FR-MUNI-022217A

Financial Pacific Leasing, Inc., doing business as Umpqua Bank Equipment Leasing & Finance, is a subsidiary of Umpqua Bank.
Products offered by Financial Pacific Leasing, Inc., are not FDIC insured.



REV GROUP

Snyder, NE | P: 402.568.2224
SMEAL.COM

| |
|-----------------------|
| INVOICE NUMBER |
| SO-060222 |

| |
|---------------------|
| INVOICE DATE |
| 7/29/2020 |

| |
|--|
| Bill To |
| Financial Pacific Leasing, Inc. DBA Umpqua Bank Equipment Leasing & Finance 3455 South 344th Way, Ste 300 Federal Way, WA 98001 |

| |
|--|
| Ship To |
| Cameron Park Community Service Dist 3200 Country Club Drive Cameron Park, CA 95682 |

| | |
|-----------------------|------------------|
| Purchase Order | Terms |
| Contract | Due Upon Receipt |

| Quantity | Description | Rate | Amount |
|---|---|-----------------|----------------------|
| 1 | Contract Price Pumper, Side Mount on Spartan MetroStar Chassis VIN 4S9BEETA7LS419697 SO# S5016 Apparatus Model #C-802-CC Serial #021150 Waterous Pump Model #CSUC20E-2000 Serial #168879 Dealer: Fire Apparatus Solutions | \$ 571,952.00 | \$ 571,952.00 |
| 1 | Net Change Orders | \$ 915.00 | \$ 915.00 |
| 1 | Less: Negotiated Reductions for Delay at FAS | \$ (2,000.00) | \$ (2,000.00) |
| 1 | Less: Chassis Prepayment | \$ (227,077.00) | \$ (227,077.00) |
| 1 | Sales Tax (7.25%) | \$ 41,387.86 | \$ 41,387.86 |
| 1 | Tire Tax (6 @ \$11.75) | \$ 10.50 | \$ 10.50 |
| Remit Payment To: Smeal Holding, LLC 610 W 4th St - PO Box 8 Snyder, NE 68664 | | | |
| | | TOTAL | \$ 385,188.36 |
| Please pay balance upon receipt of this invoice in USD. | | | |

Smeal Holding, LLC

Cameron Park Community Services District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
From 7/1/2020 Through 3/30/2021

