

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



Budget and Administration Committee
Tuesday, June 1, 2021
6:30 p.m.

TELECONFERENCE ZOOM MEETING

<https://us02web.zoom.us/j/81380000602>

Meeting ID: 813 8000 0602

(Teleconference/Electronic Meeting Protocols are attached)

Agenda

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

Alternate Director Monique Scobey (MS)

Staff: Jill Ritzman, General Manager

CALL TO ORDER

ROLL CALL

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

ADOPTION OF AGENDA

APPROVAL OF CONFORMED AGENDA

OPEN FORUM

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

DEPARTMENT MATTERS

- 1. Fiscal Year 2019-2020 Audit** (Kamiko Tsuchida, Eide Bailly; Michael O'Connor, R.J. Ricciardi)
- 2. Fiscal Year 2021-2022 Budget Review – General Fund 01** (District staff)

3. **Capital Project Budget Appropriations** (District staff)
4. **Fiscal Year 2021-2022 LLAD Budget Changes for Engineer's Report** (J. Ritzman, N. Garrison)
5. **Update to Policy 2055 – Administrative Leave** (J. Ritzman)
6. **Establishing Appropriations Limitation FY 2021-2022** (C. Greek)
7. **Staff Updates**
 - a. Check Register Review (L. Sanders-Ito)
 - b. Finance Office Monthly Report (oral)
 - c. Legislative Updates (J. Ritzman)
 - d. El Dorado Disposal Performance Standards (written report)
8. **Items for June & Future Committee Meetings**
9. **Items to take to the Board of Directors**
 - Fiscal Year 2019-20 Audit
 - Budget for General Fund, Fund 01; CC&R Fund 02; LLADs Funds 30-50
 - Capital Project Budget Appropriations
 - Updated to Policy 2055 – Administrative Leave
 - Establishing Appropriations Limitation FY 2021-22

MATTERS TO AND FROM COMMITTEE MEMBERS & STAFF

ADJOURNMENT



Teleconference/Electronic Meeting Protocols

Cameron Park Community Services District

(Effective April 2, 2020)

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

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

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

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

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

BOARD AND COMMITTEE MEMBERS:

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

PUBLIC PARTICIPATION:

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

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

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

FOR ALL PARTICIPANTS:

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

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



Budget and Administration Committee
Tuesday, May 4, 2021
6:30 p.m.

TELECONFERENCE ZOOM MEETING

<https://us02web.zoom.us/j/82074156093>

Meeting ID: 820 7415 6093

(Teleconference/Electronic Meeting Protocols are attached)

Conformed Agenda

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

Alternate Director Monique Scobey (MS)

Staff: Jill Ritzman, General Manager

CALL TO ORDER - 6:32pm

ROLL CALL - FC/EA

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

ADOPTION OF AGENDA - 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. El Dorado Disposal Proposed Rate Adjustment (J. England)

- *Discussed El Dorado Disposal Proposed Rate Adjustment for County Solid Waste Surcharge. Move to Board with support.*

2. Fiscal Year 2021-2022 Budget Review – General Fund 01, Fund 01 (District staff)

- *Discussed changes to General Fund Departments and options to address the shortfall. Return in June with a final draft.*

3. Fiscal Year 2021-2022 Landscaping and Lighting Budget, Funds 30-50 (J. Ritzman, M. Grassle)

- *Discussed LLAD budgets, and the new Silver Springs LLAD budget. Take LLADs to Board for approval per timeline.*

4. Fire Apparatus Lease Pay-down (oral report, S. Moranz)

- *Staff provided options and recommendations orally to use revenues in Fund 07 Fire Reserves pay down leases on fire apparatus. Priorities outlined: 1. Pay off utility vehicles, 2. Pay down principal on new Engine 88, 3. Save for future fire engine purchases to avoid financing.*

5. Staff Updates

- a. Check Register Review (L. Sanders-Ito)
- b. Finance Office Monthly Report (oral)
- c. Status of filling Finance/HR Officer vacancy; office work tasks and priorities
- d. Legislative Updates (J. Ritzman)

6. Items for June & Future Committee Meetings

- Special Funds/Reserves
- *General Fund final draft budget return in June*

7. Items to take to the Board of Directors

- El Dorado Disposal Proposed Rate Adjustment
- Fiscal Year 2021-2022 Landscaping and Lighting District Budgets, Funds 30-50

MATTERS TO AND FROM COMMITTEE MEMBERS & STAFF

ADJOURNMENT - 8:38pm

Conformed Agenda Prepared by:

Conformed Agenda Approved by:

*Jill Ritzman
Board Secretary*

*Director Eric Aiston, Chair
Budget & Administration Committee*



Agenda Transmittal

DATE: June 1, 2021

FROM: Jill Ritzman, General Manger

AGENDA ITEM #1: FISCAL YEAR 2019-2020 AUDIT

RECOMMENDED ACTION: REVIEW AND FORWARD TO THE BOARD OF DIRECTORS

INTRODUCTION

First, a big THANK YOU to Laura Sanders-Ito and Niki Garrison, working with Kamiko Tsuchida from Eide Bailly, who made this audit happen in a “virtual setting” during the pandemic and without a Finance Manager. They spent many hours gathering information, scanning, re-filing, researching and responding to questions. Their diligence and attention to detail influenced a successful audit.

DISCUSSION

This Audit reflects what occurred financially at the District during the early months of the pandemic, March through June 2020. On Page 5, Table 2 – *Changes in Net Position* depicts the significant change from 2019 to 2020.

Fiscal Year 2019-2020 Budget planned for a \$211,573 deficit due to investments in capital and a solar system project. The actual deficit grew by almost \$108,000 to \$319,565. On Page 29, *Schedule of Revenues, Expenditures and Changes in Fund Balances* captures the revenue losses due to COVID and expenditure reductions made by staff. Revenue losses in service charges totals \$800,613. Expenditures were reduced overall by \$701,804. The District’s Fund Balance is now \$3,229,964.

CONCLUSION

In January 2021, the Board approved corrective measures to the Fiscal Year 2020-2021 Budget in response to the pandemic, lowering revenue and expenditures. Overall, the District appears to be staying on track with those changes. In addition, the Fiscal Year

2021-2022 Budget is being created considering the long term affects from COVID on the District's services, especially in Recreation. Staff are already beginning to close Fiscal Year 2020-2021 for the Audit to be completed in the fall or early winter.

Attachments:

1A – Management Report, June 30, 2020

1B – Basic Financial Statements, June 30, 2020

**CAMERON PARK COMMUNITY SERVICES DISTRICT
BOARD OF DIRECTORS & MANAGEMENT REPORT**

**For the Year Ended
JUNE 30, 2020**

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R. J. RICCIARDI, INC.
CERTIFIED PUBLIC ACCOUNTANTS

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

In planning and performing our audit of the basic financial statements of Cameron Park Community Services District for the fiscal year ended June 30, 2020, in accordance with auditing standards generally accepted in the United States of America, we considered its internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the basic financial statements but not for the purpose of expressing an opinion on the effectiveness of its internal control. Accordingly, we do not express an opinion on the effectiveness of Cameron Park Community Services District's internal control.

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

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

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

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

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

R. J. Ricciardi, Inc.

R.J. Ricciardi, Inc.
Certified Public Accountants

San Rafael, California
May 17, 2021

R. J. RICCIARDI, INC.CERTIFIED PUBLIC ACCOUNTANTS

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

We have audited the basic financial statements of Cameron Park Community Services District (the District) for the year ended June 30, 2020. Professional standards require that we provide you with the following information related to our audit.

Our Responsibility under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter dated May 6, 2020, our responsibility, as described by professional standards, is to plan and perform our audit to obtain reasonable, but not absolute, assurance that the financial statements are free of material misstatement and are fairly presented in accordance with U.S. generally accepted accounting principles. Because an audit is designed to provide reasonable, but not absolute assurance and because we did not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us.

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

Qualitative Aspects of Accounting Practices

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

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

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

Difficulties Encountered in Performing the Audit

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

Audit Adjustments

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. For purposes of this letter, professional standards define an audit adjustment as a proposed correction of the financial statements that, in our judgment, may not have been detected except through our auditing procedures. An audit adjustment may or may not indicate matters that could have a significant effect on the District's financial reporting process (that is, cause future financial statements to be materially misstated).

Board of Directors
Cameron Park Community Services District – Page 2

There were no audit adjustments proposed for June 30, 2020.

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated May 17, 2021.

Management Consultations with Other Independent Accountants

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

Other Audit Findings or Issues

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

Other Matters

We applied certain limited procedures to the Management's Discussion and Analysis which is required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

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

Cameron Park Community Services District
MANAGEMENT REPORT
For the Year Ended June 30, 2020

Current Year Observation

There were no current year observations.

Prior Year Observations

There were no prior year observations.

**CAMERON PARK COMMUNITY
SERVICES DISTRICT**

CAMERON PARK, CALIFORNIA

BASIC FINANCIAL STATEMENTS

JUNE 30, 2020

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R. J. RICCIARDI, INC.
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Cameron Park Community Services District, as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise Cameron Park Community Services District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the State Controller's Minimum Audit Requirements for California Special Districts. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to Cameron Park Community Services District's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Cameron Park Community Services District's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Cameron Park Community Services District, as of June 30, 2020, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

To the Board of Directors
Cameron Park Community Services District – Page 2

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis (pages 3-6) and the required supplementary information (page 29-32), as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming an opinion on the basic financial statements taken as a whole. The supplementary data (pages 33-34) is presented for the purpose of additional analysis and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly presented in all material respects in relation to the financial statements taken as a whole.

R. J. Ricciardi, Inc.

R. J. Ricciardi, Inc.
Certified Public Accountants

San Rafael, California
May 17, 2021

Cameron Park Community Services District
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
 For the Year Ended June 30, 2020

Cameron Park Community Services District's (the "District") Management's Discussion and Analysis (MD&A) is designed to (a) assist the reader in focusing on significant financial issues, (b) provide an overview of the District's financial activity, (c) identify changes in the District's financial position (its ability to address the next and subsequent year challenges), and (d) identify individual fund issues or concerns.

Since the MD&A is designed to focus on the current year's activities, resulting changes and currently known facts, please read it in conjunction with the District's basic financial statements.

OVERVIEW OF FINANCIAL STATEMENTS

This annual report consists of three parts: management's discussion and analysis (this section), the basic financial statements and required supplementary information. The basic financial statements include two kinds of statements that present different views of the District.

The first two statements are government-wide financial statements that provide both short-term and long-term information about the District's overall financial status.

The remaining statements are fund financial statements that focus on individual parts of the District, reporting the District's operation in more detail than the government-wide statements.

The fund financial statements are composed of:

- Governmental fund statements which tell how basic services were financed in the short term, as well as what remains for future spending.

The Statement of Net Position and the Statement of Activities

The Statement of Net Position and Statement of Activities report information about the District as a whole and about its activities. These statements include all assets and liabilities of the District using the accrual basis of accounting, which is similar to the accounting used by private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the District's net position as well as changes to that net position. Net position is the difference between assets and liabilities, which is one way to measure the District's financial health, or financial position. Over time, increases or decreases in the District's net position are one indicator of whether its financial health is improving or deteriorating. To assess the overall health of the District, you need to consider additional non-financial factors including the condition of the District's buildings and other facilities.

REPORTING THE DISTRICT'S MOST SIGNIFICANT FUNDS

Fund Financial Statement

The fund financial statements provide more detailed information about the District's most significant funds, not the District as a whole. Funds are accounting devices for District use to keep track of specific sources of funding and spending on particular programs:

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

Cameron Park Community Services District
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
 For the Year Ended June 30, 2020

Governmental Funds

The District's basic services are reported in governmental funds, which generally focus on how money flows into and out of those funds and the balances left at year end that are available for spending. These funds are reported using an accounting method called modified accrual accounting, which measures cash, and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of fund information, which helps determine whether there are more or fewer financial resources that can be spent in the near future to finance the District's programs. Because this information does not encompass the additional long-term focus of the government-wide statements, we provide additional information at the bottom of the governmental fund statements that explains the relationship (or differences) between them.

FINANCIAL ANALYSIS OF THE DISTRICT AS A WHOLE

The following table summarizes the District's net position as of June 30, 2020:

Table 1
Governmental Activities Net Position

	Governmental Activities	
	2020	2019
Current and other assets	\$ 8,561,014	\$ 8,864,447
Capital assets, net of accumulated depreciation	<u>18,542,865</u>	<u>18,765,626</u>
Total assets	<u>27,103,879</u>	<u>27,630,073</u>
Deferred outflows of resources	<u>704,254</u>	<u>759,157</u>
Current liabilities	1,060,293	991,485
Long-term debt outstanding	<u>10,690,849</u>	<u>11,298,793</u>
Total liabilities	<u>11,751,142</u>	<u>12,290,278</u>
Deferred inflows of resources	<u>534,247</u>	<u>551,486</u>
Net position:		
Invested in capital assets, net of related debt	11,738,816	11,591,437
Unrestricted	<u>3,783,928</u>	<u>3,956,029</u>
Total net position	<u>\$ 15,522,744</u>	<u>\$ 15,547,466</u>

The District's net position was \$15,522,744 for the fiscal year ended June 30, 2020.

The following table summarizes the District's change in net position for the year ended June 30, 2020:

Cameron Park Community Services District
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
 For the Year Ended June 30, 2020

Table 2
Changes in Net Position

	Governmental Activities	
	2020	2019
Revenues		
Program revenues:		
Charges for services	\$ 614,985	\$ 1,104,358
Operating contributions and grants	<u>1,122,400</u>	<u>1,180,534</u>
Subtotal program revenues	<u>1,737,385</u>	<u>2,284,892</u>
General revenues:		
Property taxes	5,153,422	4,979,554
Franchise fees	188,602	174,571
Interest income	<u>131,106</u>	<u>96,627</u>
Total revenues	<u>7,210,515</u>	<u>7,535,644</u>
Program Expenses		
General government	1,351,685	867,537
Recreation	400,416	514,529
Public safety - fire protection	4,323,935	4,275,227
Parks	361,673	189,161
Maintenance	590,867	917,255
Interest and fees	<u>206,661</u>	<u>227,347</u>
Total expenses	<u>7,235,237</u>	<u>6,991,056</u>
Change in Net Position	<u>\$ (24,722)</u>	<u>\$ 544,588</u>

Government Activities

For the 2020 fiscal year, the total District revenues were \$7,210,515 and the total District expenses were \$7,235,237. The difference of \$(24,722) is the change in net position bringing the total net position to \$15,522,740 on June 30, 2020. The main sources of revenue for the District are charges for services, operating grants and property taxes. District taxpayers ultimately financed \$5,153,422 for these activities through local taxes and assessments.

Capital Assets

At June 30, 2020, the District had \$18,542,865 in a broad range of capital assets, including land, buildings and furniture and equipment.

Table 3
Capital Assets at Year End

	2020	2019
Land	\$ 8,093,000	\$ 8,093,000
Construction in progress	130,257	-
Land and park improvements	644,821	574,380
Buildings and structures	15,890,072	15,874,566
Furniture and equipment	4,198,949	4,182,236
Accumulated depreciation	<u>(10,414,234)</u>	<u>(9,958,556)</u>
Net capital assets	<u>\$ 18,542,865</u>	<u>\$ 18,765,626</u>

Cameron Park Community Services District
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
 For the Year Ended June 30, 2020

Debt Administration

The District made all scheduled repayments of existing debt. Each of the District's debt issues is discussed in detail in Note 4 to the basic financial statements. As of June 30, 2020, the District's debt comprised:

Net pension liability	\$ 2,069,817
Refunding bond	6,575,000
Fire Truck lease	153,963
F-250 Fire Truck utility lease	75,086
Compensated absences	30,394
Other post-employment benefits	1,786,589
Total	<u>\$ 10,690,849</u>

Economic Outlook and Major Initiatives

Financial planning is based on specific assumptions from recent trends, State of California economic forecasts and historical growth patterns in the various communities served by the District.

The economic condition of the District as it appears on the balance sheet reflects financial stability and the potential for organizational growth. The District will continue to maintain a watchful eye over expenditures and remain committed to sound fiscal management practices to deliver the highest quality service to the citizens of the area.

Contacting the District Financial Management

This financial report is designed to provide citizens, taxpayers, investors and creditors with a general overview of the District's finances and to show the District's accountability for the money it receives. If you have any questions regarding this report or need additional financial information, contact the General Manager, Cameron Park Community Services District, 2502 Country Club Drive, Cameron Park, California, 95682.

