



Budget and Administration Committee

SPECIAL MEETING

Monday, December 9, 2024
6:45 p.m.

Cameron Park Community Center – Social Room
2502 Country Club Drive
Cameron Park, CA 95682

Agenda

Members: Director Monique Scobey (MS), Director Dawn Wolfson (DW),
Alternate Director Tim Israel (TI)

Staff: Alan Gardner, General Manager; Christina Greek, Finance/HR 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

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. **Preliminary Year-End FY 2023-2024 Budget to Actuals** (A. Gardner & C. Greek)
2. **First Quarter FY2024-2025 Budget to Actuals** (A. Gardner & C. Greek)
3. **Accountability Act Report** (A. Gardner & C. Greek)
4. **Annual Disclosure of Board of Directors and Employee Reimbursement FY 2023-24** (A. Gardner & C. Greek)

5. **Future meetings may be at the beginning of the first Board meeting of the month.**

6. **ITEMS FOR FUTURE MEETINGS**

- a. EDSWAC Report out from Mike Churchill
- b. Update Credit Card Policy
- c. RFP for Auditor
- d. SB1383 Ordinance—Cal Recycle to visit and discuss after 1/1/2025

7. **ITEMS TO FORWARD TO THE BOARD OF DIRECTORS**

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

ADJOURNMENT



Agenda Transmittal

DATE: December 9, 2024

FROM: Christina Greek, Finance/HR Officer

AGENDA ITEM #1 **PRELIMINARY YEAR-END FISCAL YEAR 2023-2024**

RECOMMENDED ACTION: REVIEW AND FORWARD TO THE BOARD OF DIRECTORS

Introduction

Staff working on Fiscal Year 2023-2024 Audit and have completed enough tasks to share with the Budget and Administration Committee a preliminary year-end report. At this time, the District ended in the black by \$382,043.

Discussion

No budget adjustments were made at mid-year. In many areas, the District was at or lower than estimated in expenditures. In a few areas, expenses were much higher but overall we were able to come in much lower than the final budget.

- (5020) Overtime due to vacancies
- (5170) Workers Compensation
- (5235) Contract services
- (5285) Fire and Safety Supplies- Due to purchase of AED machines for CC and Parks
- (5316) Instructor pay was increased due to more classes being offered and was offset by instructor revenue
- (5370) Maintenance Vehicles- Expenses of fire engines and parks trucks
- (5420) Professional Servies due to contract with MRG/Don Ashton and GM recruitment as well as larger than expected volume First Responder Fee billing
- (5491) Propane due to an increase of usage during winter months

Attachments:

- 1a. Fund 01 Preliminary Year-End Fiscal Year 2023-2024
- 1b. Fund 02 Preliminary Year-End Fiscal Year 2023-2024

Cameron Park Community Services District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
01 - General Fund
From 7/1/2023 Through 6/30/2024

		FY 22/23 Budget	FY 22/23 Actual	FY 23/24 Budget	FY 23/24 Actual	Percent Total Budget Remaining - Final
Operating Revenue						
Property Taxes	4110	4,788,564.00	5,035,867.25	5,152,837.00	5,252,684.69	1.94%
Franchise Fees	4113	220,000.00	244,819.40	250,000.00	271,955.00	8.78%
Fire Marshall Plan Review	4132	77,000.00	57,499.55	77,000.00	63,970.70	(16.92)%
Arc Review Fees	4140	0.00	0.00	0.00	0.00	0.00%
Tuition Fees/Revenue	4142	0.00	1,572.50	0.00	5,267.00	0.00%
Youth Classes	4145	0.00	0.00	0.00	0.00	0.00%
Recreation Program Revenue	4154	150,000.00	168,757.00	180,000.00	129,094.89	(28.28)%
Instructor Program Revenue	4155	50,000.00	93,159.05	100,000.00	99,877.68	(0.12)%
Transfer In	4165	73,837.00	29,920.04	63,006.00	0.00	(100.00)%
Special Events	4170	2,000.00	578.00	0.00	(39.05)	0.00%
Lake Entries - Daily (Kiosk)	4180	40,000.00	40,293.25	50,000.00	3,983.10	(92.03)%
Annual Passes (Lake/Pool Combo)	4181	65,500.00	41,110.26	65,000.00	31,875.96	(50.96)%
Picnic Site Rentals	4182	6,000.00	1,069.00	2,000.00	500.00	(75.00)%
Assembly Hall & Classroom Rentals	4185	30,000.00	41,685.91	47,000.00	38,700.41	(17.66)%
Gym Revenue	4186	23,000.00	14,503.06	23,000.00	46,773.63	103.36%
Pool Rental Fees	4187	101,500.00	93,553.09	113,000.00	100,322.97	(11.22)%
Sports Field Rentals	4190	21,000.00	18,269.80	31,800.00	664.00	(97.91)%
Donations	4250	0.00	9,600.00	7,745.00	12,170.00	57.13%
Sponsorships	4255	2,500.00	46.00	0.00	0.00	0.00%
JPA Reimbursable	4260	1,212,000.00	901,042.70	1,353,200.00	890,862.22	(34.17)%
Fire Apparatus Equip Rental	4262	15,000.00	25,750.00	260,000.00	27,071.05	(89.59)%
Reimbursement/Refund	4400	47,700.00	51,200.00	0.00	1,315.00	0.00%
Weed Abatement	4410	14,300.00	23,723.16	50,000.00	1,717.90	(96.56)%
Interest Income	4505	1,000.00	10,151.13	6,000.00	18,223.46	203.72%
Other Income/Refunds	4600	2,000.00	1,545.20	2,000.00	1,575.22	(21.24)%
First Responder Fee	4602	100,000.00	92,579.68	115,000.00	225,503.61	96.09%
Grant - CCI	4605	0.00	0.00	0.00	0.00	0.00%
Grants	4610	0.00	4,500.00	104,450.00	86,877.42	(16.82)%
Gain/Loss of Assets	4615	0.00	0.00	10,000.00	58,550.00	485.50%
Total Operating Revenue		<u>7,042,901.00</u>	<u>7,002,795.03</u>	<u>8,063,038.00</u>	<u>7,369,496.86</u>	<u>(8.60)%</u>
Expenditures						
Salaries - Perm.	5000	923,694.00	905,899.79	968,124.00	902,255.57	6.80%
Salaries - Seasonal	5010	109,068.00	221,551.47	152,600.00	127,375.79	16.53%
Overtime	5020	11,966.00	18,796.81	7,250.00	14,349.23	(97.92)%

Cameron Park Community Services District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
01 - General Fund
From 7/1/2023 Through 6/30/2024