01 - General Fund

| | | | Final 2019-20 | 7/1/19-3/30/20 | Final 2020-21 | 7/1/20-3/30/20 | Current |
|-------------------------------|------|--|---------------------|---------------------|---------------------|---------------------|--------------------|
| | | | Budget | Actual | Budget | Actual | Period Exp to Date |
| Operating Revenue | | | | | | | |
| Property Taxes | 4110 | | 4,184,387.00 | 2,356,052.32 | 4,327,061.00 | 2,458,920.68 | 56.83% |
| Franchise Fees | 4113 | | 200,000.00 | 96,828.87 | 200,000.00 | 101,726.85 | 50.86% |
| Park Impact Fees | 4115 | | 52,000.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Quimby Fees | 4120 | | 28,554.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Fire Development | 4125 | | 10,000.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Fire Marshall Plan Review | 4132 | | 18,000.00 | 34,530.40 | 40,000.00 | 24,669.80 | 61.67% |
| Tuition Fees/Revenue | 4142 | | 0.00 | 0.00 | 0.00 | 1,350.00 | 0.00% |
| Youth Classes | 4145 | | 38,000.00 | 9,637.93 | 0.00 | (30.00) | 0.00% |
| Adult Classes | 4146 | | 36,727.00 | 16,683.12 | 0.00 | 0.00 | 0.00% |
| Youth Sports | 4147 | | 100,000.00 | 54,596.45 | 0.00 | 0.00 | 0.00% |
| Adult Sports | 4148 | | 18,800.00 | 6,800.00 | 0.00 | 0.00 | 0.00% |
| Camp Revenues | 4149 | | 12,800.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Senior Programs | 4153 | | 12,000.00 | 8,648.69 | 0.00 | 0.00 | 0.00% |
| Recreation Program Revenue | 4154 | | 11,609.00 | 942.50 | 116,918.38 | 2,566.00 | 2.19% |
| Transfer In | 4165 | | 0.00 | 62,430.99 | 24,570.00 | 22,146.00 | 90.13% |
| Special Events | 4170 | | 25,000.00 | 11,533.40 | 0.00 | (47.50) | 0.00% |
| Lake Entries - Daily (Kiosk) | 4180 | | 21,012.00 | 23,196.00 | 0.00 | 0.00 | 0.00% |
| Annual Passes (Lake/Pool Comt | 4181 | | 21,666.00 | 3,475.75 | 66,782.00 | 22,286.25 | 33.37% |
| Picnic Site Rentals | 4182 | | 27,436.00 | 62.00 | 0.00 | 0.00 | 0.00% |
| Summer Kids Camp | 4183 | | 42,000.00 | 11,777.50 | 0.00 | 0.00 | 0.00% |
| Cameron Park Lake Concession | 4184 | | 3,250.00 | 4,023.25 | 0.00 | 0.00 | 0.00% |
| Assembly Hall & Classroom Rer | 4185 | | 129,114.00 | 35,154.88 | 15,304.00 | 13,965.00 | 91.25% |
| Gym Rentals | 4186 | | 33,650.00 | 17,066.75 | 27,810.00 | 20,135.40 | 72.40% |
| Pool Rental Fees | 4187 | | 195,882.00 | 67,868.25 | 87,215.00 | 75,391.84 | 86.44% |
| Sports Field Rentals | 4190 | | 27,061.00 | 19,445.75 | 27,070.00 | 10,842.96 | 40.06% |
| Donations | 4250 | | 1,000.00 | 200.00 | 0.00 | 1,200.00 | 0.00% |
| Sponsorships | 4255 | | 30,000.00 | 6,075.00 | 14,500.00 | 0.00 | 0.00% |
| JPA Reimbursable | 4260 | | 1,150,000.00 | 869,518.02 | 1,150,000.00 | 862,499.97 | 75.00% |
| Fire Apparatus Equip Rental | 4262 | | 100,000.00 | 0.00 | 30,000.00 | 19,656.46 | 65.52% |
| Reimbursement | 4400 | | 64,717.00 | 6,471.56 | 6,776.00 | 25,636.97 | 378.35% |
| Weed Abatement | 4410 | | 23,263.00 | (916.32) | 4,020.00 | 8,457.72 | 210.39% |
| Interest Income | 4505 | | 59,000.00 | 39,959.86 | 25,000.00 | 4,337.68 | 17.35% |
| Other Income | 4600 | | 121,592.00 | 41,754.82 | 12,000.00 | 2,802.90 | 23.36% |
| Grant - CI | 4605 | | 23,000.00 | 1,946.35 | 153,794.00 | 108,117.66 | 70.30% |
| Total Operating Revenue | | | <u>6,821,520.00</u> | <u>3,805,764.09</u> | <u>6,328,820.38</u> | <u>3,786,632.64</u> | <u>59.83%</u> |

Expenditures

Cameron Park Community Services District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
From 7/1/2020 Through 3/30/2021