Cameron Park Community Services District

STATEMENT OF NET POSITION

June 30, 2020

<u>ASSETS</u>	
Cash and investments	\$ 8,498,365
Accounts receivable	62,120
Prepaid items	529
Non-depreciable capital assets	8,223,257
Depreciable capital assets, net	<u>10,319,608</u>
Total assets	<u>27,103,879</u>
<u>DEFERRED OUTFLOWS OF RESOURCES</u>	
Deferred outflows of resources - pension	<u>704,254</u>
<u>LIABILITIES</u>	
Accounts payable	1,045,189
Accrued expenses	15,104
Long-term liabilities:	
Due within one year:	
Refunding bonds	404,000
Fire Truck lease	76,048
F-250 Fire Truck utility lease	9,334
Due after one year:	
Refunding bonds	6,171,000
Fire Truck lease	77,915
F-250 Fire Truck utility lease	65,752
Compensated absences	30,394
Other post-employment benefits	1,786,589
Net pension liability	<u>2,069,817</u>
Total due after one year	<u>10,201,467</u>
Total liabilities	<u>11,751,142</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>	
Deferred inflows of resources - pension	<u>534,247</u>
<u>NET POSITION</u>	
Invested in capital assets, net of related debt	11,738,816
Unrestricted	<u>3,783,928</u>
Total net position	<u>\$ 15,522,744</u>

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

Cameron Park Community Services District
STATEMENT OF ACTIVITIES
 For the year ended June 30, 2020

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>			<u>Net (Expense) Revenue and Changes in Net Position</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Total Governmental Activities</u>
Governmental activities:					
General government	\$ 1,351,685	\$ -	\$ 1,122,400	\$ -	\$ (229,285)
Recreation	400,416	396,654	-	-	(3,762)
Public safety	4,323,935	218,066	-	-	(4,105,869)
Parks	361,673	-	-	-	(361,673)
Facility	590,867	-	-	-	(590,867)
Interest and fees	206,661	-	-	-	(206,661)
Total governmental activities	\$ 7,235,237	\$ 614,720	\$ 1,122,400	\$ -	(5,498,117)
General revenues:					
Taxes					5,153,687
Franchise fees					188,602
Use of money and property					131,106
Total general revenues					5,473,395
Change in net position					(24,722)
Net position beginning of period					15,547,466
Net position ending of period					\$ 15,522,744

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

Cameron Park Community Services District
GOVERNMENTAL FUNDS
BALANCE SHEET
June 30, 2020

	General	Fire Development	Parks Impact AB 1600	Debt Service	Nonmajor Governmental Funds	Total Governmental Funds
<u>ASSETS</u>						
Cash and investments	\$ 4,216,619	\$ 993,331	\$ 888,427	\$ 528,459	\$ 1,871,529	\$ 8,498,365
Accounts receivable	42,085	-	-	-	20,035	62,120
Prepaid items	89	-	-	-	440	529
Total assets	<u>\$ 4,258,793</u>	<u>\$ 993,331</u>	<u>\$ 888,427</u>	<u>\$ 528,459</u>	<u>\$ 1,892,004</u>	<u>\$ 8,561,014</u>
<u>LIABILITIES</u>						
Accounts payable	\$ 1,017,563	-	-	-	\$ 27,626	\$ 1,045,189
Accrued expenses	11,266	-	-	-	3,838	15,104
Total liabilities	<u>1,028,829</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>31,464</u>	<u>1,060,293</u>
<u>FUND BALANCES</u>						
Committed - stabilization reserve	65,000	-	-	-	-	65,000
Committed - economic uncertainties	400,000	-	-	-	-	400,000
Assigned - specific purposes	-	993,331	-	528,459	1,860,540	3,382,330
Restricted	-	-	888,427	-	-	888,427
Unassigned	2,764,964	-	-	-	-	2,764,964
Total fund balances	<u>3,229,964</u>	<u>993,331</u>	<u>888,427</u>	<u>528,459</u>	<u>1,860,540</u>	<u>7,500,721</u>
Total liabilities and fund balances	<u>\$ 4,258,793</u>	<u>\$ 993,331</u>	<u>\$ 888,427</u>	<u>\$ 528,459</u>	<u>\$ 1,892,004</u>	<u>\$ 8,561,014</u>

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

Cameron Park Community Services District
 Reconciliation of the
GOVERNMENTAL FUNDS - BALANCE SHEET
 with the Governmental Activities
STATEMENT OF NET POSITION
 For the year ended June 30, 2020

TOTAL FUND BALANCES - TOTAL GOVERNMENTAL FUNDS \$ 7,500,721

Amounts reported for Governmental Activities in the Statement of Net Position are different from those reported in the Governmental Funds above because of the following:

CAPITAL ASSETS

Capital Assets used in Governmental Activities are not current assets or financial resources and therefore are not reported in the Governmental Funds 18,542,865

LONG-TERM ASSETS AND LIABILITIES

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

Fire truck lease	(153,963)
F-250 fire truck utility lease	(75,086)
Other bonds	(6,575,000)
Other post-employment benefits	(1,786,589)
Non-current portion of compensated absences	(30,394)
Deferred inflows- pension	(534,247)
Deferred outflows- pension	704,254
Net pension liability	<u>(2,069,817)</u>

NET POSITION OF GOVERNMENTAL ACTIVITIES \$ 15,522,744

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

Cameron Park Community Services District
GOVERNMENTAL FUNDS
STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
For the year ended June 30, 2020

	General	Fire Development	Parks Impact AB 1600	Debt Service	Other Governmental Funds	Total Governmental Funds
Revenues:						
Property taxes	\$ 4,253,026	\$ 265	\$ -	\$ 558,940	\$ 341,456	\$ 5,153,687
Franchise fees	188,602	-	-	-	-	188,602
Intergovernmental	1,122,400	-	-	-	-	1,122,400
Charges for services	388,433	39,976	132,230	-	53,332	613,971
Donations	8,221	-	-	-	-	8,221
Other income	2,279	-	-	-	65,335	67,614
Interest	45,594	25,195	14,427	6,300	39,590	131,106
Total revenues	<u>6,008,555</u>	<u>65,436</u>	<u>146,657</u>	<u>565,240</u>	<u>499,713</u>	<u>7,285,601</u>
Expenditures:						
General government	986,927	-	-	-	363,721	1,350,648
Recreation	403,958	-	-	-	-	403,958
Public safety	4,136,594	-	-	-	-	4,136,594
Parks	478,197	-	-	-	-	478,197
Facility	286,531	-	-	-	350,027	636,558
Debt service:						
Principal	-	-	-	371,000	74,226	445,226
Interest	-	-	-	202,815	3,846	206,661
Total expenditures	<u>6,292,207</u>	<u>-</u>	<u>-</u>	<u>573,815</u>	<u>791,820</u>	<u>7,657,842</u>
Excess (deficit) of revenues over (under) expenditures	<u>(283,652)</u>	<u>65,436</u>	<u>146,657</u>	<u>(8,575)</u>	<u>(292,107)</u>	<u>(372,241)</u>
Other financing sources (uses):						
Transfer in	62,431	-	-	-	548,344	610,775
Transfer out	(98,344)	(450,000)	-	-	(62,431)	(610,775)
Total other financing sources (uses):	<u>(35,913)</u>	<u>(450,000)</u>	<u>-</u>	<u>-</u>	<u>485,913</u>	<u>-</u>
Net change in fund balance	(319,565)	(384,564)	146,657	(8,575)	193,806	(372,241)
Fund balances, beginning of period	<u>3,549,529</u>	<u>1,377,895</u>	<u>741,770</u>	<u>537,034</u>	<u>1,666,734</u>	<u>7,872,962</u>
Fund balances, end of period	<u>\$ 3,229,964</u>	<u>\$ 993,331</u>	<u>\$ 888,427</u>	<u>\$ 528,459</u>	<u>\$ 1,860,540</u>	<u>\$ 7,500,721</u>

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

Cameron Park Community Services District
RECONCILIATION OF THE NET CHANGE IN FUND BALANCES -
TOTAL GOVERNMENTAL FUNDS
 with the
CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES
 For the year ended June 30, 2020

Total net change in fund balances - governmental funds	\$ (372,241)
 CAPITAL ASSETS TRANSACTIONS	
Governmental Funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is capitalized and allocated over their estimated useful lives and reported as depreciation expense.	
The capital outlay expenditures are therefore added back to the fund balance	351,365
Depreciation expense is deducted from the fund balance	(574,126)
 LONG-TERM DEBT PROCEEDS AND PAYMENT	
Bond proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position. Repayment of bond principal is an expenditure in the governmental funds, but in the Statement of Net Position the repayment reduces long-term liabilities.	
Repayment of debt principal is added back to the fund balance	445,226
Proceeds from capital lease	(75,086)
 Governmental funds record pension expense as it is paid. However, in the Statement of Activities those costs are reversed as deferred outflows/(inflows) and an increase/(decrease) in net pension liability.	
	(239,661)
 ACCRUAL OF NON-CURRENT ITEMS	
The amounts below included in the Statement of Activities do not provide (or require) the use of current financial resources and therefore are not reported as revenue or expenditures in the governmental funds (net change):	
Other post-employment benefits	436,259
Compensated absences	3,542
	3,542
Changes in net position of governmental activities	\$ (24,722)

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

Cameron Park Community Services District
NOTES TO FINANCIAL STATEMENTS
 For the Year Ended June 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The basic financial statements of Cameron Park Community Services District (the "District") have been prepared in conformity with accounting principles generally accepted in the United States of America as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the District's accounting policies are described below.

A. Reporting Entity

The District was duly organized and formed on June 26, 1961, pursuant to the Community Services District Law of the State of California (Division 2 of Title 6 of the Government Code, Section 61000, et seq.). The District was primarily formed to provide fire protection and park and recreation services but has the authority to provide many other services, including police protection, garbage collection and disposal, water, sewer, electric, street lighting, and mosquito abatement. The District is governed by a five-member elected Board of Directors.

The District has defined its reporting entity in accordance with GASB Statement No. 14, *The Financial Reporting Entity*, which provides guidance for determining which governmental activities, organizations, and functions should be included in its reporting entity.

The District levies assessments and provides services to eighteen Lighting and Landscaping Districts which are operated under the Lighting and Landscaping Act of 1972. All parcels within each Lighting and Landscaping District are assessed at varying rates depending upon the increased property values created by the installation of nearby public improvements.

B. Basis of Presentation - Government-Wide Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the primary government and its component units. The effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. The District has no business-type activities or component units.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segments are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Certain indirect costs are allocated from the general government activity to the recreation and park activity based on relative percentages or prior year actual operating expenditures. Program revenues include 1) charges to customers who purchase, use or directly benefit from the goods, services, or privileges provided by a given function or segment, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

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

Cameron Park Community Services District
NOTES TO FINANCIAL STATEMENTS
 For the Year Ended June 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Basis of Presentation - Fund Financial Statements

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

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

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

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

The District reports the following major governmental fund types:

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

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

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

D. Budgets

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

General fund expenditures were under appropriations in the amount of \$701,804.

Cameron Park Community Services District
NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

E. Cash and Investments

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

F. Interfund Transactions

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

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

G. Capital Assets

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

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

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

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

H. Compensated Absences

An employee accumulates vacation time in accordance with the employee's respective "Memorandum of Understanding." The amount of vacation and sick time vested and accrued depends on years of service and date of hire. Vacation vested may be accumulated not to exceed 240 hours and is paid in full upon termination or retirement. Sick leave time may be accumulated without limit from year to year. Upon non-disciplinary separation from the District, after one year of consecutive District employment, the District will apply 100% of represented employees sick leave as retirement service credits. Upon retirement at age 55 or over after at least 5 years of consecutive District employment, or upon industrial disability retirement, the District will apply 100% of represented employees sick leave as retirement service credits. In the event of death of the employee, the District will pay to the employee's designated beneficiary 100% of accumulated sick leave up to 960 hours.

Cameron Park Community Services District
NOTES TO FINANCIAL STATEMENTS
 For the Year Ended June 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

I. Property

All property taxes are collected and allocated by the County of El Dorado (the County) to the various taxing entities. Property taxes are determined annually as of January 1 and attach as an enforceable lien on real property as of July 1. Taxes are due November 1 and February 1 and are delinquent if not paid by December 10 and April 10, respectively. The District participates in the County "Teeter-Plan" method of property tax distribution. Under the Teeter Plan, the County remits property taxes to the District based on assessments, not on collections, according to the following schedule: 55 percent in December, 40 percent in April, and 5 percent at the end of the fiscal year. Property tax is recognized when it is available and measurable. The District considers property tax as available if it is received within 60 days after fiscal year end.

J. Net Position

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

Net position is the excess of all the District's assets over all its liabilities, regardless of fund. Net position is divided into three captions under GASB Statement No. 34. These captions apply only to net position, which is determined only at the Government-wide level, and are described below:

Invested in capital, net of related debt describes the portion of net position that is represented by the current net book value of the District's capital assets, less the outstanding balance of any debt issued to finance these assets.

Restricted describes the portion of net position that is restricted as to use by the terms and conditions of agreements with outside parties, governmental regulations, laws, or other restrictions that the District cannot unilaterally alter. These include amounts for debt service requirements.

Unrestricted describes the portion of net position that is not restricted to use.

K. Fund Equity

The accompanying basic financial statements reflect certain changes that have been made with respect to the reporting of the components of Fund Balances for governmental funds. In previous years, fund balances for governmental funds were reported in accordance with previous standards that included components for reserved fund balance, unreserved fund balance, designated fund balance, and undesignated fund balance. Due to the implementation of GASB Statement No. 54, the components of the fund balances of governmental funds now reflect the component classifications described below. In the fund financial statements, governmental fund balances are reported in the following classifications:

Nonspendable fund balance includes amounts that are not in a spendable form, such as prepaid items or supplies inventories, or that are legally or contractually required to remain intact, such as principal endowments.

Restricted fund balance includes amounts that are subject to externally enforceable legal restrictions imposed by outside parties (i.e., creditors, grantors, contributors) or that are imposed by law through constitutional provisions or enabling legislation.

Cameron Park Community Services District
NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (concluded)

K. Fund Equity (concluded)

Committed fund balance includes amounts whose use is constrained by specific limitations that the government imposes upon itself, as determined by a formal action of the highest level of decision-making authority. The Board of Directors serves as the District's highest level of decision-making authority and has the authority to establish, modify or rescind a fund balance commitment via minutes action.

Assigned fund balance includes amounts intended to be used by the District for specific purposes, subject to change, as established either directly by the Board of Directors or by management officials to whom assignment authority has been delegated by the Board of Directors.

Unassigned fund balance is the residual classification that includes spendable amounts in the General Fund that are available for any purpose.

When expenditures are incurred for purposes for which both restricted and unrestricted (committed, assigned or unassigned) fund balances are available, the District specifies that restricted revenues will be applied first. When expenditures are incurred for purposes for which committed, assigned or unassigned fund balances are available, the District's policy is to apply committed fund balance first, then assigned fund balance, and finally unassigned fund balance.

L. Use of Estimates

The process of preparing financial statements in conformity with U.S. generally accepted accounting principles requires the use of estimates and assumptions regarding certain types of assets, liabilities, revenues, and expenditures/expenses. Such estimates primarily relate to unsettled transactions and events as of the date of the financial statements. Accordingly, upon settlement, actual results may differ from estimated amounts.

M. Deferred Outflows and Inflows of Resources

Pursuant to GASB Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*, and GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, the District recognizes deferred outflows and inflows of resources.

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. A deferred outflow of resources is defined as a consumption of net position by the government that is applicable to a future reporting period. In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. A deferred inflow of resources is defined as an acquisition of net position by the District that is applicable to a future reporting period.

N. Pensions

For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the District's California Public Employees' Retirement System (CalPERS) plans (Plans) and additions to/deductions from the Plans' fiduciary net position have been determined on the same basis as they are reported by CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Cameron Park Community Services District
NOTES TO FINANCIAL STATEMENTS
 For the Year Ended June 30, 2020

NOTE 2 - CASH AND INVESTMENTS

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

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

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

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

<u>Deposits and Investments</u>	<u>Carrying Amount</u>	<u>Market Value</u>	<u>Investment Risk</u>
Cash in bank	\$ 3,922,488	\$ 3,922,488	AA
Cash in County Treasury	<u>4,575,877</u>	<u>4,575,877</u>	N/A
Total cash and investments	<u>\$ 8,498,365</u>	<u>\$ 8,498,365</u>	

A. Custodial Credit Risk

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for deposits and investments is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party.

California Law requires banks and savings and loan associations to pledge government securities with a market value of 110% of the District's cash on deposit or first trust deed mortgage notes with a value of 150% of the deposit as collateral for these deposits. Under California Law, this collateral is held in the District's name and places the District ahead of general creditors of the institution.

B. Authorized Investments

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

- Securities of the United States Government, or its agencies
- Small Business Administration loans
- Certificates of Deposit (or Time Deposits) placed with commercial banks and/or savings and loan companies

Cameron Park Community Services District
NOTES TO FINANCIAL STATEMENTS
 For the Year Ended June 30, 2020

NOTE 2 - CASH AND INVESTMENTS (concluded)B. Authorized Investments (concluded)

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

C. Fair Value Reporting - Investments

The District categorizes the fair value measurements of its investments within the fair value hierarchy established by GAAP. Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs. These levels are determined by the District's investment manager based on a review of the investment class, structure and what kind of securities are held in the portfolio. The District's holdings are classified in Level 1 of the fair value hierarchy. The District's holdings in El Dorado County Investment Pool were an uncategorized input and not defined as a Level 1-3 input.