		FY 22/23 Budget	FY 22/23 Actual	FY 23/24 Budget	FY 23/24 Actual	Percent Total Budget Remaining - Final
In Lieu Benefits Stipend	5120	10,000.00	9,250.00	0.00	0.00	0.00%
Health Benefit	5130	145,861.00	134,622.17	156,923.00	167,159.12	(6.52)%
Retiree Health Benefit	5135	111,317.00	102,745.47	103,204.00	102,173.97	1.00%
Dental Insurance	5140	13,262.00	12,057.93	15,530.00	12,499.54	19.51%
Vision Insurance	5150	2,003.00	1,802.70	2,510.00	1,854.73	26.11%
CalPERS Employer Retirement	5160	295,567.00	295,827.87	278,753.00	275,282.03	1.25%
CalPERS 457	5161	0.00	3,900.00	5,500.00	4,575.00	16.82%
Worker's Compensation	5170	42,262.00	50,505.05	53,530.00	85,596.32	(59.90)%
FICA/Medicare Employer Contribution	5180	29,061.00	38,294.27	34,200.00	29,931.60	12.48%
UI/TT Contribution	5190	10,603.00	8,841.19	13,364.00	6,156.80	53.93%
Advertising/Marketing	5209	16,000.00	8,377.25	2,500.00	133.92	94.64%
Agency Administration Fee	5210	0.00	(20.00)	0.00	0.00	0.00%
Agriculture	5215	20,400.00	21,147.59	22,900.00	25,621.70	(11.89)%
Audit/Accounting	5220	36,000.00	30,825.55	35,000.00	23,599.25	32.57%
Bank Charge	5221	14,400.00	20,337.12	20,600.00	14,288.10	30.64%
Clothing/Uniforms	5230	6,250.00	2,312.00	29,300.00	26,124.93	10.84%
Computer Software	5231	36,622.00	28,987.88	40,580.00	37,977.11	6.41%
Computer Hardware	5232	6,750.00	7,305.52	4,900.00	4,426.27	9.67%
Contractual Services	5235	5,000.00	15,439.50	10,000.00	45,153.13	(351.53)%
Contractual - Provider Services - FIRE	5236	4,264,550.00	3,986,731.70	3,661,974.00	2,947,797.57	19.50%
Contract Under Utilization	5237	(250,000.00)	0.00	0.00	0.00	0.00%
Ambulance Exp	5238	0.00	0.00	1,353,200.00	585,059.92	56.76%
Contract Services - Other	5240	111,202.00	128,426.12	176,067.00	139,652.91	20.68%
Director Compensation	5250	16,800.00	16,700.00	17,000.00	16,900.00	0.59%
EDC Department Agency	5260	4,500.00	4,798.29	5,000.00	5,158.68	(3.17)%
Educational Materials	5265	3,450.00	584.88	400.00	0.00	100.00%
Elections	5270	0.00	0.00	0.00	0.00	0.00%
Equipment-Minor/Small Tools	5275	15,500.00	15,150.36	14,500.00	6,240.52	56.96%
Fire & Safety Supplies	5285	4,850.00	3,191.15	3,850.00	19,569.89	(408.31)%
Fire Prevention & Inspection	5290	1,800.00	4,122.86	2,000.00	3,272.46	(63.62)%
Fire Turnout Gear	5295	30,000.00	22,899.72	28,400.00	2,997.86	89.44%
Fire- Intern paid	5296	11,800.00	7,600.00	10,000.00	640.00	93.60%
Food	5300	2,950.00	3,491.17	3,900.00	2,750.56	29.47%
Fuel	5305	53,500.00	58,865.28	62,200.00	49,515.93	20.39%
Government Fees/Permits	5310	29,900.00	26,820.83	32,200.00	17,732.66	44.93%

Cameron Park Community Services District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
01 - General Fund
From 7/1/2023 Through 6/30/2024

		FY 22/23 Budget	FY 22/23 Actual	FY 23/24 Budget	FY 23/24 Actual	Percent Total Budget Remaining - Final
Janitorial / HH Supplies	5315	33,200.00	34,566.79	46,979.00	47,403.31	(0.90)%
Instructors	5316	30,000.00	54,360.17	54,000.00	77,839.54	(44.15)%
Insurance	5320	206,710.00	206,047.15	254,433.00	254,563.01	(0.05)%
Legal Services	5335	10,000.00	16,074.00	10,000.00	8,910.00	10.90%
Maint. - Vehicle Supplies	5340	500.00	206.42	600.00	608.69	(1.45)%
Maint. - Buildings	5345	24,400.00	30,104.82	26,000.00	43,772.08	(68.35)%
Maint. - Equipment	5350	33,800.00	40,417.88	42,350.00	58,476.81	(38.08)%
Maint. - Grounds	5355	46,150.00	47,985.95	45,250.00	58,747.55	(29.83)%
Maint. - Radio/Phones	5360	2,000.00	3,335.96	2,000.00	3,448.77	(72.44)%
Maint. - Tires & Tubes	5365	12,600.00	16,831.22	13,400.00	9,463.22	29.38%
Maint. - Vehicle	5370	32,700.00	38,673.62	32,500.00	71,455.27	(119.86)%
Medical Supplies	5375	0.00	209.79	30,040.00	18,005.63	40.06%
Memberships/Subscriptions	5380	12,200.00	11,408.05	12,150.00	11,886.56	2.17%
Mileage Reimbursement	5385	3,900.00	2,906.19	2,900.00	1,303.35	55.06%
Miscellaneous	5395	500.00	6,685.57	500.00	905.33	(81.07)%
Office Supplies/Expense	5400	8,450.00	6,593.54	7,000.00	7,783.57	(11.19)%
Pool Chemicals	5405	31,500.00	38,309.31	38,000.00	33,793.23	11.07%
Postage	5410	4,000.00	1,971.30	2,250.00	1,603.01	28.76%
Printing	5415	550.00	566.66	750.00	635.85	15.22%
Professional Services	5420	20,683.00	47,924.75	136,750.00	148,904.09	(8.89)%
Program Supplies	5421	13,000.00	15,614.70	16,000.00	9,629.87	39.81%
Publications & Legal Notices	5425	450.00	1,347.60	1,180.00	1,619.82	(37.27)%
Radios	5430	1,000.00	1,007.90	1,000.00	0.00	100.00%
Rent/Lease - Equipment	5440	2,100.00	3,609.47	11,900.00	3,016.30	74.65%
Staff Development	5455	25,500.00	20,265.96	22,800.00	22,068.38	3.21%
Special Events	5465	0.00	0.00	0.00	305.89	0.00%
Phones/internet	5470	46,900.00	53,490.44	55,000.00	52,399.40	4.73%
Travel/Lodging	5480	0.00	0.00	0.00	0.00	0.00%
Tuition	5486	0.00	0.00	0.00	151.00	0.00%
Utilities - Water	5490	50,500.00	56,411.35	41,500.00	68,253.70	(64.47)%
Utilities - Gas	5491	93,500.00	143,475.80	150,000.00	89,919.02	40.05%
Utilities - Electric/Solar	5492	136,200.00	152,411.57	157,000.00	159,886.66	(1.84)%
Utilities - Garbage	5493	0.00	0.00	0.00	0.00	0.00%
Vandalism	5500	0.00	0.00	0.00	1,312.75	0.00%
Cal Fire In Kind Purchases	5501	4,000.00	10,624.91	15,000.00	14,328.76	4.47%
Capital Equipment Expense	5625	0.00	189,004.17	0.00	1,229.75	0.00%
Transfer Out	7000	9,020.00	9,020.00	9,020.00	0.00	100.00%

