

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



Budget and Administration Committee
Tuesday, June 2, 2020
5:30 p.m.

TELECONFERENCE ZOOM MEETING
<https://us02web.zoom.us/j/83882534927>

Meeting ID: 838 8253 4927

(Teleconference/Electronic Meeting Protocols are attached)

Agenda

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

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

CALL TO ORDER

ROLL CALL

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

ADOPTION OF AGENDA

APPROVAL OF CONFORMED AGENDA

OPEN FORUM

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

DEPARTMENT MATTERS

- 1. 2020 California Special Districts Association Board Election (N. Garrison)**
- 2. Revision To Policy 3100: Purchasing/Expense Authorization, Section 3100.230-236 Credit Cards (V. Neibauer)**

3. 2nd Draft Fiscal Year 2020-21 Preliminary Budget (J. Ritzman, V. Neibauer)

4. Staff Updates

- a. May Check Register Review (V. Neibauer)
- b. Legislative Updates (J. Ritzman)

5. Items for July & Future Committee Meetings

- El Dorado Disposal Rate Adjustment and Proposed Amendment

6. Items to take to the Board of Directors

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/91111111111> 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, May 5, 2020
6:30 p.m.

TELECONFERENCE ZOOM MEETING
<https://us02web.zoom.us/j/89271094040>

Meeting ID: 892 7109 4040

(Teleconference/Electronic Meeting Protocols are attached)

Conformed Agenda

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

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

CALL TO ORDER – 6:33pm

ROLL CALL – EA/MS

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 - *Approved*

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. Fiscal Year 2020-21 Preliminary Budget (J. Ritzman, V. Neibauer)

- *Reviewed and discussed Fiscal Year 2020-21 Preliminary Budget. Committee proposed edits to bring back to Committee in June. Postponed review of Reserve Funds to June Committee Meeting.*

2. Discussion – Timeline for El Dorado Disposal Rate Adjustment and Proposed Amendment

- *Committee directed staff to collect and review final documentation/reporting and bring back to Committee in July.*

3. Staff Updates

- a. April Check Register Review (V. Neibauer)

4. Items for June & Future Committee Meetings

- *Fiscal Year 2020-21 Preliminary Budget (June)*
- *El Dorado Disposal Rate Adjustment and Proposed Amendment (July)*

5. Items to take to the Board of Directors

MATTERS TO AND FROM COMMITTEE MEMBERS & STAFF

ADJOURNMENT – 10:31pm



Agenda Transmittal

DATE: June 2, 2020

FROM: Niki Garrison, Board Clerk

AGENDA ITEM #1: **2020 CALIFORNIA SPECIAL DISTRICTS ASSOCIATION (CSDA)
BOARD ELECTION**

RECOMMENDED ACTION: **ELECT BOARD MEMBER TO CSDA BOARD OF DIRECTORS
(SEAT C) SIERRA NETWORK – TERM 2021-2023**

Introduction

The California Special Districts Association (CSDA) is holding its 2020 Board Election. Each of CSDA's six networks has three seats on the Board. Each candidate is either a Board member or management-level employee of a member district located in our geographic region. Each district in good standing is entitled to vote for one person to represent its network.

Discussion

Elections are taking place for Seat C in the CSDA's Sierra Network for a two year term on CSDA's Board of Directors. Attached are the candidate's Statement of Qualifications and Candidate Information Sheet (Attachment 1A). There are three candidates. The District's Board of Directors must approve one candidate for the electronic ballot before July 10, 2020.

Staff is asking the Budget and Administration Committee to make a nomination recommendation to the Board of Directors for the June Board Meeting.

Attachments:

1A – Candidate Statement of Qualifications & Information Sheets

Candidate's Statement
CSDA Board of Directors

I have proudly served on the Board of Directors for the California Special Districts Association (CSDA) since 1998, and I respectfully request your vote as I seek reelection for Region 2, Seat C this year. Since 1994 and while serving on the CSDA Board of Directors, I have also served as General Manager for special districts throughout California providing diverse services including water, wastewater, mosquito control, park and recreation, fire protection, road maintenance, solid waste, ambulance, library, street lighting and snow removal. I currently serve as General Manager of the Groveland and Copper Valley (previously Saddle Creek) Community Services Districts, both located in Region 2.

I am passionate about the value and competence of special districts as local service providers in rural areas. I believe that strong, engaged CSDA chapters and district participation on LAFCO are critical to advancing the mission and influence of CSDA. As a Board member, I will continue support for innovative and relevant member services, a diverse offering of educational opportunities and powerful legislative presence.

The value and influence of CSDA has grown exponentially in the last decade, much of which can be attributed to the member input network, leadership and competency of CSDA management and staff, supported by the solid governance dynamic of the current CSDA Board. I seek your vote and input as we continue to increase the effectiveness of CSDA in all we do.

I am running this term on behalf of the Groveland Community Services District Board of Directors, who unanimously supports and directs my active involvement in CSDA.



**California Special
Districts Association**
Districts Stronger Together

2021-2023 CSDA BOARD CANDIDATE INFORMATION SHEET

The following information **MUST** accompany your nomination form and Resolution/minute order:

Name: Peter J. Kampa

District/Company: Groveland Community Services District

Title: General Manager

Elected/Appointed/Staff: Appointed/Staff General Manager

Length of Service with District: 2 years

1. Do you have current involvement with CSDA (such as committees, events, workshops, conferences, Governance Academy, etc.):

Mr. Kampa is an SDA, and attends annual conference, Leadership Academy, Legislative Action Days, and as many CSDA training events as possible. Mr. Kampa has served on the CSDA Board of Directors since 1998, with only a two year lapse

2. Have you ever been associated with any other state-wide associations (CSAC, ACWA, League, etc.):

Mr. Kampa served on the California Rural Water Assn Board from 1995-1998, and on various ACWA committees and Task Forces from 2006 - 2013.

3. List local government involvement (such as LAFCo, Association of Governments, etc.):

Mr. Kampa led the effort to secure special district representation on the Tuolumne County LAFCO in 2019. He collaborates on many projects and initiatives in cooperation with the County of Tuolumne and the County Fire Chief's Association, including fire and emergency preparedness planning

4. List civic organization involvement:

Leadership Tuolumne County, Tuolumne County Chamber of Commerce

****Candidate Statement** – Although it is not required, each candidate is requested to submit a candidate statement of no more than 300 words in length. **Any statements received in the CSDA office after March 26, 2020 will not be included with the ballot.**

I just wanted to reach out to my fellow members of the Sierra Network to ask for your vote to include me on the CSDA Board. I have over 20 years experience with the Auburn Rec. District, and have been very involved with CSDA training & lobbying. I am here to represent the members, I promise to be readily available and responsive to any requests, questions or otherwise. I strongly feel we can work together to maximize the CSDA resources, to relieve individual districts of time and financial resources to allow us to focus on our primary mission to serve our communities. I further feel we need to increase our voice and lobbying efforts to help reduce expensive mandates, that just do not make sense & further to protect the independence and fiscal viability of Special Districts. If you have any questions, feel free to reach out by phone or email. I thank you in advance for your vote and support, as always... Keep Smilin' – Scott.



California Special
Districts Association
Districts Stronger Together

2021-2023 CSDA BOARD CANDIDATE INFORMATION SHEET

The following information MUST accompany your nomination form and Resolution/minute order:

Name:

Scott Hulsebrook

District/Company:

Auburn Area Recreation Park District (ARD)

Title:

Dean of the Board of Directors -

Elected / Appointed / Staff:

ELECTED

Length of Service with District:

Been so long I forget... 20+

1. Do you have current involvement with CSDA (such as committees, events, workshops, conferences, Governance Academy, etc.):

No OFFICIAL INVOLVEMENT - I REGULARLY ATTEND TRAINING / CONFERENCES / LOBBYING

2. Have you ever been associated with any other state-wide associations (CSAC, ACWA, League, etc.):

NO

3. List local government involvement (such as LAFCo, Association of Governments, etc.):

Auburn Economic Redevelopment, Vision 2020 Planning
Involved with Placer County Spouse ad hoc Committees

4. List civic organization involvement:

Past Member Auburn Exchange Club, Kiwanis, Civility
Involved with Int'l Order of the Odd Fellows and Others -

**Candidate Statement – Although it is not required, each candidate is requested to submit a candidate statement of no more than 300 words in length. Any statements received in the CSDA office after March 26, 2020 will not be included with the ballot.



2729 Prospect Park Drive, Suite 230
Rancho Cordova, CA 95670
(916) 842-3300

Patrick Larkin
General Manager
Cordova Recreation and Park District
Candidate Statement

The assets I would bring to the CSDA Board of Directors if elected, include having strong interpersonal communication and relationship building skills. I will work well with other Board members to set and achieve realistic goals that benefit the CSDA membership. I am an active listener, in that, I believe you can learn a lot more by listening than by speaking. I have a good sense of humor and enjoy working with high functioning teams. I am also a maximizer. I use this strength to take something good to something superb. I want to hear what the CSDA members want and need and plan to address those wants and needs to best serve as a Board Member representing the Sierra Network.

I enjoy and excel at building relationships with others which is the foundation of any successful organization. I am a good coach and mentor and enjoy developing people. I will use my leadership strengths to address any issues of concern to make the CSDA organization and membership stronger.

Thank you for your consideration



California Special Districts Association
Districts Stronger Together

2021-2023 CSDA BOARD CANDIDATE INFORMATION SHEET

The following information **MUST** accompany your nomination form and Resolution/minute order:

Name: Patrick Larkin

District/Company: Cordova Recreation and Park District

Title: General Manager

Elected/Appointed/Staff: Staff

Length of Service with District: 3 years & 2 months

1. Do you have current involvement with CSDA (such as committees, events, workshops, conferences, Governance Academy, etc.):

Yes attend General Managers Summit, Legislation Days, Special Districts Leadership Academy & Annual Conference

2. Have you ever been associated with any other state-wide associations (CSAC, ACWA, League, etc.):

California Parks & Recreation Society District 2 President and member for 22 years

3. List local government involvement (such as LAFCo, Association of Governments, etc.):

4. List civic organization involvement:

Rancho Cordova Chamber of Commerce Leadership program graduate

****Candidate Statement** – Although it is not required, each candidate is requested to submit a candidate statement of no more than 300 words in length. **Any statements received in the CSDA office after March 26, 2020 will not be included with the ballot.**



Agenda Transmittal

DATE: June 2, 2020

FROM: Vicky Neibauer, Finance/HR Officer

AGENDA ITEM #2: **REVISION TO POLICY 3100: PURCHASING/EXPENSE AUTHORIZATION, SECTION 3100.230-236 CREDIT CARDS**

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

Background

On February 19, 2020, the Board of Directors approved Resolution 2020-04 authorizing an agreement between Cameron Park Community Services District and Umpqua Bank to participate in a Purchasing Card Program.

Discussion

Since February, the Finance Department has taken steps to implement the new credit cards, such as training, requesting credit cards specific to the designated employee, and reviewing current credit card policy. Policy 3100: Purchasing/Expense Authorization, Section 3100.230-236 is specific to the use of credit cards and in need of updates to reflect current protocols (Attachment 2A). The proposed revisions are meant to bring clarity and mirror policy in practice. This policy has not been revised since September of 2011.

Attachment:

2A- Credit Card Policy in track changes

Cal-Card Credit Card

3100.230 The District will issue ~~Cal-Cards~~Credit Card to the designated employee with purchasing authority. The purpose of the ~~Cal-Card~~Credit Card is for the purchase of supplies, materials, and equipment used in the day-to-day operations of the District. **The preferred method of payment set by the district is the PO process payment with a District check and an invoice from established vendors on file with the Finance Department.** ~~CalCard~~Credit Card purchases require prior approval from the Department Head~~Finance Department~~.

3100.231 Credit Card and Purchasing limits will ~~correspond with the amounts set by the Board. The General Manager's limit shall adhere to the amount as set in Policy 3160. be requested in writing by the Department Head and approved by the General Manager.~~

3100.282 Instructions and Procedures from the Finance Office will be issued to each Department Head and designated employee upon issuance of the card or whenever there are changes in the instructions and procedures. The contents will discuss

- Card limits and use restrictions
- The procedures for handling the card, and
- ~~Responsibilities~~ Responsibilities pertaining to processing of the monthly statement.

3100.283 Accidental use of the card for personal use will be remedied by repayment from the employee to the District within the statement period.

3100.284 Unreimbursed accidental personal use within the statement period or fraudulent use of the card is cause for dismissal.

3100.285 ~~Annually, t~~The Finance Department will do an internal audit~~ensure of T~~the Cal-Card~~Credit Card~~ expenditures are process to ensure theis in compliance with internal controls ~~of~~with supporting documentation, signatures, and timeliness are followed.

3100.286 Annually, each holder of the card will annually acknowledge in writing the receipt of training and instruction on use of the ~~CalCard~~Credit Card.

Source:

~~Please adhere to this policy including track changes. These changes are approved by the General Manager pending formal approval by the Board.~~



Agenda Transmittal

DATE: June 2, 2020

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

AGENDA ITEM #3: **2ND DRAFT PROPOSED FISCAL YEAR 2020-21 PRELIMINARY BUDGET; GENERAL FUND 001 AND SPECIAL FUNDS**

RECOMMENDED ACTION: **REVIEW AND FORWARD TO THE BOARD FOR JUNE PUBLIC HEARING**

INTRODUCTION

Cameron Park Community Services District (District) staff is presenting the 2nd Draft Proposed Fiscal Year (FY) 2020-2021 Preliminary Budget for the General Fund 001 and all Special Funds including Landscaping and Lighting Districts and new Capital Asset Reserves.

DISCUSSION

Staff reviewed and incorporated comments from the May Budget and Administration Committee Meeting. Changes to the Budget and Budget documents are as follows:

- The highlighted sections of the Table of Contents denotes the revised documents;
- Track changes was used when staff edited word documents;
- Fiscal changes are highlighted in Attachment 3A;
- Staff added a percentage variance column (from FY19-20 to FY20-21) to the budget sheets;
- Fund Balance documentation was included for all funds.

ITEM OF NOTE FOR DISCUSSION

Reserves

The newly formed Capital Asset Reserves fund balances are decreasing due to a lack of funding. Staff is seeking alternative funding sources, such as the Fire Department staff

applying for grants to fund monitors, and the apparatus rental revenue allocation. For parks and facilities, staff is developing a plan to have a portion of rental fees to be dedicated to Reserves. The District needs to develop an overall funding strategy that identifies appropriate funding sources.

Strategic Plan

Per the Budget and Administration Committee's request, \$10,000 is allocated for a District Strategic Funding Plan. A Strategic Plan ensures that employees and stakeholders work toward common goals, and establish agreement around intended outcomes/results. The benefits of a Strategic Plan include:

- ✓ Positions an agency to be proactive instead of reactive;
- ✓ Establishes a sense of direction and sets priorities;
- ✓ Serves as a guide for policy decisions;
- ✓ Creates operational efficiencies.

Property Tax

Property tax estimate remains at a conservative 3.4% increase. Past actuals were trending at a higher annual percentage rate for the past three years.

Employee Costs

The overall salary and benefit costs for all employees had a net increase of \$38,883 comparing budget allocations from FY2019-2020 to FY2020-2021. A review of actual FY2019-20 costs shows a decrease in salary and benefits costs, and a projected cost savings of \$47,565 by the end of the fiscal year.

FY2019-2020 to FY2020-2021 budget changes are due to:

- 3.5% wage/salary increase due to compaction related to minimum wage increases (which was not addressed in the past two years),
- Negotiated 4% salary increase in labor agreement,
- Eliminating part-time hours,
- Reducing overtime.

Attachment:

3A – Fiscal Changes

Fiscal Changes

Note: Property tax allocation changed by Department, but the recommended District property tax allocation has not changed.

Administration Department

- Property Tax Allocation for Administration Department decreased due to an overall reduction in expenditures to allocate additional property tax revenue to other Departments;
- Professional Services, Strategic Plan increase - \$10,000;
- Reimbursement increase to \$1,200 from CAL FIRE Training Fund 5 for Administration costs;
- Salary/Benefits decrease: \$5,782 due to elimination of receptionist back up and overtime decrease - \$2,000;
- Election costs decrease \$3,000 based on past actuals;
- Added Account 9999 Reconciliation Discrepancy \$3,043, this is the amount of unallocated appropriation in the General Fund;

Administration Department; Fixed Cost

- Government Fees/Permits increase \$15,300 for permitting and monitoring costs for the Cameron Park Lake Dam, which was not included in 1st Draft.
- Property tax allocation increased to fund this line item.

Parks & Facilities Department; Parks

- Added purchase of a Vibra-plate for maintenance of pathways, instead of renting equipment \$2,400;
- Increased property tax allocation to Parks to cover additional expenditure.

Parks & Facilities Department; Community Center

- Capital Equipment decrease \$5,750 - reallocated the resurfacing of the gymnasium and dance room floors to Recreation Facilities & Parks Capital Asset Reserve;
- Community Center's property tax allocation decrease \$5,750.

Fire Department; Fire & Emergency Services Capital Asset Reserve

- Allocation for Fire Department Impact Fees was corrected to account for the Training Tower \$450,000 allocation.

Parks & Facilities Department; Recreation Facilities & Parks Capital Asset Reserve

- Eliminated the ADA door improvements, which are now in the Community Center budget.

CC&R Department

- Added interest income \$4,000



Cameron Park Community Services District

Fiscal Year 2020-21

Preliminary Budget

2st Draft

Presented to:

**Cameron Park Community Services Budget and Administration
Committee**

June 2, 2020

Cameron Park Community Services District
Preliminary Budget – 2nd Draft
Fiscal Year 2020-21

Table of Contents

OVERVIEW DOCUMENTS

1. General Manager’s Message
 - a) 2019-20 Action Plan Score Sheet
 - b) 2020-21 Action Plan

2. Methodology, Definitions, and Financial Policies
 - a) Budget Methodology and Expectations
 - b) Definitions
 - c) Policy 3020 Budget Preparation
 - d) Policy 3270 Management and Budget

3. Budget Timelines
 - a) District Preliminary Timeline
 - b) Lighting and Landscape Districts Budget Timeline

4. District Organization
 - a) Funds Organization Chart
 - b) FY 2020-21 - Organizational Chart
 - e) FY 2019-20 - Organization Chart
 - f) Salary Schedule

5. District Operating Fund Budget - Fund 01
 - a) Funding Sources
 - b) Summary of Fund Balance and Property Tax Allocation
 - c) Summary of Expenditures
 - d) Preliminary Summary

DEPARTMENT OF ADMINISTRATION AND FINANCE

6. Department of Administration and Finance (1000)
 - a) Department Description
 - b) Budget
 - c) Line Item Detail
7. Fixed Costs (9000)
 - a) Budget
8. Community Center Bond - Fund 90
 - a) Description
 - b) Budget
 - c) Fund Balance

DEPARTMENT OF FIRE & EMERGENCY SERVICES

9. Department of Fire & Emergency Services (3000)
 - a) Department Description
 - b) Budget
 - c) Line Item Detail
10. Weed Abatement (8000)
 - a) Budget
 - b) Line Item Detail
11. Fire Development Impact Fees - Fund 06
 - a) Description
 - b) Fund Balance
12. Los Rios Training - Fund 05
 - a) Description
 - b) Budget
 - c) Line Item Detail
 - d) Fund Balance

DEPARTMENT OF PARKS AND FACILITIES

13. Department of Parks & Facilities (4000)

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

14. Community Center (7000)

- a) Budget
- b) Line Item Detail

15. Lighting and Landscape Assessment Districts - Funds 30-50

- a) Budgets and Narratives
- b) Fund Balance

16. Quimby Fund - Fund 03

- a) Description
- b) Budget
- c) Fund Balance

17. Park Development Impact Fees - Fund 04

- a) Description
- b) Fund Balance

Budget to be developed after the Park Improvement Plan is approved by the Board of Directors, expected in summer, early fall 2020.

DEPARTMENT OF RECREATION

18. Department of Recreation (5000)

- a) Description
- b) Program Strategies & Priorities
- c) Budget
- d) Line Item Detail

19. Scholarship/Recreation Program Grants - Fund 71

- a) Description
- b) Fund Balance

CAPITAL ASSET RESERVES

20. Fire Emergency Services Reserve - Fund 07

- a) Description
- b) Budget
- c) Fund Balance

21. Recreation Facilities and Parks Reserve - Fund 80

- a) Description
- b) Budget
- c) Fund Balance

COVENANTS, CONDITIONS & RESTRICTIONS

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

- a) Description
- b) Budget
- c) Line Item Detail
- d) Fund Balance

Fiscal Year 2019-20 Budget Action Plan Score Sheet

Summer Spectacular – Continue as a Cost-Neutral Event

- ✓ Completed in June 2019

Recreation Department \$100,000 Reduction

- ✓ Completed/In Progress; Recreation Department operations budgeted to be supported by fees, grants and sponsorships; results regarding service levels and actual revenues/expenditures will be forthcoming.

Community Center Modified Schedule

- ✓ Completed; Community Center closed for 3 weeks during winter holidays. Some savings in part-time salaries and energy costs, but not significant.

Weed Abatement Ordinance Reduce Costs

- ✓ Completed
 - Costs reduced for personnel;
 - Ordinance revised to include additional enforcement tools such as fining and citing residents for non-compliance;
 - Fire Department secure a California Climate Investment Grant that supports the efforts of the Weed Abatement Ordinance, and expands on District’s ability for community education and fuel reduction on District properties.

Annual Fee Review and Recommendations

- ✓ Completed; staff conducted their 2nd annual review of fees for services and recommended increases in several areas to recover costs.

Grant Writer

- ✓ Completed/In progress; Grant writer was hired, initial meetings held, and now waiting for approval of a Park Improvement Plan that would become basis for future grants.
- ✓ Meeting with Fire Department personnel also initiated.

Solar Energy Initiative

- ✓ Completed/In progress
 - Board authorized a Request for Proposal to secure a solar project builder.

Attachment 1A

- Energy Efficiency Project contractor and PGE funding to be presented to Board Spring 2019.

Swimming Lagoon Replacement Facility

- ✓ Completed/In progress; Landscape Architect firm hired to make recommendations for park improvement projects including a possible replacement facility for the Swimming Lagoon. Recommendations presented to Parks and Recreation Committee in May.

Special District Risk Management Association, Incentive Program

- ✓ Completed; Board members and staff received a credit towards liability insurance premiums.

Lighting and Landscape District Financial Analysis and Response

- ✓ Completed/In Progress; LLAD Ad Hoc Committee formed and met three times in 2019 to review financial status and develop an action plan to address LLADs at or near a deficit budget. Committee meet again after COVID health restrictions lifted to formulate their final report to the Board. Staff is implementing the actions plans.

Five Year Budget Projection

- ✓ Completed; Provided to Budget and Administration Committee.

Annexing Sphere of Influence Properties

- ✓ In progress; staff actively pursuing all new residential developments proposed within District's SOI for inclusion in District boundaries. This effort being supported by LAFCO.

Review and Update Reserve Policy

- ✓ Completed



*Cameron Park
Community Services District*

Agenda Transmittal

DATE: February 19, 2020

FROM: Monique Scobey, President
District Standing Committees

AGENDA ITEM #13: **DISTRICT 2020 WORK PLAN**

RECOMMENDED ACTION: APPROVE

INTRODUCTION

Since 2017, staff and Board members have developed work plans associated with the annual budgets and other important projects. The purpose of these work plans is to prioritize the District's limited resources. For calendar year 2020, Board President asked each Standing Committee to develop a Committee Work Plan which will be consolidated into a District Work Plan.

DISCUSSION

The below list summarizes the Committee Work Plans.

Fire & Emergency Services Committee

- Revise Weed and Rubbish Abatement Ordinance to provide more flexibility in implementing a community fire safe program and additional enforcement options.
- Plan for Capital Asset Improvements to better Training Facilities and Fire Station 88, utilizing Fire Development Impact Fees and other grant funding sources.
- Implement programs funded by California Climate Investment Grant including community education and fire fuel reduction projects.

Parks & Recreation Committee

- Initiate and implement plans for Park Improvement Projects with support from the District's landscape architect and grant writer, utilizing the Park Development Impact Fees and additional sources of funding. Determining a replacement for the Swimming Lagoon is a high priority.
- Develop new base for operations of the Recreation Department, to improve efficiencies, to maximize revenues, reduce expenditures, maintain self-sufficiency, improve customer service, and increase overall participation in programs and use of facilities.
- Implement Summer Spectacular as a self-sufficient event, with plans based on community and stakeholder feedback.

CC&R Committee

- Update the CC&R Handbook to reflect current best practices and provide framework for Committee functions.
- Create guidelines and procedures for the Architecture Review Committee to include in the CC&R Handbook.

Budget & Administration Committee

- Initiate a new District 5-Year Strategic Plan involving the community and stakeholders.
- Develop Five-Year Budget Projection to assist in guiding future budget decisions.
- Establish a Reserve Policy and Reserve Accounts for Capital Asset Improvements and Economic Uncertainties.
- Attain the District of Distinction Certification from Special District Leadership Foundation.
- Plan for District Sustainability.

Budget Methodology and Expectations

Adopted March 21, 2018

- Goal is for budget accuracy, staff's best estimate for revenues and expenditures
- Budget is based upon past actuals and known, verified changes for upcoming year
- Budget built from ground up
- Budget by function for staff accountability; track expenditures by function and program for broader understanding of District's costs for services
- Provide descriptors for line item accounts
- New, eliminated or changed services and programs are highlighted, requested
- Establish a Personnel Budget Report to include wages and benefits for full and part-time employees
- Clearly track variances in District's beginning and ending Fund Balances
- Provide balances and descriptors for all the District Funds
- Identify one time vs. reoccurring expenditures, and expenditures that "invest" for future strategic benefits
- Allocate funds for investment in capital equipment and items identified in Browning Reserve Report
- Protocols for allocating property tax revenues and general fund revenues generated from District programs and services
- Streamline processes and capture savings

Definitions

General Fund: The District's General Fund is the primary fund used for operations. All revenues and expenditures for administrative and operational tasks are recorded in the General Fund. The General Fund Budget is the plan for expenses and revenues for the upcoming fiscal year. Property taxes make up the largest portion of the General Fund revenues. Additional revenues in the General Fund include user fees, franchise fees, recreation program fees, sponsorships, and grants.

Special or Benefit Tax Assessment: Special or Benefit Assessment Taxes are an additional type of tax for property owners in addition to normal real estate taxes for a special purpose that benefits a specific area. For example, revenues for maintenance of LLAD is a special tax in certain neighborhoods in Cameron Park. Ambulance services in El Dorado County is another special tax that is paid by property owners in Cameron Park.

Fund Balance: A Fund Balance is the difference between revenues and expenditures in a governmental fund. A positive fund balance represents a financial resource available to finance expenditures of future fiscal periods. The Fund Balance in the District's General Fund is primarily Unassigned with a portion Committed for economic uncertainties. At year-end closing, all the operational activities (revenues and expenditures) will close out to a Fund Balance, increasing or decreasing beginning Fund Balance as it rolls forward to the next year.

Cameron Park Community Services District

POLICY HANDBOOK

POLICY TITLE: Budget Preparation

POLICY NUMBER: 3020

3020.1 The Board of Directors shall approve a preliminary budget for all funds by June 30 and a final budget for all funds by September 1 to meet state required deadlines.

3020.2 The Board of Directors shall approve preliminary and final Lighting and Landscape budgets to meet tax assessment requirements.

3020.3 The General Manager shall propose a budget development calendar for both the preliminary and final budget.

3020.4 The General Manager shall prepare an annual preliminary and final budget proposal for all funds.

3020.5 The Board's standing Finance Committee shall meet with the General Manager and review his/her annual preliminary and final budget proposals prior to review by the Board of Directors.

3020.6 The preliminary and final annual budgets, as reviewed and amended by the Finance Committee, shall be reviewed and adopted by the Board of Directors.

CAMERON PARK COMMUNITY SERVICES DISTRICT
POLICY GUIDE SERIES 3000-OPERATION

POLICY TITLE: MANAGEMENT AND BUDGET POLICIES
POLICY NUMBER: 3270 - 3277 Financial Management Policies

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

General Policies

3270.10 All current operating expenditures will be financed with current revenues.

3270.20 Budgetary emphasis will focus on providing high quality District services, recognizing the fundamental importance to the public, of public safety and properly maintained infrastructure and their related programs.

3270.30 The budget will provide sufficient funding for adequate maintenance and orderly replacement of capital assets and equipment.

3270.40 The budget will reflect a higher priority for maintenance of existing facilities than for the acquisition of new facilities.

3270.50 Future maintenance needs and operational costs for all new capital facilities will be conservatively estimated and added costs will be recognized and included in future year's budget projections.

3270.60 Quality community services, with a focus on cost savings, remain important budgetary goals.

3270.70 Likewise, productivity improvements resulting in cost reduction will remain an important budgetary goal.

Revenue Policies

3271.10 Whenever possible, a diversified and stable revenue system will be maintained to avoid the District facing short-run fluctuations in any single revenue source.

CAMERON PARK COMMUNITY SERVICES DISTRICT
POLICY GUIDE SERIES 3000-OPERATION

3271.20 Revenues will be conservatively estimated, will be projected over the next five years and will be updated annually.

3271.30 Intergovernmental assistance in the form of grants or loans will be used to finance:

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

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

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

3271.60 Unclaimed cash payments shall be properly accounted for and recorded in the financial records, pursuant to the Government Code Section 50050-50057.

Reserve Policies

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

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

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

3272.40 Capital Asset Reserves shall be funded and used to acquire, replace and improve capital assets for Fire & Emergency Services and Recreation Facilities & Parks. Appropriations from these Reserves shall fund repairs, maintenance, and replacement of existing capital assets, and fund acquisition of new assets. Assets are considered items and projects costing more than \$5,000, such as vehicles, fire apparatus, parking lots, restrooms,

CAMERON PARK COMMUNITY SERVICES DISTRICT
POLICY GUIDE SERIES 3000-OPERATION

personal protective gear, fire equipment, mechanical systems, appliances, buildings, playgrounds, and major park improvements.

Debt Management Policy

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

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

Investment Policy

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

Fees and Charges Policy

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

Purchasing Policy

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

Performance Measures Policy

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

FY 2020-21 Budget Timeline

STATUTORILY REQUIRED TO APPROVE BY JUNE 30

May 1	Budget & Administration Committee Agenda posted	FY 2020-21 2 nd Draft Preliminary Budget
May 5	Budget & Administration Committee Meeting	Review and move LLAD Budget for Board approval Discuss Department Budget and Provide Feedback to Staff; With support, Move to Board of Directors
May 29	Budget & Administration Committee Agenda posted	FY 2020-21 2 nd Draft Preliminary Budget
June 2	Budget & Administration Committee Meeting	Discuss and Provide Feedback to Staff; With support, move to Board of Directors
June 12	Board of Directors Agenda posted	FY 2020-21 Preliminary Final Budget released
June 17	Board of Directors Budget Hearings	Conduct Public Hearing and Consider Adoption of FY 2020-21 Preliminary Final Budget – Operating and Special Funds

STATUTORILY REQUIRED TO APPROVE BY SEPTEMBER 1

July 31	Budget & Administration Committee Agenda posted	FY 2020-21 2 nd Draft Preliminary Final Budget
August 4	Budget & Administration Committee Meeting	Discuss and Provide Feedback to Staff; with support, move to Board of Directors
August 14	Board of Directors Agenda posted	FY 2020-21 Preliminary Final Budget
August 19	Board of Directors Budget Hearings	Conduct Public Hearing and Consider Adoption of FY 2020-21 Final Budget

**TENTATIVE PROJECT TIMELINE FOR CAMERON PARK CSD
LANDSCAPING AND LIGHTING ASSESSMENT DISTRICTS
FISCAL YEAR 2020-21 LEVY**

Provided by SCI Consulting Group

<u>Tentative Date</u>	<u>Tasks to be Completed (Detailed List)</u>	<u>Responsible</u>
March 18	Passage of resolution directing the preparation of the Engineer’s Report and resolution authorizing LLAD and CC&R assessments	Board/District SCI
April 15	Submit estimated assessment totals to District for budget preparation	
May 5	Budget and Administration Comm Final Review	District
May 20	Board of Director’s LLAD Final budget Approval	District
June 5	Approved Final LLAD budget submitted to SCI	District/SCI
June 12	Complete and file Preliminary Engineer’s Report with District	SCI
June 17	Passage of resolution preliminarily accepting Engineer’s Report and scheduling the Public Hearing	Board/District
July 3	Publish notice of public hearing (must occur at least 10 days before Public Hearing)	SCI
July 15	Public Hearing and approval of resolution approving Engineer’s Report and levying annual assessments	Board/District
August 10	Submission of assessments to County	SCI
September	Confirmation of final levies with County	SCI

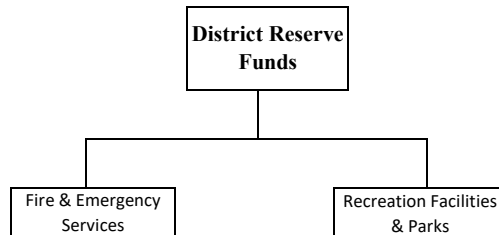
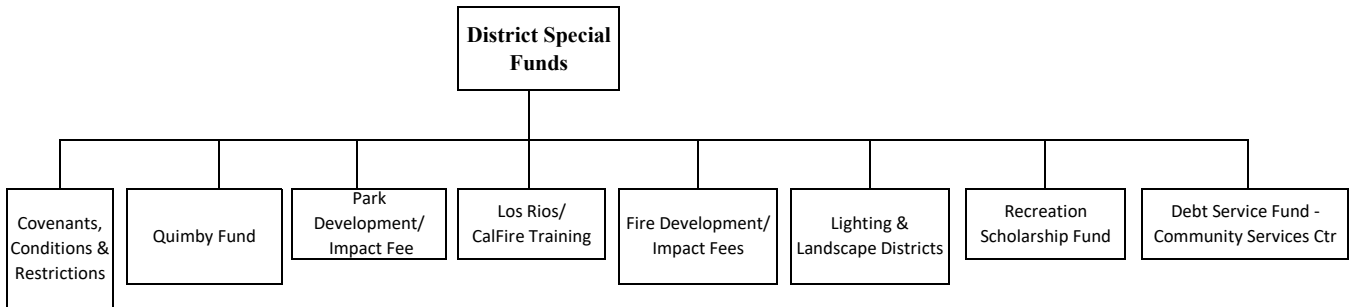
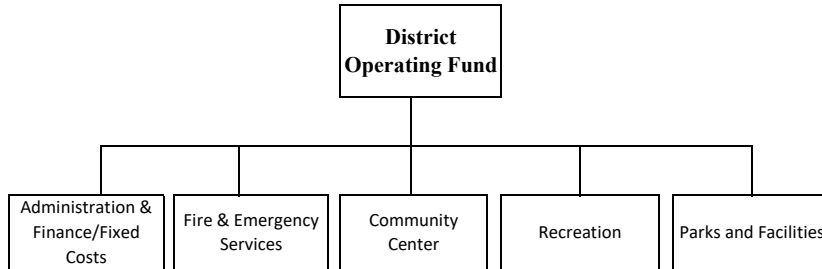
Note: Timelines may vary in the future.