NOTE 3 - CAPITAL ASSETS

An analysis of capital assets as of June 30, 2020, is as follows:

	Balance at 07/01/19	Increase	Decrease	Balance at 6/30/20
<u>Governmental Activities</u>				
Capital assets, not being depreciated:				
Land	\$ 8,093,000	\$ -	\$ -	\$ 8,093,000
Construction in progress	-	130,257	-	130,257
Total capital assets, not being depreciated	<u>8,093,000</u>	<u>130,257</u>	<u>-</u>	<u>8,223,257</u>
Capital assets, being depreciated:				
Land improvements	574,380	70,441	-	644,821
Buildings and structures	15,874,566	15,506	-	15,890,072
Furniture and equipment	4,182,236	135,161	118,448	4,198,949
Total capital assets, being depreciated	<u>20,631,182</u>	<u>221,108</u>	<u>118,448</u>	<u>20,733,842</u>
Less accumulated depreciation for:				
Land improvements	225,136	32,294	-	257,430
Buildings and structures	6,026,994	385,919	-	6,412,913
Furniture and equipment	3,706,426	155,913	118,448	3,743,891
Total accumulated depreciation	<u>9,958,556</u>	<u>574,126</u>	<u>118,448</u>	<u>10,414,234</u>
Total capital assets being depr. - net	<u>10,672,626</u>	<u>(353,018)</u>	<u>-</u>	<u>10,319,608</u>
Capital assets - net	<u>\$ 18,765,626</u>	<u>\$ (222,761)</u>	<u>\$ -</u>	<u>\$ 18,542,865</u>

Cameron Park Community Services District
NOTES TO FINANCIAL STATEMENTS
 For the Year Ended June 30, 2020

NOTE 3 - CAPITAL ASSETS (concluded)Depreciation allocation:

General government	\$ 1,037
Parks	80,074
Facility	305,674
Public safety	187,341
Total	<u>\$ 574,126</u>

NOTE 4 - LONG-TERM DEBT

The following is a summary of changes in long-term debt as of June 30, 2020:

	Balance at 07/01/19	Increase	Decrease	Balance at 6/30/20	Current
Refunding bond	\$ 6,946,000	\$ -	\$ 371,000	\$ 6,575,000	\$ 404,000
Fire Truck Lease	228,189	-	74,226	153,963	76,048
F-250 Fire Truck Utility Lease	-	75,086	-	75,086	9,334
Other post-employment benefits	2,222,848	-	436,259	1,786,589	-
Compensated absences	33,936	-	3,542	30,394	-
Total	<u>\$ 9,430,973</u>	<u>\$ 75,086</u>	<u>\$ 885,027</u>	<u>\$ 8,621,032</u>	<u>\$ 489,382</u>

General Obligation Bonds, Series A

On August 24, 2005, the District issued \$8,685,000 in general obligation bonds. The bonds were issued at a premium of \$274,347. The bonds were issued for the purpose of constructing a new community center. The general obligation bonds are payable solely from *ad valorem* property taxes. The bonds were fully refunded with proceeds from Umpqua Bank at an interest rate of 3% through August 1, 2030.

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

Year Ending June 30	Principal	Interest	Total
2021	\$ 404,000	\$ 191,190	\$ 595,190
2022	442,000	178,500	620,500
2023	469,000	164,835	633,835
2024	510,000	150,150	660,150
2025	546,000	134,310	680,310
2026	585,000	117,345	702,345
2027	629,000	99,135	728,135
2028	673,000	79,605	752,605
2029	724,000	58,650	782,650
2030	770,000	36,240	806,240
2031	823,000	12,345	835,345
Total	<u>\$ 6,575,000</u>	<u>\$ 1,222,305</u>	<u>\$ 7,797,305</u>

Cameron Park Community Services District
NOTES TO FINANCIAL STATEMENTS
 For the Year Ended June 30, 2020

NOTE 4 - LONG-TERM DEBT (concluded)Fire Truck Lease

On January 1, 2016, the District entered into a lease purchase agreement for a Fire truck in the amount of \$505,531. Principal payments on the lease are due January 1 and interest is due on January 1 of each year. Lease service requirements are as follows:

Year Ending June 30	Principal	Interest	Total
2021	\$ 76,048	\$ 2,024	\$ 78,072
2022	77,915	158	78,073
Total	<u>\$ 153,963</u>	<u>\$ 2,182</u>	<u>\$ 156,145</u>

Ford F-250 Fire Truck Utility Lease

On September 10, 2019, the District entered into a lease purchase agreement for two 2019 Ford F-250 fire utility trucks in the amount of \$75,086. Principal payments on the lease are due September 15 and interest is due on September 15 of each year. Lease service requirements are as follows:

Year Ending June 30	Principal	Interest	Total
2021	\$ 9,334	\$ 2,927	\$ 12,261
2022	9,998	2,263	12,261
2023	10,344	1,917	12,261
2024	10,702	1,559	12,261
2025	11,072	1,189	12,261
2026	11,455	806	12,261
2027	<u>12,181</u>	<u>80</u>	<u>12,261</u>
Total	<u>\$ 75,086</u>	<u>\$ 10,741</u>	<u>\$ 85,827</u>

NOTE 5 - DEFINED BENEFIT PENSION PLAN

Plan Description: All qualified permanent and probationary employees are eligible to participate in the District's following cost-sharing multiple employers defined benefit pension plans (Plans):

- District Miscellaneous

The Plans are administered by the California Public Employees' Retirement System (CalPERS). Benefit provisions under the Plans are established by State statute and District resolution. CalPERS issues publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.

Benefits Provided - CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries.

Benefits are based on years of credited service, equal to one year of full-time employment. Members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is one of the following: The Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost of living adjustments for each plan are applied as specified by the Public Employees' Retirement Law.

Cameron Park Community Services District
NOTES TO FINANCIAL STATEMENTS
 For the Year Ended June 30, 2020

NOTE 5 - DEFINED BENEFIT PENSION PLAN (continued)

The Plan provisions and benefits in effect at June 30, 2020, are summarized as follows:

	<u>District Miscellaneous</u>	
	<u>Prior to January 1, 2013</u>	<u>On or after January 1, 2013</u>
Hire date		
Benefit formula	2% @ 55	2% @ 62
Benefit vesting schedule	5 years service	5 years service
Benefit payments	monthly for life	monthly for life
Retirement age	50 – 55	52 - 67
Monthly benefits, as a % of eligible compensations	2.0% to 2.7%	1.0% to 2.5%
Required employee contribution rates	7%	6.25%
Required employer contribution rates	8.892%	6.842%

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

For the year ended June 30, 2020, the contributions recognized as part of pension expense for each Plan were as follows:

Contributions – employer	<u>All Plans</u>
	\$ 216,326

As of June 30, 2020, the District reported net pension liabilities for its proportionate shares of the net pension liability of the Plans as follows:

Miscellaneous	<u>Proportionate Share of Net Pension Liability</u>
Safety	\$ 931,777
Total Net Pension Liability	<u>1,138,040</u>
	<u>\$ 2,069,817</u>

The District's net pension liability for the Plans is measured as the proportionate share of the net pension liability. The net pension liability of the Plans is measured as of June 30, 2019, and the total pension liability for each Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2018 rolled forward to June 30, 2019 using standard update procedures. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, actuarially determined.

The District's proportionate share of the net pension liability for each Plan as of June 30, 2019 and 2020 was as follows:

Cameron Park Community Services District
NOTES TO FINANCIAL STATEMENTS
 For the Year Ended June 30, 2020

NOTE 5 - DEFINED BENEFIT PENSION PLAN (continued)

<u>District's Plans</u>	<u>All Plans</u>
Proportion - June 30, 2019	.019%
Proportion - June 30, 2020	.020%
Change – Increase (Decrease)	.001%

For the year ended June 30, 2020, the District recognized pension expense of \$455,987. At June 30, 2020, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Changes in assumptions	\$ 91,078	\$ 24,854
Differences between expected and actual experience	139,020	5,014
Differences between projected and actual investment earnings	-	31,946
Differences between employer's contributions and proportionate share of contributions	16,413	407,200
Change in employer's proportion	241,417	65,233
Pension contributions subsequent to measurement date	<u>216,326</u>	<u>-</u>
Total	<u>\$ 704,254</u>	<u>\$ 534,247</u>

The \$216,326 amount reported as deferred outflows of resources related to contributions, subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2021.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

<u>Year Ended June 30</u>	
2021	\$ 22,746
2022	(54,499)
2023	(20,905)
2024	6,338
2025	-
Thereafter	-

Actuarial Assumptions - The total pension liabilities in the June 30, 2019 actuarial valuations were determined using the following actuarial assumptions:

Cameron Park Community Services District
NOTES TO FINANCIAL STATEMENTS
 For the Year Ended June 30, 2020

NOTE 5 - DEFINED BENEFIT PENSION PLAN (continued)

	All Plans
Valuation Date	June 30, 2018
Measurement Date	June 30, 2019
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	7.15%
Inflation	2.75%
Payroll Growth	3.00%
Projected Salary Increase	Varies by Entry Age and Service
Investment Rate of Return	7.15% (1)
Mortality	Derived using CalPERS Membership Data for all Funds (2)

- (1) Net of pension plan investment expenses, including inflation.
- (2) The mortality table used was developed based on CalPERS' specific data. The table includes 20 years of mortality improvements using Society of Actuaries Scale BB. For more details on this table, please refer to the CalPERS 2014 experience study report available on CalPERS website.

Discount Rate – The discount rate used to measure the total pension liability was 7.15% for each Plan. To determine whether the municipal bond rate should be used in the calculation of a discount rate for each plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans run out of assets. Therefore, the current 7.15 percent discount rate is adequate, and the use of the municipal bond rate calculation is not necessary. The long term expected discount rate of 7.15 percent will be applied to all plans in the Public Employees' Retirement Fund (PERF). The stress test results are presented in a detailed report called "GASB Crossover Testing Report" that can be obtained from the CalPERS website under the GASB 68 section.

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

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

Cameron Park Community Services District
NOTES TO FINANCIAL STATEMENTS
 For the Year Ended June 30, 2020

NOTE 5 - DEFINED BENEFIT PENSION PLAN (concluded)

<u>Asset Class</u>	<u>New Strategic Allocation</u>
Global Equity	50%
Global Fixed Income	28%
Real Assets	13%
Private Equity	8%
Inflation Sensitive	0%
Liquidity	1%
Total	100%

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the District's proportionate share of the net pension liability for each Plan, calculated using the discount rate for each Plan, as well as what the District's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	<u>All Plans</u>
1% Decrease	6.15%
Net Pension Liability	\$3,780,801
Current Discount Rate	7.15%
Net Pension Liability	\$2,069,818
1% Increase	8.15%
Net Pension Liability	\$664,289

Pension Plan Fiduciary Net Position

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

NOTE 6 - DEFERRED COMPENSATION PLAN

The District offers its employees a deferred compensation plan (the "Plan") created in accordance with Internal Revenue Code Section 457. The Plan, available to all full-time and permanent part-time employees, permits them to defer a portion of their salary until future years. Under this plan, participants are not taxed on the deferred portion of the compensation until distributed to them; distributions may be made only at termination, retirement, death or in an emergency as defined by the Plan.

The laws governing deferred compensation plan assets require plan assets to be held by a Trust for the exclusive benefit of plan participants and their beneficiaries. Since the assets held under these plans are not the District's property, are not managed by the District and are not subject to claims by general creditors of the District, they have been excluded from these financial statements.

Cameron Park Community Services District
NOTES TO FINANCIAL STATEMENTS
 For the Year Ended June 30, 2020

NOTE 7 - POST-EMPLOYMENT BENEFITS OTHER THAN RETIREMENT

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

Funding Policy. There is no statutory requirement for the District to prefund its OPEB obligation. The District currently pays for retiree healthcare benefits on a pay-as-you-go basis. There are no employee contributions.

Employees Covered by Benefit Terms

At June 30, 2020 (the census date), the benefit terms covered the following employees:

Inactive employees or beneficiaries currently receiving benefit payments:	10
Active employees or beneficiaries currently receiving benefit payments:	14
Inactive employees entitled to but not yet receiving benefit payment:	<u>0</u>
Active plan members:	<u><u>24</u></u>

Actuarial Assumptions

The District's net OPEB liability was measured as of June 30, 2020 and the total OPEB liability used to calculate the net OPEB liability was determined by Alternative Measurement Method valuation dated June 30, 2020 to determine the June 30, 2020 net OPEB liability, based on the following assumptions:

Inflation: 2.625%

Salary increases: Aggregate salary increases 2.875%. Individual salary increases based on CalPERS.

Investment rate of return: 7.25%

Mortality rates were based on CalPERS tables.

The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of OPEB plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

Changes in the Total OPEB Liability

Balance as of June 30, 2019	\$ 2,222,848
Changes for the year:	
Service cost	44,823
Interest	(333,232)
Benefit payments, including refunds of employee contributions	(147,850)
Administrative expenses	<u>-</u>
Net changes	<u>(436,259)</u>
Balances as of June 30, 2020	<u><u>\$ 1,786,589</u></u>

Cameron Park Community Services District
NOTES TO FINANCIAL STATEMENTS
 For the Year Ended June 30, 2020

NOTE 7 - POST-EMPLOYMENT BENEFITS OTHER THAN RETIREMENT (concluded)

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate

The total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using a discount rate that is one percentage point lower (6.0%) or one percentage point higher (8.0%) follows:

Plan's Net OPEB Liability/(Asset)		
1% Decrease (6.0%)	Current Discount Rate (7.0%)	1% Increase (8.0%)
\$ 1,938,289	\$ 1,786,589	\$ 1,649,165

Sensitivity of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rates

The alternative measurement method does not factor in the healthcare cost trend rate.

OPEB Expense and Deferred Inflows and Outflows of Resources Related to OPEB

For the year ended June 30, 2020, the District recognized an OPEB expense of \$436,259. At June 30, 2020, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
OPEB contributions subsequent to measurement date	\$ -	\$ -
Differences between actual and expected experience	-	-
Changes in assumptions	-	-
Net differences between projected and actual earnings on OPEB plan investments	-	-
Total	\$ -	\$ -

\$0 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of net OPEB liability in the year ended June 30, 2021.

Amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<u>Fiscal Year Ended</u>		
6/30/21	\$	-
6/30/22		-
6/30/23		-
Thereafter		-

Cameron Park Community Services District
NOTES TO FINANCIAL STATEMENTS
 For the Year Ended June 30, 2020

NOTE 8 - RISK MANAGEMENT

The District is exposed to various risks of loss related to: torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District participates in the Special District Risk Management Authority (SDRMA), an intergovernmental risk-sharing, joint powers authority (risk-sharing pool) established to provide an independently managed, self-insurance program for members. The purpose of SDRMA is to spread the adverse effect of losses among the members and to purchase excess insurance as a group, thereby reducing its expense.

The District contributes its pro-rata share of anticipated losses to a pool administered by SDRMA. Should actual losses among participants be greater than the anticipated losses, the District will be assessed its pro-rata share of that deficiency. Conversely, if the actual losses are less than anticipated, the District will be refunded its pro-rata share of the excess. Settled claims have not exceeded commercial excess liability coverage in any of the past three fiscal years.

NOTE 9 - CONTINGENT LIABILITIES

Amounts received or receivable from grant agencies are subject to audit and adjustment by grantor agencies. Any disallowed claims, including amounts already collected, may constitute a liability of the appreciable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the government expects such amounts, if any, to be immaterial.

In December 2019, an outbreak of a novel strain of coronavirus (COVID-19) began to spread among various countries, including the United States. On March 11, 2020, the World Health Organization characterized COVID-19 as a pandemic. In addition, multiple jurisdictions in the U.S., including California, have declared a state of emergency and issued shelter-in-place orders in response to the outbreak. The immediate impact to the District's operations include limited available resources to perform day-to-day operations. It is anticipated that the impacts from this pandemic will continue for some time. As of the report date, the financial impact of the coronavirus outbreak cannot be measured.

NOTE 10 - STEWARDSHIP AND COMPLIANCE

At June 30, 2020, only one non-major fund had negative fund equity as follows: Promotional Grant.

The fund's negative fund equity balance is expected to return to a positive status in fiscal year 2021.

NOTE 11- Transfers

Interfund transfers for the year ended June 30, 2020 consisted of the following amounts:

	Transfers In	Transfers Out
General Fund	\$ 62,431	\$ 98,344
Fire Development	-	450,000
Fire Training	49,278	-
Fire and Emergency Service Capital Asset Reserve	483,632	-
Fire Prevention	15,434	62,431
Total	<u>\$ 610,775</u>	<u>\$ 610,775</u>

REQUIRED SUPPLEMENTARY INFORMATION

Cameron Park Community Services District
GENERAL FUND
SCHEDULE OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES

Budget and Actual

For the year ended June 30, 2020

(Unaudited)

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Property taxes	\$ 4,134,387	\$ 4,184,387	\$ 4,253,026	\$ 68,639
Franchise fees	200,000	200,000	188,602	(11,398)
Intergovernmental	1,150,000	1,150,000	1,122,400	(27,600)
Charges for services	1,190,051	1,189,051	388,433	(800,618)
Interest and donations	10,000	59,000	56,094	(2,906)
Total revenues	<u>6,684,438</u>	<u>6,782,438</u>	<u>6,008,555</u>	<u>(773,883)</u>
Expenditures:				
General government	1,521,847	1,540,597	986,927	553,670
Recreation	401,541	474,223	403,958	70,265
Public safety	4,165,399	4,125,488	4,136,594	(11,106)
Facility	305,144	310,125	286,531	23,594
Parks	533,414	543,578	478,197	65,381
Total expenditures	<u>6,927,345</u>	<u>6,994,011</u>	<u>6,292,207</u>	<u>701,804</u>
Excess (deficit) of revenues over (under) expenditures	<u>(242,907)</u>	<u>(211,573)</u>	<u>(283,652)</u>	<u>(72,079)</u>
Other financing sources (uses):				
Transfer in	-	-	62,431	62,431
Transfer out	-	-	(98,344)	(98,344)
Total other financing sources (uses):	<u>-</u>	<u>-</u>	<u>(35,913)</u>	<u>(35,913)</u>
Net change in fund balance	<u>\$ (242,907)</u>	<u>\$ (211,573)</u>	(319,565)	<u>\$ (107,992)</u>
Fund balances, beginning of period			3,549,529	
Fund balances, end of period			<u>\$ 3,229,964</u>	

Cameron Park Community Services District
SCHEDULE OF THE LOCAL GOVERNMENT'S PROPORTIONATE
SHARE OF THE NET PENSION LIABILITY - ALL PLANS

June 30, 2020

Measurement Date, June 30	2019	2018	2017	2016	2015	2014
Proportion of the net pension liability	0.02020%	0.01938%	0.01962%	0.03895%	0.03225%	0.01139%
Proportion share of the net pension liability	\$ 2,069,818	\$ 1,867,820	\$ 1,945,624	\$ 1,650,266	\$ 976,452	\$ 708,539
Covered - employee payroll	\$ 684,507	\$ 692,037	\$ 539,852	\$ 539,852	\$ 450,150	\$ 450,150
Proportionate share of the net pension liability as percentage of covered-employee payroll	302.38%	269.90%	360.40%	305.69%	216.92%	157.40%
Plan fiduciary net position as a percentage of the total pension liability	81.77%	85.27%	84.18%	85.39%	91.01%	75.43%

* Fiscal year 2015 was the 1st year of implementation.