Cameron Park Community Services District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
01 - General Fund
From 7/1/2023 Through 6/30/2024

		<u>FY 22/23 Budget</u>	<u>FY 22/23 Actual</u>	<u>FY 23/24 Budget</u>	<u>FY 23/24 Actual</u>	<u>Percent Total Budget Remaining - Final</u>
Transfer to Reserve	7001	500,000.00	0.00	0.00	0.00	0.00%
Total Expenditures		<u>7,542,901.00</u>	<u>7,479,652.50</u>	<u>8,566,211.00</u>	<u>6,987,453.24</u>	<u>18.43%</u>
Net Revenue Over Expenditures		<u><u>(500,000.00)</u></u>	<u><u>(476,857.47)</u></u>	<u><u>(503,173.00)</u></u>	<u><u>382,043.62</u></u>	<u><u>(175.93)%</u></u>

Cameron Park Community Services District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
02 - CC&R
From 7/1/2023 Through 6/30/2024

		FY 22/23 Budget	FY 22/23 Actual	Total Budget - Proposed	FY 23/24 Actual	Percent Total Budget Remaining - Proposed
Operating Revenue						
Property Taxes	4110	250.00	351.47	300.00	204.75	(31.75)%
Special Assessments	4135	81,600.00	79,020.08	78,700.00	79,020.71	0.41%
Arc Review Fees	4140	30,000.00	28,058.00	30,000.00	25,948.25	(13.51)%
Settlements	4450	0.00	0.00	0.00	13,947.27	0.00%
Interest Income	4505	500.00	2,620.71	2,000.00	6,806.64	240.33%
Total Operating Revenue		<u>112,350.00</u>	<u>110,050.26</u>	<u>111,000.00</u>	<u>125,927.62</u>	<u>13.45%</u>
Expenditures						
Salaries - Perm.	5000	75,177.00	73,121.25	80,000.00	70,076.23	12.40%
Overtime	5020	0.00	21.89	0.00	121.24	0.00%
Health Benefit	5130	10,310.00	10,659.21	11,000.00	11,648.14	(5.89)%
Dental Insurance	5140	750.00	750.00	750.00	750.00	0.00%
Vision Insurance	5150	137.00	130.32	150.00	130.32	13.12%
CalPERS Employer Retirement	5160	4,768.00	4,572.46	4,800.00	4,881.11	(1.69)%
Worker's Compensation	5170	494.00	1,603.05	1,000.00	802.66	19.73%
FICA/Medicare Employer Contribution	5180	1,847.00	1,615.46	2,000.00	4,408.06	(120.40)%
UI/TT Contribution	5190	320.00	311.51	400.00	237.26	40.69%
Advertising/Marketing	5209	300.00	0.00	100.00	0.00	100.00%
Agency Administration Fee	5210	0.00	0.00	0.00	2,000.00	0.00%
Bank Charge	5221	5,000.00	1,447.16	2,000.00	1,052.91	47.35%
Clothing/Uniforms	5230	200.00	0.00	0.00	0.00	0.00%
Computer Software	5231	5,000.00	4,596.15	5,000.00	4,785.61	4.29%
Computer Hardware	5232	0.00	0.00	1,500.00	0.00	100.00%
Contract Services - Other	5240	6,500.00	5,641.10	6,500.00	6,364.89	2.08%
Food	5300	200.00	195.48	0.00	325.54	0.00%
Fuel	5305	1,000.00	98.21	350.00	313.95	10.30%
Government Fees/Permits	5310	0.00	0.00	0.00	15.00	0.00%
Legal Services	5335	10,000.00	9,436.74	5,000.00	4,115.00	17.70%
Maint. - Vehicle Supplies	5340	0.00	40.00	0.00	0.00	0.00%
Maint. - Buildings	5345	0.00	0.00	0.00	165.00	0.00%
Maint. - Equipment	5350	200.00	194.27	200.00	271.23	(35.62)%
Maint. - Vehicle	5370	450.00	0.00	450.00	0.00	100.00%
Memberships/Subscriptions	5380	0.00	0.00	0.00	7.45	0.00%
Office Supplies/Expense	5400	300.00	88.19	150.00	107.26	28.49%
Postage	5410	200.00	204.76	200.00	429.49	(114.75)%

Cameron Park Community Services District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
02 - CC&R
From 7/1/2023 Through 6/30/2024

		FY 22/23 Budget	FY 22/23 Actual	Total Budget - Proposed	FY 23/24 Actual	Percent Total Budget Remaining - Proposed
Printing	5415	250.00	0.00	0.00	0.00	0.00%
Professional Services	5420	98.00	0.00	98.00	0.00	100.00%
Publications & Legal Notices	5425	300.00	0.00	0.00	0.00	0.00%
Rent/Lease - Equipment	5440	200.00	199.97	200.00	199.92	0.04%
Staff Development	5455	0.00	0.00	0.00	90.00	0.00%
Phones/internet	5470	5,000.00	5,083.83	5,000.00	4,663.64	6.73%
Total Expenditures		<u>129,001.00</u>	<u>120,011.01</u>	<u>126,848.00</u>	<u>117,961.91</u>	<u>7.01%</u>
Net Revenue Over Expenditures		<u>(16,651.00)</u>	<u>(9,960.75)</u>	<u>(15,848.00)</u>	<u>7,965.71</u>	<u>(150.26)%</u>



Agenda Transmittal

DATE: December 9, 2024

FROM: Christina Greek, Finance and Human Resources Officer

AGENDA ITEM #2: FISCAL YEAR 2024-25 FIRST QUARTER FINANCIAL REPORT

RECOMMENDED ACTION: RECEIVE AND FORWARD TO THE BOARD OF DIRECTORS

INTRODUCTION

The Fiscal Year 2024-25 First Quarter Financial Report for the General Fund is attached (Attachment 2A). The report period is 7/1/24 through 9/30/24 which represents 25% of the Fiscal Year.

DISCUSSION

The District's First Quarter financial results reflect the efforts of District staff to reduce costs and staffing levels.

Generally financial variances in the first quarter are common due to one-time payments at the beginning of a fiscal year, seasonality of services and programs, and the lack of a tax revenue allocation from the County. When comparing the First Quarter FY 2024-2025 to last year's First Quarter FY 2023-2024, the overall expenditures are on trend.

Currently the District's financial status to date is within budget expectations and aligns closely with FY 2023-2024 first quarter financial results.

Staff continue to work together toward cutting costs where possible and will monitor these mitigation steps and the District's financial health closely.