Cameron Park Community Services District

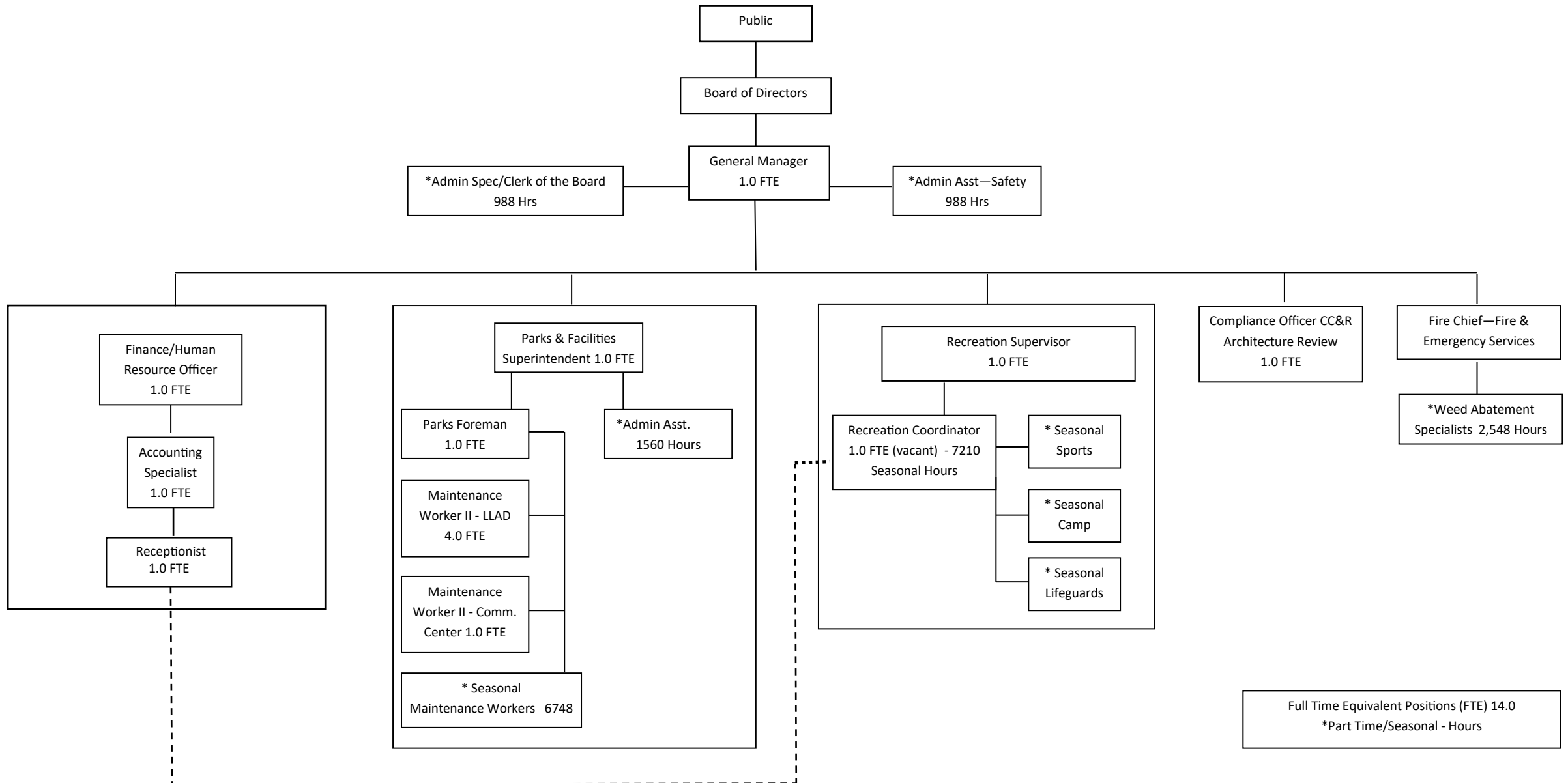
District Funds Organizational Chart

Preliminary Budget

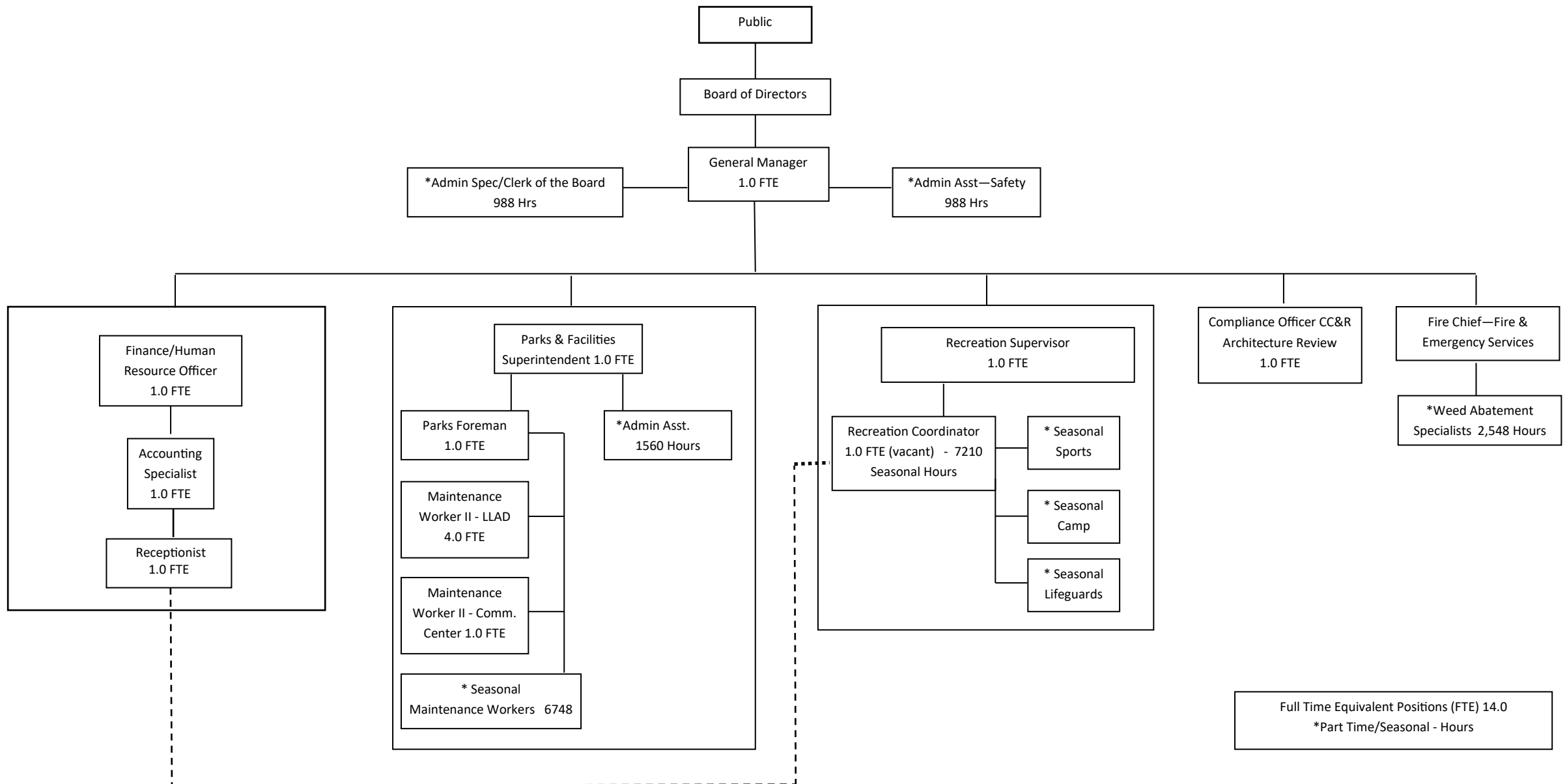
FY 2020-2021



Cameron Park Community Services District Preliminary Fiscal Year 2020-21



Cameron Park Community Services District Preliminary Fiscal Year 2019-20



CAMERON PARK COMMUNITY SERVICES DISTRICT
SALARY CHART
FISCAL YEAR 2020-2021
Effective July 1, 2020 (MOU 9/19/18 (3rd yr)) Revised February 4, 2020

Current Entry	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Step 12	Step 13
		0.025	0.025	0.025	0.025	0.025	0.025	0.025	0.025	0.025	0.025	0.025	0.025
Current Top			0.05		0.05		0.05		0.05		0.05		0.05

ANNUAL RATE	FY20/21	7.50% COLA (4% from MOU & 3.50% (partial) base on min wage increase of \$1.00 over \$13.00 min)											
General Manager	NEGOTIATED = 110,000												
Parks Superintendent	60,490.51	62,002.77	65,141.66	66,770.20	68,439.45	70,150.43	71,904.19	73,701.80	75,544.35	77,432.95	79,368.78	81,352.99	83,386.81
Finance/Human Resources Officer	60,490.51	62,002.77	65,141.66	66,770.20	68,439.45	70,150.43	71,904.19	73,701.80	75,544.35	77,432.95	79,368.78	81,352.99	83,386.81
Accounting Specialist	37,475.63	38,412.52	39,372.83	40,357.15	41,366.08	42,400.23	43,460.24	44,546.75	45,660.41	46,801.92	47,971.97	49,171.27	50,400.55
Receptionist	29,120.00	29,848.00	30,594.20	31,359.06	32,143.03	32,946.61	33,770.27	34,614.53	35,479.89	36,366.89	37,276.06	38,207.96	39,163.16
Maintenance Worker II	33,082.87	33,909.94	34,757.69	35,626.63	36,517.30	37,430.23	38,365.99	39,325.14	40,308.27	41,315.97	42,348.87	43,407.60	44,492.79
Recreation Coordinator	37,475.63	38,412.52	39,372.83	40,357.15	41,366.08	42,400.23	43,460.24	44,546.75	45,660.41	46,801.92	47,971.97	49,171.27	50,400.55
Recreation Supervisor	51,056.20	52,332.60	53,640.92	54,981.94	56,356.49	57,765.40	59,209.54	60,689.78	62,207.02	63,762.19	65,356.25	66,990.16	68,664.91
CC&R Enforcement Officer	51,056.20	52,332.60	53,640.92	54,981.94	56,356.49	57,765.40	59,209.54	60,689.78	62,207.02	63,762.19	65,356.25	66,990.16	68,664.91
Parks Maintenance Foreman	40,387.08	41,396.76	42,431.68	43,492.47	44,579.78	45,694.27	46,836.63	48,007.54	49,207.73	50,437.94	51,698.88	52,991.34	56,433.19

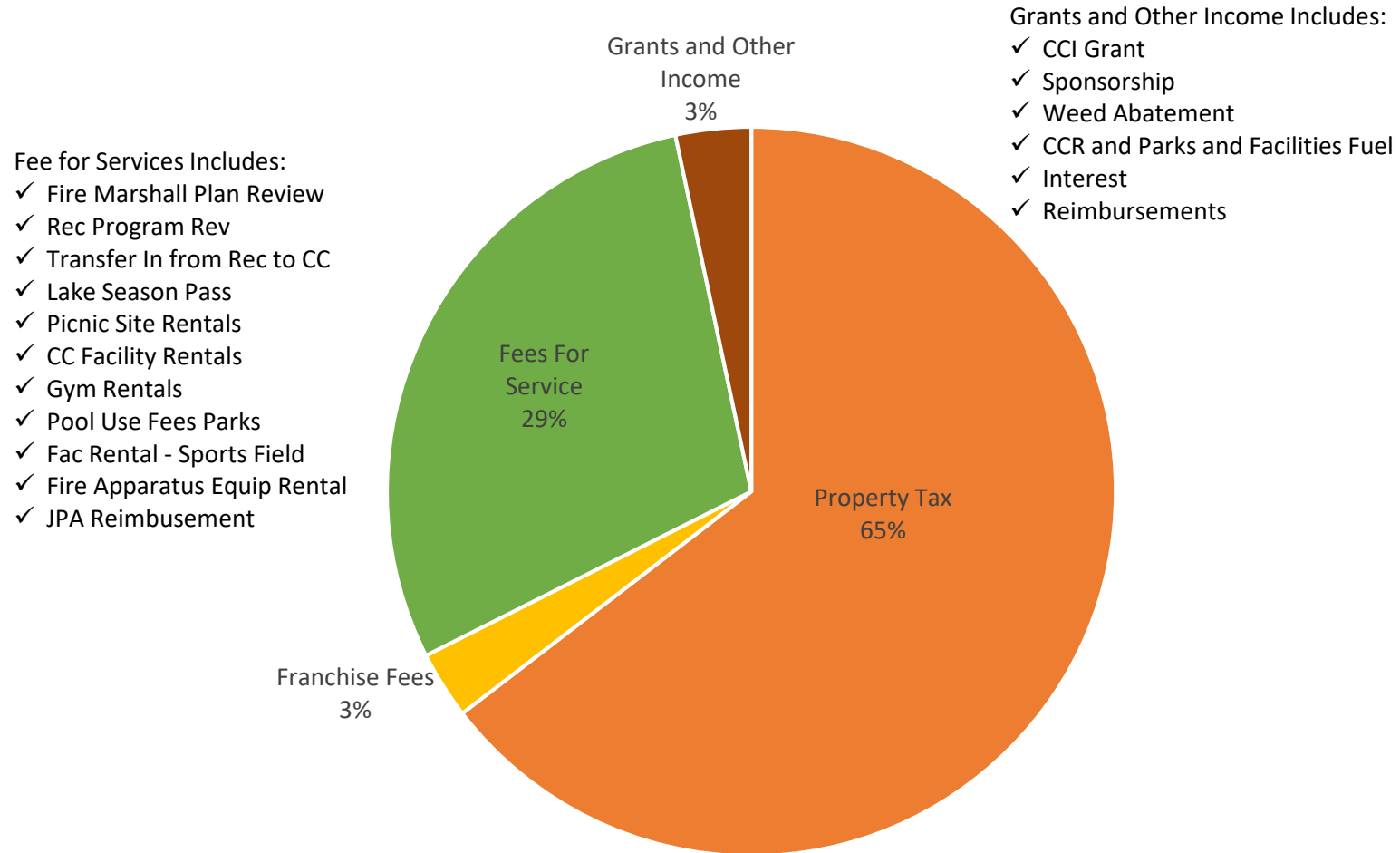
HOURLY RATE	FY20/21												
General Manager	NEGOTIATED = 110,000												
Parks Superintendent	29.08	29.81	31.32	32.10	32.90	33.73	34.57	35.43	36.32	37.23	38.16	39.11	40.09
Finance/Human Resources Officer	29.08	29.81	31.32	32.10	32.90	33.73	34.57	35.43	36.32	37.23	38.16	39.11	40.09
Accounting Specialist	18.02	18.47	18.93	19.40	19.89	20.38	20.89	21.42	21.95	22.50	23.06	23.64	24.23
Receptionist	14.00	14.35	14.71	15.08	15.45	15.84	16.24	16.64	17.06	17.48	17.92	18.37	18.83
Maintenance Worker II	15.91	16.30	16.71	17.13	17.56	18.00	18.45	18.91	19.38	19.86	20.36	20.87	21.39
Recreation Coordinator	18.02	18.47	18.93	19.40	19.89	20.38	20.89	21.42	21.95	22.50	23.06	23.64	24.23
Recreation Supervisor	24.55	25.16	25.79	26.43	27.09	27.77	28.47	29.18	29.91	30.65	31.42	32.21	33.01
CC&R Enforcement Officer	24.55	25.16	25.79	26.43	27.09	27.77	28.47	29.18	29.91	30.65	31.42	32.21	33.01
Parks Maintenance Foreman	19.42	19.90	20.40	20.91	21.43	21.97	22.52	23.08	23.66	24.25	24.86	25.48	27.13

PART TIME POSITIONS	(Generally less than 19 hrs per week)				
Admin Assist I (clerical)	14.00	14.70	15.51	16.21	17.10
Admin Assist II (Board clerk, Safety, Weed A	17.77	18.66	19.68	20.57	21.70
Parks & Facilities Maintenance Worker I	14.00	14.70	15.51	16.21	17.10
Rec/Aquatics Coordinators	17.36	18.23	19.23	20.10	21.20

SEASONAL POSITIONS	(Summer and/or year round periodically)
Rec. Leader, Lifeguard, Kids Camp, Kiosk, Concession, Scorekeeper)	Min Wage +

NOTE: Wage scale to be adjusted as minimum wage changes

Cameron Park Community Services District Funding Sources Fiscal Year 20-2021



Cameron Park Community Services District
 Preliminary District Budget Summary- Fund Balance, Tax Allocation
 Fiscal Year 2020-21
 April, 2020

General Fund 01 Balances

	Audited Fund Balance			Budget Fund Balance	
	Fiscal Year 2016-17	Fiscal Year 2017-18	Fiscal Year 2018-19 *	Fiscal Year 2019-20	Fiscal Year 2020-21
General Fund 01					
Fund Balance - Beginning	3,796,661	3,788,263	3,684,398	3,549,529	3,367,038
Excess Revenues Over (under) Expenditures	(8,398)	(103,786)	(134,869)	(182,491)	0
Fund Balance - Ending	3,788,263	3,684,477	3,549,529	3,367,038	3,367,038

*FY 2018-19 Beginning Balance contains an audit adjustment of (\$79). FY 2018-19 Deficit includes a prior year correction of \$112,963. Without this prior year adjustment, the Deficit would have totaled (\$21,906).

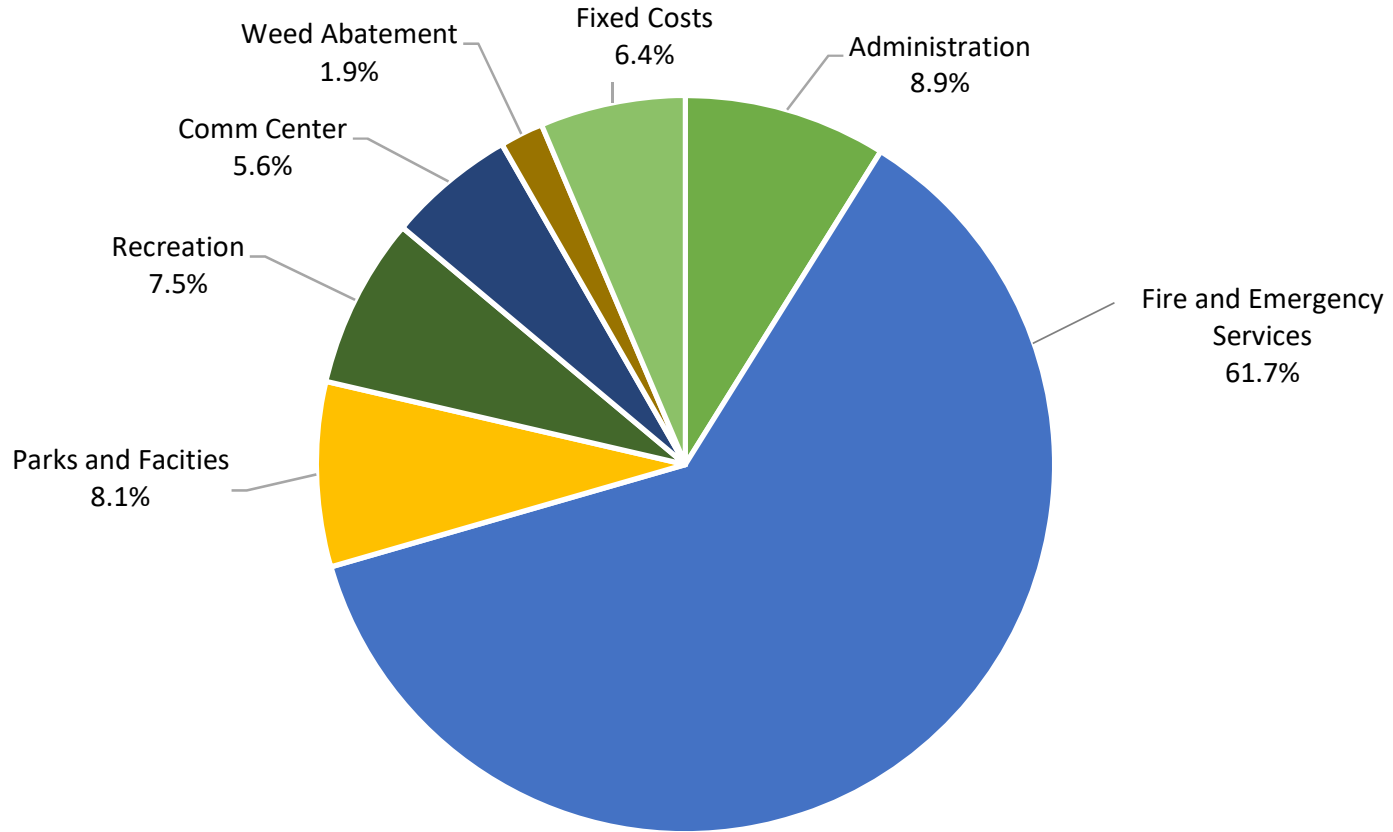
Distribution of Property Tax Allocation - 3.4% growth on FY 19-20 base

	Operating Budget					**	***	Total
	Admin	Fire	Parks	Recr	Comm Cntr	Weed Ord	Fixed Costs	Over/Under
Property Tax allocation	366,537	2,921,211	409,351	-	166,444	36,469	427,316	4,327,328
Revenues - fees & other sources	228,200	1,210,000	132,263	501,655	209,894	91,120	-	2,373,132
Sub-total Revenues	594,737	4,131,211	541,614	501,655	376,338	127,589	427,316	6,700,460
Expenditures	594,737	4,131,211	541,614	501,655	376,338	127,589	427,316	6,700,460
(over) under	-	-	0	-	-	0	-	-
Total Property Tax %	8.5%	67.5%	9.5%	0.0%	3.8%	0.8%	9.9%	100.0%

**Community Center budgeted \$50,033 internal transfer from Rec

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

Cameron Park Community Services District Fiscal Year 2020-21 Department Program Expenditures



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

		Prior Budget 2018-19 (07/01/2018 - 06/30/2019)	2018-19 Actual (07/01/2018 - 06/30/2019)	Prior Budget 2019-20 (07/01/2019 - 06/30/2020)	Year To Date Actual 2019-20	Budget FY 2020-21 - Proposed	Variance 2019-20 to 2020-21	Variance Percentage
Operating Revenue								
Fund Balance	3700	0.00	(69.28)	0.00	0.00	0.00	0.00	0.00%
Property Taxes	4110	3,994,388.00	4,031,109.37	4,184,387.00	2,279,317.56	4,327,328.00	142,941.00	3.41%
Franchise Fees	4113	176,000.00	174,570.91	200,000.00	148,563.65	200,000.00	0.00	0.00%
Park Impact Fees	4115	52,000.00	0.00	52,000.00	0.00	0.00	(52,000.00)	(100.00)%
Quimby Fees	4120	31,000.00	0.00	28,554.00	0.00	0.00	(28,554.00)	(100.00)%
Fire Development	4125	0.00	0.00	10,000.00	0.00	0.00	(10,000.00)	(100.00)%
Fire Marshall Plan Review	4132	22,000.00	19,363.90	18,000.00	37,801.90	40,000.00	22,000.00	122.22%
Tuition Fees	4142	26,160.00	33,033.75	0.00	150.00	0.00	0.00	0.00%
Youth Classes	4145	35,000.00	35,927.40	38,000.00	9,319.38	0.00	(38,000.00)	(100.00)%
Adult Classes	4146	25,000.00	19,490.28	36,727.00	16,591.81	0.00	(36,727.00)	(100.00)%
Youth Sports	4147	100,000.00	85,915.26	100,000.00	51,019.21	0.00	(100,000.00)	(100.00)%
Adult Sports	4148	10,000.00	10,501.50	18,800.00	6,800.00	0.00	(18,800.00)	(100.00)%
Camp Revenues	4149	12,800.00	0.00	12,800.00	0.00	0.00	(12,800.00)	(100.00)%
Senior Nutrition Program	4152	0.00	0.00	0.00	172.50	0.00	0.00	0.00%
Senior Programs	4153	12,000.00	14,687.28	12,000.00	8,476.19	0.00	(12,000.00)	(100.00)%
Recreation Program Revenue	4154	0.00	0.00	11,609.00	942.50	443,395.00	431,786.00	3,719.40%
Transfer In	4165	0.00	70,244.48	0.00	74,885.99	50,033.00	50,033.00	0.00%
Special Events	4170	40,000.00	92,857.41	25,000.00	11,433.40	0.00	(25,000.00)	(100.00)%
Park Lake Kiosk Revenues	4180	40,800.00	28,981.79	21,012.00	23,196.00	0.00	(21,012.00)	(100.00)%
Lake Season Pass	4181	37,680.00	31,565.04	21,666.00	8,600.23	43,598.00	21,932.00	101.22%
Picnic Site Rentals	4182	9,960.00	1,647.00	27,436.00	340.00	1,595.00	(25,841.00)	(94.18)%
Summer Kids Camp	4183	40,800.00	48,615.00	42,000.00	11,777.50	0.00	(42,000.00)	(100.00)%
Cameron Park Lake Concessions	4184	10,000.00	7,549.65	3,250.00	4,023.25	0.00	(3,250.00)	(100.00)%
CC Facility Rentals	4185	10,000.00	37,583.66	129,114.00	34,519.88	60,304.00	(68,810.00)	(53.29)%
Gym Rentals	4186	35,000.00	29,375.64	33,650.00	17,515.75	27,030.00	(6,620.00)	(19.67)%
Pool Use Fees	4187	160,000.00	137,389.98	195,882.00	67,211.58	87,215.00	(108,667.00)	(55.47)%
Parks Fac Rev - Sports Fields	4190	65,000.00	67,860.03	27,061.00	21,198.25	35,642.00	8,581.00	31.70%
Summer Spectacular	4220	30,800.00	0.00	0.00	0.00	0.00	0.00	0.00%
Donations	4250	1,000.00	8,794.33	1,000.00	200.00	0.00	(1,000.00)	(100.00)%
Sponsorships	4255	22,067.00	8,125.00	30,000.00	6,075.00	30,000.00	0.00	0.00%
JPA Reimbursable	4260	1,150,000.00	1,180,533.51	1,150,000.00	1,067,397.62	1,150,000.00	0.00	0.00%
Fire Apparatus Equip Rental	4262	136,244.00	122,749.70	100,000.00	76,288.00	10,000.00	(90,000.00)	(90.00)%
Reimbursement	4400	0.00	12,279.00	64,717.00	6,451.22	66,200.00	1,483.00	2.29%
Weed Abatement	4410	94,260.00	11,915.30	23,263.00	1,030.03	20,000.00	(3,263.00)	(14.02)%
Interest Income	4505	10,000.00	19,107.58	59,000.00	40,555.41	25,000.00	(34,000.00)	(57.62)%
Other Income	4600	39,295.00	1,954.65	121,592.00	1,789.81	12,000.00	(109,592.00)	(90.13)%
Grant - CI	4605	0.00	0.00	23,000.00	0.00	71,120.00	48,120.00	209.21%

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

Tab 5

		Prior Budget 2018-19 (07/01/2018 - 06/30/2019)	2018-19 Actual (07/01/2018 - 06/30/2019)	Prior Budget 2019-20 (07/01/2019 - 06/30/2020)	Year To Date Actual 2019-20	Budget FY 2020-21 - Proposed	Variance 2019-20 to 2020-21	Variance Percentage
Total Operating Revenue		<u>6,429,254.00</u>	<u>6,343,659.12</u>	<u>6,821,520.00</u>	<u>4,033,643.62</u>	<u>6,700,460.00</u>	<u>(121,060.00)</u>	<u>(1.77)%</u>
Expenditures								
Salaries - Perm, Part time	5000	505,000.00	654,519.83	648,646.00	570,548.27	767,255.00	118,609.00	18.28%
Salaries - Seasonal	5010	182,350.00	178,346.42	157,170.00	110,806.69	110,540.00	(46,630.00)	(29.66)%
Overtime	5020	8,000.00	13,306.93	5,899.00	8,052.99	10,000.00	4,101.00	69.52%
Health Benefit	5130	170,000.00	143,697.28	108,174.00	115,922.77	107,075.00	(1,099.00)	(1.01)%
Retiree Health Benefit	5135	88,547.00	79,313.01	69,042.00	73,396.41	91,016.00	21,974.00	31.82%
Dental Insurance	5140	3,500.00	6,742.22	9,488.00	10,123.03	9,663.00	175.00	1.84%
Vision Insurance	5150	2,250.00	1,681.51	1,460.00	1,492.99	1,396.00	(64.00)	(4.38)%
CalPERS Employer Retirement	5160	186,000.00	185,626.48	220,831.00	206,817.61	194,784.00	(26,047.00)	(11.79)%
Worker's Compensation	5170	16,000.00	14,722.15	56,127.00	58,277.36	53,571.00	(2,556.00)	(4.55)%
FICA/Medicare Employer Cont...	5180	23,400.00	25,969.11	19,963.00	19,116.65	23,999.00	4,036.00	20.21%
UI/TT Contribution	5190	21,700.00	17,483.08	42,188.00	9,249.67	8,572.00	(33,616.00)	(79.68)%
Advertising/Marketing	5209	20,000.00	38,605.21	30,095.00	23,240.90	32,010.00	1,915.00	6.36%
Agency Administration Fee	5210	96,668.00	24.83	0.00	0.00	0.00	0.00	0.00%
Agriculture	5215	2,200.00	13,391.40	18,485.00	8,849.51	18,685.00	200.00	1.08%
Audit/Accounting	5220	90,000.00	120,072.69	47,500.00	42,792.31	30,000.00	(17,500.00)	(36.84)%
Bank Charge	5221	16,000.00	14,634.99	14,141.00	7,355.41	10,000.00	(4,141.00)	(29.28)%
Clothing/Uniforms	5230	6,000.00	9,429.68	8,360.00	4,614.33	7,985.00	(375.00)	(4.48)%
Computer Software	5231	30,000.00	53,361.62	28,483.00	20,602.97	21,900.00	(6,583.00)	(23.11)%
Computer Hardware	5232	10,000.00	15,740.48	47,758.00	37,834.57	5,500.00	(42,258.00)	(88.48)%
Contractual Services	5235	28,200.00	26,767.50	20,000.00	4,723.21	10,000.00	(10,000.00)	(50.00)%
Contractual - Provider Services	5236	3,594,170.00	3,464,578.63	3,710,059.00	1,947,871.95	4,059,061.00	349,002.00	9.40%
Contract Under Utilization	5237	0.00	0.00	0.00	0.00	(250,000.00)	(250,000.00)	0.00%
Contract Services - Other	5240	173,800.00	128,085.44	106,591.00	56,137.37	144,942.00	38,351.00	35.97%
Director Compensation	5250	13,000.00	16,200.00	13,700.00	9,959.02	18,000.00	4,300.00	31.38%
EDC Department Agency	5260	7,200.00	4,560.71	4,268.00	4,268.20	5,000.00	732.00	17.15%
Educational Materials	5265	16,360.00	2,312.62	6,845.00	16,015.93	12,850.00	6,005.00	87.72%
Elections	5270	18,000.00	10,093.04	0.00	0.00	12,000.00	12,000.00	0.00%
Equipment-Minor/Small Tools	5275	8,000.00	13,839.97	9,500.00	5,252.18	8,950.00	(550.00)	(5.78)%
Fire & Safety Supplies	5285	10,500.00	9,225.73	4,803.00	2,451.35	4,200.00	(603.00)	(12.55)%
Fire Prevention & Inspection	5290	900.00	1,555.00	1,800.00	1,100.00	1,200.00	(600.00)	(33.33)%
Fire Turnout Gear	5295	31,000.00	31,070.98	31,000.00	27,498.16	31,000.00	0.00	0.00%
Fire- Volunteer/Resident	5296	42,000.00	24,316.74	29,200.00	7,560.00	29,200.00	0.00	0.00%
Food	5300	5,000.00	6,918.30	4,117.00	4,111.26	4,500.00	383.00	9.30%
Fuel	5305	75,700.00	81,371.38	71,028.00	46,627.19	51,000.00	(20,028.00)	(28.19)%
Government Fees/Permits	5310	23,500.00	19,845.15	29,934.00	26,760.98	25,382.00	(4,552.00)	(15.20)%