01 - General Fund

| | | Final 2019-20 | 7/1/19-3/30/20 | Final 2020-21 | 7/1/20-3/30/20 | Current |
|---------------------------------|------|---------------|----------------|---------------|----------------|--------------------|
| | | Budget | Actual | Budget | Actual | Period Exp to Date |
| Salaries - Perm. | 5000 | 648,646.00 | 509,944.85 | 668,160.00 | 504,598.74 | 75.52% |
| Salaries - Seasonal | 5010 | 157,170.00 | 108,909.08 | 90,540.00 | 62,744.25 | 69.30% |
| Overtime | 5020 | 5,899.00 | 7,718.30 | 7,050.00 | 10,218.29 | 144.94% |
| Health Benefit | 5130 | 108,174.00 | 96,182.87 | 118,523.00 | 94,034.23 | 79.34% |
| Retiree Health Benefit | 5135 | 69,042.00 | 58,186.78 | 78,016.00 | 69,093.23 | 88.56% |
| Dental Insurance | 5140 | 9,488.00 | 8,324.18 | 9,663.00 | 8,742.17 | 90.47% |
| Vision Insurance | 5150 | 1,460.00 | 1,358.53 | 1,396.00 | 1,453.20 | 104.10% |
| CalPERS Employer Retirement | 5160 | 220,831.00 | 201,766.98 | 207,664.00 | 189,677.95 | 91.34% |
| Worker's Compensation | 5170 | 56,127.00 | 58,277.36 | 57,914.00 | 53,016.48 | 91.54% |
| FICA/Medicare Employer Contri | 5180 | 19,963.00 | 17,953.26 | 23,999.00 | 14,077.43 | 58.66% |
| UI/TT Contribution | 5190 | 42,188.00 | 8,752.39 | 10,689.00 | 7,129.38 | 66.70% |
| Advertising/Marketing | 5209 | 30,095.00 | 22,955.91 | 7,810.00 | 7,982.32 | 102.21% |
| Agriculture | 5215 | 18,485.00 | 5,299.61 | 14,816.00 | 12,360.54 | 83.43% |
| Audit/Accounting | 5220 | 47,500.00 | 42,792.31 | 30,000.00 | 10,340.22 | 34.47% |
| Bank Charge | 5221 | 14,141.00 | 6,822.34 | 10,000.00 | 3,578.38 | 35.78% |
| Clothing/Uniforms | 5230 | 8,360.00 | 4,281.63 | 4,285.00 | 1,993.66 | 46.53% |
| Computer Software | 5231 | 28,483.00 | 17,315.29 | 27,200.00 | 23,123.84 | 85.01% |
| Computer Hardware | 5232 | 47,758.00 | 37,675.95 | 5,500.00 | 3,569.21 | 64.89% |
| Contractual Services | 5235 | 20,000.00 | 3,863.55 | 20,000.00 | 11,740.60 | 58.70% |
| Contractual - Provider Services | 5236 | 3,710,059.00 | 1,947,790.95 | 4,059,061.00 | 1,673,358.72 | 41.23% |
| Contract Under Utilization | 5237 | 0.00 | 0.00 | (250,000.00) | 0.00 | 0.00% |
| Contract Services - Other | 5240 | 106,591.00 | 51,473.69 | 163,438.00 | 103,055.85 | 63.06% |
| Director Compensation | 5250 | 13,700.00 | 9,759.02 | 18,000.00 | 7,370.00 | 40.94% |
| EDC Department Agency | 5260 | 4,268.00 | 4,268.20 | 4,300.00 | 4,252.73 | 98.90% |
| Educational Materials | 5265 | 6,845.00 | 15,897.20 | 12,500.00 | 0.00 | 0.00% |
| Elections | 5270 | 0.00 | 0.00 | 0.00 | 45.00 | 0.00% |
| Equipment-Minor/Small Tools | 5275 | 9,500.00 | 5,418.41 | 9,340.00 | 3,990.41 | 42.72% |
| Fire & Safety Supplies | 5285 | 4,803.00 | 2,339.26 | 3,913.04 | 3,009.62 | 76.91% |
| Fire Prevention & Inspection | 5290 | 1,800.00 | 1,100.00 | 1,200.00 | 1,445.00 | 120.42% |
| Fire Turnout Gear | 5295 | 31,000.00 | 20,468.01 | 31,000.00 | 5,961.44 | 19.23% |
| Fire- Volunteer/Resident | 5296 | 29,200.00 | 7,560.00 | 14,200.00 | 10,960.00 | 77.18% |
| Food | 5300 | 4,117.00 | 4,069.30 | 2,750.00 | 1,151.84 | 41.89% |
| Fuel | 5305 | 71,028.00 | 44,696.39 | 38,200.00 | 26,296.28 | 68.84% |
| Government Fees/Permits | 5310 | 29,934.00 | 15,161.48 | 25,382.00 | 17,853.63 | 70.34% |
| Household Supplies | 5315 | 26,701.00 | 24,983.67 | 26,700.00 | 21,031.86 | 78.77% |
| Instructors | 5316 | 52,090.00 | 44,022.16 | 1,000.00 | 39.00 | 3.90% |
| Insurance | 5320 | 103,500.00 | 97,995.69 | 130,000.00 | 129,177.41 | 99.37% |
| Legal Services | 5335 | 14,250.00 | 29,731.41 | 15,000.00 | 11,413.50 | 76.09% |