Attachment:

2A – Fiscal Year 2024-25 First Quarter Financial Status Report Fund 01

2B- Fiscal Year 2024-25 First Quarter Financial Status Report Fund 02

Cameron Park Community Services District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
01 - General Fund
From 7/1/2024 Through 9/30/2024

		FY 2023 24 Final Budget	Prior Year Current Period Actual	Total Budget - Final	Current Period Actual
Operating Revenue					
Property Taxes	4110	5,152,837.00	116,608.29	5,410,479.00	104,146.50
Franchise Fees	4113	250,000.00	0.00	280,000.00	0.00
Fire Marshall Plan Review	4132	77,000.00	16,515.25	70,000.00	8,406.17
Tuition Fees/Revenue	4142	0.00	1,409.00	3,000.00	770.00
Recreation Program Revenue	4154	180,000.00	23,295.95	180,000.00	36,621.00
Instructor Program Revenue	4155	100,000.00	10,001.40	140,000.00	6,793.00
Transfer In	4165	63,006.00	0.00	0.00	0.00
Lake Entries - Daily (Kiosk)	4180	50,000.00	3,451.10	60,000.00	0.00
Annual Passes (Lake/Pool Combo)	4181	65,000.00	4,864.00	60,000.00	4,740.00
Picnic Site Rentals	4182	2,000.00	0.00	1,000.00	1,780.00
Assembly Hall & Classroom Rentals	4185	47,000.00	5,318.27	70,000.00	8,302.70
Gym Revenue	4186	23,000.00	8,761.00	40,000.00	4,541.60
Pool Rental Fees	4187	113,000.00	3,395.00	160,000.00	27,579.00
Sports Field Rentals	4190	31,800.00	331.00	20,000.00	1,645.00
Donations	4250	7,745.00	7,745.00	5,000.00	0.00
Sponsorships	4255	0.00	0.00	30,000.00	425.00
JPA Reimbursable	4260	1,353,200.00	305,802.30	0.00	0.00
Fire Apparatus Equip Rental	4262	260,000.00	0.00	0.00	0.00
Weed Abatement	4410	50,000.00	0.00	0.00	0.00
Interest Income	4505	6,000.00	724.30	10,000.00	933.72
Other Income/Refunds	4600	2,000.00	0.00	2,000.00	0.00
First Responder Fee	4602	115,000.00	64,270.03	220,000.00	56,763.56
Grants	4610	104,450.00	25,498.50	0.00	0.00
Gain/Loss of Assets	4615	10,000.00	0.00	0.00	0.00
Total Operating Revenue		<u>8,063,038.00</u>	<u>597,990.39</u>	<u>6,761,479.00</u>	<u>263,447.25</u>
Expenditures					
Salaries - Perm.	5000	968,124.00	195,254.51	1,003,000.00	221,500.01
Salaries - Seasonal	5010	152,600.00	70,158.61	120,000.00	34,533.93
Overtime	5020	7,250.00	3,011.71	8,000.00	4,503.93
Health Benefit	5130	156,923.00	34,513.71	201,480.00	48,289.48
Retiree Health Benefit	5135	103,204.00	23,930.77	94,700.00	25,358.05
Dental Insurance	5140	15,530.00	2,802.76	13,336.00	3,302.76
Vision Insurance	5150	2,510.00	402.90	2,130.00	509.13
CalPERS Employer Retirement	5160	278,753.00	223,115.37	384,648.00	313,159.83

Cameron Park Community Services District

Statement of Revenues and Expenditures - Unposted Transactions Included In Report
01 - General Fund
From 7/1/2024 Through 9/30/2024

		FY 2023 24 Final Budget	Prior Year Current Period Actual	Total Budget - Final	Current Period Actual
CalPERS 457	5161	5,500.00	1,050.00	5,000.00	1,400.00
Worker's Compensation	5170	53,530.00	52,872.16	73,305.00	72,602.42
FICA/Medicare Employer Contribution	5180	34,200.00	10,110.96	23,534.00	7,520.70
UI/TT Contribution	5190	13,364.00	1,638.30	8,000.00	961.69
Advertising/Marketing	5209	2,500.00	25.98	4,000.00	1,249.00
Agency Administration Fee	5210	0.00	0.00	0.00	373.93
Agriculture	5215	22,900.00	6,882.02	23,000.00	4,229.64
Audit/Accounting	5220	35,000.00	2,641.25	35,000.00	2,142.50
Bank Charge	5221	20,600.00	2,360.58	2,200.00	4,583.75
Clothing/Uniforms	5230	29,300.00	25,435.39	4,000.00	368.94
Computer Software	5231	40,580.00	15,727.43	36,600.00	11,253.90
Computer Hardware	5232	4,900.00	134.05	22,405.00	34,881.41
Contractual Services	5235	10,000.00	6,036.28	40,000.00	14,670.11
Contractual - Provider Services - FIRE	5236	3,661,974.00	0.00	3,766,804.00	0.00
Ambulance Exp	5238	1,353,200.00	0.00	0.00	0.00
Contract Services - Other	5240	176,067.00	14,260.95	93,400.00	16,023.24
Director Compensation	5250	17,000.00	4,400.00	10,250.00	2,900.00
EDC Department Agency	5260	5,000.00	5,158.68	6,000.00	4,637.93
Educational Materials	5265	400.00	0.00	0.00	0.00
Elections	5270	0.00	0.00	18,000.00	0.00
Equipment-Minor/Small Tools	5275	14,500.00	817.89	10,000.00	1,953.61
Fire & Safety Supplies	5285	3,850.00	5,784.04	19,500.00	940.00
Fire Prevention & Inspection	5290	2,000.00	1,227.46	2,500.00	1,053.70
Fire Turnout Gear	5295	28,400.00	0.00	5,000.00	(204.11)
Fire- Intern paid	5296	10,000.00	640.00	3,000.00	1,840.00
Food	5300	3,900.00	621.56	3,000.00	189.94
Fuel	5305	62,200.00	16,627.53	60,200.00	14,518.63
Government Fees/Permits	5310	32,200.00	7,849.00	20,100.00	10,775.54
Janitorial / HH Supplies	5315	46,979.00	24,506.71	32,500.00	7,787.83
Instructors	5316	54,000.00	12,757.03	80,000.00	16,327.40
Insurance	5320	254,433.00	254,432.52	318,109.00	318,109.02
Legal Services	5335	10,000.00	0.00	12,000.00	9,066.74
Maint. - Vehicle Supplies	5340	600.00	26.99	600.00	484.27
Maint. - Buildings	5345	26,000.00	22,780.75	45,000.00	5,177.22
Maint. - Equipment	5350	42,350.00	18,317.10	56,000.00	6,390.11
Maint. - Grounds	5355	45,250.00	23,209.49	46,500.00	13,564.54

Cameron Park Community Services District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
01 - General Fund
From 7/1/2024 Through 9/30/2024