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

		Prior Budget 2018-19 (07/01/2018 - 06/30/2019)	2018-19 Actual (07/01/2018 - 06/30/2019)	Prior Budget 2019-20 (07/01/2019 - 06/30/2020)	Year To Date Actual 2019-20	Budget FY 2020-21 - Proposed	Variance 2019-20 to 2020-21	Variance Percentage
Household Supplies	5315	38,000.00	27,941.69	26,701.00	26,039.17	32,500.00	5,799.00	21.71%
Instructors	5316	73,700.00	72,477.19	52,090.00	47,220.76	51,840.00	(250.00)	(0.47)%
Insurance	5320	85,500.00	82,633.18	103,500.00	97,704.65	132,300.00	28,800.00	27.82%
Legal Services	5335	21,500.00	15,316.25	14,250.00	40,999.41	15,000.00	750.00	5.26%
Maint. - Vehicle Supplies	5340	500.00	402.80	4,000.00	26.58	2,000.00	(2,000.00)	(50.00)%
Maint. - Buildings	5345	49,900.00	38,856.54	50,495.00	20,932.38	26,500.00	(23,995.00)	(47.51)%
Maint. - Equipment	5350	55,293.00	57,099.13	46,668.00	41,394.69	55,600.00	8,932.00	19.13%
Maint. - Grounds	5355	61,350.00	60,871.40	86,488.00	36,918.45	62,500.00	(23,988.00)	(27.73)%
Maint. - Radio/Phones	5360	1,500.00	1,741.33	2,000.00	1,891.51	2,000.00	0.00	0.00%
Maint. - Tires & Tubes	5365	14,000.00	11,211.96	16,100.00	9,923.85	14,800.00	(1,300.00)	(8.07)%
Maint. - Vehicle	5370	21,000.00	27,676.24	21,000.00	17,593.23	25,250.00	4,250.00	20.23%
Medical Supplies	5375	0.00	1,387.18	766.00	116.28	700.00	(66.00)	(8.61)%
Memberships/Subscriptions	5380	10,900.00	9,366.55	9,445.00	10,334.62	10,410.00	965.00	10.21%
Mileage Reimbursement	5385	3,200.00	2,801.77	1,028.00	857.37	1,250.00	222.00	21.59%
Miscellaneous	5395	(2,000.00)	(1,667.47)	0.00	40.00	100.00	100.00	0.00%
Office Supplies/Expense	5400	10,500.00	12,236.74	10,848.00	12,564.03	10,700.00	(148.00)	(1.36)%
Pool Chemicals	5405	37,400.00	46,066.59	21,500.00	18,035.63	19,995.00	(1,505.00)	(7.00)%
Postage	5410	2,900.00	2,463.78	4,400.00	7,887.89	8,600.00	4,200.00	95.45%
Printing	5415	1,000.00	1,013.65	614.00	211.88	1,100.00	486.00	79.15%
Professional Services	5420	110,000.00	72,845.11	161,432.00	62,364.70	124,304.00	(37,128.00)	(22.99)%
Program Supplies	5421	15,000.00	18,642.05	25,242.00	15,548.55	38,779.00	13,537.00	53.62%
Publications & Legal Notices	5425	600.00	517.12	595.00	0.00	600.00	5.00	0.84%
Radios	5430	700.00	1,900.48	2,500.00	2,370.88	3,000.00	500.00	20.00%
Refund-Activity Pass	5431	4,300.00	3,849.00	1,500.00	0.00	0.00	(1,500.00)	(100.00)%
Rent/Lease - Bldgs, Fields, etc.	5435	700.00	8,078.50	30.00	7,060.00	0.00	(30.00)	(100.00)%
Rent/Lease - Equipment	5440	2,000.00	7,261.70	9,820.00	7,972.16	2,000.00	(7,820.00)	(79.63)%
Staff Development	5455	12,000.00	28,255.82	28,050.00	10,279.79	23,700.00	(4,350.00)	(15.50)%
Special Events	5465	6,000.00	12,039.40	4,238.00	4,650.35	0.00	(4,238.00)	(100.00)%
Summer Spectacular	5466	50,000.00	55,770.65	0.00	828.34	0.00	0.00	0.00%
Phones/internet	5470	40,000.00	44,729.40	44,589.00	34,089.10	48,000.00	3,411.00	7.64%
Travel/Lodging	5480	700.00	605.40	0.00	0.00	0.00	0.00	0.00%
Utilities - Water	5490	60,000.00	53,184.47	42,500.00	30,921.06	44,000.00	1,500.00	3.52%
Utilities - Electric/Gas	5492	160,000.00	195,844.29	168,350.00	183,214.80	196,000.00	27,650.00	16.42%
Utilities - Garbage	5493	800.00	0.00	0.00	0.00	0.00	0.00	0.00%
Utilites - Water/Irrigation	5495	0.00	484.19	0.00	586.43	0.00	0.00	0.00%
Vandalism	5500	1,000.00	1,030.54	2,000.00	0.00	1,200.00	(800.00)	(40.00)%
Cal Fire In Kind Purchases	5501	16,000.00	16,021.59	13,500.00	14,794.73	12,400.00	(1,100.00)	(8.14)%
Capital Equipment Expense	5625	266,271.00	60,100.90	451,117.00	164,541.73	0.00	(451,117.00)	(100.00)%

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

		Prior Budget 2018-19 (07/01/2018 - 06/30/2019)	2018-19 Actual (07/01/2018 - 06/30/2019)	Prior Budget 2019-20 (07/01/2019 - 06/30/2020)	Year To Date Actual 2019-20	Budget FY 2020-21 - Proposed	Variance 2019-20 to 2020-21	Variance Percentage
Transer Out	7000	0.00	0.00	0.00	98,344.50	59,053.00	59,053.00	0.00%
Reconciliation Discrepancy Acc...	9999	0.00	130.00	0.00	0.00	3,043.00	3,043.00	0.00%
Total Expenditures		<u>6,757,159.00</u>	<u>6,478,597.22</u>	<u>7,004,011.00</u>	<u>4,517,690.74</u>	<u>6,700,460.00</u>	<u>(303,551.00)</u>	<u>(4.33)%</u>
Net Revenue Over Expenditures		<u>(327,905.00)</u>	<u>(134,938.10)</u>	<u>(182,491.00)</u>	<u>(484,047.12)</u>	<u>0.00</u>	<u>182,491.00</u>	<u>(100.00)%</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:

- 4 Full-time employees assigned including the General Manager, Finance/Human Resources Officer, Accounting Specialist and Receptionist;
- 2 Part-time employees including the Board Secretary and Safety Coordinator.

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.
- Staffing the public counter and serving as the customers' first point of contact:
 - assists customers with recreation program registration, facility reservations, CC&R forms and processes;
 - collects revenues and daily cash reconciliations;
 - develops Rec Trac reports.
- 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; managing the CalPERS employee benefits and pension program; representative in Union negotiations; managing workers' compensation claims and return to work; processing up to 75 seasonal part-time employees.
- Coordinates the Community Center reservations for external customers, such as town hall meetings, family receptions and fund raisers.
- Secretarial duties to the Board 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 DSA Technologies, who serves as the District's IT specialist, maintains and replaces equipment, and makes recommendations annually for required upgrades and replacements.
- Oversees website design and management.
- Responsible for the operation of Abila, financial software, and supports Recreation with Rec Trac.

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/**Professional Accounting Services**
- ✓ 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 7/1/2020 Through 7/1/2021

Tab 6

		Prior Budget 2018-19 (07/01/2018 - 06/30/2019)	2018-19 Actual (07/01/2018 - 06/30/2019)	Prior Budget 2019-20 (07/01/2019 - 06/30/2020)	Year To Date Actual 2019-20	Budget FY 2020-21 - Proposed	Variance 2019-20 to 2020-21	Variance Percentage
Operating Revenue								
Property Taxes	4110	316,342.00	290,085.06	462,044.00	2,279,317.56	366,537.00	(95,507.00)	(20.67)%
Franchise Fees	4113	176,000.00	174,570.91	200,000.00	148,563.65	200,000.00	0.00	0.00%
Transfer In	4165	0.00	87,679.80	0.00	0.00	0.00	0.00	0.00%
Donations	4250	1,000.00	15.00	0.00	0.00	0.00	0.00	0.00%
Reimbursement	4400	(20,000.00)	1,774.92	0.00	625.00	1,200.00	1,200.00	0.00%
Interest Income	4505	10,000.00	19,107.58	59,000.00	40,555.41	25,000.00	(34,000.00)	(57.62)%
Other Income	4600	0.00	1,956.12	0.00	1,564.81	2,000.00	2,000.00	0.00%
Total Operating Revenue		483,342.00	575,189.39	721,044.00	2,470,626.43	594,737.00	(126,307.00)	(17.52)%
Expenditures								
Salaries - Perm, Part time	5000	263,923.00	281,797.72	301,718.00	240,778.80	323,993.00	22,275.00	7.38%
Salaries - Seasonal	5010	0.00	7,671.29	0.00	0.00	0.00	0.00	0.00%
Overtime	5020	3,500.00	5,324.47	2,000.00	4,800.17	3,000.00	1,000.00	50.00%
Health Benefit	5130	70,260.00	39,715.21	35,093.00	33,469.86	37,956.00	2,863.00	8.15%
Retiree Health Benefit	5135	19,821.00	27,924.45	0.00	1,200.00	0.00	0.00	0.00%
Dental Insurance	5140	3,500.00	1,986.84	5,006.00	3,703.17	4,009.00	(997.00)	(19.91)%
Vision Insurance	5150	425.00	574.00	393.00	523.38	391.00	(2.00)	(0.50)%
CalPERS Employer Retirement	5160	101,946.00	17,407.02	26,899.00	16,078.15	20,643.00	(6,256.00)	(23.25)%
Worker's Compensation	5170	6,188.00	1,549.70	23,865.00	25,215.87	19,789.00	(4,076.00)	(17.07)%
FICA/Medicare Employer Cont...	5180	22,994.00	4,704.63	4,893.00	3,397.67	5,494.00	601.00	12.28%
UI/TT Contribution	5190	7,680.00	2,364.82	16,057.00	1,078.58	1,519.00	(14,538.00)	(90.53)%
Advertising/Marketing	5209	3,000.00	691.27	285.00	1,180.44	1,000.00	715.00	250.87%
Agency Administration Fee	5210	6,767.00	0.00	0.00	0.00	0.00	0.00	0.00%
Audit/Accounting	5220	85,167.00	120,072.69	19,000.00	3,185.00	0.00	(19,000.00)	(100.00)%
Bank Charge	5221	7,000.00	8,228.79	4,750.00	7,355.41	10,000.00	5,250.00	110.52%
Clothing/Uniforms	5230	2,000.00	431.98	475.00	94.51	200.00	(275.00)	(57.89)%
Computer Software	5231	3,400.00	29,469.32	9,500.00	11,363.27	12,000.00	2,500.00	26.31%
Computer Hardware	5232	10,000.00	9,121.52	33,250.00	24,718.42	1,000.00	(32,250.00)	(96.99)%
Contractual Services	5235	68,915.00	0.00	0.00	0.00	0.00	0.00	0.00%
Contract Services - Other	5240	0.00	30,570.70	35,927.00	16,770.58	18,700.00	(17,227.00)	(47.95)%
Director Compensation	5250	9,400.00	15,900.00	13,700.00	9,959.02	18,000.00	4,300.00	31.38%
EDC Department Agency	5260	1,800.00	1,140.18	0.00	0.00	0.00	0.00	0.00%
Educational Materials	5265	0.00	16.24	95.00	0.00	100.00	5.00	5.26%
Elections	5270	18,000.00	10,093.04	0.00	0.00	12,000.00	12,000.00	0.00%
Food	5300	1,400.00	1,563.90	500.00	859.09	500.00	0.00	0.00%
Household Supplies	5315	0.00	45.93	95.00	0.00	0.00	(95.00)	(100.00)%

Cameron Park Community Services District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
01 - General Fund
1000 - Administration
From 7/1/2020 Through 7/1/2021

		Prior Budget 2018-19 (07/01/2018 - 06/30/2019)	2018-19 Actual (07/01/2018 - 06/30/2019)	Prior Budget 2019-20 (07/01/2019 - 06/30/2020)	Year To Date Actual 2019-20	Budget FY 2020-21 - Proposed	Variance 2019-20 to 2020-21	Variance Percentage
Insurance	5320	3,800.00	31,726.06	0.00	0.00	0.00	0.00	0.00%
Legal Services	5335	21,500.00	15,316.25	14,250.00	40,999.41	15,000.00	750.00	5.26%
Maint. - Buildings	5345	0.00	25.19	95.00	0.00	0.00	(95.00)	(100.00)%
Maint. - Equipment	5350	1,400.00	801.47	3,040.00	1,771.78	100.00	(2,940.00)	(96.71)%
Maint. - Grounds	5355	0.00	1,872.00	0.00	(1,872.00)	0.00	0.00	0.00%
Medical Supplies	5375	0.00	282.10	0.00	0.00	0.00	0.00	0.00%
Memberships/Subscriptions	5380	8,290.00	8,158.26	7,885.00	8,750.50	9,000.00	1,115.00	14.14%
Mileage Reimbursement	5385	(1,100.00)	825.93	475.00	349.66	500.00	25.00	5.26%
Miscellaneous	5395	(2,000.00)	(1,265.53)	0.00	40.00	100.00	100.00	0.00%
Office Supplies/Expense	5400	3,000.00	5,803.10	2,898.00	6,014.01	3,000.00	102.00	3.51%
Postage	5410	0.00	2,211.80	1,900.00	1,542.71	2,000.00	100.00	5.26%
Printing	5415	0.00	514.27	95.00	0.00	100.00	5.00	5.26%
Professional Services	5420	28,167.00	22,280.00	31,634.00	22,159.37	30,000.00	(1,634.00)	(5.16)%
Publications & Legal Notices	5425	100.00	375.99	95.00	0.00	100.00	5.00	5.26%
Refund-Activity Pass	5431	4,300.00	0.00	0.00	0.00	0.00	0.00	0.00%
Rent/Lease - Bldgs, Fields, etc.	5435	650.00	486.00	0.00	0.00	0.00	0.00	0.00%
Rent/Lease - Equipment	5440	0.00	152.61	380.00	0.00	0.00	(380.00)	(100.00)%
Staff Development	5455	1,000.00	4,584.24	2,850.00	2,409.78	3,000.00	150.00	5.26%
Summer Spectacular	5466	0.00	44.72	0.00	0.00	0.00	0.00	0.00%
Phones/internet	5470	14,600.00	4,839.65	5,130.00	4,656.86	8,500.00	3,370.00	65.69%
Travel/Lodging	5480	0.00	394.08	0.00	0.00	0.00	0.00	0.00%
Utilities - Electric/Gas	5492	13,500.00	22,190.77	31,350.00	19,509.79	30,000.00	(1,350.00)	(4.30)%
Utilities - Garbage	5493	800.00	0.00	0.00	0.00	0.00	0.00	0.00%
Reconciliation Discrepancy Acc...	9999	0.00	0.00	0.00	0.00	3,043.00	3,043.00	0.00%
Total Expenditures		<u>815,093.00</u>	<u>739,984.67</u>	<u>635,578.00</u>	<u>512,063.26</u>	<u>594,737.00</u>	<u>(40,841.00)</u>	<u>(6.43)%</u>
Net Revenue Over Expenditures		<u>(331,751.00)</u>	<u>(164,795.28)</u>	<u>85,466.00</u>	<u>1,958,563.17</u>	<u>0.00</u>	<u>(85,466.00)</u>	<u>(100.00)%</u>

**ADMINISTRATION DEPARTMENT
BUDGET DETAIL**

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 costs to Fund 5 – Los Rios/CalFire Training

4505 Interest

Interest for money held at County and Umpqua Bank. Increase due to changes in banking practices.

4600 Other Income

Umpqua Commercial Credit Card purchasing rebate. ~~Reimbursement for Administrative costs to Fund 5 – Los Rios/CalFire Training~~

5000 Salaries – Permanent

Full-time salaries include General Manager, Finance/HR Officer, Accounting Specialist, Front Desk Receptionist; and two part-time, year-round employees (approximately 20 hours per week) Administrative Assistants assigned to board clerk duties and safety.

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

FICA MediCare costs paid for employees.

5190 UI/TT Contribution

UT/TT Contribution costs paid for employees.

5209 Advertising/Marketing

Job postings, public notices, etc.

5220 Audit/Accounting

Audit costs and costs for accounting services required to support audit is allocated in Fixed Costs.

5221 Bank Charge

Credit Card transaction fees.

5230 Clothing/Uniforms

District logo shirts for staff and Board members.

5231 Computer Software

Software renewals including annual costs for Abila, District financial software.

5232 Computer Hardware

Replacement costs for aged monitors. Due to District having all new (3 years or less) computers, schedule for routine replacement of computers will be postponed to next fiscal year.

5240 Contract Services - Other

DSA Maintenance Fee, Datto annual Maintenance Fee, Uptown Studios Web Maintenance/Domain, Paycheck time clock fees/payroll/HR.

5250 Director Comp

4 Directors, 4 meetings per month, 6 special meetings. Reduce to \$18000.

5265 Educational Materials

Books, Pamphlets, and other educational materials.

5270 Elections

Board of Director's election. Occurs every 2 years.

5300 Food

Cost of food for special public meetings, employee appreciation.

5335 Legal Services

Approximately \$1,250 (7 hours) per month for Board meetings and on-going support.

5350 Maint. – Equipment

Carbon Copy Inc. Equipment Costs.

Allocation by meter. Admin, Recreation, CCR.

5380 Memberships/Subscriptions

Cal Municipal Treasurers Association

El Dorado Chamber

Shingle Springs/Cameron Park Chamber

California Special District Association

Gold County CSDA

Government Finance Office Association

California Park and Recreation Society

Government Finance Officers Association

5385 Mileage Reimbursement

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

5395 Miscellaneous

5400 Office Supplies

Paper, Envelopes, folders, etc. Overage in FY19-20 due to unexpected replacement of broken office furniture.

5410 Postage

Postage (\$.50/piece) for front desk, accounts payable, administration and postage meter rental (\$20/mo).

5415 Printing

Printing for workshops, brochures, banners.

5420 Professional Services

Contract grant writer for Parks and Fire departments (\$20,000) and strategic plan (\$10,000).

5425 Publications & Legal Notices

Legal notices, public notices, maps.

5455 Staff Development

Training, workshops for staff and Board members.

5470 Telephone/Internet

TPX, AT&T, AirSpring Jill cell \$100/mo.

5480 Travel/Lodging

No expected travel at this time.

5492 Utilities – Electric/Gas

Admin portion of utilities.

9999 Reconciliation Discrepancy

Amount available for allocation.

Cameron Park Community Services District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
01 - General Fund
9000 - Fixed Costs
From 7/1/2020 Through 7/1/2021

Tab 7

	Prior Budget 2018-19 (07/01/2018 - 06/30/2019)	2018-19 Actual (07/01/2018 - 06/30/2019)	Prior Budget 2019-20 (07/01/2019 - 06/30/2020)	Year To Date Actual 2019-20	Budget FY 2020-21 - Proposed	Variance 2019-20 to 2020-21	Variance Percentage
Operating Revenue							
Property Taxes	4110	0.00	384,882.00	0.00	427,316.00	42,434.00	11.02%
Fire Apparatus Equip Rental	4262	0.00	0.00	8,000.00	0.00	0.00	0.00%
Total Operating Revenue	0.00	0.00	384,882.00	8,000.00	427,316.00	42,434.00	11.03%
Expenditures							
Retiree Health Benefit	5135	0.00	63,420.00	72,196.41	91,016.00	27,596.00	43.51%
CalPERS Employer Retirement	5160	0.00	162,760.00	162,760.00	149,000.00	(13,760.00)	(8.45)%
Audit/Accounting	5220	0.00	28,500.00	39,607.31	30,000.00	1,500.00	5.26%
EDC Department Agency	5260	0.00	4,268.00	4,268.20	5,000.00	732.00	17.15%
Government Fees/Permits	5310	0.00	22,434.00	14,008.65	20,000.00	(2,434.00)	(10.84)%
Insurance	5320	0.00	103,500.00	97,995.69	132,300.00	28,800.00	27.82%
Total Expenditures	0.00	0.00	384,882.00	390,836.26	427,316.00	42,434.00	11.03%
Net Revenue Over Expenditures	0.00	0.00	0.00	(382,836.26)	0.00	0.00	0.00%

GENERAL OBLIGATION BOND, COMMUNITY CENTER (Fund 90)

The Cameron Park residents voted to fund construction of a Community Center with a General Obligation Bond. The Cameron Park Community Center was completed ten years ago. Fund 90 represents the assessment collected from residents for the annual payment towards the bond.

This bond will be paid in full on 8/1/2030.

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

Tab 8

		Prior Budget 2018-19 (07/01/2018 - 06/30/2019)	2018-19 Actual (07/01/2018 - 06/30/2019)	Prior Budget 2019-20 (07/01/2019 - 06/30/2020)	Year To Date Actual 2019-20	Budget FY 2020-21 - Proposed	Variance 2019-20 to 2020-21	Variance Percentage
Operating Revenue								
Property Taxes	4110	0.00	609,207.63	146,006.21	527,335.71	591,190.00	445,183.79	304.90%
Interest Income	4505	0.00	6,662.99	186.53	4,446.63	4,000.00	3,813.47	2,044.42%
Total Operating Revenue		<u>0.00</u>	<u>615,870.62</u>	<u>146,192.74</u>	<u>531,782.34</u>	<u>595,190.00</u>	<u>448,997.26</u>	<u>307.13%</u>
Expenditures								
Bond Payment - Principal	7300	0.00	337,000.00	0.00	371,000.00	404,000.00	404,000.00	0.00%
Bond Payment - Interest	7350	0.00	213,435.00	0.00	202,815.00	191,190.00	191,190.00	0.00%
Bond Payment Administration ...	7370	0.00	0.00	1,600.00	0.00	0.00	(1,600.00)	(100.00)%
Total Expenditures		<u>0.00</u>	<u>550,435.00</u>	<u>1,600.00</u>	<u>573,815.00</u>	<u>595,190.00</u>	<u>593,590.00</u>	<u>37,099.38%</u>
Net Revenue Over Expenditures		<u>0.00</u>	<u>65,435.62</u>	<u>144,592.74</u>	<u>(42,032.66)</u>	<u>0.00</u>	<u>(144,592.74)</u>	<u>(100.00)%</u>

Cameron Park Community Services District

Balance Sheet
90 - Go Bond
As of 5/21/2020

	Fiscal Year 2019-20 Fund Balance
Beginning Fund Balance - June 2019	537,033.56
Actual Activity - Year to Date	(42,032.66)
Fund Balance - Year to Date	495,000.90

Cameron Park Community Services District

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.

Resident/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. This program has a separate budget (8000) and is funded in part by the California Climate Investment Grant.

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

District 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.

Apparatus Rental Reimbursements

District 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 7/1/2020 Through 7/1/2021

		Prior Budget 2018-19 (07/01/2018 - 06/30/2019)	2018-19 Actual (07/01/2018 - 06/30/2019)	Prior Budget 2019-20 (07/01/2019 - 06/30/2020)	Year To Date Actual 2019-20	Budget FY 2020-21 - Proposed	Variance 2019-20 to 2020-21	Variance Percentage
Operating Revenue								
Property Taxes	4110	2,768,422.00	2,900,850.66	2,841,217.00	0.00	2,921,211.00	79,994.00	2.81%
Fire Marshall Plan Review	4132	22,000.00	19,363.90	18,000.00	37,801.90	40,000.00	22,000.00	122.22%
Tuition Fees	4142	26,160.00	33,033.75	0.00	150.00	0.00	0.00	0.00%
Donations	4250	0.00	1,000.00	1,000.00	0.00	0.00	(1,000.00)	(100.00)%
JPA Reimbursable	4260	1,150,000.00	1,180,533.51	1,150,000.00	1,067,397.62	1,150,000.00	0.00	0.00%
Fire Apparatus Equip Rental	4262	136,244.00	122,749.70	0.00	40,000.00	10,000.00	10,000.00	0.00%
Reimbursement	4400	0.00	7,964.40	0.00	4,600.22	0.00	0.00	0.00%
Weed Abatement	4410	94,260.00	11,915.30	0.00	0.00	0.00	0.00	0.00%
Other Income	4600	36,295.00	0.00	38,592.00	0.00	10,000.00	(28,592.00)	(74.08)%
Total Operating Revenue		4,233,381.00	4,277,411.22	4,048,809.00	1,149,949.74	4,131,211.00	82,402.00	2.04%
Expenditures								
Salaries - Perm, Part time	5000	19,755.00	0.00	0.00	6,340.00	0.00	0.00	0.00%
Salaries - Seasonal	5010	30,582.00	48,462.80	0.00	20,947.20	0.00	0.00	0.00%
Health Benefit	5130	0.00	75.78	0.00	0.00	0.00	0.00	0.00%
Retiree Health Benefit	5135	60,278.00	35,367.76	0.00	0.00	0.00	0.00	0.00%
Vision Insurance	5150	650.00	0.00	0.00	0.00	0.00	0.00	0.00%
CalPERS Employer Retirement	5160	1,896.00	51,146.00	0.00	669.86	0.00	0.00	0.00%
Worker's Compensation	5170	917.00	2,634.49	0.00	1,748.40	0.00	0.00	0.00%
FICA/Medicare Employer Cont...	5180	(207.00)	3,692.14	0.00	1,491.09	0.00	0.00	0.00%
UI/TT Contribution	5190	3,588.00	1,968.28	0.00	253.39	0.00	0.00	0.00%
Advertising/Marketing	5209	250.00	31.66	0.00	0.00	0.00	0.00	0.00%
Agency Administration Fee	5210	67,668.00	4.83	0.00	0.00	0.00	0.00	0.00%
Clothing/Uniforms	5230	2,500.00	3,416.18	2,500.00	1,301.86	2,500.00	0.00	0.00%
Computer Software	5231	7,500.00	9,889.55	5,000.00	4,136.70	2,500.00	(2,500.00)	(50.00)%
Computer Hardware	5232	0.00	3,909.50	12,000.00	9,555.92	3,000.00	(9,000.00)	(75.00)%
Contractual Services	5235	0.00	1,048.50	10,000.00	3,218.75	10,000.00	0.00	0.00%
Contractual - Provider Services	5236	3,594,170.00	3,464,578.63	3,710,059.00	1,947,871.95	4,059,061.00	349,002.00	9.40%
Contract Under Utilization	5237	0.00	0.00	0.00	0.00	(250,000.00)	(250,000.00)	0.00%
Contract Services - Other	5240	130,032.00	69,937.36	25,000.00	20,996.79	25,000.00	0.00	0.00%
Director Compensation	5250	2,400.00	0.00	0.00	0.00	0.00	0.00	0.00%
EDC Department Agency	5260	1,800.00	1,140.18	0.00	0.00	0.00	0.00	0.00%
Educational Materials	5265	15,610.00	16.24	2,500.00	2,653.29	2,500.00	0.00	0.00%
Equipment-Minor/Small Tools	5275	2,000.00	7,120.42	2,000.00	1,078.58	2,000.00	0.00	0.00%
Fire & Safety Supplies	5285	8,850.00	1,530.09	1,500.00	654.24	1,500.00	0.00	0.00%
Fire Turnout Gear	5295	31,000.00	31,070.98	31,000.00	27,498.16	31,000.00	0.00	0.00%

Cameron Park Community Services District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
01 - General Fund
3000 - Fire
From 7/1/2020 Through 7/1/2021

		Prior Budget 2018-19 (07/01/2018 - 06/30/2019)	2018-19 Actual (07/01/2018 - 06/30/2019)	Prior Budget 2019-20 (07/01/2019 - 06/30/2020)	Year To Date Actual 2019-20	Budget FY 2020-21 - Proposed	Variance 2019-20 to 2020-21	Variance Percentage
Fire- Volunteer/Resident	5296	42,000.00	24,316.74	29,200.00	7,560.00	29,200.00	0.00	0.00%
Food	5300	1,500.00	943.95	1,500.00	801.95	1,000.00	(500.00)	(33.33)%
Fuel	5305	66,700.00	73,136.31	62,000.00	43,274.78	45,000.00	(17,000.00)	(27.41)%
Government Fees/Permits	5310	3,000.00	2,248.97	3,000.00	1,943.83	1,000.00	(2,000.00)	(66.66)%
Household Supplies	5315	6,000.00	7,015.98	7,000.00	6,682.17	7,500.00	500.00	7.14%
Instructors	5316	0.00	0.00	0.00	88.20	0.00	0.00	0.00%
Insurance	5320	35,150.00	22,460.00	0.00	(62.86)	0.00	0.00	0.00%
Maint. - Buildings	5345	11,000.00	12,004.87	11,000.00	9,081.48	11,000.00	0.00	0.00%
Maint. - Equipment	5350	15,000.00	19,958.54	20,000.00	19,457.07	25,000.00	5,000.00	25.00%
Maint. - Grounds	5355	3,000.00	1,906.66	3,000.00	1,530.40	3,000.00	0.00	0.00%
Maint. - Radio/Phones	5360	1,500.00	1,741.33	2,000.00	1,891.51	2,000.00	0.00	0.00%
Maint. - Tires & Tubes	5365	12,000.00	8,854.77	12,000.00	9,898.85	10,000.00	(2,000.00)	(16.66)%
Maint. - Vehicle	5370	17,000.00	23,235.91	16,000.00	11,025.75	18,000.00	2,000.00	12.50%
Memberships/Subscriptions	5380	850.00	692.22	850.00	1,134.12	850.00	0.00	0.00%
Office Supplies/Expense	5400	4,000.00	3,722.99	4,500.00	3,024.58	4,500.00	0.00	0.00%
Postage	5410	2,500.00	243.23	500.00	6,311.83	500.00	0.00	0.00%
Printing	5415	500.00	499.38	500.00	192.68	500.00	0.00	0.00%
Professional Services	5420	4,200.00	2,796.99	4,200.00	1,060.00	9,600.00	5,400.00	128.57%
Publications & Legal Notices	5425	500.00	141.13	500.00	0.00	500.00	0.00	0.00%
Radios	5430	700.00	1,900.48	2,500.00	2,370.88	3,000.00	500.00	20.00%
Staff Development	5455	5,250.00	15,956.00	18,000.00	4,372.47	15,000.00	(3,000.00)	(16.66)%
Special Events	5465	0.00	(100.00)	0.00	0.00	0.00	0.00	0.00%
Phones/internet	5470	15,000.00	12,383.02	15,000.00	9,104.99	15,000.00	0.00	0.00%
Travel/Lodging	5480	1,000.00	169.32	0.00	0.00	0.00	0.00	0.00%
Utilities - Water	5490	7,000.00	14,476.52	9,000.00	6,318.55	12,000.00	3,000.00	33.33%
Utilities - Electric/Gas	5492	25,000.00	29,043.89	25,000.00	23,324.79	28,000.00	3,000.00	12.00%
Capital Equipment Expense	5625	234,554.00	55,302.55	0.00	3,215.39	0.00	0.00	0.00%
Total Expenditures		4,496,143.00	4,072,093.12	4,048,809.00	2,224,019.59	4,131,211.00	82,402.00	2.04%
Net Revenue Over Expenditures		(262,762.00)	205,318.10	0.00	(1,074,069.85)	0.00	0.00	0.00%

FIRE ~~& EMERGENCY SERVICES~~ DEPARTMENT
And El Dorado County Joint Powers Authority Ambulance Services
BUDGET DETAIL

ACCOUNT DESCRIPTION

4110 Revenue - Property Tax

Property tax allocation.

4132 Revenue - 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. If Interwest provides services, invoice is for their costs plus 20%.

4260 Revenue - JPA Reimbursement

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 Reimbursement

Revenues related to renting fire equipment and personnel to CAL FIRE, ~~and equipment and personnel~~ to CA Office of Emergency Services. 10% of revenue received from equipment reimbursement goes to funding equipment maintenance. The other 90% goes to Fire & Emergency Services Capital Asset Reserves, Fund 7. The amount is lowered from FY19-20 because revenues are diverted to the new Capital Asset Reserve for Fire & Emergency Services.

4600 Other Income

Fuel reimbursement from Parks and CC&R Departments

5010 Salaries Seasonal

Moved to Weed Abatement budget

5230 Clothing/Uniform

Cameron Park Fire Department provides uniform clothing to Resident Firefighter’s.

5231 Computer Software

- Miscellaneous computer software
- Fire Operations and Administration software
- 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

FYI Telecommunication

Fire Marshal I-PLANS digital software

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

5232 Computer Hardware

Fire Department computer's 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%.

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).

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, edger's, etc....

5285 Fire and Safety Supplies

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

5295 Firefighter 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 Resident Firefighter Stipend

~~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. This line item fully funds one Resident Firefighter at each fire station 365 days per year. Residents are paid a daily stipend of \$40 per 24 hour shift. Residents help the District attain a 3 person staffing model on both fire engines.~~

5300 Food

Provide meals to firefighters while on and 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 Department for fuel costs. Decrease based on actual expenditures.