Cameron Park Community Services District
SCHEDULE OF CONTRIBUTIONS - ALL PLANS
 June 30, 2020

	All Plans					
	2020	2019	2018	2017	2016	2015
<u>Fiscal Year Ending June 30</u>						
Contractually required contribution (actuarially determined)	\$ 216,326	\$ 186,826	\$ 142,135	\$ 123,075	\$ 81,896	\$ 82,050
Contributions in relation to the actuarially determined contributions	(216,326)	(186,826)	(142,135)	(123,075)	(81,896)	(82,050)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered - employee payroll	\$ 684,507	\$ 692,037	\$ 601,799	\$ 539,852	\$ 450,150	\$ 450,150
Contributions as a percentage of covered- employee payroll	31.60%	27.00%	23.62%	22.80%	18.19%	18.23%

Cameron Park Community Services District
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CHANGE IN THE
NET OPEB LIABILITY AND RELATED RATIOS
For the period ended June 30, 2020

	2020	2019
Total OPEB Liability		
Service cost	\$ 44,823	\$ 42,833
Interest	(333,232)	(481,697)
Benefit payments, included refunds of employee contributions	(147,850)	(149,117)
Net change in OPEB liability	(436,259)	(587,981)
Total OPEB liability - beginning of year	2,222,848	2,810,829
Total OPEB liability - end of year	\$ 1,786,589	\$ 2,222,848
Plan Fiduciary Net Position		
Net investment income	\$ -	\$ -
Contributions		
Employer	-	-
Benefit payments, included refunds of employee contributions	-	-
Administrative expense	-	-
Net change in plan fiduciary net position	-	-
Plan fiduciary net position - beginning of year	-	-
Plan fiduciary net position - end of year	\$ -	\$ -
District's net OPEB liability - end of year	\$ 1,786,589	\$ 2,222,848
Covered-employee payroll	\$ 684,507	\$ 692,037
Net OPEB liability as a percentage of covered-employee payroll	261.00%	321.20%

Notes to Schedule:

The schedules present information to illustrate the changes in the District's net OPEB liability over a ten year period when the information is available. The District adopted GASB 75 for the fiscal year ending June 30, 2018.

Cameron Park Community Services District
 NON-MAJOR GOVERNMENTAL FUNDS
 BALANCE SHEET
 June 30, 2020

	CC&R 2	Quimby Act 3	Fire Training 5	Fire Equipment Replacement 7	Fire Prevention 9	Maintenance 30-50	Community Center 70	Scholarship Fund 71	Capital Projects 73	Per Capita Grant 80	Promotional Grant 81	Debt Service 90	Total Governmental Funds
ASSETS													
Cash and investments	\$ 209,695	\$ 10,171	\$ 39,900	\$ 884,322	\$ -	\$ 631,983	\$ 1	12,078	\$ -	\$ 83,415	\$ (36)	\$ -	\$ 1,871,529
Accounts receivable	225	-	17,185	2,625	-	-	-	-	-	-	-	-	20,035
Prepaid items	-	-	-	-	-	440	-	-	-	-	-	-	440
Total assets	\$ 209,920	\$ 10,171	\$ 57,085	\$ 886,947	\$ -	\$ 632,423	\$ 1	12,078	\$ -	\$ 83,415	\$ (36)	\$ -	\$ 1,892,004
LIABILITIES													
Accounts payable	\$ 6,874	\$ -	\$ 2,434	\$ 1,706	\$ -	\$ 9,575	\$ -	\$ -	\$ -	\$ 7,037	\$ -	\$ -	\$ 27,626
Accrued expenses	1,503	-	-	-	-	2,335	-	-	-	-	-	-	3,838
Total liabilities	8,377	-	2,434	1,706	-	11,910	-	-	-	7,037	-	-	31,464
FUND BALANCES													
Assigned for:													
Specific purposes	201,543	10,171	54,651	885,241	-	620,513	1	12,078	-	76,378	(36)	-	1,860,540
Total fund balances	201,543	10,171	54,651	885,241	-	620,513	1	12,078	-	76,378	(36)	-	1,860,540
Total liabilities and fund balances	\$ 209,920	\$ 10,171	\$ 57,085	\$ 886,947	\$ -	\$ 632,423	\$ 1	12,078	\$ -	\$ 83,415	\$ (36)	\$ -	\$ 1,892,004

Cameron Park Community Services District
 NON-MAJOR GOVERNMENTAL FUNDS
 STATEMENT OF REVENUES
 EXPENDITURES AND CHANGES IN FUND BALANCES
 For the year ended June 30, 2020

	CC& R 2	Quimby Act 3	Fire Training 5	Fire				Scholarship Fund 71	Cap projects 73	Per Capita		Debt Service 90	Total Governmental Funds
				Equipment Replacement 7	Fire Prevention 9	Maintenance 30-50	Community Center 70			Grant 80	Grant 81		
Revenues:													
Property taxes	\$ 79,282	\$ -	\$ -	\$ -	\$ -	\$ 262,174	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 341,456
Charges for services	20,163	-	-	30,913	-	2,256	-	-	-	-	-	-	53,332
Other income	-	-	17,335	48,000	-	-	-	-	-	-	-	-	65,335
Interest	3,917	1,375	285	7,814	-	23,813	-	-	-	2,386	-	-	39,590
Total revenues	103,362	1,375	17,620	86,727	-	288,243	-	-	-	2,386	-	-	499,713
Expenditures:													
General government	100,878	-	34,046	151,860	-	-	-	-	-	76,937	-	-	363,721
Facility	-	64,102	-	-	-	285,925	-	-	-	-	-	-	350,027
Debt service:													
Principal	-	-	-	74,226	-	-	-	-	-	-	-	-	74,226
Interest	-	-	-	3,846	-	-	-	-	-	-	-	-	3,846
Total expenditures	100,878	64,102	34,046	229,932	-	285,925	-	-	-	76,937	-	-	791,820
Excess (deficit) of revenues over (under) expenditures	2,484	(62,727)	(16,426)	(143,205)	-	2,318	-	-	-	(74,551)	-	-	(292,107)
Other financing sources (uses):													
Transfer in	-	-	49,278	483,632	15,434	-	-	-	-	-	-	-	548,344
Transfer out	-	-	-	-	(62,431)	-	-	-	-	-	-	-	(62,431)
Total other financing sources (uses):	-	-	49,278	483,632	(46,997)	-	-	-	-	-	-	-	485,913
Net change in fund balance	2,484	(62,727)	32,852	340,427	(46,997)	2,318	-	-	-	(74,551)	-	-	193,806
Fund balances, beginning of period	199,059	72,898	21,799	544,814	46,997	618,195	1	12,078	-	150,929	(36)	-	1,666,734
Fund balances, end of period	\$ 201,543	\$ 10,171	\$ 54,651	\$ 885,241	\$ -	\$ 620,513	\$ 1	\$ 12,078	\$ -	\$ 76,378	\$ (36)	\$ -	\$ 1,860,540



Agenda Transmittal

DATE: June 1, 2021

FROM: Jill Ritzman, General Manager

AGENDA ITEM #2: **FISCAL YEAR 2021-2022 PRELIMINARY GENERAL FUND 01,
DRAFT #3**

RECOMMENDED ACTION: REVIEW AND DISCUSS

INTRODUCTION

Staff is presenting the 3rd Draft - Fiscal Year 2021-2022 Preliminary Budget for the General Fund 01. The budget is updated with the Budget and Administration Committee's comments from the May meeting. The 3rd draft is presented as a final draft to move ahead to the Board of Directors on June 16, 2021. As always, committee and public input is appreciated.

The Final Fiscal Year 2021-2022 Budget will be presented to the Board of Directors in August.

DISCUSSION

Slight changes have been made since the May meeting. The May deficit of \$5,701 was eliminated by decreasing utility costs, based on Committee feedback. Liability insurance increased, and the increase was partially offset by a decrease in Worker's Compensation and by adding Weed Abatement Ordinance revenues. For FY2019-2020 and FY2020-2021, the District received between \$11,000 and almost \$16,000 in direct payments from private property owners or recovered costs through liens and payment from the County. Staff is recommending the addition of \$15,750 to the FY2021-2022 Preliminary Budget.

Staff and representatives from Eide Bailly and SCI Consulting established a process and protocols for the District's administrative support costs for LLADs to be captured and reimbursed to the General Fund 01. At this time, the administrative support costs (or

“overhead costs”) are comprised of a portion of staff costs, which is more completely discussed in the LLAD budget report (Item 4 on tonight’s agenda). District overhead costs for LLADs is \$39,598.85, reflected in Account 4165 Transfer In in the General Fund 01.

Line item Account 7001 – Reserve Allocation was added to the Budget template. The District balanced to a positive net of \$46,639 which was allocated to 7001, but a specific reserve fund has not been determined yet.

On June 16, 2021, the Board of Directors consider Fiscal Year 2021-2022 Preliminary General Fund budget, and final CC&R and LLAD budgets.

Attachment:

2A - General Fund 01 Budget, District Rollup

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

		FY2020-21 Final Budget	FY2020-21 Year To Date Actual	FY2021-22 Proposed Budget	Variance FY2020-21 to FY2021-22	Variance %
Operating Revenue						
Property Taxes	4110	4,363,061.00	4,198,921.24	4,582,358.00	219,297.00	5.03%
Franchise Fees	4113	200,000.00	161,175.02	200,000.00	0.00	0.00%
Fire Marshall Plan Review	4132	40,000.00	31,901.80	45,000.00	5,000.00	12.50%
Tuition Fees/Revenue	4142	0.00	1,350.00	0.00	0.00	0.00%
Youth Classes	4145	0.00	(30.00)	0.00	0.00	0.00%
Recreation Program Revenue	4154	116,918.38	51,164.50	122,639.00	5,720.62	4.89%
Transfer In	4165	24,570.00	22,146.00	39,598.85	15,028.85	61.17%
Special Events	4170	0.00	(47.50)	0.00	0.00	0.00%
Lake Entries - Daily (Kiosk)	4180	0.00	0.00	35,660.00	35,660.00	0.00%
Annual Passes (Lake/Pool Co...)	4181	66,782.00	57,090.00	75,000.00	8,218.00	12.31%
Picnic Site Rentals	4182	0.00	580.00	1,500.00	1,500.00	0.00%
Assembly Hall & Classroom Re...	4185	15,304.00	13,965.00	35,139.00	19,835.00	129.61%
Gym Rentals	4186	27,810.00	20,702.40	26,000.00	(1,810.00)	(6.51)%
Pool Rental Fees	4187	87,215.00	83,037.69	98,000.00	10,785.00	12.37%
Sports Field Rentals	4190	27,070.00	10,842.96	19,580.00	(7,490.00)	(27.67)%
Donations	4250	0.00	1,200.00	0.00	0.00	0.00%
Sponsorships	4255	14,500.00	0.00	20,000.00	5,500.00	37.93%
JPA Reimbursable	4260	1,150,000.00	958,333.30	1,150,000.00	0.00	0.00%
Fire Apparatus Equip Rental	4262	20,000.00	19,656.46	10,000.00	(10,000.00)	(50.00)%
Reimbursement	4400	6,776.00	25,636.97	1,800.00	(4,976.00)	(73.44)%
Weed Abatement	4410	4,020.00	15,731.73	15,750.00	11,730.00	291.79%
Interest Income	4505	25,000.00	4,057.93	19,000.00	(6,000.00)	(24.00)%
Other Income	4600	12,000.00	2,802.90	8,000.00	(4,000.00)	(33.33)%
Grant - CI	4605	153,794.00	108,117.66	132,120.00	(21,674.00)	(14.09)%
Total Operating Revenue		<u>6,354,820.38</u>	<u>5,788,336.06</u>	<u>6,637,144.85</u>	<u>282,324.47</u>	<u>4.44%</u>
Expenditures						
Salaries - Perm.	5000	668,160.00	629,120.32	767,991.00	99,831.00	14.94%
Salaries - Seasonal	5010	90,540.00	79,157.06	138,175.00	47,635.00	52.61%
Overtime	5020	7,050.00	14,633.94	6,750.00	(300.00)	(4.26)%
Health Benefit	5130	118,523.00	122,784.42	105,025.00	(13,498.00)	(11.39)%
Retiree Health Benefit	5135	78,016.00	94,417.54	76,025.00	(1,991.00)	(2.55)%
Dental Insurance	5140	9,663.00	10,480.37	9,459.00	(204.00)	(2.11)%
Vision Insurance	5150	1,396.00	1,722.12	1,469.00	73.00	5.23%
CalPERS Employer Retirement	5160	207,664.00	200,185.05	249,816.00	42,152.00	20.30%
Worker's Compensation	5170	57,914.00	53,016.48	31,622.93	(26,291.07)	(45.40)%
FICA/Medicare Employer Cont...	5180	23,999.00	17,639.09	26,209.00	2,210.00	9.21%
UI/TT Contribution	5190	10,689.00	8,551.76	11,161.00	472.00	4.42%

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

		FY2020-21 Final Budget	FY2020-21 Year To Date Actual	FY2021-22 Proposed Budget	Variance FY2020-21 to FY2021-22	Variance %
Advertising/Marketing	5209	7,810.00	8,423.18	15,200.00	7,390.00	94.62%
Agriculture	5215	14,816.00	12,959.83	14,400.00	(416.00)	(2.81)%
Audit/Accounting	5220	30,000.00	38,173.97	36,000.00	6,000.00	20.00%
Bank Charge	5221	10,000.00	5,519.08	3,800.00	(6,200.00)	(62.00)%
Clothing/Uniforms	5230	4,285.00	2,169.46	6,350.00	2,065.00	48.19%
Computer Software	5231	27,200.00	27,800.53	31,721.00	4,521.00	16.62%
Computer Hardware	5232	5,500.00	3,823.69	7,250.00	1,750.00	31.82%
Contractual Services	5235	10,000.00	12,917.85	10,000.00	0.00	0.00%
Contractual - Provider Services	5236	4,059,061.00	1,673,358.72	4,160,537.26	101,476.26	2.50%
Contract Under Utilization	5237	(250,000.00)	0.00	(300,000.00)	(50,000.00)	20.00%
Contract Services - Other	5240	163,438.00	227,252.25	180,290.00	16,852.00	10.31%
Director Compensation	5250	18,000.00	9,200.00	16,800.00	(1,200.00)	(6.67)%
EDC Department Agency	5260	4,300.00	4,252.73	4,300.00	0.00	0.00%
Educational Materials	5265	12,500.00	13,470.21	11,000.00	(1,500.00)	(12.00)%
Elections	5270	0.00	45.00	0.00	0.00	0.00%
Equipment-Minor/Small Tools	5275	9,340.00	5,151.44	8,500.00	(840.00)	(8.99)%
Fire & Safety Supplies	5285	3,913.04	4,511.20	3,450.00	(463.04)	(11.83)%
Fire Prevention & Inspection	5290	1,200.00	1,445.00	1,100.00	(100.00)	(8.33)%
Fire Turnout Gear	5295	31,000.00	8,186.87	31,000.00	0.00	0.00%
Fire- Volunteer/Resident	5296	14,200.00	14,560.00	20,200.00	6,000.00	42.25%
Food	5300	2,750.00	1,451.13	2,500.00	(250.00)	(9.09)%
Fuel	5305	38,200.00	32,996.37	34,000.00	(4,200.00)	(10.99)%
Government Fees/Permits	5310	25,382.00	19,233.63	25,400.00	18.00	0.07%
Household Supplies	5315	26,700.00	26,254.10	29,000.00	2,300.00	8.61%
Instructors	5316	1,000.00	1,215.00	6,500.00	5,500.00	550.00%
Insurance	5320	130,000.00	129,411.74	175,886.00	45,886.00	35.30%
Legal Services	5335	15,000.00	12,619.50	15,000.00	0.00	0.00%
Maint. - Vehicle Supplies	5340	1,700.00	1,085.04	2,200.00	500.00	29.41%
Maint. - Buildings	5345	27,900.00	24,447.86	23,000.00	(4,900.00)	(17.56)%
Maint. - Equipment	5350	42,225.00	35,196.82	43,040.00	815.00	1.93%
Maint. - Grounds	5355	50,026.00	38,679.57	42,500.00	(7,526.00)	(15.04)%
Maint. - Radio/Phones	5360	2,000.00	1,453.05	2,000.00	0.00	0.00%
Maint. - Tires & Tubes	5365	14,800.00	6,901.57	13,600.00	(1,200.00)	(8.11)%
Maint. - Vehicle	5370	33,750.00	28,714.09	25,500.00	(8,250.00)	(24.44)%
Medical Supplies	5375	700.00	0.00	0.00	(700.00)	(100.00)%
Memberships/Subscriptions	5380	10,160.00	9,800.32	10,660.00	500.00	4.92%
Mileage Reimbursement	5385	1,250.00	194.66	500.00	(750.00)	(60.00)%
Miscellaneous	5395	100.00	0.00	0.00	(100.00)	(100.00)%
Office Supplies/Expense	5400	10,200.00	6,489.57	9,700.00	(500.00)	(4.90)%