		FY 2023 24 Final Budget	Prior Year Current Period Actual	Total Budget - Final	Current Period Actual
Maint. - Radio/Phones	5360	2,000.00	340.43	2,000.00	295.71
Maint. - Tires & Tubes	5365	13,400.00	1,893.54	14,400.00	5,203.51
Maint. - Vehicle	5370	32,500.00	17,765.97	54,000.00	8,401.00
Medical Supplies	5375	30,040.00	1,954.20	20,150.00	5,833.83
Memberships/Subscriptions	5380	12,150.00	1,260.00	13,550.00	850.00
Mileage Reimbursement	5385	2,900.00	633.90	700.00	25.33
Miscellaneous	5395	500.00	0.00	1,000.00	0.00
Office Supplies/Expense	5400	7,000.00	2,704.03	6,400.00	2,227.17
Pool Chemicals	5405	38,000.00	11,035.71	35,000.00	12,088.97
Postage	5410	2,250.00	613.21	2,100.00	402.02
Printing	5415	750.00	157.64	600.00	50.00
Professional Services	5420	136,750.00	61,225.71	46,500.00	19,871.14
Program Supplies	5421	16,000.00	2,757.20	12,000.00	1,584.48
Publications & Legal Notices	5425	1,180.00	983.75	2,450.00	73.63
Radios	5430	1,000.00	0.00	0.00	0.00
Rent/Lease - Equipment	5440	11,900.00	100.02	4,240.00	75.00
Staff Development	5455	22,800.00	17,415.69	17,450.00	1,680.42
Special Events	5465	0.00	0.00	0.00	193.29
Phones/internet	5470	55,000.00	12,934.28	54,250.00	11,923.92
Tuition	5486	0.00	151.00	500.00	0.00
Utilities - Water	5490	41,500.00	17,563.70	68,000.00	23,062.00
Utilities - Gas	5491	150,000.00	4,837.50	106,000.00	916.06
Utilities - Electric/Solar	5492	157,000.00	35,301.14	145,500.00	37,785.23
Vandalism	5500	0.00	0.00	0.00	3,034.89
Cal Fire In Kind Purchases	5501	15,000.00	0.00	11,000.00	0.00
Capital Equipment Expense	5625	0.00	0.00	0.00	108,432.39
Transfer Out	7000	9,020.00	0.00	9,020.00	0.00
Total Expenditures		<u>8,566,211.00</u>	<u>1,283,151.06</u>	<u>7,339,611.00</u>	<u>1,482,940.71</u>
Net Revenue Over Expenditures		<u>(503,173.00)</u>	<u>(685,160.67)</u>	<u>(578,132.00)</u>	<u>(1,219,493.46)</u>

Cameron Park Community Services District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
02 - CC&R
From 7/1/2024 Through 9/30/2024

		FY 2023 24 Final Budget	Prior Year Current Period Actual	Total Budget - Final	Current Period Actual
Operating Revenue					
Property Taxes	4110	300.00	50.26	300.00	164.81
Special Assessments	4135	78,700.00	304.00	78,000.00	498.00
Arc Review Fees	4140	30,000.00	6,470.00	26,000.00	9,960.00
Interest Income	4505	2,000.00	765.48	5,000.00	1,370.75
Total Operating Revenue		<u>111,000.00</u>	<u>7,589.74</u>	<u>109,300.00</u>	<u>11,993.56</u>
Expenditures					
Salaries - Perm.	5000	80,000.00	16,586.21	50,000.00	17,365.35
Overtime	5020	0.00	0.00	0.00	6.73
Health Benefit	5130	11,000.00	2,750.08	0.00	3,072.40
Dental Insurance	5140	750.00	187.50	0.00	187.50
Vision Insurance	5150	150.00	32.58	0.00	32.58
CalPERS Employer Retirement	5160	4,800.00	1,287.99	4,000.00	1,367.65
Worker's Compensation	5170	1,000.00	797.60	800.00	1,120.24
FICA/Medicare Employer Contribution	5180	2,000.00	364.38	4,100.00	387.10
UI/TT Contribution	5190	400.00	31.08	400.00	31.82
Advertising/Marketing	5209	100.00	0.00	500.00	0.00
Agency Administration Fee	5210	0.00	2,000.00	2,000.00	2,000.00
Audit/Accounting	5220	0.00	0.00	10,000.00	0.00
Bank Charge	5221	2,000.00	251.45	0.00	451.00
Computer Software	5231	5,000.00	710.00	5,000.00	1,034.40
Computer Hardware	5232	1,500.00	0.00	0.00	0.00
Contract Services - Other	5240	6,500.00	1,573.03	6,500.00	1,895.13
Director Compensation	5250	0.00	0.00	2,400.00	300.00
EDC Department Agency	5260	0.00	0.00	0.00	1,545.98
Food	5300	0.00	51.49	0.00	58.12
Fuel	5305	350.00	0.00	600.00	0.00
Legal Services	5335	5,000.00	0.00	2,000.00	0.00
Maint. - Equipment	5350	200.00	85.84	300.00	55.81
Maint. - Vehicle	5370	450.00	0.00	0.00	898.41
Office Supplies/Expense	5400	150.00	113.98	150.00	149.96
Postage	5410	200.00	66.20	400.00	16.08
Printing	5415	0.00	0.00	0.00	494.14
Professional Services	5420	98.00	0.00	0.00	0.00
Rent/Lease - Equipment	5440	200.00	49.98	200.00	75.00
Staff Development	5455	0.00	0.00	200.00	145.10

Cameron Park Community Services District

Statement of Revenues and Expenditures - Unposted Transactions Included In Report

02 - CC&R

From 7/1/2024 Through 9/30/2024

		FY 2023 24 Final Budget	Prior Year Current Period Actual	Total Budget - Final	Current Period Actual
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
Phones/internet	5470	5,000.00	1,423.54	5,500.00	1,643.34
Utilities - Electric/Solar	5492	0.00	0.00	7,500.00	1,144.07
Total Expenditures		<u>126,848.00</u>	<u>28,362.93</u>	<u>102,550.00</u>	<u>35,477.91</u>
Net Revenue Over Expenditures		<u>(15,848.00)</u>	<u>(20,773.19)</u>	<u>6,750.00</u>	<u>(23,484.35)</u>



Agenda Transmittal

DATE: December 9, 2024

FROM: Christina Greek, Finance and Human Resources Officer

AGENDA ITEM #3: ACCOUNTABILITY ACT REPORT FOR FISCAL YEAR 2023-24

RECOMMENDED ACTION: Forward to the Board of Directors

BACKGROUND

Certain direct charge levies are subject to the Local Agency Special Tax & Bond Accountability Act (Accountability Act) as codified in Government Code 50075 et seq. and 53410 et seq. The Act applies to the taxes charged for the District's Covenants, Conditions and Restrictions (CC&Rs) enforcement. The Act requires the District to file an annual report with the Board of Directors to account for actual expenditures and revenues associated with the tax. Once filed, a copy of the report must be submitted to El Dorado County Auditor-Controller's Office.

DISCUSSION

The annual Accountability Act report is required for Covenants, Conditions and Restrictions only and is a FY 2023-24 Revenue and Expenditures report providing information to contain the following:

- The amount of money collected specifically for the special tax (not commingled with other revenue sources).
- The amount of money expended specifically for the special tax (not commingled with expenditures from other revenue sources).
- The status of any project required or authorized to be funded with the special tax proceeds (not commingled with projects using other revenue sources).