5310 Government Fees

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 Building Maintenance

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

5350 Maintenance – Fire Equipment & Copy Machine

Fire Engine ladder replacement and annual testing per NFPA 1932, chainsaw replacement/repairs, fire hose replacement and 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 sStation 88 and 89 generator, and copy machine contracts for Fire Station 88 &89.

5355 Maintenance – Grounds

Station 88 and 89 Yard/Grounds, landscape and sprinkler system ~~M~~aintenance

5360 Maintenance - Radio/Phones

Fire Station phones, intercoms, and base radios. Radio repairs for mics, chargers, antennas, software updates, maintenance, and replacement parts. Camron Park Fire Department 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 Maintenance - Tires/Tubes

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

5370 Maintenance - Vehicle

Repair and Maintenance of 6 Fire Engines and 6 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

To provide office supplies to Fire Station 88/89.

5410 Postage

Fire Station 88/89 mailings and certified letters.
Weed abatement first and second letters mailed to approximately 13,200 addresses

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 [/DSA Contact for IT support](#)

5425 Publications & Legal Notices

Newspaper legal notices

5430 Radio Accessories

Radio accessories: mics, batteries, chargers, antennas, and replacement parts. Camron 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 fulltime staff for annual training and recertification on licenses such as EMT/Paramedic, Commercial driver's license, etc.

5470 Telephone

Used for monthly service: Station 88 / 89 phones and DSL Internet, cell phones, Fire Engine tablets, ~~Weed Abatement tablets, T1 Line, MDC Air Cards, DSL, etc....~~

5480 Business Travel/Lodge/Transportation

~~No expenditures at this time.~~

~~Reimbursement to employees for travel~~

5490 Utility Water

Station 88 and 89

5492 Utilities – Electric/Gas

Station 88 and 89 Electric/Propane

Cameron Park Community Services District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
01 - General Fund
8000 - Weed Abatement
From 7/1/2020 Through 7/1/2021

	Prior Budget 2018-19 (07/01/2018 - 06/30/2019)	2018-19 Actual (07/01/2018 - 06/30/2019)	Prior Budget 2019-20 (07/01/2019 - 06/30/2020)	Year To Date Actual 2019-20	Budget FY 2020-21 - Proposed	Variance 2019-20 to 2020-21	Variance Percentage
Operating Revenue							
Property Taxes	4110	0.00	30,416.00	0.00	36,469.00	6,053.00	19.90%
Weed Abatement	4410	0.00	23,263.00	1,030.03	20,000.00	(3,263.00)	(14.02)%
Other Income	4600	0.00	10,000.00	0.00	0.00	(10,000.00)	(100.00)%
Grant - CI	4605	0.00	23,000.00	0.00	71,120.00	48,120.00	209.21%
Total Operating Revenue	0.00	0.00	86,679.00	1,030.03	127,589.00	40,910.00	47.20%
Expenditures							
Salaries - Perm, Part time	5000	0.00	0.00	0.00	31,200.00	31,200.00	0.00%
Salaries - Seasonal	5010	0.00	33,400.00	0.00	9,600.00	(23,800.00)	(71.25)%
CalPERS Employer Retirement	5160	0.00	0.00	0.00	2,179.00	2,179.00	0.00%
Worker's Compensation	5170	0.00	3,364.00	3,554.23	2,489.00	(875.00)	(26.01)%
FICA/Medicare Employer Cont...	5180	0.00	2,555.00	0.00	1,187.00	(1,368.00)	(53.54)%
UI/TT Contribution	5190	0.00	2,880.00	0.00	434.00	(2,446.00)	(84.93)%
Clothing/Uniforms	5230	0.00	200.00	182.70	500.00	300.00	150.00%
Computer Software	5231	0.00	3,680.00	0.00	1,000.00	(2,680.00)	(72.82)%
Computer Hardware	5232	0.00	2,500.00	3,310.91	1,500.00	(1,000.00)	(40.00)%
Contract Services - Other	5240	0.00	30,000.00	0.00	60,000.00	30,000.00	100.00%
Educational Materials	5265	0.00	4,000.00	13,362.64	10,000.00	6,000.00	150.00%
Household Supplies	5315	0.00	600.00	955.78	0.00	(600.00)	(100.00)%
Office Supplies/Expense	5400	0.00	1,500.00	940.63	1,000.00	(500.00)	(33.33)%
Postage	5410	0.00	2,000.00	0.00	6,000.00	4,000.00	200.00%
Printing	5415	0.00	0.00	0.00	500.00	500.00	0.00%
Professional Services	5420	0.00	0.00	45.00	0.00	0.00	0.00%
Total Expenditures	0.00	0.00	86,679.00	22,351.89	127,589.00	40,910.00	47.20%
Net Revenue Over Expenditures	0.00	0.00	0.00	(21,321.86)	0.00	0.00	0.00%

**FIRE AND EMERGENCY SERVICES DEPARTMENT
Weed Abatement Ordinance Program
BUDGET DETAIL**

ACCOUNT DESCRIPTION

4110 Revenue - Property Tax

Property Tax allocation.

4410 Revenue - Weed Abatement

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

4600 Revenue – Other Income

~~Revenues received from the California Climate Investment (CCI) Grant for Fire Prevention and Educational materials. \$100,000 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. Revenues from CA Climate Investment Grant for education, community outreach and additional fuel reduction efforts in the District.~~

5000 Salaries – Permanent, Year-Round

~~Currently budgeted for one part-time employee 30 hours per week, year-round (no benefits) to implement the Weed Abatement Ordinance program.~~

1 part time employee, year-round (no benefits). Employee is managed by the Fire Department and report 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 employee to work for three months in the spring to assist with implementation of the Weed Abatement Ordinance program.

5160 CalPERS Employer Retirement

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

5170 Worker’s Compensation

Worker’s Compensation for weed abatement.

5180 FICA MediCare

5190 UI/TT Contribution

5230 Clothing/Uniform

Uniforms for Weed Abatement Specialists.

5231 Computer Software

Miscellaneous computer software, ESRI, Parcel Quest
~~Weed abatement software~~

5232 Computer Hardware

Weed abatement computer's and tablets

5240 Contract Services

Cost for contractors to perform abatement services consistent with Weed Abatement Ordinance, ~~and costs for additional fuel reduction efforts in the District supported by the CA Climate Investment Grant.~~

5265 Educational Material

~~Educational materials about fire safe communities, including signs, post cards, magazine articles.~~
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.

5400 Office Supplies

Office supplies to support 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%.
~~Mailings for educational materials, and also certified mailings related to enforcement and liens.~~

5415 Printing

Flyers, posters, business cards

FIRE DEVELOPMENT IMPACT FEES – Fund 06

The County of El Dorado, on behalf of the Cameron Park Community Services District (District) imposes a fire development impact fee on new residential development within the service area of the District. The purpose of the fee is to expand the Department's fire protection facilities, apparatus and equipment in order to maintain its existing level of service. The legal and policy basis for imposing the current fee is supported by the District's Fire Impact Fee Nexus Study, prepared pursuant to the "Mitigation Fee Act" as found in Government Code § 66000 and El Dorado County Code Chapter 13.20.

As of ~~April 30~~ May 21, 2020, the balance of funds is \$1,~~428,843~~435,341. The County Board of Supervisors allocated \$450,000 for construction of a Fire Training Tower, which will be deducted from this total. The District Board of Directors approved a Fire Training Tower project to be constructed at Station 89. The Training Tower revenues will be transferred from Fire Development Impact Fees to the Fire Capital Asset Reserves. The project's revenues and expenditures is budgeted in the Capital Asset Reserves for Fire & Emergency Services.

Cameron Park Community Services District

Balance Sheet

06 - Fire Development

As of 5/21/2020

	Fiscal Year 2019-20 Fund Balance
Beginning Fund Balance - June 2019	1,377,894.00
Actual Activity - Year to Date	57,446.70
Fund Balance - Year to Date	1,435,340.70

CAL FIRE Amador-El Dorado Unit Training Fund (Fund 05)

CAL FIRE generates funds due to an agreement between CAL FIRE, District, and Lake Tahoe Community College. Amador-El Dorado Unit CAL FIRE employees enroll as students at the Community College, and the Community College pays CAL FIRE for each student's instruction. The District receives and disperses the fees on behalf of CAL FIRE Amador-El Dorado Unit, and receives a 10% administrative fee for managing the funds.

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

	Prior Budget 2018-19 (07/01/2018 - 06/30/2019)	2018-19 Actual (07/01/2018 - 06/30/2019)	Prior Budget 2019-20 (07/01/2019 - 06/30/2020)	Year To Date Actual 2019-20	Budget FY 2020-21 - Proposed	Variance 2019-20 to 2020-21	Variance Percentage
Operating Revenue							
Transfer In	4165	0.00	0.00	49,278.29	0.00	0.00	0.00%
Reimbursement	4400	0.00	0.00	0.00	12,000.00	12,000.00	0.00%
Interest Income	4505	0.00	144.08	196.85	0.00	0.00	0.00%
Total Operating Revenue	0.00	144.08	0.00	49,475.14	12,000.00	12,000.00	0.00%
Expenditures							
Advertising/Marketing	5209	0.00	0.00	0.00	500.00	500.00	0.00%
Agency Administration Fee	5210	0.00	0.00	0.00	1,200.00	1,200.00	0.00%
Clothing/Uniforms	5230	0.00	0.00	0.00	1,000.00	1,000.00	0.00%
Computer Software	5231	0.00	0.00	330.41	1,200.00	1,200.00	0.00%
Computer Hardware	5232	0.00	0.00	1,747.35	0.00	0.00	0.00%
Contractual Services	5235	0.00	270.00	0.00	2,000.00	2,000.00	0.00%
Educational Materials	5265	0.00	0.00	0.00	2,000.00	2,000.00	0.00%
Equipment-Minor/Small Tools	5275	0.00	0.00	11,265.22	10,000.00	10,000.00	0.00%
Fire & Safety Supplies	5285	0.00	300.00	2,009.87	2,000.00	2,000.00	0.00%
Food	5300	0.00	27.69	1,087.95	2,500.00	2,500.00	0.00%
Household Supplies	5315	0.00	0.00	0.00	1,000.00	1,000.00	0.00%
Maint. - Vehicle Supplies	5340	0.00	0.00	0.00	1,000.00	1,000.00	0.00%
Maint. - Buildings	5345	0.00	0.00	0.00	1,000.00	1,000.00	0.00%
Maint. - Equipment	5350	0.00	0.00	0.00	2,500.00	2,500.00	0.00%
Maint. - Vehicle	5370	0.00	0.00	0.00	1,500.00	1,500.00	0.00%
Medical Supplies	5375	0.00	0.00	0.00	5,000.00	5,000.00	0.00%
Memberships/Subscriptions	5380	0.00	0.00	0.00	2,500.00	2,500.00	0.00%
Office Supplies/Expense	5400	0.00	4,141.03	23.16	2,500.00	2,500.00	0.00%
Printing	5415	0.00	0.00	269.11	0.00	0.00	0.00%
Radios	5430	0.00	0.00	150.15	0.00	0.00	0.00%
Staff Development	5455	0.00	0.00	776.00	2,500.00	2,500.00	0.00%
Tuition	5486	0.00	(85.00)	0.00	2,500.00	2,500.00	0.00%
Transter Out	7000	0.00	16,212.99	12,455.00	0.00	0.00	0.00%
Total Expenditures	0.00	20,866.71	0.00	30,114.22	44,400.00	44,400.00	0.00%
Net Revenue Over Expenditures	0.00	(20,722.63)	0.00	19,360.92	(32,400.00)	(32,400.00)	0.00%

CAL FIRE Amador-El Dorado Unit Training Fund -Fund 05 BUDGET DETAIL

ACCOUNT DESCRIPTION

4400142 ~~Reimbursement venue—Tuition~~

~~No expenditures at this time.~~

Annual revenues from Agreement with South Lake Tahoe Community College

5209 Advertising/Marketing

~~No expenditures at this time.~~

Informational materials

5210 Agency Admin

Administrative fee to the District Department of Administration and Finance

5230 Clothing/Uniform

Training personnel specific items related to training.

5231 Computer Software

Miscellaneous computer software

Fire Operations and Administration software

4 AVL MDT Radio Mobile annual licenses

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

FYI Telecommunication

5232 Computer Hardware

~~Training computer's and tablets none budgeted~~

5235 Contractual Services

As needed

5265 Educational Material

Training Education, School/Public materials

5275 Equipment – Minor/Small Tools

Update and replacement of hand tools and mechanical tools for staff

5285 Training Supplies

Supplies for fire courses taught.

~~5295 Personnel PPE~~

~~To supply Personal Protective Equipment (PPE) to staff. Helmets, Boots, Gloves, Ear and Eye protection, PPE repairs, etc. All PPE has an expiration date and must be rotated out of service and replaced every 5-10 years.~~

~~5296 Resident Firefighter Stipend~~

~~This line item funds Resident/Intern Firefighters to assist with training if needed. Resident/Interns are paid a daily stipend of \$80 per 24-hour shift.~~

5300 Food

Provide meals for training or meetings.

~~5305 Fuel~~

~~To provide fuel for minor equipment.~~

5315 Household Supplies

Cleaning and Bathroom supplies for training facilities

~~5320 Insurance~~

~~No expenditures at this time.~~

~~5335 Legal Services~~

~~No expenditures at this time.~~

5340 Vehicle Supplies

Support for transportation relate to training

5345 Building Maintenance

Training facility maintenance, repairs, and replacement of HVAC systems, water heaters, dishwashers, washing machine, oven, microwave, bay doors, refrigerators, freezers, Etc....

5350 Maintenance – Fire Equipment & Copy Machine

Ladder replacement and annual testing per NFPA 1932, chainsaw replacement/repairs, fire hose replacement and 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, and copy machine contracts.

~~5355~~ ~~Maintenance—Grounds~~

~~Training facilities Yard/Grounds/landscape/sprinkler system Maintenance~~

~~5360~~ ~~Maintenance - Radio/Phones~~

~~Training facility phones, intercoms, and base radios. Radio repairs for mics, chargers, antennas, software updates, maintenance, and replacement parts. radios and 15 mobile radios. All radios must be sent out for repairs.~~

~~5370~~ ~~Maintenance - Vehicle~~

~~Maintenance of training personnel light trucks.~~

~~5375~~ ~~Medical Supplies~~

~~Supplies for training~~

~~5380~~ ~~Memberships/Subscriptions~~

~~Training Officer Assoc.~~

~~5400~~ ~~Office Supplies~~

~~To provide office supplies for training facilities and offices.~~

~~5410~~ ~~Postage~~

~~Training mailings and certified letters.~~

~~5415~~ ~~Printing~~

~~Flyers, posters, business cards~~

~~5420~~ ~~Professional Services~~

~~Certifications, Pest control, IT support~~

~~5425~~ ~~Publications & Legal Notices~~

~~Newspaper legal notices~~

~~5430~~ ~~Radio Accessories~~

~~Radio accessories: mics, batteries, chargers, antennas, and replacement parts.~~

5455 Staff Development

Fire Training Staff development funds allow for career enhancement and development through education of all staff.

~~5465 Special Events~~

~~No expenditures at this time~~

~~5470 Telephone~~

~~Used for monthly service: phones and DSL Internet, cell phones, Fire Engine tablets, Weed Abatement tablets, etc....~~

~~5480 Business Travel/Lodge/Transportation~~

~~Cover travel lodging for training personnel for training, meeting, conferences.~~

5486 Tuition

Fire Training Staff development funds allow for career enhancement and development through education of all staff.

~~5490 Utility Water~~

~~Training facilities~~

~~5492 Utilities — Electric/Gas~~

~~Training facilities~~

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Cameron Park Community Services District

Balance Sheet
05 - Fire Training
As of 5/21/2020

	Fiscal Year 2019-20 Fund Balance
Beginning Fund Balance - June 2019	21,798.81
Actual Activity - Year to Date	19,360.92
Fund Balance - Year to Date	41,159.73

Department of Parks and Facilities

The Parks and Facilities Department is responsible for the maintenance and operation of the District’s parks, community center, swimming lagoon, pool and twenty-one 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)

Community Center is a separate budget from Parks. 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.

Community and Neighborhood Parks (4000)

Parks is a separate budget from Community Center. The District has four community parks and five neighborhood parks. Amenities include playgrounds, pools, 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.

The department recently constructed a T-Ball field at Christa McAuliffe Park. The field was open to the public starting March 1st 2020. It is currently used by Ponderosa Little League.

The Cameron Park lake Disc Golf Course has been open since March 7th. The course is located behind Cameron Park Lake Dam. The course contains 18 holes with a variety of challenges for the community to enjoy.

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 will be spraying out all of the 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. Target Specialty Product created a turf maintenance plan for the District to address poor soil conditions. Parks staff is endeavoring to increase the safety of playing conditions for youth athletes.

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.

The District did not allocate any money to open the Lagoon for the summer of 2020. The Lagoon at Cameron Park Lake does not generate enough revenue to sustain itself long term. There are also infrastructure needs that would need to be address. There will be more information in the coming months regarding the status of the Lagoon.

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.

- Open Space

Parks employees, with the assistance of Growlersburg crews, maintains 50 acres of open space. The budget request includes an expanded spray program for weed prevention. The full benefit of reduced weeds in the treatment areas will be realized in two to three years. Once this occurs, Growlersburg crews can be re-directed to other projects such as painting, irrigation, trail maintenance and fence repairs.

- Fire Fuel Reduction

Parks staff implemented an extensive plan in 2019 to ensure the District's properties were in conformance with the District's Weed Abatement Ordinance. *The plan was a success and will continue to be a focal point in 2020.* Chemical treatment will assist the

department in keeping all of the open space properties in compliance with the weed abatement ordinance in 2020. The amount of work needed to accomplish this project will lessen in years to come with consistent chemical treatment.

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

The District has twenty LLAD's, six are neighborhood parks and/or landscaped area, and the remaining thirteen have only street lights. The LLAD budget is self-sustaining funded by an assessment, but staff have identified a few LLADs which will be underfunded soon. *Staff and the LLAD Ad Hoc Committee have developed strategies to address underfunded LLAD'S.*

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 7/1/2020 Through 7/1/2021

		Prior Budget 2018-19 (07/01/2018 - 06/30/2019)	2018-19 Actual (07/01/2018 - 06/30/2019)	Prior Budget 2019-20 (07/01/2019 - 06/30/2020)	Year To Date Actual 2019-20	Budget FY 2020-21 - Proposed	Variance 2019-20 to 2020-21	Variance Percentage
Operating Revenue								
Property Taxes	4110	711,880.00	745,933.03	462,665.00	0.00	409,351.00	(53,314.00)	(11.52)%
Park Impact Fees	4115	52,000.00	0.00	0.00	0.00	0.00	0.00	0.00%
Quimby Fees	4120	31,000.00	0.00	0.00	0.00	0.00	0.00	0.00%
Park Lake Kiosk Revenues	4180	0.00	1,904.54	0.00	8,292.00	0.00	0.00	0.00%
Lake Season Pass	4181	18,840.00	15,818.30	12,246.00	6,902.77	43,598.00	31,352.00	256.01%
Picnic Site Rentals	4182	7,968.00	1,505.90	26,606.00	272.00	1,595.00	(25,011.00)	(94.00)%
Pool Use Fees	4187	0.00	(116.25)	0.00	0.00	0.00	0.00	0.00%
Parks Fac Rev - Sports Fields	4190	37,574.00	21,120.54	27,061.00	19,156.75	22,070.00	(4,991.00)	(18.44)%
Donations	4250	0.00	2,708.00	0.00	200.00	0.00	0.00	0.00%
Sponsorships	4255	(7,933.00)	1,125.00	0.00	0.00	0.00	0.00	0.00%
Reimbursement	4400	0.00	2,539.68	15,000.00	0.00	65,000.00	50,000.00	333.33%
Total Operating Revenue		851,329.00	792,538.74	543,578.00	34,823.52	541,614.00	(1,964.00)	(0.36)%
Expenditures								
Salaries - Perm, Part time	5000	123,924.00	189,817.06	153,091.00	160,425.15	180,301.00	27,210.00	17.77%
Salaries - Seasonal	5010	29,400.00	168.84	0.00	0.00	0.00	0.00	0.00%
Overtime	5020	500.00	2,657.99	2,000.00	1,333.89	3,000.00	1,000.00	50.00%
Health Benefit	5130	53,027.00	58,827.86	34,944.00	49,647.77	36,463.00	1,519.00	4.34%
Retiree Health Benefit	5135	8,448.00	16,020.80	0.00	0.00	0.00	0.00	0.00%
Dental Insurance	5140	0.00	3,308.58	2,451.00	4,745.22	2,699.00	248.00	10.11%
Vision Insurance	5150	482.00	651.60	434.00	695.04	525.00	91.00	20.96%
CalPERS Employer Retirement	5160	29,317.00	104,963.29	15,804.00	18,950.42	10,716.00	(5,088.00)	(32.19)%
Worker's Compensation	5170	4,600.00	4,649.10	12,442.00	13,145.92	10,998.00	(1,444.00)	(11.60)%
FICA/Medicare Employer Cont...	5180	0.00	3,634.03	2,551.00	2,288.76	4,281.00	1,730.00	67.81%
UI/TT Contribution	5190	4,600.00	3,629.50	8,797.00	846.87	1,736.00	(7,061.00)	(80.26)%
Advertising/Marketing	5209	1,000.00	490.27	0.00	306.03	0.00	0.00	0.00%
Agency Administration Fee	5210	17,400.00	20.00	0.00	0.00	0.00	0.00	0.00%
Agriculture	5215	2,200.00	13,391.40	17,285.00	8,849.51	17,885.00	600.00	3.47%
Bank Charge	5221	2,500.00	0.00	0.00	0.00	0.00	0.00	0.00%
Clothing/Uniforms	5230	(250.00)	3,145.65	3,600.00	2,591.34	2,400.00	(1,200.00)	(33.33)%
Computer Software	5231	4,000.00	81.66	1,500.00	0.00	0.00	(1,500.00)	(100.00)%
Contractual Services	5235	(40,715.00)	10,193.13	0.00	859.66	0.00	0.00	0.00%
Contract Services - Other	5240	40,000.00	12,472.16	0.00	7,258.71	30,000.00	30,000.00	0.00%
Director Compensation	5250	1,200.00	0.00	0.00	0.00	0.00	0.00	0.00%
EDC Department Agency	5260	1,800.00	1,140.18	0.00	0.00	0.00	0.00	0.00%
Educational Materials	5265	750.00	2,280.14	250.00	0.00	250.00	0.00	0.00%

Cameron Park Community Services District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
01 - General Fund
4000 - Parks and Facilities
From 7/1/2020 Through 7/1/2021

		Prior Budget 2018-19 (07/01/2018 - 06/30/2019)	2018-19 Actual (07/01/2018 - 06/30/2019)	Prior Budget 2019-20 (07/01/2019 - 06/30/2020)	Year To Date Actual 2019-20	Budget FY 2020-21 - Proposed	Variance 2019-20 to 2020-21	Variance Percentage
Equipment-Minor/Small Tools	5275	3,000.00	6,675.50	6,000.00	3,970.70	6,200.00	200.00	3.33%
Fire & Safety Supplies	5285	1,250.00	3,370.07	2,500.00	1,329.75	2,000.00	(500.00)	(20.00)%
Food	5300	0.00	620.33	500.00	529.35	500.00	0.00	0.00%
Fuel	5305	9,000.00	8,235.07	9,000.00	3,324.51	6,000.00	(3,000.00)	(33.33)%
Government Fees/Permits	5310	16,000.00	14,221.27	500.00	7,900.50	900.00	400.00	80.00%
Household Supplies	5315	16,000.00	3,202.27	6,500.00	4,894.24	9,000.00	2,500.00	38.46%
Insurance	5320	28,400.00	28,347.12	0.00	(228.18)	0.00	0.00	0.00%
Maint. - Vehicle Supplies	5340	2,000.00	402.80	4,000.00	26.58	1,500.00	(2,500.00)	(62.50)%
Maint. - Buildings	5345	20,500.00	4,732.24	10,223.00	8,333.12	5,500.00	(4,723.00)	(46.19)%
Maint. - Equipment	5350	13,000.00	8,095.70	7,500.00	5,427.59	8,500.00	1,000.00	13.33%
Maint. - Grounds	5355	50,350.00	44,664.98	55,211.00	34,088.75	55,000.00	(211.00)	(0.38)%
Maint. - Tires & Tubes	5365	2,000.00	2,155.91	3,600.00	25.00	3,600.00	0.00	0.00%
Maint. - Vehicle	5370	3,000.00	4,331.60	4,750.00	6,567.48	6,750.00	2,000.00	42.10%
Medical Supplies	5375	500.00	0.00	500.00	0.00	250.00	(250.00)	(50.00)%
Memberships/Subscriptions	5380	1,000.00	230.20	250.00	145.00	250.00	0.00	0.00%
Mileage Reimbursement	5385	500.00	1,611.61	500.00	421.08	750.00	250.00	50.00%
Office Supplies/Expense	5400	1,500.00	1,479.30	850.00	1,335.24	1,000.00	150.00	17.64%
Pool Chemicals	5405	22,400.00	17,467.96	0.00	7,038.38	0.00	0.00	0.00%
Postage	5410	0.00	0.00	0.00	16.68	0.00	0.00	0.00%
Professional Services	5420	41,500.00	26,912.32	54,000.00	20,337.92	42,040.00	(11,960.00)	(22.14)%
Rent/Lease - Equipment	5440	2,000.00	2,085.64	2,500.00	1,641.05	2,000.00	(500.00)	(20.00)%
Staff Development	5455	4,500.00	3,599.66	4,500.00	1,632.54	3,000.00	(1,500.00)	(33.33)%
Summer Spectacular	5466	0.00	1,115.39	0.00	0.00	0.00	0.00	0.00%
Phones/internet	5470	4,700.00	12,216.29	13,545.00	8,875.60	11,500.00	(2,045.00)	(15.09)%
Utilities - Water	5490	3,000.00	26,656.40	24,000.00	17,379.68	19,500.00	(4,500.00)	(18.75)%
Utilities - Electric/Gas	5492	80,000.00	65,976.55	62,000.00	48,956.29	32,000.00	(30,000.00)	(48.38)%
Utilites - Water/Irrigation	5495	0.00	484.19	0.00	586.43	0.00	0.00	0.00%
Vandalism	5500	1,000.00	1,030.54	2,000.00	0.00	1,200.00	(800.00)	(40.00)%
Cal Fire In Kind Purchases	5501	16,000.00	16,021.59	13,500.00	14,794.73	12,400.00	(1,100.00)	(8.14)%
Capital Equipment Expense	5625	31,717.00	4,798.35	0.00	1,695.16	0.00	0.00	0.00%
Transer Out	7000	0.00	0.00	0.00	0.00	9,020.00	9,020.00	0.00%
Total Expenditures		659,000.00	742,284.09	543,578.00	472,989.46	541,614.00	(1,964.00)	(0.36)%
Net Revenue Over Expenditures		192,329.00	50,254.65	0.00	(438,165.94)	0.00	0.00	0.00%

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

Parks - Rasmussen, Christa McAuliffe, Hacienda, Gateway, Cameron Park Lake, Chardi Corner
Open Space, Unimproved Parks – Bonanza, Royal Oaks, Sand Piper, Knollwood, Dunbar

ACCOUNT ACCOUNT DESCRIPTION

4110 Property Tax

Property Tax Allocation

4180 Park Lake Kiosk Revenues

Allocated to 4181 Lake Passes

4182 CP Lake Picnic Reservations

Parks receives 80% of the revenues generated from picnic reservations. Amount based on actuals.

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.

4400 Reimbursement

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 33%
- Park Foreman 70%
- Admin Assistant 50% of a part-time, year-round position
- 2 – Park Maintenance Worker IIs

5010 Salaries – Seasonal

1,~~940~~920 seasonal staff hours

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. Also includes monitor burn piles after schedule shifts are complete.

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 \$6,100

Turf grass seed \$3,500

Turf grass fertilizer \$4,725

Weed abatement chemicals - \$3,060

Gopher pesticide treatment - \$500

5230 Clothing/Uniforms

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

5231 Computer Software

None needed.

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 Cal-Fire (Growlersberg) to help the district maintain the open space properties. Account increased by \$1,200 to purchase a Vibra plate for pathway maintenance. Parks currently rents equipment for \$300/year. ; New equipment will pay for itself in four years.

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.

5300 Food

Food can be purchased for special events, staff training and for Growlersberg 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. Dam permit fees and Stratus Environmental water monitoring has been moved into fixed costs.

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. items

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, boat shack, kiosk and concession stand. Staff repaired the dry rot on the maintenance shop and had it painted last fiscal year.

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 crew (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 parks 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 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

The Parks Superintendent received a district vehicle in 2020. Account is used for mileage reimbursement as needed.

5400 Office Supplies

This account funds the various office supplies needs to operate.

5405 Pool Chemicals

None budgeted; Lagoon not funded.

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. \$14,040

El Dorado Weed Control – Assists the District in applying pre and post emergent throughout the districts’ open spaces properties. This is part of the department’s weed abatement program. The money allocated to chemically treat the District’s open space lots will be reimbursed with the grant that Cal-Fire obtained to maintain open spaces. A bid process of RFP may be required to secure a single contractor to perform this service. \$13,500

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 – Provides I.T. and technical support for the department.

Website maintenance costs; Parks share.

5440 Rent/Lease – Equipment

Equipment rental such as vibrating plate to repair decomposed granite walk; excavator for main line water repairs, tree root excavation.

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. Decrease cost due to not operating the Lagoon.

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. Decrease cost due to not operating the Lagoon.

5500 Vandalism

Vandalism is an unforeseen expense and is solely based on damage done.