Cameron Park Community Services District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
From 7/1/2020 Through 3/30/2021

01 - General Fund

| | | Final 2019-20 | 7/1/19-3/30/20 | Final 2020-21 | 7/1/20-3/30/20 | Current |
|----------------------------------|------|---------------------|---------------------|---------------------|---------------------|--------------------|
| | | Budget | Actual | Budget | Actual | Period Exp to Date |
| Maint. - Vehicle Supplies | 5340 | 4,000.00 | 26.58 | 1,700.00 | 1,085.04 | 63.83% |
| Maint. - Buildings | 5345 | 50,495.00 | 20,822.80 | 27,900.00 | 31,021.58 | 111.19% |
| Maint. - Equipment | 5350 | 46,668.00 | 39,449.18 | 42,225.00 | 26,430.23 | 62.59% |
| Maint. - Grounds | 5355 | 86,488.00 | 34,878.98 | 50,026.00 | 32,351.44 | 64.67% |
| Maint. - Radio/Phones | 5360 | 2,000.00 | 1,692.20 | 2,000.00 | 1,453.05 | 72.65% |
| Maint. - Tires & Tubes | 5365 | 16,100.00 | 9,923.85 | 14,800.00 | 4,567.30 | 30.86% |
| Maint. - Vehicle | 5370 | 21,000.00 | 16,735.33 | 33,750.00 | 28,510.07 | 84.47% |
| Medical Supplies | 5375 | 766.00 | 116.28 | 700.00 | 0.00 | 0.00% |
| Memberships/Subscriptions | 5380 | 9,445.00 | 10,334.62 | 10,160.00 | 9,655.32 | 95.03% |
| Mileage Reimbursement | 5385 | 1,028.00 | 857.37 | 1,250.00 | 84.68 | 6.77% |
| Miscellaneous | 5395 | 0.00 | 40.00 | 100.00 | 0.00 | 0.00% |
| Office Supplies/Expense | 5400 | 10,848.00 | 12,291.85 | 10,200.00 | 5,439.39 | 53.33% |
| Pool Chemicals | 5405 | 21,500.00 | 17,762.84 | 26,827.00 | 24,823.25 | 92.53% |
| Postage | 5410 | 4,400.00 | 1,751.08 | 10,300.00 | 1,297.67 | 12.60% |
| Printing | 5415 | 614.00 | 211.88 | 1,100.00 | 156.56 | 14.23% |
| Professional Services | 5420 | 161,432.00 | 56,627.70 | 93,587.00 | 56,922.80 | 60.82% |
| Program Supplies | 5421 | 25,242.00 | 15,280.55 | 2,579.00 | 37.47 | 1.45% |
| Publications & Legal Notices | 5425 | 595.00 | 0.00 | 600.00 | 36.50 | 6.08% |
| Radios | 5430 | 2,500.00 | 482.26 | 3,000.00 | 0.00 | 0.00% |
| Refund-Activity Pass | 5431 | 1,500.00 | 0.00 | 0.00 | 0.00 | 0.00% |
| Rent/Lease - Bldgs, Fields, etc. | 5435 | 30.00 | 7,060.00 | 0.00 | 490.15 | 0.00% |
| Rent/Lease - Equipment | 5440 | 9,820.00 | 7,337.84 | 4,200.00 | 1,551.59 | 36.94% |
| Staff Development | 5455 | 28,050.00 | 10,089.79 | 19,300.00 | 13,580.34 | 70.36% |
| Special Events | 5465 | 4,238.00 | 4,650.35 | 500.00 | 399.00 | 79.80% |
| Summer Spectacular | 5466 | 0.00 | 828.34 | 0.00 | 0.00 | 0.00% |
| Phones/internet | 5470 | 44,589.00 | 30,295.28 | 41,600.00 | 29,394.54 | 70.66% |
| Utilities - Water | 5490 | 42,500.00 | 25,074.84 | 38,500.00 | 29,808.35 | 77.42% |
| Utilities - Electric/Gas | 5492 | 168,350.00 | 173,973.76 | 147,860.00 | 143,125.18 | 96.80% |
| Utilites - Water/Irrigation | 5495 | 0.00 | 499.16 | 350.00 | 600.30 | 171.51% |
| Vandalism | 5500 | 2,000.00 | 0.00 | 2,200.00 | 985.10 | 44.78% |
| Cal Fire In Kind Purchases | 5501 | 13,500.00 | 12,167.10 | 12,400.00 | 5,745.19 | 46.33% |
| Capital Equipment Expense | 5625 | 451,117.00 | 81,798.63 | 0.00 | 1,000.00 | 0.00% |
| Transfer Out | 7000 | 0.00 | 65,310.50 | 9,020.00 | 9,080.00 | 100.67% |
| Total Expenditures | | <u>7,004,011.00</u> | <u>4,203,486.95</u> | <u>6,307,943.04</u> | <u>3,569,518.50</u> | <u>56.59%</u> |
| Net Revenue Over Expenditures | | <u>(182,491.00)</u> | <u>(397,722.86)</u> | <u>20,877.34</u> | <u>217,114.14</u> | <u>1,039.95%</u> |