The following pages provide the information required by the Accountability Act for the applicable District activities for Fiscal Year 2023-24 (Attachment 3A).

Attachment:

3A – Accountability Act Report 2023-24

Cameron Park Community Services District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
02 - CC&R
From 7/1/2023 Through 6/30/2024

		<u>Current Year Actual</u>
Operating Revenue		
Property Taxes	4110	204.75
Special Assessments	4135	79,020.71
Arc Review Fees	4140	25,948.25
Settlements	4450	13,947.27
Interest Income	4505	<u>6,806.64</u>
Total Operating Revenue		<u><u>125,927.62</u></u>
Expenditures		
Salaries - Perm.	5000	70,076.23
Overtime	5020	121.24
Health Benefit	5130	11,648.14
Dental Insurance	5140	750.00
Vision Insurance	5150	130.32
CalPERS Employer Retirement	5160	4,881.11
Worker's Compensation	5170	802.66
FICA/Medicare Employer Contribution	5180	4,408.06
UI/TT Contribution	5190	237.26
Advertising/Marketing	5209	0.00
Agency Administration Fee	5210	2,000.00
Bank Charge	5221	1,052.91
Computer Software	5231	4,785.61
Computer Hardware	5232	0.00
Contract Services - Other	5240	6,364.89
Food	5300	325.54
Fuel	5305	313.95
Government Fees/Permits	5310	15.00
Legal Services	5335	4,115.00
Maint. - Buildings	5345	165.00
Maint. - Equipment	5350	271.23
Maint. - Vehicle	5370	0.00
Memberships/Subscriptions	5380	7.45
Office Supplies/Expense	5400	107.26
Postage	5410	429.49
Professional Services	5420	0.00
Rent/Lease - Equipment	5440	199.92
Staff Development	5455	90.00
Phones/internet	5470	<u>4,663.64</u>
Total Expenditures		<u><u>117,961.91</u></u>
Net Revenue Over Expenditures		<u><u>7,965.71</u></u>

*Cameron Park
Community Services District*



Agenda Transmittal

DATE: December 9, 2024

FROM: Christina Greek, Finance/HR Officer

AGENDA ITEM #4: **ANNUAL DISCLOSURE OF BOARD OF DIRECTORS AND EMPLOYEE REIMBURSEMENT FY 2023-24**

RECOMMENDED ACTION: FORWARD TO THE BOARD OF DIRECTORS

Section 53065.5 of the California Government Code requires special districts to disclose any reimbursement paid to Board Members and employees by Cameron Park Community Services District (District) in the preceding Fiscal Year of at least \$100 for each individual charge for services or products received. The disclosure requirement is fulfilled by including the reimbursement information in a document published and made available for public inspection at least annually.

The attached report includes individual charges for services or products received of at least \$100 for the Fiscal Year 2023-24. The report will be posted on the District webpage as well as the District Information Board to fulfill the “publishing and availability for public inspection” requirement. Posting to the District website also meets a requirement for the District Transparency Certificate of Excellence from the California Special District Association.

With the Budget and Administration Committee’s support, this item will be scheduled for approval by the Board of Directors on December 18, 2024 as a consent item.

Attachments:

- 4A - Board Member Reimbursement Report
- 4B - Employee Reimbursement Report

Cameron Park Community Services District
 Vendor Activity
 From 7/1/2023 Through 6/30/2024

<u>Effective Date</u>	<u>Payee</u>	<u>Document Description</u>	<u>Expenses</u>
7/30/2023	Dawn Elizabeth Wolfson	DIR Comp Meetings 7/10,19/23	200.00
8/22/2023	Dawn Elizabeth Wolfson	DIR Comp Meetings 8/1,7,16/23	300.00
10/17/2023	Dawn Elizabeth Wolfson	DIR Comp Meetings 9/5,13,20,28/23	400.00
12/5/2023	Dawn Elizabeth Wolfson	DIR Comp Meetings 10/2,3,4,18/23	400.00
12/5/2023	Dawn Elizabeth Wolfson	DIR Comp Meetings 11,6,7,15,22/23	400.00
12/20/2023	Dawn Elizabeth Wolfson	DIR Comp Meetings 12/4,5,7,20/23	400.00
1/17/2024	Dawn Elizabeth Wolfson	DIR Comp Meeting 1/17/24	100.00
2/21/2024	Dawn Elizabeth Wolfson	DIR Comp Meetings 2/6,6,21/24	300.00
4/17/2024	Dawn Elizabeth Wolfson	DIR Comp Meetings 3/05,3/20/24	200.00
4/17/2024	Dawn Elizabeth Wolfson	DIR Comp Meetings 4/1,4/2,4/17/24	300.00
5/22/2024	Dawn Elizabeth Wolfson	DIR Comp Meetings 5/6,5/14,5/14,5/22/24	400.00
6/19/2024	Dawn Elizabeth Wolfson	DIR Comp Meetings 6/12,6/19/24	200.00
	Total Dawn Elizabeth Wolfson		3,600.00
8/1/2023	Eric William Blodgett Aiston	DIR Comp Meeting 7/16/23	100.00
8/24/2023	Eric William Blodgett Aiston	DIR Comp Mtgs 08/01, 02, 03, 07,08, 16 2023	600.00
9/29/2023	Eric William Blodgett Aiston	DIR Comp Meetings 9/5,11,13,20,28/23	600.00
10/31/2023	Eric William Blodgett Aiston	DIR Comp Meetings 10/2,3,4,9,12,18/23	600.00
12/5/2023	Eric William Blodgett Aiston	DIR Comp Meetings 11/2,3,6,7,9,15/23	600.00

Cameron Park Community Services District
 Vendor Activity
 From 7/1/2023 Through 6/30/2024

<u>Effective Date</u>	<u>Payee</u>	<u>Document Description</u>	<u>Expenses</u>
12/20/2023	Eric William Blodgett Aiston	DIR Comp Meetings 12/5,7,20/23	300.00
1/17/2024	Eric William Blodgett Aiston	DIR Compe Meetings 1/4,5,8,9,17/24	500.00
2/21/2024	Eric William Blodgett Aiston	DIR Comp Meetings 2/2,5,6,21/24	400.00
4/23/2024	Eric William Blodgett Aiston	DIR Comp Meetings 3/4,3/12,3/20/24	300.00
4/23/2024	Eric William Blodgett Aiston	DIR Comp Meetings 4/2,4/2,4/4,4/5,4/17/24	500.00
5/27/2024	Eric William Blodgett Aiston	DIR Comp Meetings 5/1,5/6,5/14,5/17,5/22,5/2...	600.00
6/19/2024	Eric William Blodgett Aiston	DIR Comp Meetings 6/12,6/19/24	200.00
6/28/2024	Eric William Blodgett Aiston	DIR Comp Meetings July 2024	<u>100.00</u>
	Total Eric William Blodgett Aiston		5,400.00
7/19/2023	Monique Scobey	DIR Comp Meeting 7/19/23	100.00
8/30/2023	Monique Scobey	DIR Comp Meetings 8/1,1,2,8,16/23	500.00
9/18/2023	Monique Scobey	DIR Comp Meetings August 2023	0.00
9/30/2023	Monique Scobey	DIR Comp Meetings 9/11,11,13,20,28/23	500.00
11/30/2023	Monique Scobey	DIR Comp Meetings 11/2,3,6,7,15/23	500.00
12/20/2023	Monique Scobey	DIR Comp Meetings 12/7,20/23	200.00
1/17/2024	Monique Scobey	DIR Comp Meetings 1/4,5,17/24	300.00
4/25/2024	Monique Scobey	DIR Comp Meetings 2/2,2/6/24	200.00
4/25/2024	Monique Scobey	DIR Comp Meetings 3/5,3/12,3/20/24	300.00