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 daysday'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 7/1/2020 Through 7/1/2021

		Prior Budget 2018-19 (07/01/2018 - 06/30/2019)	2018-19 Actual (07/01/2018 - 06/30/2019)	Prior Budget 2019-20 (07/01/2019 - 06/30/2020)	Year To Date Actual 2019-20	Budget FY 2020-21 - Proposed	Variance 2019-20 to 2020-21	Variance Percentage
Operating Revenue								
Property Taxes	4110	0.00	0.00	3,163.00	0.00	166,444.00	163,281.00	5,162.21%
Youth Classes	4145	0.00	5,179.40	0.00	0.00	0.00	0.00	0.00%
Adult Classes	4146	0.00	5,699.50	0.00	0.00	0.00	0.00	0.00%
Youth Sports	4147	0.00	20,297.00	0.00	0.00	0.00	0.00	0.00%
Adult Sports	4148	0.00	332.50	0.00	0.00	0.00	0.00	0.00%
Senior Programs	4153	0.00	6,397.22	0.00	0.00	0.00	0.00	0.00%
Transfer In	4165	0.00	0.00	0.00	0.00	50,033.00	50,033.00	0.00%
Lake Season Pass	4181	0.00	19.55	0.00	77.50	0.00	0.00	0.00%
Summer Kids Camp	4183	0.00	13,166.00	0.00	0.00	0.00	0.00	0.00%
Cameron Park Lake Concessions	4184	0.00	4,029.65	0.00	0.00	0.00	0.00	0.00%
CC Facility Rentals	4185	78,000.00	36,336.16	99,568.00	34,504.88	60,304.00	(39,264.00)	(39.43)%
Gym Rentals	4186	14,400.00	25,433.39	13,650.00	8,833.76	12,342.00	(1,308.00)	(9.58)%
Pool Use Fees	4187	86,256.00	93,022.41	105,000.00	42,512.69	87,215.00	(17,785.00)	(16.93)%
Parks Fac Rev - Sports Fields	4190	0.00	44,794.44	0.00	0.00	0.00	0.00	0.00%
Reimbursement	4400	0.00	0.00	88,744.00	0.00	0.00	(88,744.00)	(100.00)%
Total Operating Revenue		178,656.00	254,707.22	310,125.00	85,928.83	376,338.00	66,213.00	21.35%
Expenditures								
Salaries - Perm, Part time	5000	61,217.00	89,653.45	102,331.00	80,375.85	136,518.00	34,187.00	33.40%
Salaries - Seasonal	5010	49,000.00	(6,143.31)	0.00	0.00	0.00	0.00	0.00%
Overtime	5020	2,000.00	1,664.32	0.00	713.62	2,500.00	2,500.00	0.00%
Health Benefit	5130	13,792.00	10,302.25	12,651.00	7,991.67	14,212.00	1,561.00	12.33%
Dental Insurance	5140	0.00	551.43	1,051.00	687.50	1,485.00	434.00	41.29%
Vision Insurance	5150	281.00	117.09	391.00	119.46	219.00	(172.00)	(43.98)%
CalPERS Employer Retirement	5160	28,387.00	3,029.43	9,418.00	1,886.96	5,593.00	(3,825.00)	(40.61)%
Worker's Compensation	5170	3,307.00	3,099.40	8,651.00	9,140.87	8,328.00	(323.00)	(3.73)%
FICA/Medicare Employer Cont...	5180	613.00	6,004.77	1,774.00	3,459.06	3,934.00	2,160.00	121.75%
UI/TT Contribution	5190	3,307.00	4,023.88	6,117.00	1,093.86	4,232.00	(1,885.00)	(30.81)%
Advertising/Marketing	5209	0.00	1,582.95	0.00	509.99	0.00	0.00	0.00%
Agriculture	5215	0.00	0.00	1,200.00	0.00	800.00	(400.00)	(33.33)%
Bank Charge	5221	3,500.00	3,800.05	5,391.00	0.00	0.00	(5,391.00)	(100.00)%
Clothing/Uniforms	5230	750.00	1,041.85	850.00	0.00	1,800.00	950.00	111.76%
Computer Software	5231	2,500.00	4,266.23	1,200.00	0.00	1,200.00	0.00	0.00%
Contractual Services	5235	0.00	15,525.87	0.00	644.80	0.00	0.00	0.00%
Contract Services - Other	5240	0.00	11,723.46	12,200.00	5,494.07	5,890.00	(6,310.00)	(51.72)%
Equipment-Minor/Small Tools	5275	3,000.00	44.05	1,500.00	202.90	750.00	(750.00)	(50.00)%

Cameron Park Community Services District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
01 - General Fund
7000 - Community Center
From 7/1/2020 Through 7/1/2021

	Prior Budget 2018-19 (07/01/2018 - 06/30/2019)	2018-19 Actual (07/01/2018 - 06/30/2019)	Prior Budget 2019-20 (07/01/2019 - 06/30/2020)	Year To Date Actual 2019-20	Budget FY 2020-21 - Proposed	Variance 2019-20 to 2020-21	Variance Percentage
Fire & Safety Supplies	5285	400.00	4,220.73	750.00	414.81	600.00	(150.00)%
Fire Prevention & Inspection	5290	900.00	1,380.00	1,800.00	1,100.00	1,200.00	(600.00)%
Food	5300	0.00	366.89	0.00	213.17	0.00	0.00%
Government Fees/Permits	5310	4,500.00	3,256.91	4,000.00	25.00	3,482.00	(518.00)%
Household Supplies	5315	16,000.00	17,615.03	12,500.00	13,500.51	16,000.00	3,500.00
Instructors	5316	0.00	(4,895.40)	0.00	0.00	0.00	0.00%
Insurance	5320	10,200.00	50.00	0.00	0.00	0.00	0.00%
Maint. - Vehicle Supplies	5340	(1,500.00)	0.00	0.00	0.00	500.00	500.00
Maint. - Buildings	5345	18,400.00	21,107.83	20,400.00	3,517.78	10,000.00	(10,400.00)%
Maint. - Equipment	5350	24,893.00	27,798.20	16,000.00	14,424.69	22,000.00	6,000.00
Maint. - Grounds	5355	8,000.00	12,427.76	8,500.00	3,171.30	4,500.00	(4,000.00)%
Maint. - Tires & Tubes	5365	0.00	201.28	500.00	0.00	1,200.00	700.00
Maint. - Vehicle	5370	1,000.00	108.73	250.00	0.00	500.00	250.00
Medical Supplies	5375	150.00	167.94	150.00	0.00	250.00	100.00
Memberships/Subscriptions	5380	300.00	29.60	0.00	0.00	0.00	0.00%
Office Supplies/Expense	5400	0.00	877.63	300.00	384.11	200.00	(100.00)%
Pool Chemicals	5405	15,000.00	28,598.63	21,500.00	10,997.25	19,995.00	(1,505.00)%
Professional Services	5420	26,293.00	14,311.91	9,800.00	10,949.31	1,200.00	(8,600.00)%
Refund-Activity Pass	5431	0.00	1,038.00	1,500.00	0.00	0.00	(1,500.00)%
Rent/Lease - Equipment	5440	0.00	921.90	1,200.00	250.00	0.00	(1,200.00)%
Staff Development	5455	750.00	3,697.92	750.00	600.00	750.00	0.00
Summer Spectacular	5466	0.00	60.32	0.00	0.00	0.00	0.00%
Phones/internet	5470	2,000.00	8,869.83	6,000.00	7,123.08	8,000.00	2,000.00
Travel/Lodging	5480	9,000.00	0.00	0.00	0.00	0.00	0.00%
Utilities - Water	5490	50,000.00	12,051.55	9,500.00	7,222.83	12,500.00	3,000.00
Utilities - Electric/Gas	5492	34,884.00	56,442.30	30,000.00	71,914.11	86,000.00	56,000.00
Capital Equipment Expense	5625	0.00	0.00	0.00	2,480.24	0.00	0.00%
Total Expenditures	392,824.00	360,992.66	310,125.00	260,608.80	376,338.00	66,213.00	21.35%
Net Revenue Over Expenditures	(214,168.00)	(106,285.44)	0.00	(174,679.97)	0.00	0.00	0.00%

PARKS & FACILITIES DEPARTMENT
7000 Community Center, Pool, parking lot and grounds
BUDGET DETAIL

ACCOUNT ACCOUNT DESCRIPTION

4110 Property Tax

Property tax allocation to the Community Center.

4165 Transfer In

Funds from Recreation in support of the Community Center.

4185 Community Center Rental

Parks & Facilities Department receives revenues generated from rentals of the Community Center. Amount is based on past actuals as recorded by Rec Trac.

4186 Community Center Gym Rental

Parks & Facilities Department 50% of the revenues generated from rentals.

4187 Community Center Pool Use Fees

Parks & Facilities Department 50% of the revenues generated from rentals.

4400 Reimbursement

This transfer was eliminated between Recreation and Community Center, since overages in Recreation contribute to the overall District budget and it makes accounting and the budget process easier. In addition, details of the Recreation Dept and its operations continues to be evaluated.

5000 Salaries – Permanent

Staffing allocation to Community Center:

- 33% of the Parks & Facilities Superintendent;
- 15% of the Parks Foreman, 1 full time Maintenance 2 Worker,
- 20% of a Maintenance 2 Parks Worker,
- 25% Parks Admin Assistant and 4 year-round,
- 4-6 >19 part time employees.

Additional support provided to Community Center, shifted from Parks and part-time staff, due to increased use.

5020 Overtime

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

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's contribution to Cal PERS pension. Costs 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

Grounds maintenance.

5230 Clothing/Uniforms

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

5231 Computer Software

The department is budgeting to upgrade the pool controller so it can be accessed remotely.

5240 Contract Services - Other

Portion of DSA IT support services; website maintenance; Sierra Security

5275 Equipment-Minor/Small

Funding for the day to day tools and equipment for staff to maintain the Community Center

5285 Fire and Safety Supplies

Any fire and safety related items including glasses, gloves, masks, water etc.

5290 Fire prevention and inspection

This account is for our annual hood cleaning, fire extinguisher and fire riser inspections. This service is due annually.

5310 Government Fees/Permits

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

5315 Household Supplies

Cintas is our services provider for all of our Janitorial supplies. This account covers their contract along with some other miscellaneous janitorial supplies

5340 Maint-Vehical Supples

5345 Maint. – Buildings

This account is used to maintain and repair the Community Center. Items include; plumbing, electrical, windows, doors, etc. This is the primary account for maintenance of the Community Center. [Includes \\$1,22,500 allocation for installation of automatic ADA compliant doors at entrance to Community Center.](#)

5350 Maint. – Equipment

Funds would be used maintain the 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 and Tubes

5370 Main. Vehicle

The Community Center’s previous vehicle (2000 Dodge Dakota) has been retired. The department received a Ford expedition from the parks department.

5375 Medical Supplies

This account is used to restock the first aid kits.

5400 Office Supplies

This account is used for purchasing any office supplies as needed.

5405 Pool Chemicals

Account to chemically treat the pool. Chemicals used are; cyanuric acid, sodium hypochlorite, muriatic acid, carbon dioxide and sodium chloride.

5420 Professional Services

On the Spot Janitorial, on call.

5455 Staff Development

The department fully supports full time staff to seek additional training to maximize their skill set. Irrigation, pesticide and pool training will be a focal point.

5470 Telephone/Internet

The maintenance staff utilize 2 cell phones and 1 hot spot. The hot spot allows the irrigation system to be controlled remotely. The rest is the Community Center's portion of the landline phones and internet.

5490 Utilities – Water

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

5492 Utilities – Electric/Gas

This account is used for all the electrical and gas consumption for the Community Center including the pool. A large portion of this budget is used to heat the pool. Increase due to increased swim team use, and is offset by fees.

LIGHTING AND LANDSCAPE DISTRICTS – Funds 30-50

The District has twenty LLAD's, six are neighborhood parks and/or landscaped area, and the remaining thirteen have only street lights. The LLAD budget is self-sustaining funded by an assessment, but staff have identified a few LLADs which will be underfunded soon. *Staff and the LLAD Ad Hoc Committee have developed strategies to address underfunded LLAD'S.*

45 Northview – Northview consists of a playground, decomposed granite trail, creek, open space and landscaping along Auburn Hills. The majority of Northview Park is open space and is part of the District weed abatement responsibilities. \$2,500 will be reimbursed through the CI Grant to help maintain the open space.

43 David West Park – David West LLAD has three components: community sports field with park amenities (parking lot, shrubbery and trees throughout the park), street lights and open space with detention basins. *Due to the nature of David West serving as a community park, the LLAD Ad Hoc Committee and staff are recommending that the District support the park's operations. A total of \$9,020 is allocated out of the Parks Department, Fund 01 to help offset the cost of David West and to remedy its deficit Fund Balance. The additional funding will help with the maintenance cost of the baseball field and surrounding open space lots. \$2,500 is budget through the CI Grant to help maintain the open space.* Facility use revenues from Little League are received in this LLAD as well.

42 Eastwood Park – Eastwood is a Neighborhood Park with roadway landscaping, oak trees, turf grass and a large concrete path throughout the park. Roadway landscaping includes hedges along Meder Road. A total of \$6,000 is allocated for a contractor to maintain the hedges along Meder Road; maintaining these roadside hedges is a safety hazard for District staff.

46 Cameron Valley – Cameron Valley is a LLAD that consists of long stretches of landscape along roadways. Cameron Valley is projected to dip into the fund balance. Cameron Valley has a healthy fund balance but the deficit spending will need to be address in the future. Growlersberg will help the District maintain the LLAD to reduce annual maintenance expenses.

Bar J A 39 & 50 – Bar J A consists of landscaping along Country Club and Merrychase Drives and a pedestrian pathway, and several street lights with the nearby sub division. Historically, staff expended funds from only Fund 39, instead of using the resident approved new assessment Fund 50. Staff will budget in both Funds to address the

deficit in Fund 39. Bar J A maintenance activities is adequately funded with both Funds.

40 Bar J B – Bar J B consists of landscaping along walkways and paths. Due to the deficit spending, the LLAD Ad Hoc Committee recommended removal the turf grass on the corners throughout the LLAD to reduce maintenance costs. After a community outreach meeting was held, staff removed 2/3rds of the turf grass and replaced it with decomposed granite. Removal of turf grass will save costs by reducing water use and staff time.

Street Light LLADs

Listed below are LLADs that have only street lights. The District is responsible for reporting the damaged or burnt out light fixture to PG&E for repair. *Several of these LLADs are at or near a deficit budget; an escalator for the assessment was not included in the formation of the LLAD. The LLAD Ad Hoc Committee recommends that the District seek PGE assistance to replace street lights with LEDs. If PGE is unable to assist, a community meeting with LLAD residents will be held to discuss options to address the LLAD’s deficit: turning off the street lights or increasing the assessment.*

- Bell Woods 49
- Silver Springs 48 “Undeveloped”
- Cambridge Oaks 44
- Cameron Woods 8 47
- Cameron Woods 1-4 38
- Unit 12 37
- Viewpoint 34
- Unit 8 33
- Unit 7 32
- Unit 6 31
- Airpark 30
- Goldorado 35
- Unit 11
- Creekside 41

Cameron Park Community Services District
 Balance Sheet
 As of 5/21/2020

	<u>Airpark LL&D</u>	<u>Unit 6 LL&D</u>	<u>Unit 7 LL&D</u>	<u>Unit 8 LL&D</u>	<u>Viewpoint LL&D</u>
Beginning Fund Balance - June 2019	87,718.62	54,546.95	40,663.83	44,648.87	(3,429.89)
Actual Activity - Year to Date	1,085.62	31,757.96	47.42	142.52	(3,773.70)
Fund Balance - Year to Date	88,804.24	86,304.91	40,711.25	44,791.39	(7,203.59)

Cameron Park Community Services District
 Balance Sheet
 As of 5/21/2020

<u>Goldorado LL&D</u>	<u>Unit 11 LL&D</u>	<u>Unit 12 LL&D</u>	<u>Cameron Woods 1-4 LL&D</u>	<u>Bar J15A LL&D</u>	<u>Bar J15B LL&D</u>	<u>Creekside LL&D</u>	<u>Eastwood LL&D</u>
(3,426.73)	24,475.19	34,463.52	20,104.43	(40,004.06)	11,237.57	1,741.02	190,290.42
(609.20)	155.57	(542.59)	2,011.87	(21,368.68)	(5,048.38)	1,134.80	(13,822.81)
<u>(4,035.93)</u>	<u>24,630.76</u>	<u>33,920.93</u>	<u>22,116.30</u>	<u>(61,372.74)</u>	<u>6,189.19</u>	<u>2,875.82</u>	<u>176,467.61</u>

Cameron Park Community Services District
 Balance Sheet
 As of 5/21/2020

David West LL&D (Crazy Horse)	Cambridge Oaks LL&D	Northview LL&D	Cameron Valley II&D	Cameron Woods 8 LL&D	Silver Springs LL&D	Bell Woods	BarJ a5ANo 2
(7,091.93)	10,207.48	(12,081.68)	51,564.50	42,358.45	11,705.46	0.00	89,209.28
(13,601.36)	18.03	18,290.81	6,150.02	8,270.24	425.28	(598.07)	36,122.39
(20,693.29)	10,225.51	6,209.13	57,714.52	50,628.69	12,130.74	(598.07)	125,331.67

Cameron Park Community Services District
Balance Sheet
As of 5/21/2020

Total
648,901.30
46,247.74
695,149.04

**Airpark, Goldorado, Unit 11, Unit 6, Unit 7, Unit 8, Unit 12, Viewpoint, Cambridge Oaks, Cameron Woods 1-4, Cameron Woods 8 and Creekside 41
BUDGET DETAIL**

ACCOUNT ACCOUNT DESC.

 Special Assessments -
Special property assessment to pay street light electrical costs

4190 Parks and Fac. Rev – Sports Fields

7000 Transfer In

4505 Interest

Interest Income

4605 Grant- CI

5000 Salaries Perm, part time

Portion of staff salaries to maintain LLAD. 11% of total LLAD salaries is allocated.

5130 Health & Dental –

Portion of employee’s health and dental

5140 Vision Insurance –

Portion of employee’s vision insurance

5160 Worker’s Compensation -

Portion of employee’s cost

5190 UI/TT Contribution –

5210 Agency Admin –
Portion of LLAD'S contribution

5215 Agriculture

5350 Maint. – Equipment –

5355 Maint. – Grounds –

5455 Staff Development –

5470 Telephone –

5492 Utilities – Electric/Gas –
Covers the cost to operate street lights within the LLAD

5495 Irrigation Water –

Cameron Park Community Services District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
30 - Airpark LL&D
From 7/1/2020 Through 6/30/2021

	Prior Budget 1819 (07/01/2018 - 06/30/2019)	Prior Prior Year actual (07/01/2018 - 06/30/2019)	Prior Budget 1920 (07/01/2019 - 06/30/2020)	Actual FY 2019-20	Budget FY 2020-21 - Proposed	Variance 1920 to 2021	Percentage from 1920 to 2021	
Operating Revenue								
Property Taxes	4110	0.00	13.22	20,465.00	28.99	0.00	(20,465.00)	(100.00)%
Special Assessments	4135	19,304.94	18,538.27	0.00	10,297.63	19,305.00	19,305.00	0.00%
Senior Programs	4153	0.00	314.39	0.00	0.00	0.00	0.00	0.00%
Interest Income	4505	1,160.00	2,392.47	1,160.00	1,324.66	2,400.00	1,240.00	106.89%
Total Operating Revenue		<u>20,464.94</u>	<u>21,258.35</u>	<u>21,625.00</u>	<u>11,651.28</u>	<u>21,705.00</u>	<u>80.00</u>	<u>0.37%</u>
Expenditures								
Salaries - Perm, Part time	5000	901.00	0.00	1,011.00	0.00	901.00	(110.00)	(10.88)%
Health Benefit	5130	110.00	0.00	0.00	0.00	110.00	110.00	0.00%
Agency Administration Fee	5210	0.00	1,010.73	1,000.00	1,079.57	1,100.00	100.00	10.00%
Professional Services	5420	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00%
Utilities - Water	5490	18,454.00	144.94	0.00	0.00	0.00	0.00	0.00%
Utilities - Electric/Gas	5492	0.00	20,897.59	0.00	15,273.21	21,000.00	21,000.00	0.00%
Utilites - Water/Irrigation	5495	0.00	0.00	18,454.00	0.00	0.00	(18,454.00)	(100.00)%
Total Expenditures		<u>20,465.00</u>	<u>22,053.26</u>	<u>20,465.00</u>	<u>16,352.78</u>	<u>23,111.00</u>	<u>2,646.00</u>	<u>12.93%</u>
Net Revenue Over Expenditures		<u>(0.06)</u>	<u>(794.91)</u>	<u>1,160.00</u>	<u>(4,701.50)</u>	<u>(1,406.00)</u>	<u>(2,566.00)</u>	<u>(221.20)%</u>

Cameron Park Community Services District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
31 - Unit 6 LL&D
From 7/1/2020 Through 6/30/2021

	Prior Budget 1819 (07/01/2018 - 06/30/2019)	Prior Prior Year actual (07/01/2018 - 06/30/2019)	Prior Budget 1920 (07/01/2019 - 06/30/2020)	Actual FY 2019-20	Budget FY 2020-21 - Proposed	Variance 1920 to 2021	Percentage from 1920 to 2021	
Operating Revenue								
Property Taxes	4110	0.00	6.81	17,138.00	0.00	0.00	(17,138.00)	(100.00)%
Special Assessments	4135	16,568.00	16,128.14	0.00	8,543.11	16,568.00	16,568.00	0.00%
Interest Income	4505	570.00	1,316.88	570.00	753.75	1,500.00	930.00	163.15%
Total Operating Revenue		<u>17,138.00</u>	<u>17,451.83</u>	<u>17,708.00</u>	<u>9,296.86</u>	<u>18,068.00</u>	<u>360.00</u>	<u>2.03%</u>
Expenditures								
Salaries - Perm, Part time	5000	901.00	0.00	1,011.00	0.00	901.00	(110.00)	(10.88)%
Health Benefit	5130	110.00	0.00	0.00	0.00	110.00	110.00	0.00%
Agency Administration Fee	5210	0.00	1,010.73	1,000.00	1,079.57	1,100.00	100.00	10.00%
Professional Services	5420	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00%
Utilities - Water	5490	15,127.00	0.00	0.00	0.00	0.00	0.00	0.00%
Utilities - Electric/Gas	5492	0.00	45.29	0.00	0.00	0.00	0.00	0.00%
Utilites - Water/Irrigation	5495	0.00	0.00	15,127.00	0.00	0.00	(15,127.00)	(100.00)%
Total Expenditures		<u>17,138.00</u>	<u>1,056.02</u>	<u>17,138.00</u>	<u>1,079.57</u>	<u>2,111.00</u>	<u>(15,027.00)</u>	<u>(87.68)%</u>
Net Revenue Over Expenditures		<u>0.00</u>	<u>16,395.81</u>	<u>570.00</u>	<u>8,217.29</u>	<u>15,957.00</u>	<u>15,387.00</u>	<u>2,699.47%</u>

Cameron Park Community Services District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
32 - Unit 7 LL&D
From 7/1/2020 Through 6/30/2021

	Prior Budget 1819 (07/01/2018 - 06/30/2019)	Prior Prior Year actual (07/01/2018 - 06/30/2019)	Prior Budget 1920 (07/01/2019 - 06/30/2020)	Actual FY 2019-20	Budget FY 2020-21 - Proposed	Variance 1920 to 2021	Percentage from 1920 to 2021	
Operating Revenue								
Property Taxes	4110	0.00	15.27	13,088.00	4.69	0.00	(13,088.00)	(100.00)%
Special Assessments	4135	12,554.46	11,894.84	0.00	6,648.74	12,554.00	12,554.00	0.00%
Interest Income	4505	534.00	1,174.67	534.00	639.85	1,200.00	666.00	124.71%
Total Operating Revenue		<u>13,088.46</u>	<u>13,084.78</u>	<u>13,622.00</u>	<u>7,293.28</u>	<u>13,754.00</u>	<u>132.00</u>	<u>0.97%</u>
Expenditures								
Salaries - Perm, Part time	5000	901.00	0.00	1,011.00	0.00	901.00	(110.00)	(10.88)%
Health Benefit	5130	110.00	0.00	0.00	0.00	110.00	110.00	0.00%
Agency Administration Fee	5210	0.00	1,010.73	1,000.00	1,079.58	1,100.00	100.00	10.00%
Professional Services	5420	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00%
Utilities - Water	5490	11,077.00	0.00	0.00	0.00	0.00	0.00	0.00%
Utilities - Electric/Gas	5492	0.00	12,844.10	0.00	9,483.61	12,700.00	12,700.00	0.00%
Utilities - Garbage	5493	0.00	0.00	11,077.00	0.00	0.00	(11,077.00)	(100.00)%
Total Expenditures		<u>13,088.00</u>	<u>13,854.83</u>	<u>13,088.00</u>	<u>10,563.19</u>	<u>14,811.00</u>	<u>1,723.00</u>	<u>13.16%</u>
Net Revenue Over Expenditures		<u>0.46</u>	<u>(770.05)</u>	<u>534.00</u>	<u>(3,269.91)</u>	<u>(1,057.00)</u>	<u>(1,591.00)</u>	<u>(297.94)%</u>

Cameron Park Community Services District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
33 - Unit 8 LL&D
From 7/1/2020 Through 6/30/2021

	Prior Budget 1819 (07/01/2018 - 06/30/2019)	Prior Prior Year actual (07/01/2018 - 06/30/2019)	Prior Budget 1920 (07/01/2019 - 06/30/2020)	Actual FY 2019-20	Budget FY 2020-21 - Proposed	Variance 1920 to 2021	Percentage from 1920 to 2021	
Operating Revenue								
Property Taxes	4110	0.00	15.20	16,124.00	18.72	0.00	(16,124.00)	(100.00)%
Special Assessments	4135	15,493.60	14,767.09	0.00	7,889.09	15,494.00	15,494.00	0.00%
Interest Income	4505	630.00	1,356.32	428.00	765.62	1,400.00	972.00	227.10%
Total Operating Revenue		<u>16,123.60</u>	<u>16,138.61</u>	<u>16,552.00</u>	<u>8,673.43</u>	<u>16,894.00</u>	<u>342.00</u>	<u>2.07%</u>
Expenditures								
Salaries - Perm, Part time	5000	901.00	0.00	1,011.00	0.00	901.00	(110.00)	(10.88)%
Health Benefit	5130	110.00	0.00	0.00	0.00	110.00	110.00	0.00%
Agency Administration Fee	5210	0.00	1,010.73	1,000.00	1,079.57	1,100.00	100.00	10.00%
Professional Services	5420	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00%
Utilities - Water	5490	14,113.00	0.00	0.00	0.00	0.00	0.00	0.00%
Utilities - Electric/Gas	5492	0.00	16,198.35	14,113.00	11,995.72	19,834.00	5,721.00	40.53%
Total Expenditures		<u>16,124.00</u>	<u>17,209.08</u>	<u>16,124.00</u>	<u>13,075.29</u>	<u>21,945.00</u>	<u>5,821.00</u>	<u>36.10%</u>
Net Revenue Over Expenditures		<u>(0.40)</u>	<u>(1,070.47)</u>	<u>428.00</u>	<u>(4,401.86)</u>	<u>(5,051.00)</u>	<u>(5,479.00)</u>	<u>(1,280.14)%</u>

Cameron Park Community Services District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
34 - Viewpoint LL&D
From 7/1/2020 Through 6/30/2021

	Prior Budget 1819 (07/01/2018 - 06/30/2019)	Prior Prior Year actual (07/01/2018 - 06/30/2019)	Prior Budget 1920 (07/01/2019 - 06/30/2020)	Actual FY 2019-20	Budget FY 2020-21 - Proposed	Variance 1920 to 2021	Percentage from 1920 to 2021	
Operating Revenue								
Property Taxes	4110	0.00	8.56	6,333.00	5.18	0.00	(6,333.00)	(100.00)%
Special Assessments	4135	6,218.28	5,994.71	0.00	3,098.26	6,218.00	6,218.00	0.00%
Interest Income	4505	115.00	266.42	0.00	143.58	300.00	300.00	0.00%
Total Operating Revenue		<u>6,333.28</u>	<u>6,269.69</u>	<u>6,333.00</u>	<u>3,247.02</u>	<u>6,518.00</u>	<u>185.00</u>	<u>2.92%</u>
Expenditures								
Salaries - Perm, Part time	5000	901.00	0.00	1,011.00	0.00	901.00	(110.00)	(10.88)%
Health Benefit	5130	110.00	0.00	0.00	0.00	110.00	110.00	0.00%
Agency Administration Fee	5210	0.00	1,010.73	1,000.00	1,079.58	1,100.00	100.00	10.00%
Professional Services	5420	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00%
Utilities - Water	5490	4,322.00	0.00	0.00	0.00	0.00	0.00	0.00%
Utilities - Electric/Gas	5492	0.00	7,630.74	0.00	5,638.56	7,518.00	7,518.00	0.00%
Utilites - Water/Irrigation	5495	0.00	0.00	4,322.00	0.00	0.00	(4,322.00)	(100.00)%
Total Expenditures		<u>6,333.00</u>	<u>8,641.47</u>	<u>6,333.00</u>	<u>6,718.14</u>	<u>9,629.00</u>	<u>3,296.00</u>	<u>52.04%</u>
Net Revenue Over Expenditures		<u>0.28</u>	<u>(2,371.78)</u>	<u>0.00</u>	<u>(3,471.12)</u>	<u>(3,111.00)</u>	<u>(3,111.00)</u>	<u>0.00%</u>

Cameron Park Community Services District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
35 - Goldorado LL&D
From 7/1/2020 Through 6/30/2021

	Prior Budget 1819 (07/01/2018 - 06/30/2019)	Prior Prior Year actual (07/01/2018 - 06/30/2019)	Prior Budget 1920 (07/01/2019 - 06/30/2020)	Actual FY 2019-20	Budget FY 2020-21 - Proposed	Variance 1920 to 2021	Percentage from 1920 to 2021	
Operating Revenue								
Property Taxes	4110	0.00	0.00	3,020.00	0.00	0.00	(3,020.00)	(100.00)%
Special Assessments	4135	2,935.41	2,775.23	0.00	1,595.04	5,440.00	5,440.00	0.00%
Interest Income	4505	85.00	174.61	85.00	103.24	170.00	85.00	100.00%
Total Operating Revenue		<u>3,020.41</u>	<u>2,949.84</u>	<u>3,105.00</u>	<u>1,698.28</u>	<u>5,610.00</u>	<u>2,505.00</u>	<u>80.68%</u>
Expenditures								
Salaries - Perm, Part time	5000	901.00	0.00	1,011.00	0.00	901.00	(110.00)	(10.88)%
Health Benefit	5130	110.00	0.00	0.00	0.00	110.00	110.00	0.00%
Agency Administration Fee	5210	0.00	0.00	1,000.00	0.00	1,100.00	100.00	10.00%
Utilities - Water	5490	2,755.00	0.00	0.00	0.00	0.00	0.00	0.00%
Utilities - Electric/Gas	5492	0.00	3,601.57	2,755.00	2,519.13	2,755.00	0.00	0.00%
Total Expenditures		<u>3,766.00</u>	<u>3,601.57</u>	<u>4,766.00</u>	<u>2,519.13</u>	<u>4,866.00</u>	<u>100.00</u>	<u>2.10%</u>
Net Revenue Over Expenditures		<u>(745.59)</u>	<u>(651.73)</u>	<u>(1,661.00)</u>	<u>(820.85)</u>	<u>744.00</u>	<u>2,405.00</u>	<u>(144.79)%</u>

Cameron Park Community Services District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
36 - Unit 11 LL&D
From 7/1/2020 Through 6/30/2021

	Prior Budget 1819 (07/01/2018 - 06/30/2019)	Prior Prior Year actual (07/01/2018 - 06/30/2019)	Prior Budget 1920 (07/01/2019 - 06/30/2020)	Actual FY 2019-20	Budget FY 2020-21 - Proposed	Variance 1920 to 2021	Percentage from 1920 to 2021	
Operating Revenue								
Property Taxes	4110	0.00	32.38	7,163.00	67.74	0.00	(7,163.00)	(100.00)%
Special Assessments	4135	6,882.94	6,245.12	0.00	3,240.84	6,883.00	6,883.00	0.00%
Interest Income	4505	280.00	654.03	280.00	366.36	700.00	420.00	150.00%
Total Operating Revenue		<u>7,162.94</u>	<u>6,931.53</u>	<u>7,443.00</u>	<u>3,674.94</u>	<u>7,583.00</u>	<u>140.00</u>	<u>1.88%</u>
Expenditures								
Salaries - Perm, Part time	5000	901.00	0.00	1,011.00	0.00	901.00	(110.00)	(10.88)%
Health Benefit	5130	110.00	0.00	0.00	0.00	110.00	110.00	0.00%
Agency Administration Fee	5210	0.00	1,010.72	1,000.00	1,079.58	1,100.00	100.00	10.00%
Professional Services	5420	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00%
Utilities - Water	5490	5,152.00	0.00	0.00	0.00	0.00	0.00	0.00%
Utilities - Electric/Gas	5492	0.00	6,335.49	5,152.00	4,673.74	6,232.00	1,080.00	20.96%
Total Expenditures		<u>7,163.00</u>	<u>7,346.21</u>	<u>7,163.00</u>	<u>5,753.32</u>	<u>8,343.00</u>	<u>1,180.00</u>	<u>16.47%</u>
Net Revenue Over Expenditures		<u>(0.06)</u>	<u>(414.68)</u>	<u>280.00</u>	<u>(2,078.38)</u>	<u>(760.00)</u>	<u>(1,040.00)</u>	<u>(371.42)%</u>

Cameron Park Community Services District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
37 - Unit 12 LL&D
From 7/1/2020 Through 6/30/2021

	Prior Budget 1819 (07/01/2018 - 06/30/2019)	Prior Prior Year actual (07/01/2018 - 06/30/2019)	Prior Budget 1920 (07/01/2019 - 06/30/2020)	Actual FY 2019-20	Budget FY 2020-21 - Proposed	Variance 1920 to 2021	Percentage from 1920 to 2021
Operating Revenue							
Property Taxes	4110	0.00	12,740.00	4.84	0.00	(12,740.00)	(100.00)%
Special Assessments	4135	12,339.68	0.00	6,413.21	12,340.00	12,340.00	0.00%
Interest Income	4505	400.00	400.00	599.17	1,000.00	600.00	150.00%
Total Operating Revenue	<u>12,739.68</u>	<u>12,991.43</u>	<u>13,140.00</u>	<u>7,017.22</u>	<u>13,340.00</u>	<u>200.00</u>	<u>1.52%</u>
Expenditures							
Salaries - Perm, Part time	5000	901.00	1,011.00	0.00	901.00	(110.00)	(10.88)%
Health Benefit	5130	110.00	0.00	0.00	110.00	110.00	0.00%
Agency Administration Fee	5210	0.00	1,010.72	1,079.58	1,100.00	100.00	10.00%
Professional Services	5420	1,000.00	0.00	0.00	0.00	0.00	0.00%
Utilities - Water	5490	10,729.00	0.00	0.00	0.00	0.00	0.00%
Utilities - Electric/Gas	5492	0.00	13,047.54	9,659.54	12,879.00	12,879.00	0.00%
Utilites - Water/Irrigation	5495	0.00	10,729.00	0.00	0.00	(10,729.00)	(100.00)%
Total Expenditures	<u>12,740.00</u>	<u>14,058.26</u>	<u>12,740.00</u>	<u>10,739.12</u>	<u>14,990.00</u>	<u>2,250.00</u>	<u>17.66%</u>
Net Revenue Over Expenditures	<u>(0.32)</u>	<u>(1,066.83)</u>	<u>400.00</u>	<u>(3,721.90)</u>	<u>(1,650.00)</u>	<u>(2,050.00)</u>	<u>(512.50)%</u>

Cameron Park Community Services District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
38 - Cameron Woods 1-4 LL&D
From 7/1/2020 Through 6/30/2021

	Prior Budget 1819 (07/01/2018 - 06/30/2019)	Prior Prior Year actual (07/01/2018 - 06/30/2019)	Prior Budget 1920 (07/01/2019 - 06/30/2020)	Actual FY 2019-20	Budget FY 2020-21 - Proposed	Variance 1920 to 2021	Percentage from 1920 to 2021
Operating Revenue							
Property Taxes	4110	0.00	8,110.00	9.02	0.00	(8,110.00)	(100.00)%
Special Assessments	4135	7,790.00	0.00	4,161.38	7,790.00	7,790.00	0.00%
Interest Income	4505	320.00	320.00	322.84	650.00	330.00	103.12%
Total Operating Revenue	8,110.00	8,045.09	8,430.00	4,493.24	8,440.00	10.00	0.12%
Expenditures							
Salaries - Perm, Part time	5000	901.00	1,011.00	0.00	901.00	(110.00)	(10.88)%
Health Benefit	5130	110.00	0.00	0.00	110.00	110.00	0.00%
Agency Administration Fee	5210	0.00	1,010.72	1,079.58	1,100.00	100.00	10.00%
Professional Services	5420	1,000.00	0.00	0.00	0.00	0.00	0.00%
Utilities - Water	5490	7,250.00	0.00	0.00	0.00	0.00	0.00%
Utilities - Electric/Gas	5492	0.00	6,511.49	4,804.45	6,406.00	(844.00)	(11.64)%
Total Expenditures	9,261.00	7,522.21	9,261.00	5,884.03	8,517.00	(744.00)	(8.03)%
Net Revenue Over Expenditures	(1,151.00)	522.88	(831.00)	(1,390.79)	(77.00)	754.00	(90.73)%