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

		FY2020-21 Final Budget	FY2020-21 Year To Date Actual	FY2021-22 Proposed Budget	Variance FY2020-21 to FY2021-22	Variance %
Pool Chemicals	5405	26,827.00	27,818.51	25,000.00	(1,827.00)	(6.81)%
Postage	5410	10,300.00	4,667.43	7,800.00	(2,500.00)	(24.27)%
Printing	5415	1,100.00	156.56	850.00	(250.00)	(22.73)%
Professional Services	5420	129,587.00	79,604.84	74,110.00	(55,477.00)	(42.81)%
Program Supplies	5421	2,579.00	529.37	19,730.00	17,151.00	665.03%
Publications & Legal Notices	5425	600.00	186.50	600.00	0.00	0.00%
Radios	5430	3,000.00	11,749.80	3,000.00	0.00	0.00%
Rent/Lease - Bldgs, Fields, etc.	5435	0.00	490.15	7,060.00	7,060.00	0.00%
Rent/Lease - Equipment	5440	4,200.00	2,081.01	3,400.00	(800.00)	(19.05)%
Staff Development	5455	19,300.00	17,116.34	23,250.00	3,950.00	20.47%
Special Events	5465	500.00	516.84	0.00	(500.00)	(100.00)%
Phones/internet	5470	41,600.00	36,404.59	42,100.00	500.00	1.20%
Utilities - Water	5490	38,500.00	35,127.12	46,000.00	7,500.00	19.48%
Utilities - Electric/Gas	5492	147,860.00	174,441.01	167,798.00	19,938.00	13.48%
Utilites - Water/Irrigation	5495	350.00	689.02	0.00	(350.00)	(100.00)%
Vandalism	5500	2,200.00	985.10	1,700.00	(500.00)	(22.73)%
Cal Fire In Kind Purchases	5501	12,400.00	5,745.19	12,500.00	100.00	0.81%
Capital Equipment Expense	5625	0.00	1,000.00	0.00	0.00	0.00%
Transfer Out	7000	9,020.00	9,080.00	9,020.00	0.00	0.00%
Transfer to Reserve	7001	0.00	0.00	46,639.66	46,639.66	0.00%
Total Expenditures		<u>6,333,943.04</u>	<u>4,089,462.56</u>	<u>6,637,144.85</u>	<u>303,201.81</u>	<u>4.79%</u>
Net Revenue Over Expenditures		<u>20,877.34</u>	<u>1,698,873.50</u>	<u>0.00</u>	<u>(20,877.34)</u>	<u>(100.00)%</u>



Agenda Transmittal

DATE: June 1, 2021

FROM: Jill Ritzman, General Manager

AGENDA ITEM #3: CAPITAL PROJECT FISCAL YEAR 2020-2021 BUDGET
ADJUSTMENTS

RECOMMENDED ACTION: REVIEW AND FORWARD TO THE BOARD OF DIRECTORS

INTRODUCTION

Over the past year, the District initiated several capital improvement projects in the park system and at the fire stations, supported by grants or development impact fees. While these projects were initiated, protocols for financial tracking had not been determined. Staff is taking the first steps to establish these protocols by creating Fiscal Year 2020-2021 (FY20-21) Budget Allocations that will:

- ✓ Capture all project revenues and expenditures;
- ✓ Capitalize the asset when the project concludes;
- ✓ Close the District's financial books for current fiscal year.

DISCUSSION

The following projects were recommended by staff, approved by the Board of Directors, and initiated by staff in the current fiscal year, FY20-21. Please note that all expenses for a project are allocated to Account 5625 – *Capital Equipment Expenses* to enable all costs to be capitalized as a District asset; and a new Account 4610 – *Grants* was created to track all grants received by the District.

Christa McAuliffe Park Sports Field Renovation Project

The Board of Directors approved the following actions related to the renovation project:

- September 2020, the Park Improvement Plan, which included the Christa McAuliffe Park project as a high priority;

- November 2020, Delta Blue Grass as a vendor for the project;
- December 2020, Proposition 68 Per Capita Grant application;
- May 2021, Categorical Exemption.

This project is completed and the invoices are being finalized, which will be submitted to the State for reimbursement. The following budget adjustment will capture expenditures and revenues associated with the project:

Fund	Account	Amount
Fund 80 Facilities & Parks Reserves	5625 Capital Equipment Expense	\$62,225
	4610 Grants	-\$53,078
	4250 Donations	-\$9,147
	<i>Total Cost to the District</i>	<i>\$0.00</i>

Rasmussen Park – Park Improvements

Board of Directors approved the following actions related to the park project:

- September 2020, the Park Improvement Plan, which included Rasmussen Park as the 3rd priority;
- December 2020, Proposition 68 Per Capita Grant application;

A CEQA document for all of the park improvements will be presented to the Parks and Recreation Committee in June, and forwarded to the Board of Directors for consideration. The Proposition 68 application has not been submitted because staff continues to discuss the 20% match with Ponderosa Little League. The CEQA document will allow the District to move ahead with any of the projects outlined in the Park Improvement Plan. CEQA costs can be offset by Proposition 68 Per Capita grant. For FY20-21, staff is recommending that only the CEQA document be budgeted because only CEQA costs have been incurred to date.

Fund	Account	Amount
Fund 80 Facilities & Parks Reserves	5625 Capital Equipment Expense	\$5,500
	4610 Grants	-\$5,500
	<i>Total Cost to the District</i>	<i>\$0.00</i>

Cameron Park Lake Splash-Spray Playground

Board of Directors approved the following actions related to the renovation project:

- September 2020, the Park Improvement Plan, which included the Splash-Spray Playground as a high priority;
- November 2020, Park Development Impact Fees as a funding source for the project;
- December 2020, Agreement with CALA executed for landscape architecture services;
- February 2021, Proposition 68 State Wide Park Program (competitive) application.

Plans and specifications are under development. Staff recently received 35% completed plans for review. Since a project scope and cost is not finalized, staff recommends for the current FY20-21, only landscape architecture service costs be budgeted.

Fund	Account	Amount
Fund 80 Facilities & Parks Reserves	5625 Capital Equipment Expense	\$35,000
	4115 Park Impact Fees	-\$35,000
	<i>Total Cost to the District</i>	<i>\$0.00</i>

Brighton LED Upgrades at Community Center and Fire Station 89

In May 2020, the Board approved an agreement with Brighton Energy for an LED project at Fire Station 89 and Community Center. Most, but not all, of the expenditures were funded by an On Bill Financing (OBF) program through PG&E. The below costs were necessary to complete the project and will save the District money in the future on PGE bills, but were not eligible for OBF.

Fund	Account	Amount
Fund 80 Facilities & Parks Reserves	5625 Capital Equipment Expense	\$8,999
Fund 07 Fire & Emergency Srvc Reserves	5625 Capital Equipment Expense	\$13,773
	<i>Total Cost to the District</i>	<i>\$22,772</i>

Radios for Fire Department

The Board of Directors approved the following actions related to the project:

- September 2020, Volunteer Fire Assistance grant application;
- November 2020, Vendor to provide radios.

The District applied for Volunteer Fire Assistance federal grant funds to fund up to 50% of the cost of new radios. Total project costs included 14 radios and ancillary equipment. This project is completed.

Fund	Account	Amount
Fund 07	5625 Capital Equipment Expense	\$46,149.37
Fire & Emergency Srvcs Reserves	4610 Grants	-\$18,989.48
	<i>Total Cost to the District</i>	\$27,159.89

Training Tower at Fire Station 89

Board of Directors approved the following actions related to the project:

- March 2020, Training Tower Project approved;
- June 2020, project budget approved for \$550,000 for FY20-21;
- September 2020, Vendors for grading, paving and tower approved.

Staff requested a greater amount from the County in Fire Development Impact Fees than was initially budgeted. This budget adjustment is for the net amount which is expected from the County to cover costs, but not yet budgeted. The project should be completed in June 2021. A reconciliation of actual expenditures and revenues will take place upon project completion.

Fund	Account	Amount
Fund 07	5625 Capital Equipment Expense	\$28,000
Fire & Emergency Srvcs Reserves	4125 Fire Impact Fee	-\$28,000
	<i>Total Cost to the District</i>	\$0.00

Fire Apparatus Rental Revenues

The District budgeted \$90,000 in Account 4262, but received a total of \$322,691. This budget adjustment will add \$232,691 in revenues and an expenditure to pay off the two utility vehicles and associated equipment. Staff will work with the bank on a final pay-off amount.

Fund	Account	Amount
Fund 07	4262 Fire Apparatus Rental	\$232,691
Fire & Emergency Srvcs Reserves	5625 Capital Equipment Expense	-\$67,000
	<i>Net Revenues to the District</i>	<i>\$165,691</i>

Conclusion

Staff is taking initial steps to budget, reconcile, and plan for future capital asset acquisitions and improvements, which utilize a variety of funding sources and requires distinct tracking methods. Approval of these budget adjustments will aid in closing FY20-21 and plan for future project and reserve budget allocations.



Agenda Transmittal

DATE: June 1, 2021

FROM: Jill Ritzman, General Manager

AGENDA ITEM #4: **LANDSCAPING AND LIGHTING DISTRICTS (LLADs) FISCAL YEAR 2021-2022 BUDGET CHANGES, FUNDS 30-50**

RECOMMENDED ACTION: REVIEW AND FORWARD TO THE BOARD OF DIRECTORS

BACKGROUND

In April 2021, staff and the Budget and Administration Committee discussed options to address positive and negative LLAD fund balances. In May 2021, staff presented LLAD Fiscal Year 2021-2022 Budgets, Funds 30-50, based upon feedback received in April.

Since that time, staff and representatives from SCI Consulting and Eide Bailly discussed options to capture District administrative costs (or “Overhead”) and staff benefits. These costs have not be captured in recent years due to the complexity of the task.

DISCUSSION

After discussions with the District consultants, a process and protocols have been established to capture these costs through the budget process and Engineer’s Report, to support a transfer of funds from the LLADs to the General Fund.

The District will receive \$39,598 to offset costs for administering the LLADs. These costs are comprised of a portion of the Parks & Facilities Superintendent, Finance Office staff, the Board Clerk, and an Administrative Assistant (Attachment 4A). Overhead costs were portioned to LLADs based on the maximum assessment for each district. These costs are captured in the LLAD budgets in 7000 – *Transfer Out*.

Two additional changes have occurred since the May Committee meeting. SCI Consulting appropriated their costs based on actual time spent on each LLAD; previously

these costs were divided equally amongst the LLADs. This change is reflected in 5210 *Agency Administration Fee*. For Bar JA, Funds 39 and 50 – the operations budget will reside fully in Fund 39 and a transfer from Fund 50 to Fund 39 will occur to make Fund 39 balance. This is budgeted in 4165 – *Transfer In* for Fund 39 and 7000 – *Transfer Out* for Fund 50.

The line items related to operations have remained unchanged.

NEXT STEPS

With the Committee's support, these budgets will be provided to SCI Consulting who will import into the Engineer's Report to establish the annual assessment. The Preliminary Engineer's Report will be presented to the Board of Directors later this month.

Attachments:

4A – District Overhead Cost Allocation

4B – Fiscal Year 2021-2022 Budgets, Funds 30-50

District Overhead Allocation FY2021-2022

	LLAD %	annual salary & benefits	totals
Parks & Facilities Supt	20%	97,848.00	19,569.60
admin assistant	10%	27,411.00	2,741.10
accounting specialist	15%	41,669.00	6,250.35
board clerk	5%	19,834.00	991.70
accounting specialist	15%	66,974.00	10,046.10
TOTAL			39,598.85

Fund 01 Allocation	
4000	22,310.70
1000	17,288.15

FUND	MAX ASSESSMENT		
Airpark - 30	19,305	7%	2,575.42
Unit 6 - 31	16,568	6%	2,210.28
Unit 7 - 32	12,554	4%	1,674.79
Unit 8 - 33	15,494	5%	2,067.00
Viewpiont - 34	6,218	2%	829.52
Goldorado - 35	2,935	1%	391.55
Unit 11 - 36	6,883	2%	918.24
Unit 12 - 37	12,340	4%	1,646.24
Cameron Woods - 38	7,790	3%	1,039.24
Bar JA - 39	24,265	8%	3,237.11
Bar JA#2 - 50	22,967	8%	3,063.95
Bar JB - 40	10,652	4%	1,421.05
Creekside - 41	2,449	1%	326.71
Eastwod - 42	40,908	14%	5,457.40
David West - 43	18,150	6%	2,421.33
Cambridge - 44	1,637	1%	218.39
Northview - 45	29,808	10%	3,976.59
Cameron Valley - 46	12,782	4%	1,705.20
Cameron Woods - 47	5,999	2%	800.31
Silver Springs - 48	27,124	9%	3,618.52
TOTALS	296,828	100%	39,598.85

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

		FY2020-21 Final Budget	FY2020-21 Year To Date Actual	FY2021-22 Proposed Budget	Variance FY2020-21 to FY2021-22	Variance %
Operating Revenue						
Property Taxes	4110	0.00	31.84	0.00	0.00	0.00%
Special Assessments	4135	19,305.00	18,085.76	0.00	(19,305.00)	(100.00)%
Interest Income	4505	2,400.00	529.45	1,500.00	(900.00)	(37.50)%
Total Operating Revenue		<u>21,705.00</u>	<u>18,647.05</u>	<u>1,500.00</u>	<u>(20,205.00)</u>	<u>(93.09)%</u>
Expenditures						
Salaries - Perm.	5000	901.00	0.00	0.00	(901.00)	(100.00)%
Health Benefit	5130	110.00	0.00	0.00	(110.00)	(100.00)%
Agency Administration Fee	5210	1,100.00	1,037.50	1,535.00	435.00	39.55%
Utilities - Electric/Gas	5492	20,632.00	16,868.70	20,632.00	0.00	0.00%
Transfer Out	7000	0.00	0.00	2,575.42	2,575.42	0.00%
Total Expenditures		<u>22,743.00</u>	<u>17,906.20</u>	<u>24,742.42</u>	<u>1,999.42</u>	<u>8.79%</u>
Net Revenue Over Expenditures		<u>(1,038.00)</u>	<u>740.85</u>	<u>(23,242.42)</u>	<u>(22,204.42)</u>	<u>2,139.15%</u>

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

		FY2020-21 Final Budget	FY2020-21 Year To Date Actual	FY2021-22 Proposed Budget	Variance FY2020-21 to FY2021-22	Variance %
Operating Revenue						
Property Taxes	4110	0.00	18.09	0.00	0.00	0.00%
Special Assessments	4135	16,568.00	15,764.36	16,568.00	0.00	0.00%
Interest Income	4505	1,500.00	354.19	1,500.00	0.00	0.00%
Total Operating Revenue		<u>18,068.00</u>	<u>16,136.64</u>	<u>18,068.00</u>	<u>0.00</u>	<u>0.00%</u>
Expenditures						
Salaries - Perm.	5000	901.00	0.00	0.00	(901.00)	(100.00)%
Health Benefit	5130	110.00	0.00	0.00	(110.00)	(100.00)%
Agency Administration Fee	5210	1,100.00	1,037.50	1,454.00	354.00	32.18%
Utilities - Electric/Gas	5492	19,512.00	13,096.00	19,512.00	0.00	0.00%
Transfer Out	7000	0.00	0.00	2,210.28	2,210.28	0.00%
Total Expenditures		<u>21,623.00</u>	<u>14,133.50</u>	<u>23,176.28</u>	<u>1,553.28</u>	<u>7.18%</u>
Net Revenue Over Expenditures		<u>(3,555.00)</u>	<u>2,003.14</u>	<u>(5,108.28)</u>	<u>(1,553.28)</u>	<u>43.69%</u>

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

		FY2020-21 Final Budget	FY2020-21 Year To Date Actual	FY2021-22 Proposed Budget	Variance FY2020-21 to FY2021-22	Variance %
Operating Revenue						
Property Taxes	4110	0.00	22.39	0.00	0.00	0.00%
Special Assessments	4135	12,554.00	11,732.03	12,554.00	0.00	0.00%
Interest Income	4505	1,200.00	261.68	1,200.00	0.00	0.00%
Total Operating Revenue		<u>13,754.00</u>	<u>12,016.10</u>	<u>13,754.00</u>	<u>0.00</u>	<u>0.00%</u>
Expenditures						
Salaries - Perm.	5000	901.00	0.00	0.00	(901.00)	(100.00)%
Health Benefit	5130	110.00	0.00	0.00	(110.00)	(100.00)%
Agency Administration Fee	5210	1,100.00	1,037.50	1,660.00	560.00	50.91%
Utilities - Electric/Gas	5492	12,700.00	10,517.57	12,700.00	0.00	0.00%
Transfer Out	7000	0.00	0.00	1,674.79	1,674.79	0.00%
Total Expenditures		<u>14,811.00</u>	<u>11,555.07</u>	<u>16,034.79</u>	<u>1,223.79</u>	<u>8.26%</u>
Net Revenue Over Expenditures		<u>(1,057.00)</u>	<u>461.03</u>	<u>(2,280.79)</u>	<u>(1,223.79)</u>	<u>115.78%</u>

Cameron Park Community Services District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
33 - Unit 8 LLAD
From 7/1/2021 Through 6/30/2022