Cameron Park Community Services District
Vendor Activity
From 7/1/2023 Through 6/30/2024

<u>Effective Date</u>	<u>Payee</u>	<u>Document Description</u>	<u>Expenses</u>
4/25/2024	Monique Scobey	DIR Comp Meetings 4/4,4/5,4/17/24	300.00
6/30/2024	Monique Scobey	DIR Comp Meetings 6/19,28/24	200.00
	Total Monique Scobey		3,100.00
7/25/2023	Sidney Arthur Bazett	DIR Comp Meetings 7/10,11,19/23	300.00
8/16/2023	Sidney Arthur Bazett	DIR Comp Meetings 8/1,8,16/23	300.00
10/3/2023	Sidney Arthur Bazett	DIR Comp Meetings 9/5,11,13,20,28/23	500.00
10/31/2023	Sidney Arthur Bazett	DIR Comp Meetings 10/3,18/23	200.00
12/5/2023	Sidney Arthur Bazett	DIR Comp Meetings 11/7,15/23	200.00
12/20/2023	Sidney Arthur Bazett	DIR Comp Meetings 12/7,20/23	200.00
1/17/2024	Sidney Arthur Bazett	DIR Comp Meetings 1/8,9,17/24	300.00
2/26/2024	Sidney Arthur Bazett	DIR Comp Meetings 2/5,21/24	200.00
4/1/2024	Sidney Arthur Bazett	DIR Comp Meetings 3/4,20/24	200.00
4/19/2024	Sidney Arthur Bazett	DIR Comp Meetings 4/1,4/17/24	200.00
5/23/2024	Sidney Arthur Bazett	DIR Comp Meetings 5/6,5/6,5/22/24	300.00
6/19/2024	Sidney Arthur Bazett	DIR Comp Meetings 6/3,6/12,6/19/24	300.00
	Total Sidney Arthur Bazett		3,200.00

Cameron Park Community Services District
Vendor Activity
From 7/1/2023 Through 6/30/2024

Effective Date	Payee	Document Description	Expenses
7/31/2023	Timothy Israel	DIR Comp Meetings 7/10,19/23	200.00
8/31/2023	Timothy Israel	DIR Comp Meetings 8/7,16/23	200.00
9/30/2023	Timothy Israel	DIR Comp Meetings 9/11,11,13,20,28/23	500.00
10/31/2023	Timothy Israel	DIR Comp Meetings 10/4,18/23	200.00
11/30/2023	Timothy Israel	DIR Comp Meetings 11/2,6,15/23	300.00
12/20/2023	Timothy Israel	DIR Comp Meetings 12/7,20/23	200.00
	Total Timothy Israel		1,600.00
Report Opening/Current Balance			
Report Transaction Totals			16,900.00
Report Current Balances			

Effective Date	Payee	Document Description	Expenses
3/21/2024	Brandon Reyes	Parks - Work Boot Reimb 3/21/24	130.49
	Total Brandon Reyes		130.49
7/4/2023	Christina Greek	Cell Allowance July 2023	100.00
7/4/2023	Christina Greek	Home Printer/Supplies Allowance July 2023	50.00
8/1/2023	Christina Greek	Cell Allowance August 2023	100.00
8/1/2023	Christina Greek	Home Printer/Supplies Allowance August 2023	50.00
8/31/2023	Christina Greek	Mileage Reimb CSDA Conf. August 2023	303.26
9/1/2023	Christina Greek	Cell Allowance September 2023	100.00
9/1/2023	Christina Greek	Home Printer/Supplies Allowance September 2023	50.00
9/8/2023	Christina Greek	CSDA Conference Reimb Parking/Food 9/8/23	119.00
10/1/2023	Christina Greek	Cell Allowance - October 2023	100.00
10/1/2023	Christina Greek	Home Printer/Supplies - October 2023	50.00
11/1/2023	Christina Greek	Cell Allowance November 2023	100.00
11/1/2023	Christina Greek	Home Printer/Supplies Allowance November 2023	50.00
12/1/2023	Christina Greek	Cell Allowance December 2023	100.00
12/1/2023	Christina Greek	Home Printer/Supplies Allowance December 2023	50.00
1/2/2024	Christina Greek	Cell Allowance (rest of allowance shorted by \$50) Jan 2024	50.00
1/4/2024	Christina Greek	Cell Allowance - January 2024	50.00
1/4/2024	Christina Greek	Home Printer/Supplies Allowance - January 2024	50.00
1/13/2024	Christina Greek	Office Supplies Reimb CG Pesonal Card 3/19/24	17.31
1/14/2024	Christina Greek	Office Supplies Reimb CG Pesonal Card 3/19/24	57.13
1/22/2024	Christina Greek	Office Supplies Reimb CG Pesonal Card 3/19/24	13.10
2/1/2024	Christina Greek	Cell Allowance February 2024	100.00
2/1/2024	Christina Greek	Home Printer/Supplies Allowance February 2024	50.00
3/1/2024	Christina Greek	Cell Allowance - March 2024	100.00
3/1/2024	Christina Greek	Home Printer/Supplies Allowance - March 2024	50.00
3/6/2024	Christina Greek	Office Supplies Reimb CG Pesonal Card 3/19/24	55.76
4/1/2024	Christina Greek	Cell Allowance - April 2024	100.00
4/1/2024	Christina Greek	Home Printer/Supplies Allowance - April 2024	50.00
5/1/2024	Christina Greek	Cell Allowance - May 2024	100.00
5/1/2024	Christina Greek	Home Printer/Supplies Allowance - May 2024	50.00
6/1/2024	Christina Greek	Cell Allowance - June 2024	100.00
6/1/2024	Christina Greek	Home Printer/Supplies Allowance - June 2024	50.00
	Total Christina Greek		2,365.56
6/1/2024	Clarissa Lowe	Lifeguard Training/Title 22 Reimb 6/1/24	185.00
	Total Clarissa Lowe		185.00
8/25/2023	Hailey Marshall	Mileage Reimb July & August 2023	24.76
10/27/2023	Hailey Marshall	Mileage Reimb September & October 2023	24.76
1/3/2024	Hailey Marshall	Cell Allowance - March 2024	50.00
1/4/2024	Hailey Marshall	Cell Allowance - January 2024	50.00
1/5/2024	Hailey Marshall	Mileage Reimb November/December 2023	14.47
2/1/2024	Hailey Marshall	Cell Allowance February 2024	50.00
3/12/2024	Hailey Marshall	Mileage Reimb Jan/Feb 2024	14.47
4/1/2024	Hailey Marshall	Cell Allowance - April 2024	50.00
4/30/2024	Hailey Marshall	Mileage Reimb March/April 2024	18.09
5/1/2024	Hailey Marshall	Cell Allowance - May 2024	50.00
6/1/2024	Hailey Marshall	Cell Allowance - June 2024	50.00
6/28/2024	Hailey Marshall	Mileage Reimb May & June 2024	31.36
	Total Hailey Marshall		427.91