Cameron Park Community Services District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
41 - Creekside LL&D
From 7/1/2020 Through 6/30/2021

	Prior Budget 1819 (07/01/2018 - 06/30/2019)	Prior Prior Year actual (07/01/2018 - 06/30/2019)	Prior Budget 1920 (07/01/2019 - 06/30/2020)	Actual FY 2019-20	Budget FY 2020-21 - Proposed	Variance 1920 to 2021	Percentage from 1920 to 2021
Operating Revenue							
Property Taxes	4110	0.00	2,505.00	0.00	0.00	(2,505.00)	(100.00)%
Special Assessments	4135	2,449.00	0.00	1,044.35	2,449.00	2,449.00	0.00%
Interest Income	4505	56.00	56.00	72.64	150.00	94.00	167.85%
Total Operating Revenue	<u>2,505.00</u>	<u>2,290.76</u>	<u>2,561.00</u>	<u>1,116.99</u>	<u>2,599.00</u>	<u>38.00</u>	<u>1.48%</u>
Expenditures							
Salaries - Perm, Part time	5000	901.00	1,011.00	0.00	901.00	(110.00)	(10.88)%
Health Benefit	5130	110.00	0.00	0.00	110.00	110.00	0.00%
Agency Administration Fee	5210	0.00	1,010.72	1,079.58	1,100.00	100.00	10.00%
Professional Services	5420	1,000.00	0.00	0.00	0.00	0.00	0.00%
Utilities - Water	5490	1,740.00	0.00	0.00	0.00	0.00	0.00%
Utilities - Electric/Gas	5492	0.00	646.43	549.01	1,740.00	1,740.00	0.00%
Utilities - Garbage	5493	0.00	1,740.00	0.00	0.00	(1,740.00)	(100.00)%
Utilites - Water/Irrigation	5495	0.00	57.49	(57.49)	0.00	0.00	0.00%
Total Expenditures	<u>3,751.00</u>	<u>1,714.64</u>	<u>3,751.00</u>	<u>1,571.10</u>	<u>3,851.00</u>	<u>100.00</u>	<u>2.67%</u>
Net Revenue Over Expenditures	<u>(1,246.00)</u>	<u>576.12</u>	<u>(1,190.00)</u>	<u>(454.11)</u>	<u>(1,252.00)</u>	<u>(62.00)</u>	<u>5.21%</u>

Cameron Park Community Services District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
44 - Cambridge Oaks LL&D
From 7/1/2020 Through 6/30/2021

	Prior Budget 1819 (07/01/2018 - 06/30/2019)	Prior Prior Year actual (07/01/2018 - 06/30/2019)	Prior Budget 1920 (07/01/2019 - 06/30/2020)	Actual FY 2019-20	Budget FY 2020-21 - Proposed	Variance 1920 to 2021	Percentage from 1920 to 2021
Operating Revenue							
Property Taxes	4110	0.00	1,752.00	0.00	0.00	(1,752.00)	(100.00)%
Special Assessments	4135	1,636.80	0.00	659.45	1,637.00	1,637.00	0.00%
Interest Income	4505	115.00	115.00	131.54	260.00	145.00	126.08%
Total Operating Revenue		<u>1,751.80</u>	<u>1,867.00</u>	<u>790.99</u>	<u>1,897.00</u>	<u>30.00</u>	<u>1.61%</u>
Expenditures							
Salaries - Perm, Part time	5000	901.00	1,011.00	0.00	901.00	(110.00)	(10.88)%
Health Benefit	5130	110.00	0.00	0.00	110.00	110.00	0.00%
Agency Administration Fee	5210	0.00	1,010.72	1,079.58	1,100.00	100.00	10.00%
Professional Services	5420	1,000.00	0.00	0.00	0.00	0.00	0.00%
Utilities - Water	5490	1,305.00	0.00	0.00	0.00	0.00	0.00%
Utilities - Electric/Gas	5492	0.00	555.76	405.96	1,205.00	(100.00)	(7.66)%
Total Expenditures		<u>3,316.00</u>	<u>3,316.00</u>	<u>1,485.54</u>	<u>3,316.00</u>	<u>0.00</u>	<u>0.00%</u>
Net Revenue Over Expenditures		<u>(1,564.20)</u>	<u>38.14</u>	<u>(694.55)</u>	<u>(1,419.00)</u>	<u>30.00</u>	<u>(2.07)%</u>

Cameron Park Community Services District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
47 - Cameron Woods 8 LL&D
From 7/1/2020 Through 6/30/2021

	Prior Budget 1819 (07/01/2018 - 06/30/2019)	Prior Prior Year actual (07/01/2018 - 06/30/2019)	Prior Budget 1920 (07/01/2019 - 06/30/2020)	Actual FY 2019-20	Budget FY 2020-21 - Proposed	Variance 1920 to 2021	Percentage from 1920 to 2021	
Operating Revenue								
Property Taxes	4110	0.00	0.00	5,999.00	0.00	0.00	(5,999.00)	(100.00)%
Special Assessments	4135	5,998.54	5,796.59	0.00	3,193.45	5,999.00	5,999.00	0.00%
Interest Income	4505	0.00	822.76	0.00	499.88	1,000.00	1,000.00	0.00%
Total Operating Revenue		<u>5,998.54</u>	<u>6,619.35</u>	<u>5,999.00</u>	<u>3,693.33</u>	<u>6,999.00</u>	<u>1,000.00</u>	<u>16.67%</u>
Expenditures								
Salaries - Perm, Part time	5000	901.00	0.00	1,011.00	0.00	901.00	(110.00)	(10.88)%
Health Benefit	5130	110.00	0.00	0.00	0.00	101.00	101.00	0.00%
Agency Administration Fee	5210	0.00	1,010.72	1,000.00	1,079.57	1,100.00	100.00	10.00%
Professional Services	5420	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00%
Utilities - Water	5490	1,160.00	0.00	0.00	0.00	0.00	0.00	0.00%
Utilities - Electric/Gas	5492	0.00	1,407.89	1,160.00	1,014.30	1,352.00	192.00	16.55%
Total Expenditures		<u>3,171.00</u>	<u>2,418.61</u>	<u>3,171.00</u>	<u>2,093.87</u>	<u>3,454.00</u>	<u>283.00</u>	<u>8.92%</u>
Net Revenue Over Expenditures		<u><u>2,827.54</u></u>	<u><u>4,200.74</u></u>	<u><u>2,828.00</u></u>	<u><u>1,599.46</u></u>	<u><u>3,545.00</u></u>	<u><u>717.00</u></u>	<u><u>25.35%</u></u>

**Bar J B 40
BUDGET DETAIL**

ACCOUNT ACCOUNT DESC.

 Special Assessments -
Special property assessment to maintain landscaped area

4190 Parks and Fac. Rev – Sports Fields

7000 Transfer In

4505 Interest

Interest Income

4605 Grant- CI

5000 Salaries Perm, part time

Portion of staff salaries to maintain LLAD. 6% of the total salaries is allocated to Bar J B.

5130 Health & Dental –

Portion of employee’s health and dental

5140 Vision Insurance –

Portion of employee’s vision insurance

5160 Worker’s Compensation -

Portion of employee’s cost

5190 UI/TT Contribution –

5210 Agency Admin –

Portion of LLAD’S contribution

5215 Agriculture

5350 Maint. – Equipment –

Small tools, vehicle maintenance and safety supplies

5355 Maint. – Grounds –

Maintains concrete pathway, irrigation systems and existing landscape. Sod was removed from the existing landscape to lower maintenance cost moving forward. Sod was replaced with decomposed granite

5455 Staff Development –

The District supports staff education. Covers irrigation and horticulture training

5470 Telephone –

Portion of the LLAD'S cell phone cost

5492 Utilities – Electric/Gas –

Covers the cost of the street lights within the LLAD

5495 Irrigation Water –

Water to maintain the existing landscape

Cameron Park Community Services District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
40 - Bar J15B LL&D
From 7/1/2020 Through 6/30/2021

		Prior Budget 1819 (07/01/2018 - 06/30/2019)	Prior Prior Year actual (07/01/2018 - 06/30/2019)	Prior Budget 1920 (07/01/2019 - 06/30/2020)	Actual FY 2019-20	Budget FY 2020-21 - Proposed	Variance 1920 to 2021	Percentage from 1920 to 2021
Operating Revenue								
Property Taxes	4110	0.00	0.00	10,996.56	0.00	0.00	(10,996.56)	(100.00)%
Special Assessments	4135	10,271.48	10,458.97	0.00	5,323.24	11,032.00	11,032.00	0.00%
Interest Income	4505	345.00	712.26	345.00	369.06	700.00	355.00	102.89%
Total Operating Revenue		<u>10,616.48</u>	<u>11,171.23</u>	<u>11,341.56</u>	<u>5,692.30</u>	<u>11,732.00</u>	<u>390.44</u>	<u>3.44%</u>
Expenditures								
Salaries - Perm, Part time	5000	8,464.00	6,818.83	9,762.00	6,219.85	5,978.00	(3,784.00)	(38.76)%
Overtime	5020	0.00	14.15	0.00	19.44	0.00	0.00	0.00%
Health Benefit	5130	1,530.00	0.00	0.00	0.00	1,112.00	1,112.00	0.00%
Vision Insurance	5150	22.00	0.00	0.00	0.00	0.00	0.00	0.00%
CalPERS Employer Retirement	5160	425.00	0.00	0.00	0.00	0.00	0.00	0.00%
Worker's Compensation	5170	523.00	0.00	0.00	0.00	469.00	469.00	0.00%
FICA/Medicare Employer Cont...	5180	0.00	72.74	0.00	91.15	0.00	0.00	0.00%
UI/TT Contribution	5190	0.00	98.90	0.00	61.08	0.00	0.00	0.00%
Agency Administration Fee	5210	0.00	1,010.72	1,000.00	1,079.59	1,100.00	100.00	10.00%
Contractual Services	5235	0.00	407.25	0.00	0.00	0.00	0.00	0.00%
Maint. - Equipment	5350	200.00	300.00	0.00	0.00	300.00	300.00	0.00%
Maint. - Grounds	5355	500.00	0.00	200.00	230.50	900.00	700.00	350.00%
Maint. - Vehicle	5370	150.00	0.00	0.00	0.00	0.00	0.00	0.00%
Office Supplies/Expense	5400	700.00	0.00	0.00	0.00	0.00	0.00	0.00%
Professional Services	5420	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00%
Staff Development	5455	200.00	0.00	200.00	32.50	50.00	(150.00)	(75.00)%
Phones/internet	5470	150.00	0.00	150.00	0.00	120.00	(30.00)	(20.00)%
Utilities - Water	5490	1,300.00	0.00	0.00	0.00	0.00	0.00	0.00%
Utilities - Electric/Gas	5492	0.00	2,265.67	1,300.00	1,483.86	750.00	(550.00)	(42.30)%
Utilites - Water/Irrigation	5495	1,250.00	2,733.82	1,250.00	1,309.22	950.00	(300.00)	(24.00)%
Capital Equipment Expense	5625	2,800.00	2,327.11	0.00	0.00	0.00	0.00	0.00%
Total Expenditures		<u>19,214.00</u>	<u>16,049.19</u>	<u>13,862.00</u>	<u>10,527.19</u>	<u>11,729.00</u>	<u>(2,133.00)</u>	<u>(15.39)%</u>
Net Revenue Over Expenditures		<u>(8,597.52)</u>	<u>(4,877.96)</u>	<u>(2,520.44)</u>	<u>(4,834.89)</u>	<u>3.00</u>	<u>2,523.44</u>	<u>(100.11)%</u>

**Eastwood 42
BUDGET DETAIL**

ACCOUNT	ACCOUNT DESC.
<u> </u>	<u>Special Assessments -</u>
	Special property assessment to maintain landscaped area
<u>4190</u>	<u>Parks and Fac. Rev – Sports Fields</u>
<u>7000</u>	<u>Transfer In</u>
<u>4505</u>	<u>Interest</u>
	Interest Income
<u>4605</u>	<u>Grant- CI</u>
<u>5000</u>	<u>Salaries Perm, part time</u>
	Portion of staff salaries to maintain LLAD. 20% of the total LLAD salaries is allocated to Eastwood Park.
<u>5130</u>	<u>Health & Dental –</u>
	Portion of employee’s health and dental
<u>5140</u>	<u>Vision Insurance –</u>
	Portion of employee’s vision insurance
<u>5160</u>	<u>Worker’s Compensation -</u>
	Portion of employee’s cost
<u>5190</u>	<u>UI/TT Contribution –</u>
<u>5210</u>	<u>Agency Admin –</u>
	Portion of LLAD’S contribution
<u>5215</u>	<u>Agriculture-</u>
	Turf grass seed, broad leaf treatment and fertilizers
<u>5350</u>	<u>Maint. – Equipment –</u>
	Small tools, vehicle maintenance and safety supplies

5355 Maint. – Grounds-

Cost to maintain turf grass, oak trees and landscaping along Meder road. \$6,000 is budgeted to contract out the maintenance of the hedges along Meder road.

5455 Staff Development –

The District supports staff education. Covers irrigation and horticulture training

5470 Telephone –

Portion of the LLAD'S cell phone cost and irrigation hot spot

5492 Utilities – Electric/Gas –

Covers the cost of the street lights within the LLAD

5495 Irrigation Water –

Water to maintain the existing landscape

Cameron Park Community Services District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
42 - Eastwood LL&D
From 7/1/2020 Through 6/30/2021

		Prior Budget 1819 (07/01/2018 - 06/30/2019)	Prior Prior Year actual (07/01/2018 - 06/30/2019)	Prior Budget 1920 (07/01/2019 - 06/30/2020)	Actual FY 2019-20	Budget FY 2020-21 - Proposed	Variance 1920 to 2021	Percentage from 1920 to 2021
Operating Revenue								
Property Taxes	4110	0.00	0.00	46,608.00	0.00	0.00	(46,608.00)	(100.00)%
Special Assessments	4135	40,907.82	40,602.60	0.00	22,144.35	40,908.00	40,908.00	0.00%
Interest Income	4505	5,700.00	5,689.20	5,700.00	3,120.63	5,700.00	0.00	0.00%
Total Operating Revenue		<u>46,607.82</u>	<u>46,291.80</u>	<u>52,308.00</u>	<u>25,264.98</u>	<u>46,608.00</u>	<u>(5,700.00)</u>	<u>(10.90)%</u>
Expenditures								
Salaries - Perm, Part time	5000	19,414.00	17,626.36	24,284.00	13,093.25	20,266.00	(4,018.00)	(16.54)%
Overtime	5020	0.00	5.20	0.00	52.22	0.00	0.00	0.00%
Health Benefit	5130	2,190.00	0.00	0.00	0.00	5,821.00	5,821.00	0.00%
Vision Insurance	5150	34.00	0.00	0.00	0.00	0.00	0.00	0.00%
CalPERS Employer Retirement	5160	233.00	0.00	0.00	0.00	0.00	0.00	0.00%
Worker's Compensation	5170	715.00	0.00	0.00	0.00	2,044.00	2,044.00	0.00%
FICA/Medicare Employer Cont...	5180	0.00	184.69	0.00	204.99	0.00	0.00	0.00%
UI/TT Contribution	5190	0.00	221.92	0.00	97.66	0.00	0.00	0.00%
Agency Administration Fee	5210	0.00	1,010.75	1,000.00	1,079.59	1,100.00	100.00	10.00%
Agriculture	5215	0.00	0.00	0.00	1,820.46	2,000.00	2,000.00	0.00%
Clothing/Uniforms	5230	0.00	205.67	0.00	0.00	0.00	0.00	0.00%
Contractual Services	5235	0.00	1,007.25	0.00	0.00	0.00	0.00	0.00%
Contract Services - Other	5240	0.00	0.00	10,500.00	0.00	0.00	(10,500.00)	(100.00)%
Equipment-Minor/Small Tools	5275	0.00	159.16	2,250.00	0.00	0.00	(2,250.00)	(100.00)%
Maint. - Equipment	5350	1,500.00	2,067.22	0.00	100.00	700.00	700.00	0.00%
Maint. - Grounds	5355	10,700.00	9,396.22	200.00	9,687.59	8,900.00	8,700.00	4,350.00%
Maint. - Vehicle	5370	1,500.00	875.64	0.00	0.00	0.00	0.00	0.00%
Office Supplies/Expense	5400	1,800.00	0.00	0.00	0.00	0.00	0.00	0.00%
Professional Services	5420	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00%
Staff Development	5455	500.00	59.00	200.00	32.50	100.00	(100.00)	(50.00)%
Phones/internet	5470	150.00	0.00	400.00	0.00	120.00	(280.00)	(70.00)%
Utilities - Water	5490	3,531.00	0.00	0.00	0.00	0.00	0.00	0.00%
Utilities - Electric/Gas	5492	0.00	539.00	3,441.00	1,208.89	2,531.00	(910.00)	(26.44)%
Utilites - Water/Irrigation	5495	3,341.00	4,367.95	3,531.00	2,015.35	2,934.00	(597.00)	(16.90)%
Capital Equipment Expense	5625	35,920.00	34,833.67	0.00	0.00	0.00	0.00	0.00%
Total Expenditures		<u>82,528.00</u>	<u>72,559.70</u>	<u>45,806.00</u>	<u>29,392.50</u>	<u>46,516.00</u>	<u>710.00</u>	<u>1.55%</u>
Net Revenue Over Expenditures		<u>(35,920.18)</u>	<u>(26,267.90)</u>	<u>6,502.00</u>	<u>(4,127.52)</u>	<u>92.00</u>	<u>(6,410.00)</u>	<u>(98.58)%</u>

**David West 43
BUDGET DETAIL**

ACCOUNT ACCOUNT DESC.

 Special Assessments -
Special property assessment to maintain landscaped area

4190 Parks and Fac. Rev – Sports Fields
Revenue generated by outside user groups

7000 Transfer In
\$9,020 has been allocated from the general fund to help support David West. The transfer in is mainly to support the cost of the baseball field and open space maintenance

4505 Interest
Interest Income

4605 Grant- CI
\$2,500 to be reimbursed to help maintains the open space

5000 Salaries Perm, part time
Portion of staff salaries to maintain LLAD. 18% of the total salaries is allocated to David West

5130 Health & Dental –
Portion of employee’s health and dental

5140 Vision Insurance –
Portion of employee’s vision insurance

5160 Worker’s Compensation -
Portion of employee’s cost

5190 UI/TT Contribution –

5210 Agency Admin –
Portion of LLAD’S contribution

5215 Agriculture-

Turf grass seed and fertilizers

5350 Maint. – Equipment –

Small tools, vehicle maintenance and safety supplies

5355 Maint. – Grounds –

Cost to maintain baseball field, existing landscape and parking lot

5455 Staff Development –

The District supports staff education. Covers irrigation and horticulture training

5470 Telephone –

Portion of the LLAD'S cell phone cost and irrigation hot spot

5492 Utilities – Electric/Gas –

Covers the cost of the street lights within the LLAD

5495 Irrigation Water –

Water to maintain the existing landscape

Cameron Park Community Services District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
43 - David West LL&D (Crazy Horse)
From 7/1/2020 Through 6/30/2021

Tab 15

	Prior Budget 1819 (07/01/2018 - 06/30/2019)	Prior Prior Year actual (07/01/2018 - 06/30/2019)	Prior Budget 1920 (07/01/2019 - 06/30/2020)	Actual FY 2019-20	Budget FY 2020-21 - Proposed	Variance 1920 to 2021	Percentage from 1920 to 2021	
Operating Revenue								
Fund Balance	3700	0.00	(15,810.35)	0.00	0.00	0.00	0.00%	
Property Taxes	4110	0.00	0.00	24,580.00	0.00	(24,580.00)	(100.00)%	
Special Assessments	4135	21,350.00	17,729.33	9,891.83	18,150.00	18,150.00	0.00%	
Transfer In	4165	0.00	0.00	0.00	9,020.00	9,020.00	0.00%	
Parks Fac Rev - Sports Fields	4190	3,200.00	1,200.00	5,700.00	2,256.25	5,700.00	0.00%	
Interest Income	4505	730.00	1,478.44	730.00	808.95	1,500.00	105.47%	
Grant - CI	4605	0.00	0.00	0.00	2,500.00	2,500.00	0.00%	
Total Operating Revenue	25,280.00	4,597.42	31,010.00	12,957.03	36,870.00	5,860.00	18.90%	
Expenditures								
Salaries - Perm, Part time	5000	16,194.00	12,777.72	16,927.00	11,638.09	17,798.00	5.14%	
Overtime	5020	0.00	46.03	0.00	65.63	0.00	0.00%	
Health Benefit	5130	2,190.00	0.00	0.00	0.00	3,454.00	0.00%	
Vision Insurance	5150	34.00	0.00	0.00	0.00	0.00	0.00%	
CalPERS Employer Retirement	5160	233.00	0.00	0.00	0.00	0.00	0.00%	
Worker's Compensation	5170	715.00	0.00	0.00	0.00	1,525.00	0.00%	
FICA/Medicare Employer Cont...	5180	0.00	138.10	0.00	156.23	0.00	0.00%	
UI/TT Contribution	5190	0.00	174.66	0.00	83.06	0.00	0.00%	
Agency Administration Fee	5210	0.00	1,010.72	1,000.00	1,079.59	1,100.00	10.00%	
Agriculture	5215	0.00	268.13	0.00	1,820.46	1,500.00	0.00%	
Contractual Services	5235	0.00	147.75	0.00	0.00	0.00	0.00%	
Contract Services - Other	5240	0.00	0.00	4,000.00	0.00	0.00	(100.00)%	
Equipment-Minor/Small Tools	5275	0.00	9.62	1,450.00	0.00	0.00	(100.00)%	
Maint. - Equipment	5350	500.00	206.98	0.00	100.00	650.00	0.00%	
Maint. - Grounds	5355	5,205.00	8,524.24	1,450.00	1,925.45	3,600.00	2,150.00	148.27%
Maint. - Vehicle	5370	200.00	0.00	0.00	0.00	0.00	0.00%	
Office Supplies/Expense	5400	1,000.00	0.00	0.00	0.00	0.00	0.00%	
Professional Services	5420	1,000.00	0.00	0.00	0.00	0.00	0.00%	
Staff Development	5455	200.00	0.00	200.00	32.50	100.00	(100.00)	(50.00)%
Phones/internet	5470	150.00	0.00	200.00	0.00	120.00	(80.00)	(40.00)%
Utilities - Water	5490	750.00	0.00	1,100.00	0.00	0.00	(1,100.00)	(100.00)%
Utilities - Electric/Gas	5492	0.00	485.27	0.00	300.55	750.00	750.00	0.00%
Utilites - Water/Irrigation	5495	3,500.00	4,078.04	3,500.00	2,598.57	3,500.00	0.00	0.00%
Capital Equipment Expense	5625	5,600.00	5,126.99	0.00	0.00	0.00	0.00	0.00%
Total Expenditures	37,471.00	32,994.25	29,827.00	19,800.13	34,097.00	4,270.00	14.32%	
Net Revenue Over Expenditures	(12,191.00)	(28,396.83)	1,183.00	(6,843.10)	2,773.00	1,590.00	134.40%	

**Northview 45
BUDGET DETAIL**

ACCOUNT	ACCOUNT DESC.
<u> </u>	<u>Special Assessments -</u> Special property assessment to maintain LLAD
<u>4190</u>	<u>Parks and Fac. Rev – Sports Fields</u>
<u>7000</u>	<u>Transfer In</u>
<u>4505</u>	<u>Interest</u> Interest Income
<u>4605</u>	<u>Grant- CI</u> \$2,500 to be reimbursed to help maintains the open space
<u>5000</u>	<u>Salaries Perm, part time</u> Portion of staff salaries to maintain LLAD. 17% of the total salaries is allocated to Northview Park.
<u>5130</u>	<u>Health & Dental –</u> Portion of employee’s health and dental
<u>5140</u>	<u>Vision Insurance –</u> Portion of employee’s vision insurance
<u>5160</u>	<u>Worker’s Compensation -</u> Portion of employee’s cost
<u>5190</u>	<u>UI/TT Contribution –</u>
<u>5210</u>	<u>Agency Admin –</u> Portion of LLAD’S contribution
<u>5215</u>	<u>Agriculture-</u>

5350 Maint. – Equipment –

Small tools, vehicle maintenance and safety supplies

5355 Maint. – Grounds –

Cost to maintain playground, landscaping and decomposed granite pathway. Also includes the hedges along Auburn Hills.

5455 Staff Development –

The District supports staff education. Covers irrigation and horticulture training

5470 Telephone –

Portion of the LLAD'S cell phone cost

5492 Utilities – Electric/Gas –

Covers the cost of the street lights within the LLAD

5495 Irrigation Water –

Water to maintain the existing landscape

Cameron Park Community Services District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
45 - Northview LL&D
From 7/1/2020 Through 6/30/2021

		Prior Budget 1819 (07/01/2018 - 06/30/2019)	Prior Prior Year actual (07/01/2018 - 06/30/2019)	Prior Budget 1920 (07/01/2019 - 06/30/2020)	Actual FY 2019-20	Budget FY 2020-21 - Proposed	Variance 1920 to 2021	Percentage from 1920 to 2021
Operating Revenue								
Property Taxes	4110	0.00	0.00	31,188.00	0.00	0.00	(31,188.00)	(100.00)%
Special Assessments	4135	29,808.00	29,568.73	0.00	15,150.73	29,808.00	29,808.00	0.00%
Interest Income	4505	1,380.00	1,164.29	1,380.00	365.21	700.00	(680.00)	(49.27)%
Grant - CI	4605	0.00	0.00	0.00	0.00	2,500.00	2,500.00	0.00%
Total Operating Revenue		<u>31,188.00</u>	<u>30,733.02</u>	<u>32,568.00</u>	<u>15,515.94</u>	<u>33,008.00</u>	<u>440.00</u>	<u>1.35%</u>
Expenditures								
Salaries - Perm, Part time	5000	16,194.00	8,394.27	16,707.00	8,830.00	17,308.00	601.00	3.59%
Overtime	5020	0.00	82.05	0.00	78.14	0.00	0.00	0.00%
Health Benefit	5130	2,190.00	0.00	0.00	0.00	3,454.00	3,454.00	0.00%
Vision Insurance	5150	34.00	0.00	0.00	0.00	0.00	0.00	0.00%
CalPERS Employer Retirement	5160	233.00	0.00	0.00	0.00	0.00	0.00	0.00%
Worker's Compensation	5170	715.00	0.00	0.00	0.00	1,483.00	1,483.00	0.00%
FICA/Medicare Employer Cont...	5180	0.00	83.90	0.00	118.71	0.00	0.00	0.00%
UI/TT Contribution	5190	0.00	115.63	0.00	94.22	0.00	0.00	0.00%
Agency Administration Fee	5210	0.00	1,010.72	1,000.00	1,079.59	1,100.00	100.00	10.00%
Contract Services - Other	5240	0.00	0.00	5,500.00	0.00	0.00	(5,500.00)	(100.00)%
Equipment-Minor/Small Tools	5275	0.00	0.00	2,000.00	0.00	0.00	(2,000.00)	(100.00)%
Maint. - Equipment	5350	1,000.00	1,350.00	0.00	100.00	850.00	850.00	0.00%
Maint. - Grounds	5355	7,300.00	10,320.08	200.00	431.81	3,900.00	3,700.00	1,850.00%
Maint. - Vehicle	5370	250.00	0.00	0.00	0.00	0.00	0.00	0.00%
Office Supplies/Expense	5400	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00%
Professional Services	5420	1,000.00	1,098.96	0.00	0.00	0.00	0.00	0.00%
Staff Development	5455	200.00	0.00	200.00	32.50	100.00	(100.00)	(50.00)%
Phones/internet	5470	150.00	0.00	150.00	0.00	120.00	(30.00)	(20.00)%
Utilities - Water	5490	2,887.00	0.00	0.00	0.00	0.00	0.00	0.00%
Utilities - Electric/Gas	5492	0.00	227.76	500.00	(227.76)	4,070.00	3,570.00	714.00%
Utilites - Water/Irrigation	5495	2,035.00	1,093.49	2,200.00	995.86	(2,035.00)	(4,235.00)	(192.50)%
Capital Equipment Expense	5625	5,600.00	5,126.12	0.00	0.00	0.00	0.00	0.00%
Total Expenditures		<u>40,788.00</u>	<u>28,902.98</u>	<u>28,457.00</u>	<u>11,533.07</u>	<u>30,350.00</u>	<u>1,893.00</u>	<u>6.65%</u>
Net Revenue Over Expenditures		<u>(9,600.00)</u>	<u>1,830.04</u>	<u>4,111.00</u>	<u>3,982.87</u>	<u>2,658.00</u>	<u>(1,453.00)</u>	<u>(35.34)%</u>

**Cameron Valley 46
BUDGET DETAIL**

ACCOUNT	ACCOUNT DESC.
	<u>Special Assessments -</u>
	Special property assessment to maintain landscaped area
<u>4190</u>	<u>Parks and Fac. Rev – Sports Fields</u>
<u>7000</u>	<u>Transfer In</u>
<u>4505</u>	<u>Interest</u>
	Interest Income
<u>4605</u>	<u>Grant- CI</u>
<u>5000</u>	<u>Salaries Perm, part time</u>
	Portion of staff salaries to maintain LLAD. 8% of total salaries is allocated to Cameron Valley.
<u>5130</u>	<u>Health & Dental –</u>
	Portion of employee’s health and dental
<u>5140</u>	<u>Vision Insurance –</u>
	Portion of employee’s vision insurance
<u>5160</u>	<u>Worker’s Compensation -</u>
	Portion of employee’s cost
<u>5190</u>	<u>UI/TT Contribution –</u>
<u>5210</u>	<u>Agency Admin –</u>
	Portion of LLAD’S contribution
<u>5215</u>	<u>Agriculture</u>
<u>5350</u>	<u>Maint. – Equipment –</u>
	Small tools, vehicle maintenance and safety supplies

5355 Maint. – Grounds –

Maintain existing landscaping and trees. Also cover the cost for Growlersberg's assistance.