From: [Confirmation: Special District COVID-19 Relief Funding Coalition](#)
To: [Jill Ritzman](#)
Subject: Special District COVID-19 Relief Funding Coalition
Date: Monday, March 29, 2021 1:50:06 PM

Jill,

Thank you for completing CSDA's Special District COVID-19 Relief Funding Coalition Letter! If you have any questions about this call to action or the status of your letter please contact CSDA's Legislative Assistant Roman Waskiewicz at romanw@csda.net.

Special District COVID-19 Relief Funding Coalition

| | |
|--|---|
| Signatory's Name * | Jill Ritzman |
| Signatory's Title/Position * | General Manager |
| Organization Name * | Cameron Park Community Services District – Cameron Park, CA |
| Would you like your organization listed in support, or is your support limited to you as an individual? * | Please list my named organization in support, for which I am authorized to approve. |
| Address * | 2502 Country Club Drive |
| City * | Cameron Park |
| State * | CA |
| ZIP * | 95682-8631 |
| Contact Email * | jritzman@cameronpark.org |
| <p>In one paragraph, please explain how this impacts your organization or you personally (Optional).</p> <p>As a Community Services District, it is our charge to fully fund fire and emergency services, while maintaining other essential services. Our District anticipates a significant reduction in revenues – potentially \$500,000 from service fees which support the operations of the community center, parks, community pool, senior services and recreation programs. In order to meet the challenges of funding two fire stations, a community center, pool, and 143 acres of parks, the District is anticipating the use funds from a small Fund Balance, furloughing staff and reducing expenditures to essential services only and deferring critical maintenance activities. Parks and recreation services strengthen families, prevent circumstances for domestic violence, and provide low cost and safe fitness opportunities for health and wellness – all of which are very essential services needed by families during this pandemic.</p> | |
| Phone Number (Optional). | (530) 350-4651 |