		FY2020-21 Final Budget	FY2020-21 Year To Date Actual	FY2021-22 Proposed Budget	Variance FY2020-21 to FY2021-22	Variance %
Operating Revenue						
Property Taxes	4110	0.00	22.44	0.00	0.00	0.00%
Special Assessments	4135	15,494.00	14,622.29	15,494.00	0.00	0.00%
Weed Abatement	4410	0.00	4.25	0.00	0.00	0.00%
Interest Income	4505	1,400.00	313.52	1,400.00	0.00	0.00%
Total Operating Revenue		<u>16,894.00</u>	<u>14,962.50</u>	<u>16,894.00</u>	<u>0.00</u>	<u>0.00%</u>
Expenditures						
Salaries - Perm.	5000	901.00	0.00	0.00	(901.00)	(100.00)%
Health Benefit	5130	110.00	0.00	0.00	(110.00)	(100.00)%
Agency Administration Fee	5210	1,100.00	1,037.50	2,047.00	947.00	86.09%
Utilities - Electric/Gas	5492	16,008.00	13,295.49	16,008.00	0.00	0.00%
Transfer Out	7000	0.00	0.00	2,067.00	2,067.00	0.00%
Total Expenditures		<u>18,119.00</u>	<u>14,332.99</u>	<u>20,122.00</u>	<u>2,003.00</u>	<u>11.05%</u>
Net Revenue Over Expenditures		<u>(1,225.00)</u>	<u>629.51</u>	<u>(3,228.00)</u>	<u>(2,003.00)</u>	<u>163.51%</u>

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

		FY2020-21 Final Budget	FY2020-21 Year To Date Actual	FY2021-22 Proposed Budget	Variance FY2020-21 to FY2021-22	Variance %
Operating Revenue						
Property Taxes	4110	0.00	19.25	0.00	0.00	0.00%
Special Assessments	4135	6,218.00	5,846.92	6,218.00	0.00	0.00%
Interest Income	4505	300.00	59.01	300.00	0.00	0.00%
Total Operating Revenue		<u>6,518.00</u>	<u>5,925.18</u>	<u>6,518.00</u>	<u>0.00</u>	<u>0.00%</u>
Expenditures						
Salaries - Perm.	5000	901.00	0.00	0.00	(901.00)	(100.00)%
Health Benefit	5130	110.00	0.00	0.00	(110.00)	(100.00)%
Agency Administration Fee	5210	1,100.00	1,037.50	660.00	(440.00)	(40.00)%
Utilities - Electric/Gas	5492	7,620.00	6,269.44	7,686.00	66.00	0.87%
Transfer Out	7000	0.00	0.00	829.52	829.52	0.00%
Total Expenditures		<u>9,731.00</u>	<u>7,306.94</u>	<u>9,175.52</u>	<u>(555.48)</u>	<u>(5.71)%</u>
Net Revenue Over Expenditures		<u>(3,213.00)</u>	<u>(1,381.76)</u>	<u>(2,657.52)</u>	<u>555.48</u>	<u>(17.29)%</u>

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

		FY2020-21 Final Budget	FY2020-21 Year To Date Actual	FY2021-22 Proposed Budget	Variance FY2020-21 to FY2021-22	Variance %
Operating Revenue						
Special Assessments	4135	2,935.00	2,724.86	2,935.00	0.00	0.00%
Interest Income	4505	170.00	42.39	75.00	(95.00)	(55.88)%
Total Operating Revenue		<u>3,105.00</u>	<u>2,767.25</u>	<u>3,010.00</u>	<u>(95.00)</u>	<u>(3.06)%</u>
Expenditures						
Salaries - Perm.	5000	901.00	0.00	0.00	(901.00)	(100.00)%
Health Benefit	5130	110.00	0.00	0.00	(110.00)	(100.00)%
Agency Administration Fee	5210	1,100.00	1,037.50	153.00	(947.00)	(86.09)%
Utilities - Electric/Gas	5492	2,552.00	2,810.32	3,444.00	892.00	34.95%
Transfer Out	7000	0.00	0.00	391.55	391.55	0.00%
Total Expenditures		<u>4,663.00</u>	<u>3,847.82</u>	<u>3,988.55</u>	<u>(674.45)</u>	<u>(14.46)%</u>
Net Revenue Over Expenditures		<u>(1,558.00)</u>	<u>(1,080.57)</u>	<u>(978.55)</u>	<u>579.45</u>	<u>(37.19)%</u>

Cameron Park Community Services District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
36 - Unit 11 LLAD
From 7/1/2021 Through 6/30/2022

		FY2020-21 Final Budget	FY2020-21 Year To Date Actual	FY2021-22 Proposed Budget	Variance FY2020-21 to FY2021-22	Variance %
Operating Revenue						
Property Taxes	4110	0.00	27.02	0.00	0.00	0.00%
Special Assessments	4135	6,883.00	6,200.28	6,883.00	0.00	0.00%
Interest Income	4505	700.00	148.57	450.00	(250.00)	(35.71)%
Total Operating Revenue		<u>7,583.00</u>	<u>6,375.87</u>	<u>7,333.00</u>	<u>(250.00)</u>	<u>(3.30)%</u>
Expenditures						
Salaries - Perm.	5000	901.00	0.00	0.00	(901.00)	(100.00)%
Health Benefit	5130	110.00	0.00	0.00	(110.00)	(100.00)%
Agency Administration Fee	5210	1,100.00	1,037.50	1,469.00	369.00	33.55%
Utilities - Electric/Gas	5492	6,232.00	5,201.26	6,372.00	140.00	2.25%
Transfer Out	7000	0.00	0.00	918.24	918.24	0.00%
Total Expenditures		<u>8,343.00</u>	<u>6,238.76</u>	<u>8,759.24</u>	<u>416.24</u>	<u>4.99%</u>
Net Revenue Over Expenditures		<u>(760.00)</u>	<u>137.11</u>	<u>(1,426.24)</u>	<u>(666.24)</u>	<u>87.66%</u>

Cameron Park Community Services District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
37 - Unit 12 LLAD
From 7/1/2021 Through 6/30/2022

		FY2020-21 Final Budget	FY2020-21 Year To Date Actual	FY2021-22 Proposed Budget	Variance FY2020-21 to FY2021-22	Variance %
Operating Revenue						
Property Taxes	4110	0.00	6.52	0.00	0.00	0.00%
Special Assessments	4135	12,340.00	11,706.97	12,340.00	0.00	0.00%
Interest Income	4505	1,000.00	244.26	650.00	(350.00)	(35.00)%
Total Operating Revenue		<u>13,340.00</u>	<u>11,957.75</u>	<u>12,990.00</u>	<u>(350.00)</u>	<u>(2.62)%</u>
Expenditures						
Salaries - Perm.	5000	901.00	0.00	0.00	(901.00)	(100.00)%
Health Benefit	5130	110.00	0.00	0.00	(110.00)	(100.00)%
Agency Administration Fee	5210	1,100.00	1,037.50	1,583.00	483.00	43.91%
Utilities - Electric/Gas	5492	12,879.00	10,713.58	13,140.00	261.00	2.03%
Transfer Out	7000	0.00	0.00	1,646.24	1,646.24	0.00%
Total Expenditures		<u>14,990.00</u>	<u>11,751.08</u>	<u>16,369.24</u>	<u>1,379.24</u>	<u>9.20%</u>
Net Revenue Over Expenditures		<u>(1,650.00)</u>	<u>206.67</u>	<u>(3,379.24)</u>	<u>(1,729.24)</u>	<u>104.80%</u>

Cameron Park Community Services District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
38 - Cameron Woods 1-4 LLAD
From 7/1/2021 Through 6/30/2022

		FY2020-21 Final Budget	FY2020-21 Year To Date Actual	FY2021-22 Proposed Budget	Variance FY2020-21 to FY2021-22	Variance %
Operating Revenue						
Property Taxes	4110	0.00	4.51	0.00	0.00	0.00%
Special Assessments	4135	7,790.00	7,225.13	0.00	(7,790.00)	(100.00)%
Interest Income	4505	650.00	136.86	400.00	(250.00)	(38.46)%
Total Operating Revenue		<u>8,440.00</u>	<u>7,366.50</u>	<u>400.00</u>	<u>(8,040.00)</u>	<u>(95.26)%</u>
Expenditures						
Salaries - Perm.	5000	901.00	0.00	0.00	(901.00)	(100.00)%
Health Benefit	5130	110.00	0.00	0.00	(110.00)	(100.00)%
Agency Administration Fee	5210	1,100.00	1,037.50	784.00	(316.00)	(28.73)%
Utilities - Electric/Gas	5492	6,406.00	5,345.77	6,552.00	146.00	2.28%
Transfer Out	7000	0.00	0.00	1,039.24	1,039.24	0.00%
Total Expenditures		<u>8,517.00</u>	<u>6,383.27</u>	<u>8,375.24</u>	<u>(141.76)</u>	<u>(1.66)%</u>
Net Revenue Over Expenditures		<u>(77.00)</u>	<u>983.23</u>	<u>(7,975.24)</u>	<u>(7,898.24)</u>	<u>10,257.45%</u>

Cameron Park Community Services District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
39 - Bar J 15a LLAD
From 7/1/2021 Through 6/30/2022

		FY2020-21 Final Budget	FY2020-21 Year To Date Actual	FY2021-22 Proposed Budget	Variance FY2020-21 to FY2021-22	Variance %
Operating Revenue						
Property Taxes	4110	0.00	15.20	0.00	0.00	0.00%
Special Assessments	4135	24,265.00	23,342.35	24,265.00	0.00	0.00%
Transfer In	4165	0.00	0.00	28,973.12	28,973.12	0.00%
Interest Income	4505	1,400.00	347.55	1,400.00	0.00	0.00%
Total Operating Revenue		<u>25,665.00</u>	<u>23,705.10</u>	<u>54,638.12</u>	<u>28,973.12</u>	<u>112.89%</u>
Expenditures						
Salaries - Perm.	5000	10,491.00	13,137.58	12,449.00	1,958.00	18.66%
Overtime	5020	0.00	75.95	0.00	0.00	0.00%
Health Benefit	5130	1,787.00	0.00	2,622.00	835.00	46.73%
Dental Insurance	5140	0.00	0.00	240.00	240.00	0.00%
Vision Insurance	5150	0.00	0.00	43.00	43.00	0.00%
CalPERS Employer Retirement	5160	0.00	0.00	894.00	894.00	0.00%
Worker's Compensation	5170	788.00	0.00	1,099.00	311.00	39.47%
FICA/Medicare Employer Cont...	5180	0.00	201.20	223.00	223.00	0.00%
UI/TT Contribution	5190	0.00	150.96	149.00	149.00	0.00%
Agency Administration Fee	5210	1,100.00	1,037.50	2,406.00	1,306.00	118.73%
Equipment-Minor/Small Tools	5275	0.00	0.00	200.00	200.00	0.00%
Maint. - Equipment	5350	400.00	0.00	200.00	(200.00)	(50.00)%
Maint. - Grounds	5355	1,200.00	200.00	5,000.00	3,800.00	316.67%
Maint. - Vehicle	5370	0.00	0.00	1,100.00	1,100.00	0.00%
Staff Development	5455	50.00	0.00	200.00	150.00	300.00%
Phones/internet	5470	75.00	0.00	120.00	45.00	60.00%
Utilities - Electric/Gas	5492	7,500.00	16,084.42	19,728.00	12,228.00	163.04%
Utilites - Water/Irrigation	5495	1,750.00	1,714.70	4,728.00	2,978.00	170.17%
Transfer Out	7000	0.00	0.00	3,237.12	3,237.12	0.00%
Total Expenditures		<u>25,141.00</u>	<u>32,602.31</u>	<u>54,638.12</u>	<u>29,497.12</u>	<u>117.33%</u>
Net Revenue Over Expenditures		<u>524.00</u>	<u>(8,897.21)</u>	<u>0.00</u>	<u>(524.00)</u>	<u>(100.00)%</u>

Cameron Park Community Services District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
40 - Bar J 15b LLAD
From 7/1/2021 Through 6/30/2022

		FY2020-21 Final Budget	FY2020-21 Year To Date Actual	FY2021-22 Proposed Budget	Variance FY2020-21 to FY2021-22	Variance %
Operating Revenue						
Special Assessments	4135	10,652.00	10,458.97	10,652.00	0.00	0.00%
Interest Income	4505	700.00	146.70	700.00	0.00	0.00%
Total Operating Revenue		<u>11,352.00</u>	<u>10,605.67</u>	<u>11,352.00</u>	<u>0.00</u>	<u>0.00%</u>
Expenditures						
Salaries - Perm.	5000	5,978.00	6,825.28	7,289.00	1,311.00	21.93%
Overtime	5020	0.00	11.97	0.00	0.00	0.00%
Health Benefit	5130	1,112.00	0.00	1,561.00	449.00	40.38%
Dental Insurance	5140	0.00	0.00	144.00	144.00	0.00%
Vision Insurance	5150	0.00	0.00	26.00	26.00	0.00%
CalPERS Employer Retirement	5160	0.00	0.00	519.00	519.00	0.00%
Worker's Compensation	5170	469.00	0.00	644.00	175.00	37.31%
FICA/Medicare Employer Cont...	5180	0.00	101.95	134.00	134.00	0.00%
UI/TT Contribution	5190	0.00	71.19	87.00	87.00	0.00%
Agency Administration Fee	5210	1,100.00	1,037.50	206.00	(894.00)	(81.27)%
Maint. - Equipment	5350	300.00	0.00	100.00	(200.00)	(66.67)%
Maint. - Grounds	5355	900.00	484.20	750.00	(150.00)	(16.67)%
Maint. - Vehicle	5370	0.00	31.69	100.00	100.00	0.00%
Staff Development	5455	50.00	0.00	100.00	50.00	100.00%
Phones/internet	5470	120.00	0.00	0.00	(120.00)	(100.00)%
Utilities - Electric/Gas	5492	1,582.00	1,622.78	1,968.00	386.00	24.40%
Utilites - Water/Irrigation	5495	950.00	1,636.23	1,200.00	250.00	26.32%
Transfer Out	7000	0.00	0.00	1,421.05	1,421.05	0.00%
Total Expenditures		<u>12,561.00</u>	<u>11,822.79</u>	<u>16,249.05</u>	<u>3,688.05</u>	<u>29.36%</u>
Net Revenue Over Expenditures		<u>(1,209.00)</u>	<u>(1,217.12)</u>	<u>(4,897.05)</u>	<u>(3,688.05)</u>	<u>305.05%</u>

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

		FY2020-21 Final Budget	FY2020-21 Year To Date Actual	FY2021-22 Proposed Budget	Variance FY2020-21 to FY2021-22	Variance %
Operating Revenue						
Special Assessments	4135	2,449.00	2,206.85	2,449.00	0.00	0.00%
Interest Income	4505	150.00	33.05	150.00	0.00	0.00%
Total Operating Revenue		<u>2,599.00</u>	<u>2,239.90</u>	<u>2,599.00</u>	<u>0.00</u>	<u>0.00%</u>
Expenditures						
Salaries - Perm.	5000	901.00	0.00	0.00	(901.00)	(100.00)%
Health Benefit	5130	110.00	0.00	0.00	(110.00)	(100.00)%
UI/TT Contribution	5190	0.00	4.95	0.00	0.00	0.00%
Agency Administration Fee	5210	1,100.00	1,037.50	378.00	(722.00)	(65.64)%
Utilities - Electric/Gas	5492	780.00	577.94	708.00	(72.00)	(9.23)%
Transfer Out	7000	0.00	0.00	326.71	326.71	0.00%
Total Expenditures		<u>2,891.00</u>	<u>1,620.39</u>	<u>1,412.71</u>	<u>(1,478.29)</u>	<u>(51.13)%</u>
Net Revenue Over Expenditures		<u>(292.00)</u>	<u>619.51</u>	<u>1,186.29</u>	<u>1,478.29</u>	<u>(506.26)%</u>

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

		FY2020-21 Final Budget	FY2020-21 Year To Date Actual	FY2021-22 Proposed Budget	Variance FY2020-21 to FY2021-22	Variance %
Operating Revenue						
Property Taxes	4110	0.00	39.11	0.00	0.00	0.00%
Special Assessments	4135	40,908.00	40,027.55	0.00	(40,908.00)	(100.00)%
Interest Income	4505	5,700.00	1,178.75	3,800.00	(1,900.00)	(33.33)%
Total Operating Revenue		<u>46,608.00</u>	<u>41,245.41</u>	<u>3,800.00</u>	<u>(42,808.00)</u>	<u>(91.85)%</u>
Expenditures						
Salaries - Perm.	5000	20,266.00	17,847.66	17,703.00	(2,563.00)	(12.65)%
Overtime	5020	0.00	76.51	0.00	0.00	0.00%
Health Benefit	5130	5,821.00	0.00	3,408.00	(2,413.00)	(41.45)%
Dental Insurance	5140	0.00	0.00	327.00	327.00	0.00%
Vision Insurance	5150	0.00	0.00	58.00	58.00	0.00%
CalPERS Employer Retirement	5160	0.00	0.00	1,259.00	1,259.00	0.00%
Worker's Compensation	5170	2,044.00	0.00	1,563.00	(481.00)	(23.53)%
FICA/Medicare Employer Cont...	5180	0.00	279.61	326.00	326.00	0.00%
UI/TT Contribution	5190	0.00	189.55	212.00	212.00	0.00%
Agency Administration Fee	5210	1,100.00	1,037.50	875.00	(225.00)	(20.45)%
Agriculture	5215	2,000.00	1,757.47	1,200.00	(800.00)	(40.00)%
Equipment-Minor/Small Tools	5275	0.00	87.90	200.00	200.00	0.00%
Maint. - Equipment	5350	700.00	0.00	300.00	(400.00)	(57.14)%
Maint. - Grounds	5355	8,900.00	12,857.22	11,800.00	2,900.00	32.58%
Maint. - Vehicle	5370	0.00	585.09	1,100.00	1,100.00	0.00%
Staff Development	5455	100.00	0.00	100.00	0.00	0.00%
Phones/internet	5470	120.00	35.79	120.00	0.00	0.00%
Utilities - Electric/Gas	5492	2,031.00	1,458.36	1,752.00	(279.00)	(13.74)%
Utilites - Water/Irrigation	5495	2,934.00	2,543.98	3,336.00	402.00	13.70%
Transfer Out	7000	0.00	0.00	5,457.41	5,457.41	0.00%
Total Expenditures		<u>46,016.00</u>	<u>38,756.64</u>	<u>51,096.41</u>	<u>5,080.41</u>	<u>11.04%</u>
Net Revenue Over Expenditures		<u>592.00</u>	<u>2,488.77</u>	<u>(47,296.41)</u>	<u>(47,888.41)</u>	<u>(8,089.26)%</u>