5455 Staff Development –

The District supports staff education. Covers irrigation and horticulture training

5470 Telephone –

Portion of the LLAD'S cell phone cost

5492 Utilities – Electric/Gas –

Covers the cost of the street lights within the LLAD

5495 Irrigation Water –

Water to maintain the existing landscape

Cameron Park Community Services District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
46 - Cameron Valley II&D
From 7/1/2020 Through 6/30/2021

		Prior Budget 1819 (07/01/2018 - 06/30/2019)	Prior Prior Year actual (07/01/2018 - 06/30/2019)	Prior Budget 1920 (07/01/2019 - 06/30/2020)	Actual FY 2019-20	Budget FY 2020-21 - Proposed	Variance 1920 to 2021	Percentage from 1920 to 2021
Operating Revenue								
Property Taxes	4110	0.00	0.00	13,512.00	0.00	0.00	(13,512.00)	(100.00)%
Special Assessments	4135	12,782.40	12,410.61	0.00	6,338.97	12,782.00	12,782.00	0.00%
Interest Income	4505	730.00	1,679.01	730.00	926.26	730.00	0.00	0.00%
Total Operating Revenue		<u>13,512.40</u>	<u>14,089.62</u>	<u>14,242.00</u>	<u>7,265.23</u>	<u>13,512.00</u>	<u>(730.00)</u>	<u>(5.13)%</u>
Expenditures								
Salaries - Perm, Part time	5000	8,464.00	6,895.69	9,603.00	4,349.99	7,878.00	(1,725.00)	(17.96)%
Overtime	5020	0.00	15.95	0.00	5.02	0.00	0.00	0.00%
Health Benefit	5130	1,530.00	0.00	0.00	0.00	1,268.00	1,268.00	0.00%
Vision Insurance	5150	22.00	0.00	0.00	0.00	0.00	0.00	0.00%
CalPERS Employer Retirement	5160	233.00	0.00	0.00	0.00	0.00	0.00	0.00%
Worker's Compensation	5170	715.00	0.00	0.00	0.00	632.00	632.00	0.00%
FICA/Medicare Employer Cont...	5180	0.00	73.19	0.00	70.90	0.00	0.00	0.00%
UI/TT Contribution	5190	0.00	147.42	0.00	38.02	0.00	0.00	0.00%
Agency Administration Fee	5210	0.00	1,010.71	1,000.00	1,079.59	1,100.00	100.00	10.00%
Contractual Services	5235	0.00	964.50	0.00	0.00	0.00	0.00	0.00%
Contract Services - Other	5240	0.00	0.00	1,000.00	0.00	0.00	(1,000.00)	(100.00)%
Equipment-Minor/Small Tools	5275	0.00	0.00	600.00	0.00	0.00	(600.00)	(100.00)%
Maint. - Equipment	5350	200.00	300.00	0.00	0.00	300.00	300.00	0.00%
Maint. - Grounds	5355	1,000.00	315.17	200.00	107.24	2,400.00	2,200.00	1,100.00%
Maint. - Vehicle	5370	150.00	0.00	0.00	0.00	0.00	0.00	0.00%
Office Supplies/Expense	5400	700.00	0.00	0.00	0.00	0.00	0.00	0.00%
Professional Services	5420	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00%
Staff Development	5455	200.00	0.00	200.00	32.50	100.00	(100.00)	(50.00)%
Phones/internet	5470	150.00	0.00	100.00	0.00	120.00	20.00	20.00%
Utilities - Water	5490	1,325.00	(173.55)	0.00	0.00	0.00	0.00	0.00%
Utilities - Electric/Gas	5492	0.00	50.77	1,325.00	81.98	1,500.00	175.00	13.20%
Utilites - Water/Irrigation	5495	1,500.00	2,282.68	1,500.00	1,187.29	825.00	(675.00)	(45.00)%
Capital Equipment Expense	5625	2,800.00	2,326.12	0.00	0.00	0.00	0.00	0.00%
Total Expenditures		<u>19,989.00</u>	<u>14,208.65</u>	<u>15,528.00</u>	<u>6,952.53</u>	<u>16,123.00</u>	<u>595.00</u>	<u>3.83%</u>
Net Revenue Over Expenditures		<u>(6,476.60)</u>	<u>(119.03)</u>	<u>(1,286.00)</u>	<u>312.70</u>	<u>(2,611.00)</u>	<u>(1,325.00)</u>	<u>103.03%</u>

**Bar J A 39 & 50
BUDGET DETAIL**

ACCOUNT	ACCOUNT DESC.
	<u>Special Assessments -</u>
	Special property assessment to maintain landscaped area
<u>4190</u>	<u>Parks and Fac. Rev – Sports Fields</u>
<u>7000</u>	<u>Transfer In</u>
<u>4505</u>	<u>Interest</u>
	Interest Income
<u>4605</u>	<u>Grant- CI</u>
<u>5000</u>	<u>Salaries Perm, part time</u>
	Portion of staff salaries to maintain LLAD. 21% of the total salaries is allocated to Bar J A
<u>5130</u>	<u>Health & Dental –</u>
	Portion of employee’s health and dental
<u>5140</u>	<u>Vision Insurance –</u>
	Portion of employee’s vision insurance
<u>5160</u>	<u>Worker’s Compensation -</u>
	Portion of employee’s cost
<u>5190</u>	<u>UI/TT Contribution –</u>
<u>5210</u>	<u>Agency Admin –</u>
	Portion of LLAD’S contribution
<u>5215</u>	<u>Agriculture</u>
<u>5350</u>	<u>Maint. – Equipment –</u>
	Small tools, vehicle maintenance and safety supplies

5355 Maint. – Grounds –

Maintains asphalt pathway, irrigation systems and existing landscape

5455 Staff Development –

The District supports staff education. Covers irrigation and horticulture training

5470 Telephone –

Portion of the LLAD'S cell phone cost

5492 Utilities – Electric/Gas –

Covers the cost of the street lights within the LLAD

5495 Irrigation Water –

Water to maintain the existing landscape

Cameron Park Community Services District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
39 - Bar J15A LL&D
From 7/1/2020 Through 6/30/2021

	Prior Budget 1819 (07/01/2018 - 06/30/2019)	Prior Prior Year actual (07/01/2018 - 06/30/2019)	Prior Budget 1920 (07/01/2019 - 06/30/2020)	Actual FY 2019-20	Budget FY 2020-21 - Proposed	Variance 1920 to 2021	Percentage from 1920 to 2021	
Operating Revenue								
Property Taxes	4110	0.00	20.49	24,647.72	485.90	0.00	(24,647.72)	(100.00)%
Special Assessments	4135	24,264.72	23,559.43	0.00	11,834.67	24,265.00	24,265.00	0.00%
Interest Income	4505	383.00	1,772.88	383.00	779.02	1,400.00	1,017.00	265.53%
Total Operating Revenue		<u>24,647.72</u>	<u>25,352.80</u>	<u>25,030.72</u>	<u>13,099.59</u>	<u>25,665.00</u>	<u>634.28</u>	<u>2.53%</u>
Expenditures								
Salaries - Perm, Part time	5000	9,900.00	9,922.10	12,127.00	8,873.37	10,491.00	(1,636.00)	(13.49)%
Overtime	5020	0.00	19.01	0.00	12.55	0.00	0.00	0.00%
Health Benefit	5130	1,117.00	0.00	0.00	0.00	1,787.00	1,787.00	0.00%
Vision Insurance	5150	18.00	0.00	0.00	0.00	0.00	0.00	0.00%
CalPERS Employer Retirement	5160	119.00	0.00	0.00	0.00	0.00	0.00	0.00%
Worker's Compensation	5170	365.00	0.00	0.00	0.00	788.00	788.00	0.00%
FICA/Medicare Employer Cont...	5180	0.00	100.12	0.00	121.30	0.00	0.00	0.00%
UI/TT Contribution	5190	0.00	130.14	0.00	52.74	0.00	0.00	0.00%
Agency Administration Fee	5210	0.00	1,010.72	1,000.00	1,079.59	1,100.00	100.00	10.00%
Contractual Services	5235	0.00	435.00	2,250.00	0.00	0.00	(2,250.00)	(100.00)%
Equipment-Minor/Small Tools	5275	0.00	0.00	750.00	20.37	0.00	(750.00)	(100.00)%
Government Fees/Permits	5310	0.00	268.46	0.00	0.00	0.00	0.00	0.00%
Maint. - Equipment	5350	765.00	730.56	0.00	0.00	400.00	400.00	0.00%
Maint. - Grounds	5355	12,750.00	4,388.70	100.00	572.23	1,200.00	1,100.00	1,100.00%
Maint. - Vehicle	5370	255.00	0.00	0.00	0.00	0.00	0.00	0.00%
Office Supplies/Expense	5400	663.00	0.00	0.00	0.00	0.00	0.00	0.00%
Professional Services	5420	1,020.00	0.00	0.00	0.00	0.00	0.00	0.00%
Staff Development	5455	153.00	0.00	100.00	32.50	50.00	(50.00)	(50.00)%
Phones/internet	5470	77.00	0.00	50.00	0.00	75.00	25.00	50.00%
Utilities - Water	5490	1,687.00	0.00	0.00	0.00	0.00	0.00	0.00%
Utilities - Electric/Gas	5492	0.00	19,591.37	1,000.00	14,523.94	4,000.00	3,000.00	300.00%
Utilities - Garbage	5493	0.00	0.00	4,325.00	0.00	0.00	(4,325.00)	(100.00)%
Utilites - Water/Irrigation	5495	7,312.00	2,079.47	0.00	1,312.04	3,750.00	3,750.00	0.00%
Capital Equipment Expense	5625	4,284.00	3,727.11	0.00	0.00	0.00	0.00	0.00%
Total Expenditures		<u>40,485.00</u>	<u>42,402.76</u>	<u>21,702.00</u>	<u>26,600.63</u>	<u>23,641.00</u>	<u>1,939.00</u>	<u>8.93%</u>
Net Revenue Over Expenditures		<u>(15,837.28)</u>	<u>(17,049.96)</u>	<u>3,328.72</u>	<u>(13,501.04)</u>	<u>2,024.00</u>	<u>(1,304.72)</u>	<u>(39.19)%</u>

Cameron Park Community Services District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
50 - BarJ a5ANo 2
From 7/1/2020 Through 6/30/2021

		Prior Budget 1819 (07/01/2018 - 06/30/2019)	Prior Prior Year actual (07/01/2018 - 06/30/2019)	Prior Budget 1920 (07/01/2019 - 06/30/2020)	Actual FY 2019-20	Budget FY 2020-21 - Proposed	Variance 1920 to 2021	Percentage from 1920 to 2021
Operating Revenue								
Property Taxes	4110	0.00	19.39	23,334.00	3.31	0.00	(23,334.00)	(100.00)%
Special Assessments	4135	22,966.98	22,268.14	0.00	11,492.38	22,967.00	22,967.00	0.00%
Interest Income	4505	367.00	1,627.13	367.00	1,040.78	1,600.00	1,233.00	335.96%
Total Operating Revenue		<u>23,333.98</u>	<u>23,914.66</u>	<u>23,701.00</u>	<u>12,536.47</u>	<u>24,567.00</u>	<u>866.00</u>	<u>3.65%</u>
Expenditures								
Salaries - Perm, Part time	5000	9,513.00	0.00	12,127.00	0.00	10,499.00	(1,628.00)	(13.42)%
Health Benefit	5130	1,073.00	0.00	0.00	0.00	1,787.00	1,787.00	0.00%
Vision Insurance	5150	17.00	0.00	0.00	0.00	0.00	0.00	0.00%
CalPERS Employer Retirement	5160	114.00	0.00	0.00	0.00	0.00	0.00	0.00%
Worker's Compensation	5170	350.00	0.00	0.00	0.00	788.00	788.00	0.00%
Agency Administration Fee	5210	0.00	1,010.72	1,000.00	1,079.57	1,100.00	100.00	10.00%
Contractual Services	5235	0.00	0.00	2,250.00	0.00	0.00	(2,250.00)	(100.00)%
Equipment-Minor/Small Tools	5275	0.00	0.00	750.00	0.00	0.00	(750.00)	(100.00)%
Maint. - Equipment	5350	735.00	659.22	0.00	100.00	600.00	600.00	0.00%
Maint. - Grounds	5355	12,250.00	4,388.70	100.00	59.57	1,200.00	1,100.00	1,100.00%
Maint. - Vehicle	5370	245.00	0.00	0.00	0.00	0.00	0.00	0.00%
Office Supplies/Expense	5400	637.00	0.00	0.00	0.00	0.00	0.00	0.00%
Professional Services	5420	980.00	0.00	0.00	0.00	0.00	0.00	0.00%
Staff Development	5455	147.00	0.00	100.00	59.00	50.00	(50.00)	(50.00)%
Phones/internet	5470	74.00	0.00	50.00	0.00	75.00	25.00	50.00%
Utilities - Water	5490	7,026.00	0.00	0.00	0.00	0.00	0.00	0.00%
Utilities - Electric/Gas	5492	0.00	0.00	4,325.00	0.00	4,000.00	(325.00)	(7.51)%
Utilites - Water/Irrigation	5495	1,620.00	0.00	4,500.00	0.00	3,750.00	(750.00)	(16.66)%
Capital Equipment Expense	5625	4,116.00	3,726.11	0.00	0.00	0.00	0.00	0.00%
Total Expenditures		<u>38,897.00</u>	<u>9,784.75</u>	<u>25,202.00</u>	<u>1,298.14</u>	<u>23,849.00</u>	<u>(1,353.00)</u>	<u>(5.37)%</u>
Net Revenue Over Expenditures		<u>(15,563.02)</u>	<u>14,129.91</u>	<u>(1,501.00)</u>	<u>11,238.33</u>	<u>718.00</u>	<u>2,219.00</u>	<u>(147.83)%</u>

Cameron Park Community Services District
 Statement of Revenues and Expenditures - Unposted Transactions Included In Report
 48 - Silver Springs LL&D
 From 7/1/2020 Through 6/30/2021

	Prior Budget 1819 (07/01/2018 - 06/30/2019)	Prior Prior Year actual (07/01/2018 - 06/30/2019)	Prior Budget 1920 (07/01/2019 - 06/30/2020)	Actual FY 2019-20	Budget FY 2020-21 - Proposed	Variance 1920 to 2021	Percentage from 1920 to 2021
Operating Revenue							
Interest Income	0.00	239.17	0.00	133.42	0.00	0.00	0.00%
Total Operating Revenue	0.00	239.17	0.00	133.42	0.00	0.00	0.00%
Net Revenue Over Expenditures	0.00	239.17	0.00	133.42	0.00	0.00	0.00%

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

		Prior Budget 1819 (07/01/2018 - 06/30/2019)	Prior Prior Year actual (07/01/2018 - 06/30/2019)	Prior Budget 1920 (07/01/2019 - 06/30/2020)	Actual FY 2019-20	Budget FY 2020-21 - Proposed	Variance 1920 to 2021	Percentage from 1920 to 2021
Operating Revenue								
Interest Income	4505	0.00	50.30	0.00	0.57	0.00	0.00	0.00%
Total Operating Revenue		<u>0.00</u>	<u>50.30</u>	<u>0.00</u>	<u>0.57</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00%</u>
Expenditures								
Agency Administration Fee	5210	0.00	649.16	0.00	0.00	0.00	0.00	0.00%
Total Expenditures		<u>0.00</u>	<u>649.16</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00%</u>
Net Revenue Over Expenditures		<u>0.00</u>	<u>(598.86)</u>	<u>0.00</u>	<u>0.57</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00%</u>

QUIMBY FUND (Parks & Facilities) – Fund 3

The Quimby Act, which is within the California’s Subdivision Map Act, requires the dedication of land or require fees for park or recreational purposes as a condition to the approval of a tentative or parcel subdivision map. Funds generated by the Quimby Act are dedicated to the District when El Dorado County Board of Supervisors approves a residential parcel map. These funds can be used for park and recreation facility improvement projects.

At this time, the funds are fully expended.

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

	Prior Budget 2018-19 (07/01/2018 - 06/30/2019)	2018-19 Actual (07/01/2018 - 06/30/2019)	Prior Budget 2019-20 (07/01/2019 - 06/30/2020)	Year To Date Actual 2019-20	Budget FY 2020-21 - Proposed	Variance 2019-20 to 2020-21	Variance Percentage
Operating Revenue							
Fund Balance	3700	0.00	72,900.00	0.00	0.00	(72,900.00)	(100.00)%
Quimby Fees	4120	0.00	0.00	0.00	0.00	0.00	0.00%
Interest Income	4505	0.00	800.00	814.33	0.00	(800.00)	(100.00)%
Total Operating Revenue	0.00	73,107.34	73,700.00	814.33	0.00	(73,700.00)	(100.00)%
Expenditures							
Maint. - Buildings	5345	0.00	0.00	1,110.91	0.00	0.00	0.00%
Maint. - Grounds	5355	0.00	0.00	64,102.00	0.00	0.00	0.00%
Capital Equipment Expense	5625	0.00	73,554.00	0.00	0.00	(73,554.00)	(100.00)%
Total Expenditures	0.00	32,412.00	73,554.00	65,212.91	0.00	(73,554.00)	(100.00)%
Net Revenue Over Expenditures	0.00	40,695.34	146.00	(64,398.58)	0.00	(146.00)	(100.00)%

Cameron Park Community Services District

Balance Sheet

03 - Quimby

As of 5/30/2020

	Fiscal Year 2019-20 Fund Balance
Beginning Fund Balance - June 2019	72,898.24
Actual Activity - Year to Date	(64,077.01)
Fund Balance - Year to Date	8,821.23

PARK DEVELOPMENT IMPACT FEES – Fund 04

The County of El Dorado, on behalf of the Cameron Park Community Services District (District) imposes a park development impact fee on new residential development within the service area of the District. The purpose of the fee is to fund the one-time cost of expanding the District’s park and recreational facilities in order to maintain its existing level of service. The legal and policy basis for imposing the current park impact fee is supported by the District’s Park Impact Fee Nexus Study, prepared pursuant to the “Mitigation Fee Act” as found in Government Code § 66000 and El Dorado County Code Chapter 13.20.

A budget will be developed by staff, in consultation with the District’s contracted landscape architect firm and grant writer. The Parks and Recreation Committee is reviewing a draft District Park Improvement Plan.

Cameron Park Community Services District

Balance Sheet

04 - AB 1600 /Park Impact

As of 5/30/2020

	Fiscal Year 2019-20 Fund Balance
Beginning Fund Balance - June 2019	741,769.24
Actual Activity - Year to Date	124,091.18
Fund Balance - Year to Date	865,860.42

Cameron Park Community Services District

Department of Recreation

The Recreation Department offers a wide variety of activities to all age groups. Recreation programs reach thousands of residents and attract people from surrounding communities for the Community Center Pool, special events, senior activities and sports programs. Program registration is taken with Rec Trac. Department staff include a full-time Recreation Supervisor and Recreation Coordinator, and up to 75 part-time, seasonal employees who serve as lifeguards, kiosk workers, summer camp counselors, sports scorekeepers and special event staff.

Staff is developing a Recreation Department budget that relies solely on program revenues, donations, and sponsorships. Department strategies include

- Leveraging partnerships for rental income and program delivery;
- Better tracking of attendance to assist with future decision-making;
- Establish minimum program sizes;
- Be cost conscious and efficient; and
- Emphasize program quality.

Staff is evaluating the cost/benefit of all programs, and changes to processes and programs is expected in the next year to streamline services and maximize the District's ability to reach residents with creative, innovative programs and events.

Enrichment Classes for adults, mature adults and youth are offered year-round including fitness, sports, cooking, gardening, games, music, art, foreign languages, safety and informational topics. Summer youth classes and camps include subjects such as science, NASA, robots, arts, drama Legos, electronics, dance, exercise, horses and sports are available. *Due to new class size requirements, there may be fewer classes in the next fiscal year.*

Senior Activities for art, fitness, day trips and education; continuation of table games and social activities. Senior Nutrition lunches are served on Mondays, Wednesdays and Fridays.

Aquatics Center has *two swim teams AquaSol and Sierra Sharks*. Swim lessons begin in early May and public swim starts Memorial Day weekend. Water exercise classes are also offered and *Marshall Medical Center contributed \$5,800 for a new Aqua Body*

Strong fitness program. Facility is available for private party rentals, water polo clubs and other swimming clinics and events.

Youth Day Camp, ten themed sessions, starts after Memorial Day and continues until school starts. Youth from 1st through 7th grades enjoy drama, cooking, arts/crafts, games, sports, and swimming. Approximately 30 youth participate each week. Camp is Monday through Friday.

Marketing & Community Outreach. Recreation staff promote programs in the Activity Guide, monthly E-Newsletter, website, Facebook, Twitter and articles in local papers. The Activity Guide, with a new designer, is produced three times a year, mailed to every household within the 95682 zip code and hand-delivered to local businesses. The E-Newsletter is mailed to over 3,000 recipients.

Volunteers support all aspects of the District's operations from senior activities, Senior Nutrition lunch, special events, and sports programs.

Special Events include concerts, seasonal holiday events, Trucks and Tunes, Summer Spectacular, Christmas Craft Faire, the new Santa Swim with Pancake Breakfast (partner: Cameron Park Fire Fighters Association), Tree Lighting Ceremony (Partners: Rotary, Cameron Park Community Foundation, Chamber of Commerce). ***Staff is examining the success of existing programs, may change special event offerings, and is seeking new partners and ideas.***

Adult and Youth Sports programs include:

- **Youth Basketball** A league for girls and boys in primarily younger grades. Fees include a reversible jersey and a medal. Teams are coached by volunteers. Practices and games are held in the District gym as well as in the Camerado gym and auditorium. ***Staff's initiative for basketball is to increase program quality with increased communications and additional support for coaches, to attract new participants and increase participant retention.***
- **Futsal Program** A year-round program that includes clinics, camps and leagues lead by a contract instructor. Most of the programs occur Friday, Saturday and/or Sunday in the District gym. This program continues to increase in both popularity and enrollment.
- **Volleyball Program** In the fall Volleyball clinics are offered by coaches from the Gold Cal Volleyball program. In the spring and summer volleyball clinics and

camps are offered by the volleyball coach from Camerado School. These programs are held in the District gym.

- Sterling Forbes Basketball Camps Sterling “Smooth” Forbes holds a spring break camp as well as one to two summer camps. These camps are for ages 5 to 14 and are held in the District gym.
- Tennis Program Lessons are offered for youth and adults by a contract instructor at Cameron Park Lake Tennis courts.
- Adult Basketball A Tuesday evening league in the District gym is offered throughout the year. League fees include a scorekeeper, league officials and award for league champions (T-shirts).
- Pickle ball Drop in pickle ball is held in the District gym during the months of October to May on Tuesdays, Thursday and Fridays. Beginner classes have been offered on Monday from January to May. Pickle Ball lessons are offered twice a year for intermediate players.
- Skyhawk Sports’, an organization contracted by the District, moto is to teach youth life skills through sports. Soccer tots for ages 3-5 are offered in the fall and spring. Summer camps for ages 3 to 12 include basketball, multi sport camp, volleyball, flag football, mini- hawk camp, tiny hawk soccer and baseball. The basketball and volleyball camps are held at the District gym and the remainder are held at Christa McAuliffe Park.
- UK Soccer Camp English coaches with professional/semi-professional playing experience provide instruction for participants ages 4 to 16. The camp is recreational and is held at Christa McAuliffe Park. Camp fee includes a UK International Soccer Camp T-shirt and gall for each child.

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

RECREATION DEPARTMENT BUDGET DETAIL

ACCOUNT ACCOUNT DESC.

4110 Property Tax

No property tax allocation

4154 Recreation Program Revenues

Sum of all recreation program revenues generated from enrichment classes, adult and youth sports, day camp, aquatics, special events, and senior programs. In addition, portion of kiosk revenues to offset costs of program coordination. Rec Trac software track revenues associated with each program.

4186 Gymnasium Rentals

50% of gym rental revenues to offset cost of scheduling user groups.

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

2 full time benefited district employees, Recreation Supervisor and Recreation Coordinator.

5010 Salaries – Seasonal

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

5020 Overtime

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

5130 Health ~~& Dental~~

Health ~~and Dental~~ for full time benefited employees

5140 ~~DentalVision~~ Insurance

Dental insurance for full time benefited employees

5150 Vision Insurance

Vision Insurance for full time benefited employees

5160 Retirement

Cost of employer's share of retirement costs

51605170 Worker's Compensation

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

5180 FICA/MediCare

Employer's contribution to FICA/MediCare

5190 UI/TT Contribution

Employer's contribution to employee's Unemployment Insurance.

5209 Advertising/Marketing

3 Activity guides – Summer, Fall & Winter/Spring designer, printing and mailing.

Monthly E - Newsletter, designer and mail chimp costs \$100/month.

Boosting Facebook posts to advertise programs and events, \$2,850

~~5221 Bank Charge~~

~~Portion of costs for collecting revenues through credit cards.~~

5230 Clothing/Uniforms

Employee uniforms including shirts for recreation staff and swim/sunprotection attire for lifeguards.

5231 Computer Software

Rec Trac annual maintenance fee.

5240 Contract Services

Portion of DSA computer maintenance, website maintenance, and paychex.

5285 Safety Supplies

First aid kit supplies.

5300 Food

Food items for staff appreciation and small concession at the pool.

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

5400 Office Supplies

Office supplies dedicated to recreation programming.

5410 Postage

Postage for recreation promotional mailers.

5420 Professional Services

Sherriff Department – fingerprinting, DOJ, Drug Testing. Recreation services such as entertainers, bus drivers, field trips.

5421 Program Supplies

Program supplies for special events and recreation programs.

5435 Rent/Lease – Bldgs

Rent of Camerado School for the youth basketball program; consolidated with program supplies

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 stipend.

5492 Utilities – Electric/Gas

Allocation of office utilities.

Cameron Park Community Services District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
01 - General Fund
5000 - Recreation
From 7/1/2020 Through 7/1/2021

		Prior Budget 2018-19 (07/01/2018 - 06/30/2019)	2018-19 Actual (07/01/2018 - 06/30/2019)	Prior Budget 2019-20 (07/01/2019 - 06/30/2020)	Year To Date Actual 2019-20	Budget FY 2020-21 - Proposed	Variance 2019-20 to 2020-21	Variance Percentage
Operating Revenue								
Property Taxes	4110	197,744.00	207,203.62	0.00	0.00	0.00	0.00	0.00%
Youth Classes	4145	35,000.00	30,748.00	38,000.00	9,319.38	0.00	(38,000.00)	(100.00)%
Adult Classes	4146	25,000.00	13,790.78	36,727.00	16,591.81	0.00	(36,727.00)	(100.00)%
Youth Sports	4147	100,000.00	65,618.26	100,000.00	51,019.21	0.00	(100,000.00)	(100.00)%
Adult Sports	4148	10,000.00	10,169.00	18,800.00	6,800.00	0.00	(18,800.00)	(100.00)%
Camp Revenues	4149	12,800.00	0.00	12,800.00	0.00	0.00	(12,800.00)	(100.00)%
Senior Nutrition Program	4152	0.00	0.00	0.00	172.50	0.00	0.00	0.00%
Senior Programs	4153	12,000.00	8,290.06	12,000.00	8,476.19	0.00	(12,000.00)	(100.00)%
Recreation Program Revenue	4154	0.00	0.00	11,609.00	942.50	443,395.00	431,786.00	3,719.40%
Special Events	4170	40,000.00	92,857.41	25,000.00	11,433.40	0.00	(25,000.00)	(100.00)%
Park Lake Kiosk Revenues	4180	40,800.00	27,077.25	21,012.00	14,904.00	0.00	(21,012.00)	(100.00)%
Lake Season Pass	4181	18,840.00	15,727.19	9,420.00	1,619.96	0.00	(9,420.00)	(100.00)%
Picnic Site Rentals	4182	1,992.00	141.10	830.00	68.00	0.00	(830.00)	(100.00)%
Summer Kids Camp	4183	40,800.00	35,449.00	42,000.00	11,777.50	0.00	(42,000.00)	(100.00)%
Cameron Park Lake Concessions	4184	10,000.00	3,520.00	3,250.00	4,023.25	0.00	(3,250.00)	(100.00)%
CC Facility Rentals	4185	(68,000.00)	1,247.50	29,546.00	15.00	0.00	(29,546.00)	(100.00)%
Gym Rentals	4186	20,600.00	3,942.25	20,000.00	8,681.99	14,688.00	(5,312.00)	(26.56)%
Pool Use Fees	4187	73,744.00	44,483.82	90,882.00	24,698.89	0.00	(90,882.00)	(100.00)%
Parks Fac Rev - Sports Fields	4190	27,426.00	1,945.05	0.00	2,041.50	13,572.00	13,572.00	0.00%
Summer Spectacular	4220	30,800.00	0.00	0.00	0.00	0.00	0.00	0.00%
Donations	4250	0.00	5,071.33	0.00	0.00	0.00	0.00	0.00%
Sponsorships	4255	30,000.00	7,000.00	30,000.00	6,075.00	30,000.00	0.00	0.00%
Reimbursement	4400	20,000.00	0.00	(88,744.00)	1,226.00	0.00	88,744.00	(100.00)%
Other Income	4600	3,000.00	0.00	3,000.00	225.00	0.00	(3,000.00)	(100.00)%
Total Operating Revenue		682,546.00	574,281.62	416,132.00	180,111.08	501,655.00	85,523.00	20.55%
Expenditures								
Salaries - Perm, Part time	5000	36,181.00	93,251.60	91,506.00	82,628.47	95,243.00	3,737.00	4.08%
Salaries - Seasonal	5010	73,368.00	128,186.80	123,770.00	89,859.49	100,940.00	(22,830.00)	(18.44)%
Overtime	5020	2,000.00	3,660.15	1,899.00	1,205.31	1,500.00	(399.00)	(21.01)%
Health Benefit	5130	32,921.00	34,776.18	25,486.00	24,813.47	18,444.00	(7,042.00)	(27.63)%
Retiree Health Benefit	5135	0.00	0.00	5,622.00	0.00	0.00	(5,622.00)	(100.00)%
Dental Insurance	5140	0.00	895.37	980.00	987.14	1,470.00	490.00	50.00%
Vision Insurance	5150	412.00	338.82	242.00	155.11	261.00	19.00	7.85%
CalPERS Employer Retirement	5160	24,454.00	9,080.74	5,950.00	6,472.22	6,653.00	703.00	11.81%
Worker's Compensation	5170	988.00	2,789.46	7,805.00	5,472.07	11,967.00	4,162.00	53.32%

Cameron Park Community Services District
 Statement of Revenues and Expenditures - Unposted Transactions Included In Report
 01 - General Fund
 5000 - Recreation
 From 7/1/2020 Through 7/1/2021

		Prior Budget 2018-19 (07/01/2018 - 06/30/2019)	2018-19 Actual (07/01/2018 - 06/30/2019)	Prior Budget 2019-20 (07/01/2019 - 06/30/2020)	Year To Date Actual 2019-20	Budget FY 2020-21 - Proposed	Variance 2019-20 to 2020-21	Variance Percentage
FICA/Medicare Employer Cont...	5180	0.00	7,933.54	8,190.00	8,480.07	9,103.00	913.00	11.14%
UI/TT Contribution	5190	2,525.00	5,496.60	8,337.00	5,976.97	651.00	(7,686.00)	(92.19)%
Advertising/Marketing	5209	15,750.00	35,809.06	29,810.00	21,244.44	31,010.00	1,200.00	4.02%
Agency Administration Fee	5210	4,833.00	0.00	0.00	0.00	0.00	0.00	0.00%
Audit/Accounting	5220	4,833.00	0.00	0.00	0.00	0.00	0.00	0.00%
Bank Charge	5221	3,000.00	2,606.15	4,000.00	0.00	0.00	(4,000.00)	(100.00)%
Clothing/Uniforms	5230	1,000.00	1,394.02	735.00	443.92	585.00	(150.00)	(20.40)%
Computer Software	5231	12,600.00	9,654.86	7,603.00	5,103.00	5,200.00	(2,403.00)	(31.60)%
Computer Hardware	5232	0.00	2,709.46	8.00	249.32	0.00	(8.00)	(100.00)%
Contract Services - Other	5240	3,768.00	3,381.76	3,464.00	5,617.22	5,352.00	1,888.00	54.50%
Director Compensation	5250	0.00	300.00	0.00	0.00	0.00	0.00	0.00%
EDC Department Agency	5260	1,800.00	1,140.17	0.00	0.00	0.00	0.00	0.00%
Fire & Safety Supplies	5285	0.00	104.84	53.00	52.55	100.00	47.00	88.67%
Fire Prevention & Inspection	5290	0.00	175.00	0.00	0.00	0.00	0.00	0.00%
Food	5300	2,100.00	3,423.23	1,617.00	1,707.70	2,500.00	883.00	54.60%
Fuel	5305	0.00	0.00	28.00	27.90	0.00	(28.00)	(100.00)%
Government Fees/Permits	5310	0.00	118.00	0.00	0.00	0.00	0.00	0.00%
Household Supplies	5315	0.00	62.48	6.00	6.47	0.00	(6.00)	(100.00)%
Instructors	5316	73,700.00	77,372.59	52,090.00	47,132.56	51,840.00	(250.00)	(0.47)%
Insurance	5320	7,950.00	50.00	0.00	0.00	0.00	0.00	0.00%
Maint. - Buildings	5345	0.00	986.41	0.00	0.00	0.00	0.00	0.00%
Maint. - Equipment	5350	1,000.00	445.22	128.00	313.56	0.00	(128.00)	(100.00)%
Medical Supplies	5375	(650.00)	937.14	116.00	116.28	200.00	84.00	72.41%
Memberships/Subscriptions	5380	460.00	256.27	460.00	305.00	310.00	(150.00)	(32.60)%
Mileage Reimbursement	5385	3,800.00	364.23	53.00	86.63	0.00	(53.00)	(100.00)%
Miscellaneous	5395	0.00	(401.94)	0.00	0.00	0.00	0.00	0.00%
Office Supplies/Expense	5400	2,000.00	353.72	800.00	865.46	1,000.00	200.00	25.00%
Postage	5410	400.00	8.75	0.00	16.67	100.00	100.00	0.00%
Printing	5415	500.00	0.00	19.00	19.20	0.00	(19.00)	(100.00)%
Professional Services	5420	9,840.00	6,543.89	31,332.00	1,779.00	41,464.00	10,132.00	32.33%
Program Supplies	5421	15,000.00	18,642.05	25,242.00	15,548.55	38,779.00	13,537.00	53.62%
Refund-Activity Pass	5431	0.00	2,811.00	0.00	0.00	0.00	0.00	0.00%
Rent/Lease - Bldgs, Fields, etc.	5435	50.00	7,592.50	30.00	7,060.00	0.00	(30.00)	(100.00)%
Rent/Lease - Equipment	5440	0.00	4,101.55	5,740.00	6,081.11	0.00	(5,740.00)	(100.00)%
Staff Development	5455	500.00	418.00	1,950.00	1,265.00	1,950.00	0.00	0.00%
Special Events	5465	6,000.00	12,139.40	4,238.00	4,650.35	0.00	(4,238.00)	(100.00)%
Summer Spectacular	5466	50,000.00	54,550.22	0.00	828.34	0.00	0.00	0.00%

Cameron Park Community Services District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
01 - General Fund
5000 - Recreation
From 7/1/2020 Through 7/1/2021

		Prior Budget 2018-19 (07/01/2018 - 06/30/2019)	2018-19 Actual (07/01/2018 - 06/30/2019)	Prior Budget 2019-20 (07/01/2019 - 06/30/2020)	Year To Date Actual 2019-20	Budget FY 2020-21 - Proposed	Variance 2019-20 to 2020-21	Variance Percentage
Phones/internet	5470	3,700.00	6,420.61	4,914.00	4,328.57	5,000.00	86.00	1.75%
Travel/Lodging	5480	(9,300.00)	42.00	0.00	0.00	0.00	0.00	0.00%
Utilities - Electric/Gas	5492	6,616.00	22,190.78	20,000.00	19,509.82	20,000.00	0.00	0.00%
Transer Out	7000	0.00	0.00	0.00	0.00	50,033.00	50,033.00	0.00%
Total Expenditures		<u>394,099.00</u>	<u>563,112.68</u>	<u>474,223.00</u>	<u>370,408.94</u>	<u>501,655.00</u>	<u>27,432.00</u>	<u>5.78%</u>
Net Revenue Over Expenditures		<u>288,447.00</u>	<u>11,168.94</u>	<u>(58,091.00)</u>	<u>(190,297.86)</u>	<u>0.00</u>	<u>58,091.00</u>	<u>(100.00)%</u>

SPECIAL FUND–SCHOLARSHIPS, RECREATION PROGRAM GRANTS - Fund 71

This Special Fund is dedicated to providing financial assistance to families and individuals who are having difficulty paying for recreation program fees, such as enrichment classes, sports, swim lessons, day camp and fitness programs. There are no age restrictions. An application and criteria was developed with assistance from the Cameron Park Community Foundation and Shingle Springs Band of Miwok Indians, contributors to the Fund.