Effective Date	Payee	Document Description	Expenses
8/17/2023	James Mog	Staff lunch food reimb to J. Mog 08/17/23	96.05
12/6/2023	James Mog	Pre-Legal Postage Reimb	76.29
3/13/2024	James Mog	Postage for Pre-Legal Letters Reimb 3/13/24	23.88
4/17/2024	James Mog	Court Fees Reimb for Lien Release Paperwork 4/17/24	40.00
6/13/2024	James Mog	Pre-Legal Postage for CC&R Violations Reimb 6/13/24	35.61
Total James Mog			271.83
7/6/2023	Jill Ritzman	Cell Allowance July 2023	100.00
8/1/2023	Jill Ritzman	Cell Allowance August 2023	100.00
9/1/2023	Jill Ritzman	Cell Allowance September 2023	100.00
10/1/2023	Jill Ritzman	Cell Allowance - October 2023	100.00
11/1/2023	Jill Ritzman	Cell Allowance November 2023	100.00
12/1/2023	Jill Ritzman	Cell Allowance December 2023	100.00
1/2/2024	Jill Ritzman	Reimb JR All Staff Meeting 1/02/24	61.67
1/26/2024	Jill Ritzman	CC&R Lein Satis. of Judgment Filed/Mailed Reimb 1/26/24	15.00
4/4/2024	Jill Ritzman	Notary Fees for CCR Lien - Reimb 4/04/24	75.00
Total Jill Ritzman			751.67
7/18/2023	Jose Cortes	Work Boot Allowance Reimb 7/18/23	150.00
Total Jose Cortes			150.00
7/4/2023	Kimberly Vickers	Cell Allowance July 2023	100.00
8/1/2023	Kimberly Vickers	Cell Allowance August 2023	100.00
9/1/2023	Kimberly Vickers	Cell Allowance September 2023	100.00
10/1/2023	Kimberly Vickers	Cell Allowance - October 2023	100.00
11/1/2023	Kimberly Vickers	Cell Allowance November 2023	100.00
11/21/2023	Kimberly Vickers	Reimb Teen Group Items for Tasting 11/21/23	40.05
12/1/2023	Kimberly Vickers	Cell Allowance December 2023	100.00
1/4/2024	Kimberly Vickers	Cell Allowance - January 2024	100.00
2/1/2024	Kimberly Vickers	Cell Allowance February 2024	100.00
Total Kimberly Vickers			840.05
7/4/2023	Laura Sanders-Ito	Cell Allowance July 2023	50.00
7/27/2023	Laura Sanders-Ito	Staff Meeting - Ice Cream 7/20/23 Reimb	19.57
8/1/2023	Laura Sanders-Ito	Cell Allowance August 2023	50.00
9/1/2023	Laura Sanders-Ito	Cell Allowance September 2023	50.00
10/1/2023	Laura Sanders-Ito	Cell Allowance - October 2023	50.00
11/30/2023	Laura Sanders-Ito	Cell Allowance November 2023	50.00
12/1/2023	Laura Sanders-Ito	Cell Allowance December 2023	50.00
12/27/2023	Laura Sanders-Ito	Mileage Reimb Oct, NOV, Dec 2023	28.62
1/4/2024	Laura Sanders-Ito	Cell Allowance - January 2024	50.00
2/1/2024	Laura Sanders-Ito	Cell Allowance February 2024	50.00
3/1/2024	Laura Sanders-Ito	Cell Allowance - March 2024	50.00
4/1/2024	Laura Sanders-Ito	Cell Allowance - April 2024	50.00
5/1/2024	Laura Sanders-Ito	Cell Allowance - May 2024	50.00
6/1/2024	Laura Sanders-Ito	Cell Allowance - June 2024	50.00
Total Laura Sanders-Ito			648.19
8/10/2023	Matt Bustabade	Tuition Reimb. FLC summer 2023	151.00
11/26/2023	Matt Bustabade	Work Boots Reimb 11/26/23	150.00
Total Matt Bustabade			301.00

Effective Date	Payee	Document Description	Expenses
7/4/2023	Michael Grassle	Cell Allowance July 2023	100.00
7/4/2023	Michael Grassle	Mileage Reimb. June 2023	149.34
8/1/2023	Michael Grassle	Cell Allowance August 2023	100.00
8/28/2023	Michael Grassle	Mileage Reimb July & August 2023	188.64
9/1/2023	Michael Grassle	Cell Allowance September 2023	100.00
9/29/2023	Michael Grassle	Mileage Reimb - September 2023	117.24
10/1/2023	Michael Grassle	Cell Allowance - October 2023	100.00
10/1/2023	Michael Grassle	Mileage Reimb October 2023	167.71
11/1/2023	Michael Grassle	Cell Allowance November 2023	100.00
11/1/2023	Michael Grassle	Mileage Reimb - November 2023	81.87
12/1/2023	Michael Grassle	Cell Allowance December 2023	100.00
1/3/2024	Michael Grassle	Mileage Reimb December 2023	174.20
1/4/2024	Michael Grassle	Cell Allowance - January 2024	100.00
1/31/2024	Michael Grassle	Mileage Reimb January 2024	100.50
2/1/2024	Michael Grassle	Cell Allowance February 2024	100.00
3/1/2024	Michael Grassle	Cell Allowance - March 2024	100.00
3/6/2024	Michael Grassle	Mileage Reimb - February 2024	122.61
4/1/2024	Michael Grassle	Cell Allowance - April 2024	100.00
5/1/2024	Michael Grassle	Cell Allowance - May 2024	100.00
6/1/2024	Michael Grassle	Cell Allowance - June 2024	100.00
	Total Michael Grassle		2,302.11
9/26/2023	Mike Merritt	Work Boots Reimb (Cap amt) 9/26/23	150.00
	Total Mike Merritt		150.00
7/7/2023	Ramon Soto	Cell Allowance July 2023	50.00
8/1/2023	Ramon Soto	Cell Allowance August 2023	50.00
9/1/2023	Ramon Soto	Cell Allowance September 2023	50.00
	Total Ramon Soto		150.00
1/19/2024	Robert Gelardi Jr.	Payroll check reissue B.Gelardi PP02 01/19/24	1,086.87
	Total Robert Gelardi Jr.		1,086.87
5/9/2024	Russell Dill	Reimb R. Dill Silver Springs Sprayer Mower	260.57
	Total Russell Dill		260.57
	Report Transaction Totals		10,021.25