Cameron Park Community Services District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
43 - David West LLAD (Crazy Horse)
From 7/1/2021 Through 6/30/2022

		FY2020-21 Final Budget	FY2020-21 Year To Date Actual	FY2021-22 Proposed Budget	Variance FY2020-21 to FY2021-22	Variance %
Operating Revenue						
Special Assessments	4135	18,150.00	17,234.33	18,150.00	0.00	0.00%
Transfer In	4165	9,020.00	9,020.00	9,020.00	0.00	0.00%
Sports Field Rentals	4190	5,700.00	3,981.40	5,700.00	0.00	0.00%
Interest Income	4505	1,500.00	302.74	1,000.00	(500.00)	(33.33)%
Grant - CI	4605	2,500.00	0.00	1,100.00	(1,400.00)	(56.00)%
Total Operating Revenue		<u>36,870.00</u>	<u>30,538.47</u>	<u>34,970.00</u>	<u>(1,900.00)</u>	<u>(5.15)%</u>
Expenditures						
Salaries - Perm.	5000	17,798.00	16,612.03	13,612.00	(4,186.00)	(23.52)%
Overtime	5020	0.00	66.57	0.00	0.00	0.00%
Health Benefit	5130	3,454.00	0.00	2,688.00	(766.00)	(22.18)%
Dental Insurance	5140	0.00	0.00	256.00	256.00	0.00%
Vision Insurance	5150	0.00	0.00	45.00	45.00	0.00%
CalPERS Employer Retirement	5160	0.00	0.00	982.00	982.00	0.00%
Worker's Compensation	5170	1,525.00	0.00	1,202.00	(323.00)	(21.18)%
FICA/Medicare Employer Cont...	5180	0.00	263.91	239.00	239.00	0.00%
UI/TT Contribution	5190	0.00	169.47	163.00	163.00	0.00%
Agency Administration Fee	5210	1,100.00	1,037.50	526.00	(574.00)	(52.18)%
Agriculture	5215	1,500.00	1,812.92	990.00	(510.00)	(34.00)%
Equipment-Minor/Small Tools	5275	0.00	0.00	200.00	200.00	0.00%
Maint. - Equipment	5350	650.00	0.00	200.00	(450.00)	(69.23)%
Maint. - Grounds	5355	3,600.00	2,985.77	2,600.00	(1,000.00)	(27.78)%
Maint. - Vehicle	5370	0.00	131.69	1,100.00	1,100.00	0.00%
Professional Services	5420	0.00	467.19	0.00	0.00	0.00%
Rent/Lease - Equipment	5440	0.00	467.19	1,920.00	1,920.00	0.00%
Staff Development	5455	100.00	0.00	100.00	0.00	0.00%
Phones/internet	5470	120.00	0.00	120.00	0.00	0.00%
Utilities - Electric/Gas	5492	750.00	162.48	300.00	(450.00)	(60.00)%
Utilites - Water/Irrigation	5495	3,500.00	3,122.92	4,380.00	880.00	25.14%
Transfer Out	7000	0.00	0.00	2,421.33	2,421.33	0.00%
Total Expenditures		<u>34,097.00</u>	<u>27,299.64</u>	<u>34,044.33</u>	<u>(52.67)</u>	<u>(0.15)%</u>
Net Revenue Over Expenditures		<u>2,773.00</u>	<u>3,238.83</u>	<u>925.67</u>	<u>(1,847.33)</u>	<u>(66.62)%</u>

Cameron Park Community Services District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
44 - Cambridge Oaks LLAD
From 7/1/2021 Through 6/30/2022

		FY2020-21 Final Budget	FY2020-21 Year To Date Actual	FY2021-22 Proposed Budget	Variance FY2020-21 to FY2021-22	Variance %
Operating Revenue						
Special Assessments	4135	1,637.00	1,321.61	1,637.00	0.00	0.00%
Interest Income	4505	260.00	51.88	200.00	(60.00)	(23.08)%
Total Operating Revenue		<u>1,897.00</u>	<u>1,373.49</u>	<u>1,837.00</u>	<u>(60.00)</u>	<u>(3.16)%</u>
Expenditures						
Salaries - Perm.	5000	901.00	0.00	0.00	(901.00)	(100.00)%
Health Benefit	5130	110.00	0.00	0.00	(110.00)	(100.00)%
Agency Administration Fee	5210	1,100.00	1,037.50	526.00	(574.00)	(52.18)%
Utilities - Electric/Gas	5492	644.00	496.09	612.00	(32.00)	(4.97)%
Transfer Out	7000	0.00	0.00	218.39	218.39	0.00%
Total Expenditures		<u>2,755.00</u>	<u>1,533.59</u>	<u>1,356.39</u>	<u>(1,398.61)</u>	<u>(50.77)%</u>
Net Revenue Over Expenditures		<u>(858.00)</u>	<u>(160.10)</u>	<u>480.61</u>	<u>1,338.61</u>	<u>(156.02)%</u>

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

		FY2020-21 Final Budget	FY2020-21 Year To Date Actual	FY2021-22 Proposed Budget	Variance FY2020-21 to FY2021-22	Variance %
Operating Revenue						
Special Assessments	4135	29,808.00	29,082.73	29,808.00	0.00	0.00%
Interest Income	4505	700.00	197.87	500.00	(200.00)	(28.57)%
Grant - CI	4605	2,500.00	0.00	1,000.00	(1,500.00)	(60.00)%
Total Operating Revenue		<u>33,008.00</u>	<u>29,280.60</u>	<u>31,308.00</u>	<u>(1,700.00)</u>	<u>(5.15)%</u>
Expenditures						
Salaries - Perm.	5000	17,308.00	13,307.98	11,378.00	(5,930.00)	(34.26)%
Overtime	5020	0.00	25.53	0.00	0.00	0.00%
Health Benefit	5130	3,454.00	0.00	2,254.00	(1,200.00)	(34.74)%
Dental Insurance	5140	0.00	0.00	212.00	212.00	0.00%
Vision Insurance	5150	0.00	0.00	38.00	38.00	0.00%
CalPERS Employer Retirement	5160	0.00	0.00	813.00	813.00	0.00%
Worker's Compensation	5170	1,483.00	0.00	1,005.00	(478.00)	(32.23)%
FICA/Medicare Employer Cont...	5180	0.00	205.44	207.00	207.00	0.00%
UI/TT Contribution	5190	0.00	158.25	137.00	137.00	0.00%
Agency Administration Fee	5210	1,100.00	1,037.49	440.00	(660.00)	(60.00)%
Agriculture	5215	0.00	20.23	0.00	0.00	0.00%
Equipment-Minor/Small Tools	5275	0.00	0.00	200.00	200.00	0.00%
Maint. - Equipment	5350	850.00	0.00	200.00	(650.00)	(76.47)%
Maint. - Grounds	5355	3,900.00	3,589.45	3,100.00	(800.00)	(20.51)%
Maint. - Vehicle	5370	0.00	179.42	1,100.00	1,100.00	0.00%
Staff Development	5455	100.00	0.00	100.00	0.00	0.00%
Phones/internet	5470	120.00	0.00	0.00	(120.00)	(100.00)%
Utilities - Electric/Gas	5492	4,370.00	0.00	0.00	(4,370.00)	(100.00)%
Utilites - Water/Irrigation	5495	(2,720.00)	892.07	1,980.00	4,700.00	(172.79)%
Transfer Out	7000	0.00	0.00	3,976.59	3,976.59	0.00%
Total Expenditures		<u>29,965.00</u>	<u>19,415.86</u>	<u>27,140.59</u>	<u>(2,824.41)</u>	<u>(9.43)%</u>
Net Revenue Over Expenditures		<u>3,043.00</u>	<u>9,864.74</u>	<u>4,167.41</u>	<u>1,124.41</u>	<u>36.95%</u>

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

		FY2020-21 Final Budget	FY2020-21 Year To Date Actual	FY2021-22 Proposed Budget	Variance FY2020-21 to FY2021-22	Variance %
Operating Revenue						
Property Taxes	4110	0.00	94.24	0.00	0.00	0.00%
Special Assessments	4135	0.00	12,463.87	12,782.00	12,782.00	0.00%
Interest Income	4505	0.00	371.42	730.00	730.00	0.00%
Total Operating Revenue		<u>0.00</u>	<u>12,929.53</u>	<u>13,512.00</u>	<u>13,512.00</u>	<u>0.00%</u>
Expenditures						
Salaries - Perm.	5000	0.00	8,430.18	5,623.00	5,623.00	0.00%
Overtime	5020	0.00	55.49	0.00	0.00	0.00%
Health Benefit	5130	0.00	0.00	1,093.00	1,093.00	0.00%
Dental Insurance	5140	0.00	0.00	104.00	104.00	0.00%
Vision Insurance	5150	0.00	0.00	18.00	18.00	0.00%
CalPERS Employer Retirement	5160	0.00	0.00	393.00	393.00	0.00%
Worker's Compensation	5170	0.00	0.00	497.00	497.00	0.00%
FICA/Medicare Employer Cont...	5180	0.00	127.21	110.00	110.00	0.00%
UI/TT Contribution	5190	0.00	103.19	67.00	67.00	0.00%
Agency Administration Fee	5210	0.00	1,037.49	574.00	574.00	0.00%
Equipment-Minor/Small Tools	5275	0.00	0.00	100.00	100.00	0.00%
Maint. - Equipment	5350	0.00	0.00	100.00	100.00	0.00%
Maint. - Grounds	5355	0.00	1,560.05	800.00	800.00	0.00%
Maint. - Vehicle	5370	0.00	31.68	200.00	200.00	0.00%
Staff Development	5455	0.00	0.00	100.00	100.00	0.00%
Utilities - Electric/Gas	5492	0.00	78.98	120.00	120.00	0.00%
Utilites - Water/Irrigation	5495	0.00	1,454.16	1,932.00	1,932.00	0.00%
Transfer Out	7000	0.00	0.00	1,705.21	1,705.21	0.00%
Total Expenditures		<u>0.00</u>	<u>12,878.43</u>	<u>13,536.21</u>	<u>13,536.21</u>	<u>0.00%</u>
Net Revenue Over Expenditures		<u>0.00</u>	<u>51.10</u>	<u>(24.21)</u>	<u>(24.21)</u>	<u>0.00%</u>

Cameron Park Community Services District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
47 - Cameron Woods 8 LLAD
From 7/1/2021 Through 6/30/2022

		FY2020-21 Final Budget	FY2020-21 Year To Date Actual	FY2021-22 Proposed Budget	Variance FY2020-21 to FY2021-22	Variance %
Operating Revenue						
Special Assessments	4135	5,999.00	5,740.00	0.00	(5,999.00)	(100.00)%
Interest Income	4505	1,000.00	208.90	600.00	(400.00)	(40.00)%
Total Operating Revenue		<u>6,999.00</u>	<u>5,948.90</u>	<u>600.00</u>	<u>(6,399.00)</u>	<u>(91.43)%</u>
Expenditures						
Salaries - Perm.	5000	901.00	0.00	0.00	(901.00)	(100.00)%
Health Benefit	5130	101.00	0.00	0.00	(101.00)	(100.00)%
Agency Administration Fee	5210	1,100.00	1,037.49	254.00	(846.00)	(76.91)%
Utilities - Electric/Gas	5492	1,352.00	1,155.86	1,416.00	64.00	4.73%
Transfer Out	7000	0.00	0.00	800.31	800.31	0.00%
Total Expenditures		<u>3,454.00</u>	<u>2,193.35</u>	<u>2,470.31</u>	<u>(983.69)</u>	<u>(28.48)%</u>
Net Revenue Over Expenditures		<u>3,545.00</u>	<u>3,755.55</u>	<u>(1,870.31)</u>	<u>(5,415.31)</u>	<u>(152.76)%</u>

Cameron Park Community Services District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
48 - Silver Springs LLAD
From 7/1/2021 Through 6/30/2022

	FY2020-21 Final Budget	FY2020-21 Year To Date Actual	FY2021-22 Proposed Budget	Variance FY2020-21 to FY2021-22	Variance %	
Operating Revenue						
Special Assessments	4135	0.00	0.00	27,123.83	27,123.83	0.00%
Interest Income	4505	0.00	50.46	0.00	0.00	0.00%
Total Operating Revenue	<u>0.00</u>	<u>50.46</u>	<u>27,123.83</u>	<u>27,123.83</u>	<u>0.00%</u>	
Expenditures						
Salaries - Perm.	5000	0.00	0.00	6,126.00	6,126.00	0.00%
Health Benefit	5130	0.00	0.00	1,112.00	1,112.00	0.00%
Dental Insurance	5140	0.00	0.00	114.00	114.00	0.00%
Vision Insurance	5150	0.00	0.00	20.00	20.00	0.00%
CalPERS Employer Retirement	5160	0.00	0.00	431.00	431.00	0.00%
Worker's Compensation	5170	0.00	0.00	541.00	541.00	0.00%
FICA/Medicare Employer Cont...	5180	0.00	0.00	117.00	117.00	0.00%
UI/TT Contribution	5190	0.00	0.00	74.00	74.00	0.00%
Agency Administration Fee	5210	0.00	281.35	277.00	277.00	0.00%
Equipment-Minor/Small Tools	5275	0.00	0.00	300.00	300.00	0.00%
Maint. - Equipment	5350	0.00	0.00	200.00	200.00	0.00%
Maint. - Grounds	5355	0.00	0.00	2,000.00	2,000.00	0.00%
Maint. - Vehicle	5370	0.00	0.00	200.00	200.00	0.00%
Staff Development	5455	0.00	0.00	100.00	100.00	0.00%
Phones/internet	5470	0.00	0.00	240.00	240.00	0.00%
Utilities - Electric/Gas	5492	0.00	0.00	460.00	460.00	0.00%
Utilites - Water/Irrigation	5495	0.00	0.00	1,800.00	1,800.00	0.00%
Transfer Out	7000	0.00	0.00	3,618.50	3,618.50	0.00%
Total Expenditures	<u>0.00</u>	<u>281.35</u>	<u>17,730.50</u>	<u>17,730.50</u>	<u>0.00%</u>	
Net Revenue Over Expenditures	<u>0.00</u>	<u>(230.89)</u>	<u>9,393.33</u>	<u>9,393.33</u>	<u>0.00%</u>	

Cameron Park Community Services District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
50 - BarJ 15a #2 LLAD
From 7/1/2021 Through 6/30/2022

		FY2020-21 Final Budget	FY2020-21 Year To Date Actual	FY2021-22 Proposed Budget	Variance FY2020-21 to FY2021-22	Variance %
Operating Revenue						
Property Taxes	4110	0.00	14.38	0.00	0.00	0.00%
Special Assessments	4135	22,967.00	22,062.67	22,967.00	0.00	0.00%
Interest Income	4505	1,600.00	468.94	1,600.00	0.00	0.00%
Total Operating Revenue		<u>24,567.00</u>	<u>22,545.99</u>	<u>24,567.00</u>	<u>0.00</u>	<u>0.00%</u>
Expenditures						
Salaries - Perm.	5000	10,499.00	0.00	0.00	(10,499.00)	(100.00)%
Health Benefit	5130	1,787.00	0.00	0.00	(1,787.00)	(100.00)%
Worker's Compensation	5170	788.00	0.00	0.00	(788.00)	(100.00)%
Agency Administration Fee	5210	1,100.00	1,037.50	2,406.00	1,306.00	118.73%
Agriculture	5215	0.00	190.00	0.00	0.00	0.00%
Maint. - Equipment	5350	600.00	0.00	0.00	(600.00)	(100.00)%
Maint. - Grounds	5355	1,200.00	1,028.09	0.00	(1,200.00)	(100.00)%
Maint. - Vehicle	5370	0.00	31.68	0.00	0.00	0.00%
Staff Development	5455	50.00	0.00	0.00	(50.00)	(100.00)%
Phones/internet	5470	75.00	0.00	0.00	(75.00)	(100.00)%
Utilities - Electric/Gas	5492	7,500.00	0.00	0.00	(7,500.00)	(100.00)%
Utilites - Water/Irrigation	5495	1,750.00	0.00	0.00	(1,750.00)	(100.00)%
Transfer Out	7000	0.00	0.00	32,037.07	32,037.07	0.00%
Total Expenditures		<u>25,349.00</u>	<u>2,287.27</u>	<u>34,443.07</u>	<u>9,094.07</u>	<u>35.88%</u>
Net Revenue Over Expenditures		<u>(782.00)</u>	<u>20,258.72</u>	<u>(9,876.07)</u>	<u>(9,094.07)</u>	<u>1,162.92%</u>



Agenda Transmittal

DATE: June 1, 2021

FROM: Jill Ritzman, General Manager

AGENDA ITEM #5: POLICY 2055 ADMINISTRATIVE LEAVE - UPDATE

RECOMMENDED ACTION: REVIEW AND DISCUSS

BACKGROUND

Policy 2055 Administrative Leave applies to the Finance/Human Resources Officer and the Parks & Facilities Superintendent; both are exempt, salaried employees. The policy provides for flexibility and allowances for the workload fluctuations of these management positions. This policy was last reviewed in 2013.