As of ~~April 30~~May 21, 2020, the Fund Balance is \$12,078. A budget will be developed once Recreation programs resume.

Cameron Park Community Services District

Balance Sheet
71 - Scholarship
As of 5/21/2019

Fiscal Year
2019-20 Fund
Balance

Beginning Fund Balance - June 2019	12,077.76
Fund Balance - Year to Date	12,077.76

CAPITAL ASSET RESERVES, FIRE & EMERGENCY SERVICES, Fund 07

Approved by the Board of Directors on February 19, 2020, Fire & Emergency Services, Capital Asset Reserves shall be funded and used to acquire, replace and improve capital assets for Fire & Emergency Services. Appropriations from these Reserves shall fund repairs, maintenance, and replacement of existing capital assets, and fund acquisition of new assets. Assets are considered items and projects costing more than \$5,000, such as vehicles, fire apparatus, parking lots, restrooms, personal protective gear, fire equipment, mechanical systems, appliances, buildings, playgrounds, and major park improvements.

For Fiscal Year 2020-2021, the following items are included in the Budget

2 Engine Payments (Current and New Engine 88)	\$180,000
2 Utility truck payments	\$13,000
4 Bay Doors at Station 89	\$25,000
Station 89 office carpet replacement	\$5,000
Training Tower and Station 88 remodel design	\$550,000
Station 88 Remodel, start-up costs	\$50,000
Replacement of 3 Zoll M-Series Cardiac monitors	\$105,000
	\$928,000

Replacement of 3 Zoll M-Series Cardiac monitors

New Zoll X-Series monitor cost \$35,000 each. The current monitors that the Fire Department is using are Zoll M-Series. The FDA has forced Zoll Medical Corporation to discontinue manufacturing and support of these monitors. Staff are currently applying for a regional grant with several other Fire Districts in El Dorado County. If successful, the District will be only be responsible for paying 10% of the costs. Trade-ins of the old monitors will also have value; therefore, the total replacement costs could be less than \$9,000.

The estimated ending Fund Balance is \$429,378.

Cameron Park Community Services District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
07 - Fire and Emergency Service Capital Asset Reserve
From 7/1/2020 Through 7/1/2021

	Prior Budget 2018-19 (07/01/2018 - 06/30/2019)	2018-19 Actual (07/01/2018 - 06/30/2019)	Prior Budget 2019-20 (07/01/2019 - 06/30/2020)	Year To Date Actual 2019-20	Budget FY 2020-21 - Proposed	Variance 2019-20 to 2020-21	Variance Percentage
Operating Revenue							
Fire Development	4125	0.00	0.00	568,503.15	150,000.00	150,000.00	0.00%
Fire Apparatus Equip Rental	4262	0.00	0.00	28,288.00	90,000.00	90,000.00	0.00%
Reimbursement	4400	0.00	0.00	0.00	95,000.00	95,000.00	0.00%
Interest Income	4505	0.00	240.17	5,219.81	12,000.00	12,000.00	0.00%
Total Operating Revenue	0.00	240.17	0.00	602,010.96	347,000.00	347,000.00	0.00%
Expenditures							
Government Fees/Permits	5310	0.00	0.00	2,883.00	0.00	0.00	0.00%
Capital Equipment Expense	5625	0.00	78,072.18	127,769.31	928,000.00	928,000.00	0.00%
Transer Out	7000	0.00	33,509.18	0.00	0.00	0.00	0.00%
Total Expenditures	0.00	111,581.36	0.00	130,652.31	928,000.00	928,000.00	0.00%
Net Revenue Over Expenditures	0.00	(111,341.19)	0.00	471,358.65	(581,000.00)	(581,000.00)	0.00%

Cameron Park Community Services District
Balance Sheet
07 - Fire and Emergency Service Capital Asset Reserve
As of 5/30/2020

	Fiscal Year 2019-20 Fund Balance
Beginning Fund Balance - June 2019	544,814.32
Actual Activity - Year to Date	470,169.75
Fund Balance - Year to Date	1,014,984.07

CAPITAL ASSET RESERVES, FACILITIES & PARKS - Fund 80

Approved by the Board of Directors February 19, 2020, Capital Asset Reserves for Recreation Facilities & Parks shall be funded and used to acquire, replace and improve capital assets for Recreation Facilities and Parks. Appropriations from these Reserves shall fund repairs, maintenance, and replacement of existing capital assets, and fund acquisition of new assets. Assets are considered items and projects costing more than \$5,000, such as vehicles, fire apparatus, parking lots, restrooms, personal protective gear, fire equipment, mechanical systems, appliances, buildings, playgrounds, and major park improvements.

For Fiscal Year 2020-2021, the following items are included in the Budget

hydraulic dump trailer	\$10,500
additional carport	\$5,000
re-surface the gymnasium and dance room floors	\$5,750
<u>Disk Golf Course fencing</u>	<u>\$7,600</u>
Total Expenditures	\$28,850

- Hydraulic dump trailer will be used to remove leaves and green waste throughout the district. The benefits are the decrease staff time and minimizing risk of injury to staff.
- Additional carport will keep Parks equipment out of the weather and increase the life of the equipment.
- Re-surface the gymnasium and dance room floors.
- Disk Golf Course fencing will be constructed by Growlersberg and district staff and allow for an impediment to access through Private property.

The estimated ending Fund Balance is \$129,225.

Cameron Park Community Services District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
80 - Recreation Facilities & Parks Capital Asset Reserve
0000 - Non Departmental
From 7/1/2020 Through 7/1/2021

		Prior Budget 2018-19 (07/01/2018 - 06/30/2019)	2018-19 Actual (07/01/2018 - 06/30/2019)	Prior Budget 2019-20 (07/01/2019 - 06/30/2020)	Year To Date Actual 2019-20	Budget FY 2020-21 - Proposed	Variance 2019-20 to 2020-21	Variance Percentage
Operating Revenue								
Interest Income	4505	0.00	0.00	0.00	1,646.62	3,000.00	3,000.00	0.00%
Total Operating Revenue		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,646.62</u>	<u>3,000.00</u>	<u>3,000.00</u>	<u>0.00%</u>
Expenditures								
Maint. - Buildings	5345	0.00	0.00	0.00	0.00	10,750.00	10,750.00	0.00%
Capital Equipment Expense	5625	0.00	0.00	0.00	0.00	18,100.00	18,100.00	0.00%
Total Expenditures		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>28,850.00</u>	<u>28,850.00</u>	<u>0.00%</u>
Net Revenue Over Expenditures		<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>1,646.62</u>	<u>(25,850.00)</u>	<u>(25,850.00)</u>	<u>0.00%</u>

Cameron Park Community Services District
Balance Sheet
80 - Recreation Facilities & Parks Capital Asset Reserve
As of 5/21/2019

	Fiscal Year 2019-20 Fund Balance
Beginning Fund Balance - June 2019	150,928.99
Fund Balance - Year to Date	150,928.99

Cameron Park Community Services District

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
0000 - Non Departmental
From 7/1/2020 Through 7/1/2021

		Prior Budget 2018-19 (07/01/2018 - 06/30/2019)	2018-19 Actual (07/01/2018 - 06/30/2019)	Prior Budget 2019-20 (07/01/2019 - 06/30/2020)	Year To Date Actual 2019-20	Budget FY 2020-21 - Proposed	Variance 2019-20 to 2020-21	Variance Percentage
Operating Revenue								
Property Taxes	4110	0.00	175.86	0.00	197.55	0.00	0.00	0.00%
Special Assessments	4135	81,600.00	77,303.73	81,600.00	41,921.99	81,600.00	0.00	0.00%
Arc Review Fees	4140	19,800.00	18,512.50	19,500.00	14,522.50	19,500.00	0.00	0.00%
Interest Income	4505	0.00	3,957.77	2,500.00	2,088.75	4,000.00	1,500.00	60.00%
Total Operating Revenue		101,400.00	99,949.86	103,600.00	58,730.79	105,100.00	1,500.00	1.45%
Expenditures								
Salaries - Perm, Part time	5000	46,120.00	66,111.23	55,035.00	39,720.80	60,694.00	5,659.00	10.28%
Overtime	5020	0.00	1,615.04	0.00	32.13	0.00	0.00	0.00%
Health Benefit	5130	9,192.00	8,798.97	8,400.00	7,991.67	9,222.00	822.00	9.78%
Dental Insurance	5140	0.00	367.62	735.00	687.50	735.00	0.00	0.00%
Vision Insurance	5150	132.00	130.32	131.00	119.46	130.00	(1.00)	(0.76)%
CalPERS Employer Retirement	5160	17,601.00	3,439.47	4,481.00	2,661.22	4,240.00	(241.00)	(5.37)%
Worker's Compensation	5170	1,384.00	774.85	1,651.00	0.00	3,702.00	2,051.00	124.22%
FICA/Medicare Employer Cont...	5180	0.00	1,153.82	798.00	537.20	880.00	82.00	10.27%
UI/TT Contribution	5190	1,384.00	431.92	2,752.00	186.35	217.00	(2,535.00)	(92.11)%
Advertising/Marketing	5209	500.00	19.16	0.00	33.75	0.00	0.00	0.00%
Agency Administration Fee	5210	2,000.00	0.00	2,000.00	0.00	2,000.00	0.00	0.00%
Bank Charge	5221	200.00	59.03	200.00	0.00	200.00	0.00	0.00%
Clothing/Uniforms	5230	250.00	246.63	150.00	0.00	150.00	0.00	0.00%
Computer Software	5231	7,980.00	7,715.00	6,799.00	7,320.00	4,101.00	(2,698.00)	(39.68)%
Computer Hardware	5232	0.00	3,842.85	0.00	0.00	0.00	0.00	0.00%
Contract Services - Other	5240	3,768.00	3,331.67	3,000.00	11,615.90	3,000.00	0.00	0.00%
EDC Department Agency	5260	1,500.00	0.00	0.00	0.00	0.00	0.00	0.00%
Food	5300	100.00	60.73	200.00	0.00	200.00	0.00	0.00%
Fuel	5305	950.00	202.82	950.00	33.38	950.00	0.00	0.00%
Insurance	5320	2,850.00	767.00	3,018.00	0.00	3,017.00	(1.00)	(0.03)%
Legal Services	5335	20,000.00	5,816.14	7,000.00	9,433.97	12,000.00	5,000.00	71.42%
Maint. - Equipment	5350	200.00	77.90	200.00	37.47	200.00	0.00	0.00%
Maint. - Vehicle	5370	1,100.00	938.72	1,500.00	2,998.61	500.00	(1,000.00)	(66.66)%
Memberships/Subscriptions	5380	30.00	29.60	30.00	0.00	30.00	0.00	0.00%
Mileage Reimbursement	5385	0.00	0.00	0.00	75.40	0.00	0.00	0.00%
Office Supplies/Expense	5400	1,000.00	462.10	600.00	146.18	500.00	(100.00)	(16.66)%
Postage	5410	300.00	52.10	300.00	13.70	300.00	0.00	0.00%
Printing	5415	0.00	30.99	700.00	278.07	500.00	(200.00)	(28.57)%
Professional Services	5420	0.00	2,061.94	0.00	0.00	0.00	0.00	0.00%

Cameron Park Community Services District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
02 - CC&R
0000 - Non Departmental
From 7/1/2020 Through 7/1/2021

	Prior Budget 2018-19 (07/01/2018 - 06/30/2019)	2018-19 Actual (07/01/2018 - 06/30/2019)	Prior Budget 2019-20 (07/01/2019 - 06/30/2020)	Year To Date Actual 2019-20	Budget FY 2020-21 - Proposed	Variance 2019-20 to 2020-21	Variance Percentage	
Publications & Legal Notices	5425	0.00	172.00	200.00	3.00	300.00	100.00	50.00%
Staff Development	5455	0.00	5.00	450.00	815.00	500.00	50.00	11.11%
Phones/internet	5470	2,000.00	3,971.93	4,500.00	3,434.65	4,500.00	0.00	0.00%
Travel/Lodging	5480	0.00	0.00	0.00	2.00	0.00	0.00	0.00%
Total Expenditures	120,541.00	112,686.55	105,780.00	88,177.41	112,768.00	6,988.00	6.61%	
Net Revenue Over Expenditures	(19,141.00)	(12,736.69)	(2,180.00)	(29,446.62)	(7,668.00)	(5,488.00)	251.74%	

**COVENANTS, CONDITIONS AND RESTRICTIONS DEPARTMENT
CC&R Compliance Services
BUDGET DETAIL**

ACCOUNT ACCOUNT DESC.

4135 Property Tax/Special Assessment

\$12 per parcel assessment for approximately 6800 parcels. El Dorado County Fee for facilitating the assessment is deducted prior to funds disbursement.

4140 Architectural Review Fees

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

4505 Interest Income

Interest for fund account money.

5000 Salaries – Permanent

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

5020 Overtime

No overtime pay anticipated for FY 2020/21.

5130 Health Benefit

Employer’s contribution to health insurance paid for current CC&R enforcement employee.

5140 Dental Insurance

Employer’s contribution to dental insurance paid for current CC&R enforcement employee.

5150 Vision Insurance

Employer’s contribution to vision Insurance paid for current CC&R enforcement employee.

5160 CalPERS Employer Retirement

Employer contribution for CalPERS retirement.

5170 Worker’s Compensation

Employer’s contribution to employee’s 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

None anticipated for FY 2020/21.

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

Processing of fees, merchant service fee charges.

5230 Clothing/Uniform

District logo shirts/jacket/hat for staff.

5231 Computer Software

Annual contract fee to Comcate for software used in CC&R enforcement. Includes GIS data fee charged by El Dorado County.

5232 Computer Hardware

None anticipated for FY 2020/21.

5240 Contract Services

DSA Technologies and Uptown Studios. An allocated cost for computer and website maintenance/tech support.

5300 Food

Cost of food for special public meetings/workshops.

5305 Fuel

Gas for vehicle used for CC&R enforcement.

5320 Insurance

Coverage of CC&R vehicle & basic liability through SDRMA.

5335 Legal Services

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

5350 Maintenance – Equipment

On-going maintenance of Kyocera copier. A metered cost.

5370 Maintenance - Vehicle

Maintenance for CC&R vehicle; new tires, oil changes, wipers, etc. Transmission was rebuilt during FY 19/20.

5380 Memberships/Subscriptions

Pro-rata share 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.

Cameron Park Community Services District

Balance Sheet

02 - CC&R

As of 5/21/2020

	Fiscal Year 2019-20 Fund Balance
Beginning Fund Balance - June 2019	199,059.28
Actual Activity - Year to Date	5,619.67
Fund Balance - Year to Date	204,678.95

Cameron Park Community Services District
Check/Voucher Register - Check Register
From 5/1/2020 Through 5/27/2020

Vendor Name	Check Amount	Description	Check #	Check Date
	16,186.27	Payroll GL 04-03-20	Payroll 05-01-20	5/1/2020
	6,895.02	Payroll GL 05-01-20		5/1/2020
	23,081.29		Total Payroll 0...	5/1/2020
	23,536.20	Payroll GL 05-15-20	Payroll GL 05-...	5/15/2020
	23,536.20		Total Payroll ...	5/15/2020
49er Communications, Inc.	111.54	New engine Radio mount kit 05/06/20	32354	5/7/2020
	111.54		Total 32354	5/7/2020
Abila	757.42	Accounting Software - May 2020	32355	5/7/2020
	757.42		Total 32355	5/7/2020
Acer Landscape Materials, Inc	971.99	April Invoices 04/14, 04/16, 04/22	32381	5/14/2020
	971.99		Total 32381	5/14/2020
Airespring Inc.	564.57	Internet Broadbands Com Cntr/Lake May 2020	32382	5/14/2020
	564.57		Total 32382	5/14/2020
Airgas National Carbonation	272.79	CO2 Tank rental Lagoon 04/30/20	32383	5/14/2020
	272.79		Total 32383	5/14/2020
Alhambra	15.04	Wtr cooler rental April 2020	32384	5/14/2020
	15.04		Total 32384	5/14/2020
Allstar Fire Equipment, Inc.	1,109.07	FD New engine, Hooks, Valves & Handles 04/16/20	32356	5/7/2020
	1,109.07		Total 32356	5/7/2020
Allstar Fire Equipment, Inc.	576.37	FD New Engine tool adapter 05/04/20	32385	5/14/2020
Allstar Fire Equipment, Inc.	160.63	FD89 hooks 04/30/20		5/14/2020
Allstar Fire Equipment, Inc.	612.53	New Engine handle/swivels 04/30/20		5/14/2020

Cameron Park Community Services District
Check/Voucher Register - Check Register
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<u>Vendor Name</u>	<u>Check Amount</u>	<u>Description</u>	<u>Check #</u>	<u>Check Date</u>
	1,349.53		Total 32385	5/14/2020
Animal Outreach of the Motherlode	200.00	Full Hall/Kit rental 09/26/20, cancelled COVID, pymt refund	32401	5/21/2020
	200.00		Total 32401	5/21/2020
ARC Alternatives	1,618.50	Solar Consulting April 2020	32357	5/7/2020
	1,618.50		Total 32357	5/7/2020
AT&T Calnet 3	158.47	FD phones 03/24-04/23/20 BAN# 9391035822 JPA/Fire splits	32358	5/7/2020
	158.47		Total 32358	5/7/2020
California Public Employee's Retirement System	18,688.54	CalPERS Health Pymt March 2020	1001544380	5/4/2020
	18,688.54		Total 1001544...	5/4/2020
California Public Employee's Retirement System	657.45	PP09 04-25-20 CalPERS Retirement - Classic	1001552378	5/1/2020
	657.45		Total 1001552...	5/1/2020
California Public Employee's Retirement System	2,659.48	PP09 05-01-20 CalPERS Retirement - Pepra	1001552382	5/1/2020
	2,659.48		Total 1001552...	5/1/2020
California Public Employee's Retirement System	658.70	PP10 05-15-20 CalPERS Retirement - Classic	1001562150	5/15/2020
	658.70		Total 1001562...	5/15/2020
California Public Employee's Retirement System	2,721.25	PP10 05-15-20 CalPERS Retirement - Pepra	1001562152	5/15/2020
	2,721.25		Total 1001562...	5/15/2020
CalPERS 457 Plan	200.00	PP09 05-01-20 CalPERS 457 Plan	1001552376	5/1/2020
	200.00		Total 1001552...	5/1/2020

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<u>Vendor Name</u>	<u>Check Amount</u>	<u>Description</u>	<u>Check #</u>	<u>Check Date</u>
CalPERS 457 Plan	200.00	PP10 05-15-20 CalPERS 457 Plan	1001562148	5/15/2020
	200.00		Total 1001562...	5/15/2020
Camino Power Tool	101.89	FD88 Parts misc 05/07/20	32386	5/14/2020
	101.89		Total 32386	5/14/2020
Capital Private Patrol	1,921.00	Parks Patrols May 2020 & Extra Patrol April 2020	32360	5/7/2020
	1,921.00		Total 32360	5/7/2020
Churchill's Hardware, Inc.	121.89	FD's, Hardware purchases 04/07-04/29/20	32362	5/7/2020
	121.89		Total 32362	5/7/2020
Churchill's Hardware, Inc.	141.22	Parks hardware/supplies 04/20-04/29/20 & FD 04/29/20	32363	5/7/2020
	141.22		Total 32363	5/7/2020
Cynthia J. Gillihan	479.41	FD ladder decals 05/04/20	32393	5/14/2020
	479.41		Total 32393	5/14/2020
De Lage Landen Financial Services, Inc.	235.95	CC Copier lease pymt 04/15-05/14/20	32364	5/7/2020
	235.95		Total 32364	5/7/2020
De Lage Landen Financial Services, Inc.	87.97	FD88 Copier lease pymt 04/15-05/14/20	32365	5/7/2020
	87.97		Total 32365	5/7/2020
De Lage Landen Financial Services, Inc.	176.96	FD 89 Copier lease pymt May 2020	32387	5/14/2020
	176.96		Total 32387	5/14/2020
Delta Dental of California	1,113.21	Dental - June 2020	32402	5/21/2020
	1,113.21		Total 32402	5/21/2020

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Check/Voucher Register - Check Register
 From 5/1/2020 Through 5/27/2020

<u>Vendor Name</u>	<u>Check Amount</u>	<u>Description</u>	<u>Check #</u>	<u>Check Date</u>
Department of Industrial Relations	485.00	OSHA Penalty Pymt # 11 due 05/27/20	32388	5/14/2020
	485.00		Total 32388	5/14/2020
Dept. of Forestry & Fire Protection	623,376.53	3rd Qtr CAL FIRE 2019/2020 #27750	32389	5/14/2020
	623,376.53		Total 32389	5/14/2020
Dept. of Forestry & Fire Protection	263,348.16	3rd Qtr CAL FIRE 2019/2020 #27753 (JPA)	32390	5/14/2020
	263,348.16		Total 32390	5/14/2020
DSA Technologies, Inc	2,674.31	MSA, IT Srvcs, June 2020	32403	5/21/2020
	2,674.31		Total 32403	5/21/2020
El Dorado Weed Control	12,176.72	Weed Control, Chem, Parks 03/18-04/18/20 (CCI Grant)	32391	5/14/2020
	12,176.72		Total 32391	5/14/2020
Ellamae J. Wooten	300.00	Dir Comp Mtgs 05/04, 05/05, 05/20/20	32414	5/21/2020
	300.00		Total 32414	5/21/2020
Epperson Law Group, PC	594.00	Legal srvcs, calls, mtgs 04/01-04/23/20	32366	5/7/2020
	594.00		Total 32366	5/7/2020
Ewing Irrigation Products, Inc.	36.97	Irrigation stock for parks 05/05/20	32404	5/21/2020
Ewing Irrigation Products, Inc.	5.76	P. Ryan, irrig sprinkler 05/05/20		5/21/2020
Ewing Irrigation Products, Inc.	109.50	Rasmussen, Irrigation parts 05/05/20		5/21/2020
	152.23		Total 32404	5/21/2020
Failsafe Testing LLC	930.00	FD89 Ladders tested & repaired 05/01/20	32367	5/7/2020
	930.00		Total 32367	5/7/2020
Felicity Wood Carlson	100.00	Dir Comp Mtg 04/15/20	32361	5/7/2020

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Vendor Name	Check Amount	Description	Check #	Check Date
	100.00		Total 32361	5/7/2020
Fire Apparatus Solutions	149.90	FD89 ladder parts 05/07/20	32392	5/14/2020
	149.90		Total 32392	5/14/2020
Government Finance Officer's Assoc.	160.00	V. Neibauer dues CY 2020 ID#300192666	32395	5/14/2020
	160.00		Total 32395	5/14/2020
Hands 4 Hope	742.50	Full Hall Rental, April. Cancelled due to COVID	32405	5/21/2020
	742.50		Total 32405	5/21/2020
Home Depot Credit Services	97.99	Parks - Bottled Wtr, BBQ charcoal & misc sheeting 04/01/20	32369	5/7/2020
	97.99		Total 32369	5/7/2020
Hunt & Sons	634.61	Fuel 05/01/20	32370	5/7/2020
	634.61		Total 32370	5/7/2020
Hunt & Sons	533.24	Fuel 04/03/20	32396	5/14/2020
Hunt & Sons	192.40	Fuel 05/08/20		5/14/2020
	725.64		Total 32396	5/14/2020
Interwest Consulting Group, Inc.	392.50	FD Plan Review 3427 Robin Ln. 02/28-04/17/20 #202001841	32397	5/14/2020
Interwest Consulting Group, Inc.	440.00	FD Plan Review 3427 Robin Ln. 03/27-05/08/20 # 202002656		5/14/2020
	832.50		Total 32397	5/14/2020
Jill Ritzman	100.00	Cell allowance May 2020	32376	5/7/2020
	100.00		Total 32376	5/7/2020
Jill Ritzman	27.07	Covid vinyl for office -reimb 05/17/20	32409	5/21/2020

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Check/Voucher Register - Check Register
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Vendor Name	Check Amount	Description	Check #	Check Date
	27.07		Total 32409	5/21/2020
Joshua C. Marks	450.00	Parks Bathrooms deep cleaning to re-open (Covid) 5/8/20	32398	5/14/2020
	450.00		Total 32398	5/14/2020
Larry McBride	600.00	In Lieu Med Bens Retmt May 2020	32372	5/7/2020
	600.00		Total 32372	5/7/2020
Michael Grassle	100.00	Cell allowance May 2020	32368	5/7/2020
	100.00		Total 32368	5/7/2020
Pathian Administrators	145.32	Vision Benefits - June 2020	32406	5/21/2020
	145.32		Total 32406	5/21/2020
Paychex	190.80	Paychex Payroll Fees for 05-01-20	2020042701	5/1/2020
	190.80		Total 2020042...	5/1/2020
Paychex	190.80	Paychex Payroll Fees for 05-15-20	2020051101	5/15/2020
	190.80		Total 2020051...	5/15/2020
Paychex	155.00	Paychex Stratustime Fees April 2020	21739480	5/15/2020
	155.00		Total 21739480	5/15/2020
PG&E	11,422.00	Parks & LLAD's Elec/St lights 03/26-04/26/20	32373	5/7/2020
	11,422.00		Total 32373	5/7/2020
PG&E	976.41	Parks Elec 03/26-04/26/20	32374	5/7/2020
	976.41		Total 32374	5/7/2020
PG&E	1,696.36	FD's Elec & st lts 03/26-04/26/20	32375	5/7/2020

Cameron Park Community Services District
Check/Voucher Register - Check Register
 From 5/1/2020 Through 5/27/2020

Vendor Name	Check Amount	Description	Check #	Check Date
	1,696.36		Total 32375	5/7/2020
PG&E	117.64	Elec. 8 lamps 04/17-05/15/20	32407	5/21/2020
	117.64		Total 32407	5/21/2020
PG&E	161.77	Elec, 11 lamps 04/17-05/15/20	32408	5/21/2020
	161.77		Total 32408	5/21/2020
Public Employee's Union Local 1	86.92	Union Dues for payroll 05/15/20	32399	5/14/2020
	86.92		Total 32399	5/14/2020
Rescue Source	128.70	FD88 reach device 05/01/20	32359	5/7/2020
	128.70		Total 32359	5/7/2020
Samantha Zorn	66.75	Vball clinic cancelled, COVID refund	32380	5/7/2020
	66.75		Total 32380	5/7/2020
SiteOne Landscape Supply	94.09	LLAD BarjA Irrig supplies 05/11/20 (w. disc -\$1.79)	32410	5/21/2020
	94.09		Total 32410	5/21/2020
Sugarloaf Station Foundation C/O EDCOE	200.00	Full Hall & Kit pymt refund 08/29/20, cancelled COVID	32411	5/21/2020
	200.00		Total 32411	5/21/2020
Target Specialty Products	3,549.90	Parks, AG chems 05/01/20	32377	5/7/2020
	3,549.90		Total 32377	5/7/2020
Tina Lynn Goins	150.00	April Community letter RE: COVID19	32394	5/14/2020
Tina Lynn Goins	125.00	E Newsletter May 2020		5/14/2020
	275.00		Total 32394	5/14/2020

Cameron Park Community Services District
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Vendor Name	Check Amount	Description	Check #	Check Date
TPX Communications	917.95	Com Center Phones/Internet May 2020	32400	5/14/2020
	917.95		Total 32400	5/14/2020
Umpqua Bank	77.74	Bank Maintenance Fee for April 2020	Bank Maint Fee	5/20/2020
	77.74		Total Bank Ma...	5/20/2020
Umpqua Bank	180.00	CC Merch Fees - Vantiv - April 2020	Merch Fees	5/11/2020
	180.00		Total Merch F...	5/11/2020
Uptown Studios, Inc	350.00	Web Maint. April 2020	32378	5/7/2020
	350.00		Total 32378	5/7/2020
Verizon Wireless	571.51	Wireless Phones CC, Rec, Parks CC&R 04/11-05/10/20	32412	5/21/2020
	571.51		Total 32412	5/21/2020
Verizon Wireless	181.38	Wireless Ipads/Hotspots 04/11-05/10/20	32413	5/21/2020
	181.38		Total 32413	5/21/2020
Wex Bank	0.76	credit/refund error, amount due	32379	5/7/2020
	0.76		Total 32379	5/7/2020
Whitney Kahn	100.00	Cell Allowance May 2020	32371	5/7/2020
	100.00		Total 32371	5/7/2020
Report Total	1,014,505.29			



2502 Country Club Drive, Cameron Park, CA 95682
telephone (530) 677-2231 • fax. (530) 677-2201 •
www.cameronpark.org

May 27, 2020

The Honorable Toni Atkins
President pro Tempore, California State Senate
California State Capitol, room 205
Sacramento, CA 95814

The Honorable Anthony Rendon
Speaker, California State Assembly
California State Capitol, room 219
Sacramento, CA 95814

RE: Special District COVID-19 Fiscal Impacts and Request for Access to Fiscal Assistance

Dear Senator Atkins and Assembly Member Rendon,

On behalf of the Cameron Park Community Services District, I thank you for your leadership and consideration of the budgetary impacts resulting from COVID-19 state and local governments collectively face. Our District is a Community Services District (CSD) providing fire and emergency services; parks and a community center; recreation programming; CC&R compliance; waste collection and recycling; and lighting and landscape maintenance services to Cameron Park, a town of 18,000 residents in El Dorado County.

I respectfully request your support of special districts being included in any economic relief determinations for local government. As a Community Services District, like our partners at cities and counties, we are delivering essential services to our communities including fire and emergency services. However, unlike cities and counties, special districts have not been included in federal stimulus funding or given access to financial tools.

Special districts seek the partnership of state and federal leaders to be granted access to fiscal assistance and financial tools to help rebound from the steep economic impacts of COVID-19 response, so that we may continue to stand ready against the next disaster and fulfill our mission to provide the resilient, consistent vital local services California communities rely upon.

Across California, independent special districts are on the front lines of COVID-19 response ensuring the delivery of critical local services that impact the quality of life in their community.

Those services include health care delivery, first response, mosquito abatement and vector control, recreation and parks, and cultural and community centers and operating vital infrastructure such as roads, water, waste management, harbors and ports, airports, transit services, levees, and electricity, among others.

And, across California, districts like mine are experiencing budgetary impacts from the COVID-19 health crisis. Statewide, by June 2021 76% of special districts throughout the state – which represents 1500 local governments – will experience significant budget challenges or cashflow issues. Within the next six months, 42% of special districts statewide will draw down reserves to mitigate budget impacts with 42% still needing to cut or decrease staff and 35% needing to cut service levels to their communities. The estimated overall fiscal impact of COVID-19 to special districts as of May 2020 is approximately \$250 million, with \$167 million in direct revenue lost and \$80 million in additional unbudgeted expenditures for emergency management.

Cameron Park anticipates a 20% reduction in revenues, approximately \$250,000, from service fees which support the operations of the community center, parks, community pool, senior activities and recreation programs. ***Fees do not fully offset the cost of providing these community services. As a CSD, it is our charge to fully fund fire and emergency services, while maintaining other essential services.*** Parks and recreation services strengthens families, prevent circumstances for domestic violence, provides low cost fitness opportunities for health and wellness – all of which are very essential services needed by families during this pandemic. 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.

To address the loss of revenues from service fees, the District furloughed all full-time staff, laid off part-time staff, registered with FEMA, reduced operations and purchases to essential business. *The CSD's parks, trails and amenities are the busiest ever. Residents are staying home, as the State recommends, utilizing their neighborhood and community parks.* This increased participation is placing a strain on staff's limited ability to maintain services during furloughs. The CSD not only has a duty to residents to re-open facilities and resume activities, we also have a duty to surrounding agencies (including California State Parks) who will be impacted by our residents traveling to neighboring communities. When the community center and pool re-open during Stage 3, our limited resources will be stretched further.

As the State addresses the unmet needs and service gaps we will be facing in communities across California, it is imperative State leaders consider the essential role of special districts and the impacts COVID-19 has had on our ability to sustain and maintain services.

If you have questions or would like to further discuss any of the above, I welcome the opportunity to assist your efforts in any way possible. Please do not hesitate to contact me at 530-677-2231 or directoraiston@cameronpark.org.

Sincerely,



Eric Aiston, Chair
Budget and Administration Committee
of the Board of Directors

CC: The Honorable Gavin Newsom, Governor of California
[stuart.thompson@gov.ca.gov]
The Honorable Holly Mitchell, Chair, California Senate Budget Committee
[luan.huynh@sen.ca.gov]
The Honorable Phil Ting, Chair, California Assembly Budget Committee
[irene.ho@asm.ca.gov]
The Honorable Brian Dahle, 1st Senate District
(david.orosco@sen.ca.gov)
The Honorable Kevin Kiley, 6th Assembly District
(matthew.Easley@asm.ca.gov)
Keely Bosly, Director of the California Department of Finance
[keely.bosler@dof.ca.gov]
Alyssa Silhi, Legislative Representative, California Special Districts Association
[advocacy@cnda.net]