DISCUSSION

Staff is recommending that the amount of Administrative Leave be increased to 80 hours, which is consistent with the current General Manager contract. Due to time dedicated to meet audit and budget deadlines, and to meet demands of summer operations or construction projects, an annual allocation of 80 hours of Administrative Leave would allow these management positions greater flexibility with their work schedules.

There is no additional cost to the District, and this action does not create a future financial liability for the District. Administrative time is allocated annually, and staff cannot accrue the leave. Management positions are held to the same expectation of represented employees, to not accrue more than 240 hours of vacation, which is the limit for represented employees in the labor agreement.

Attachment:

5A – Policy 2055 in Track Changes

CAMERON PARK COMMUNITY SERVICES DISTRICT
Policy Handbook

POLICY TITLE: Administrative Leave
POLICY NUMBER: 2055

2055.10 This policy shall apply to regular and probationary employees in exempt classifications.

2055.10a Exempt employees' primary duty must be the performance of office or non-manual work directly related to the management or general business operations of the employer and the employee's primary duty includes the exercise of discretion and independent judgment with a respect to matters of significance.

2055.20 Administrative leave of **5-10** days (~~40~~ 80 hours) per year, effective immediately, may be used at the option of the exempt employee to compensate for the additional hours outside of normal business hours to fulfill employment duties.

2055.30 The exempt position is exempt from federal and state overtime and wage laws.

2055.40 The exempt position is not entitled to compensation in the form of overtime pay or compensatory time off for any hours worked in excess of forty (40) hours in one week, or in excess of eight (8) hours in one day.

2055.50 Administrative Leave may not be accumulated.

2055.60 At termination of employment for any reason, the District shall compensate the employee for his/her remaining unused (within the calendar year) administrative leave at his/her straight time rate of pay at the time of termination.

2055.70 The General Manager's Administrative Leave is negotiated.

Administrative Leave Policy Adopted March 2012
Update Approved by Board of Directors XXXXX 2021



Agenda Transmittal

DATE: June 1, 2021

FROM: Christina Greek, Finance/Human Resources Officer

AGENDA ITEM #6: ESTABLISH APPROPRIATIONS LIMITATION FOR FISCAL YEAR 2021-22

RECOMMENDED ACTION: REVIEW AND FORWARD TO THE BOARD OF DIRECTORS

Background

The Cameron Park Community Services District (District) is required to annually calculate and adopt the new tax spending limit for the upcoming fiscal year in accordance with the provisions of the spending limitation legislation implementing Proposition 4 (the Gann Spending Limit Initiative). Government Code Section 7910 requires that: "... the governing body of each local jurisdiction to establish appropriation limits by resolution for the following fiscal year at a regular or special meeting."

Discussion

The District's new limit for Fiscal Year 2021-22 will be calculated on the basis of the prior year's limit increased by a growth factor. The growth factor results from combining the change in Per Capita Personal Income and the change in population for your district (as certified by the State's Department of Finance) or the change reported for "unincorporated areas" for our County.

The change in the "cost of living" factor (Per Capita Personal Income) has been reported to be 5.73% and reported increase in population in the County's unincorporated areas to be 1.10%. Therefore, the ratio of change to be applied to last year's limit is:

$$1.0573 \quad (\text{X}) \quad 1.0110 \quad = \quad 1.0689$$

Conclusion

The appropriations limitation for FY 2021-2022 is set at \$12,493,109.

Attachment:

6A – Resolution 2021-XX Establishing Appropriations Limitation for Fiscal Year 2021-22

RESOLUTION NO. 2021-XX
OF THE BOARD OF DIRECTORS
OF THE CAMERON PARK COMMUNITY SERVICES DISTRICT
June 23, 2021

**RESOLUTION ESTABLISHING APPROPRIATIONS LIMITATION FOR FY 2021-22
FOR THE CAMERON PARK COMMUNITY SERVICES DISTRICT**

WHEREAS, the Board of Directors of the Cameron Park Community Services District conducted a hearing on the appropriations limitation for the Cameron Park Community Services District on Wednesday, June 23, 2021; and

WHEREAS, the hearing was advertised and noticed as required by law; and

WHEREAS, the Board received testimony and other evidence regarding the appropriations limitation to be established for the Cameron Park Community Services District.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Cameron Park Community Services District that the appropriation limit for the 2021-2022 fiscal year, as described in Article XIII B of the State Constitution and implemented by Chapter 1205, Statutes of 1980 is the sum of \$12,493,109 computed as follows:

<u>\$11,687,819</u>	(x) 1.0689=	<u>\$12,493,109</u>
2020-21 Appropriations Limit		2021-22 Appropriations Limit

PASSED AND ADOPTED by the Board of Directors of the Cameron Park Community Services District, at a regularly scheduled meeting, held on the 23th day of June 2021, by the following vote of said Board:

AYES:

NOES:

ABSENT:

ATTEST:

Eric Aiston, President
Board of Directors

Jill Ritzman, General Manager
Secretary to the Board

Cameron Park Community Services District
Check/Voucher Register - Check Register
 From 5/1/2021 Through 5/20/2021

<u>Vendor Name</u>	<u>Description</u>	<u>Check Amount</u>	<u>Check Date</u>	<u>Check #</u>
	Payroll GL PP10 05-14-21	33,195.57	5/14/2021	Payroll GL 05-14-21
		33,195.57	5/14/2021	Total Payroll GL 05-14-21
49er Communications, Inc.	FD Radio MICS 05/12/21	1,994.80	5/20/2021	33882
		1,994.80	5/20/2021	Total 33882
Abila	Accounting Software - June 2021	795.30	5/13/2021	33857
		795.30	5/13/2021	Total 33857
Acer Landscape Materials, Inc	Parks - top dressing soil 04/20/21	240.24	5/13/2021	33858
		240.24	5/13/2021	Total 33858
ADM Screening	Pre emp testing 04/30 & 05/03/21	135.00	5/13/2021	33859
		135.00	5/13/2021	Total 33859
ADM Screening	Pre Emp testing April 2021	180.00	5/6/2021	33824
		180.00	5/6/2021	Total 33824
Airespring Inc.	Internet Broadbands Com Cntr/Lake May 2021	567.19	5/6/2021	33825
		567.19	5/6/2021	Total 33825
Airgas National Carbonation	CO2 fill, pool 04/23/21	211.11	5/6/2021	33826
Airgas National Carbonation	CO2 fill, pool 04/29/21	148.31	5/6/2021	
		359.42	5/6/2021	Total 33826
Airgas National Carbonation	CO2 fill, pool 05/07/21	219.20	5/20/2021	33883
		219.20	5/20/2021	Total 33883
Airgas National Carbonation	CO2 tank rental, pool 04/30/21	82.25	5/13/2021	33860
		82.25	5/13/2021	Total 33860

Cameron Park Community Services District
Check/Voucher Register - Check Register
 From 5/1/2021 Through 5/20/2021

Vendor Name	Description	Check Amount	Check Date	Check #
Alhambra	Office water/Cooler 04/19 & 05/03/21	57.42	5/13/2021	33861
		57.42	5/13/2021	Total 33861
Allstar Fire Equipment, Inc.	FD89 tools 05/07/21	317.46	5/20/2021	33884
		317.46	5/20/2021	Total 33884
ARC Alternatives	Solar Consulting April 2021	5,873.50	5/13/2021	33862
		5,873.50	5/13/2021	Total 33862
AT&T Calnet 3	CSD Phone lines 03/24-04/23/21 BAN 9391035823	378.68	5/6/2021	33827
		378.68	5/6/2021	Total 33827
AT&T Calnet 3	FD89 Fax line 04/10-05/09/21 JPA/Fire splits	23.81	5/20/2021	33885
		23.81	5/20/2021	Total 33885
Barbara Gross	Accidental purchase Senior Pass - Refund 5/4/21	63.00	5/6/2021	33842
		63.00	5/6/2021	Total 33842
Benz Air Engineering Co. Inc.	FD88 Buidng Maint 05/10/21	729.06	5/20/2021	33888
		729.06	5/20/2021	Total 33888
Bryan Shuler	FD89 RSI FAE/P Shuler training reimb April 2021	590.00	5/20/2021	33905
		590.00	5/20/2021	Total 33905
California Public Employee's Retirement System	CalPERS Health Pymt May 2021	17,037.43	5/5/2021	1001835538
		17,037.43	5/5/2021	Total 1001835538
California Public Employee's Retirement System	PP10 05-14-21 CalPERS Retirement - Classic	521.68	5/14/2021	1001851263

Cameron Park Community Services District
Check/Voucher Register - Check Register
 From 5/1/2021 Through 5/20/2021

Vendor Name	Description	Check Amount	Check Date	Check #
		521.68	5/14/2021	Total 1001851263
California Public Employee's Retirement System	PP10 05-14-21 CalPERS Retirement - Pepra	3,616.22	5/14/2021	1001851265
		3,616.22	5/14/2021	Total 1001851265
CalPERS 457 Plan	PP10 05-14-21 CalPERS 457 Plan	200.00	5/14/2021	1001851255
		200.00	5/14/2021	Total 1001851255
Capital Live Scan	Pre-Emp Fp's BG 04/30/21	84.00	5/20/2021	33889
		84.00	5/20/2021	Total 33889
Capital Private Patrol	Parks, Patrol April 2021	1,003.20	5/13/2021	33863
		1,003.20	5/13/2021	Total 33863
Churchill's Hardware, Inc.	FD 89 misc hardware, supplies, etc. 04/05-04/22/21	64.40	5/13/2021	33864
		64.40	5/13/2021	Total 33864
Churchill's Hardware, Inc.	Parks/Lake Supplies, hardware, etc. 03/31-04/29/21	878.83	5/13/2021	33865
		878.83	5/13/2021	Total 33865
Cintas Corporation #622	CC Jan Supplies (inv, revised \$amt, 1st check lost) 3/4/21	201.20	5/13/2021	33866
		201.20	5/13/2021	Total 33866
Cintas Corporation #622	CC Janitorial Supplies (w/ \$21.41 credits other invcs) 04/28	249.97	5/6/2021	33829
Cintas Corporation #622	CC Janitorial Supplies 05/05/21	242.51	5/6/2021	
		492.48	5/6/2021	Total 33829
Cintas Corporation #622	CC Janitorial Supplies 05/12/21	238.77	5/20/2021	33890
Cintas Corporation #622	CC Janitorial Supplies 05/19/21	242.51	5/20/2021	

Cameron Park Community Services District
Check/Voucher Register - Check Register
 From 5/1/2021 Through 5/20/2021

<u>Vendor Name</u>	<u>Description</u>	<u>Check Amount</u>	<u>Check Date</u>	<u>Check #</u>
		481.28	5/20/2021	Total 33890
Comcast	FD89 Internet 05/11-06/10/21 Fire/Jpa splits	154.69	5/20/2021	33891
		154.69	5/20/2021	Total 33891
Cynthia J. Gillihan	FD88 New E-88 striping/lettering 04/30/21	6,361.81	5/6/2021	33838
		6,361.81	5/6/2021	Total 33838
Dane Weston	Summer Camp - refund 4 sess (child did not want to attend)	548.00	5/20/2021	33914
		548.00	5/20/2021	Total 33914
De Lage Landen Financial Services, Inc.	CC Copier Lease pymt 04/15-05/14/21	235.95	5/6/2021	33831
		235.95	5/6/2021	Total 33831
De Lage Landen Financial Services, Inc.	FD 88 Copier lease pymt 04/15-05/14/21	87.97	5/6/2021	33830
		87.97	5/6/2021	Total 33830
Delta Bluegrass Company	CM Sports Field - NEW Turf, etc. 03/28/21	45,738.00	5/20/2021	33892
		45,738.00	5/20/2021	Total 33892
Delta Dental of California	Dental - June 2021	1,113.21	5/20/2021	33893
		1,113.21	5/20/2021	Total 33893
Department of Industrial Relations	OSHA Penalty Pymt #23 Due 5/22/21	485.00	5/6/2021	33832
		485.00	5/6/2021	Total 33832
Department of Justice	Pre Emp BG checks April 2021	128.00	5/13/2021	33867
		128.00	5/13/2021	Total 33867

Cameron Park Community Services District
Check/Voucher Register - Check Register
 From 5/1/2021 Through 5/20/2021

Vendor Name	Description	Check Amount	Check Date	Check #
EDC Community Development Services	FD Trng Twr #37CU200003 DOT (planning) 04/13/21	34.96	5/20/2021	33894
		34.96	5/20/2021	Total 33894
Eide Bailly LLP	CPA Srvc's for April 2021, FY19/20 Audit, etc.	11,070.00	5/6/2021	33833
		11,070.00	5/6/2021	Total 33833
El Dorado Weed Control	Chem Weed Control - Parks, CC & LLAD's (CCI grant) 04/14/21	18,235.28	5/20/2021	33895
		18,235.28	5/20/2021	Total 33895
Ellamae J. Wooten	Dir Comp, Mtgs 04/05 & 04/21/21	200.00	5/13/2021	33881
		200.00	5/13/2021	Total 33881
Epperson Law Group, PC	Legal Srvc's, emails, calls BOD mtg 04/01-04/26/21	720.00	5/13/2021	33868
		720.00	5/13/2021	Total 33868
Ewing Irrigation Products, Inc.	NView Hunter wifi 04/22/21	178.46	5/6/2021	33834
		178.46	5/6/2021	Total 33834
Executech	MSA, IT Srvc's, May 2021	2,947.06	5/6/2021	33835
		2,947.06	5/6/2021	Total 33835
Felicity Wood Carlson	Dir Comp Mtgs 04/13 & 04/21/21	200.00	5/6/2021	33828
		200.00	5/6/2021	Total 33828
Foothill Tree Service	Paul Ryan Dog Park, Emergency Tree Removal 04/30/21	3,200.00	5/6/2021	33837
		3,200.00	5/6/2021	Total 33837
Gold Country Hardware	Parks, Bottled water 4/29/21	24.84	5/6/2021	33840

Cameron Park Community Services District
Check/Voucher Register - Check Register
 From 5/1/2021 Through 5/20/2021

<u>Vendor Name</u>	<u>Description</u>	<u>Check Amount</u>	<u>Check Date</u>	<u>Check #</u>
		24.84	5/6/2021	Total 33840
Hi - Tech E V S, Inc.	FD E88 Maint 04/30/21	177.56	5/20/2021	33897
		177.56	5/20/2021	Total 33897
Highlander Termite & Pest Control	FD89 Pest Control 05/14/21	75.00	5/20/2021	33898
		75.00	5/20/2021	Total 33898
Hillyard, Inc.	Parks - Garbage liners 04/28/21	467.61	5/6/2021	33843
		467.61	5/6/2021	Total 33843
Hunt & Sons	FD Fuel 05/07/21	2,089.56	5/20/2021	33899
		2,089.56	5/20/2021	Total 33899
Interwest Consulting Group, Inc.	FD Inspection 2568 Meadow Ln. 04/23/21	203.63	5/6/2021	33844
Interwest Consulting Group, Inc.	FD Inspection 3405 Coach Ln. 4/23/21	156.12	5/6/2021	
		359.75	5/6/2021	Total 33844
James Mog	CC&R vehicle car washes - reimb 4/15 & 5/10/21	26.70	5/13/2021	33870
		26.70	5/13/2021	Total 33870
Jill Ritzman	Cell allowance - May 2021	100.00	5/6/2021	33852
		100.00	5/6/2021	Total 33852
John Raslear	Lap Swim refund - unhappy with changes 05/10/21	10.00	5/13/2021	33875
		10.00	5/13/2021	Total 33875
JS West Propane Gas	Propane fill, Pool 04/27/21 (\$1.56 gal)	1,585.58	5/6/2021	33845
		1,585.58	5/6/2021	Total 33845

Cameron Park Community Services District
Check/Voucher Register - Check Register
 From 5/1/2021 Through 5/20/2021

<u>Vendor Name</u>	<u>Description</u>	<u>Check Amount</u>	<u>Check Date</u>	<u>Check #</u>
Kristen Barber	Family Pass - Refund (pool hours avail)	180.00	5/20/2021	33886
		180.00	5/20/2021	Total 33886
Lamon Construction Co., Inc.	FD Training Tower Conc Foundation (less retainage) 05/03/21	64,600.00	5/6/2021	33846
		64,600.00	5/6/2021	Total 33846
Larry McBride	In Lieu Med Bens - Retired for May 2021	600.00	5/6/2021	33847
		600.00	5/6/2021	Total 33847
Michael Grassle	Cell allowance - May 2021	100.00	5/6/2021	33841
Michael Grassle	Mileage reimb April 2021	66.08	5/6/2021	
		166.08	5/6/2021	Total 33841
Monica Georgiyesh	Kids Camp refund (found another) 05/12/21	1,088.00	5/13/2021	33869
		1,088.00	5/13/2021	Total 33869
Mountain Democrat	Fin/HR Officer position ads April 2021	100.00	5/13/2021	33871
Mountain Democrat	Pub Notice - ED Disposal rates 05/07/21	34.88	5/13/2021	
		134.88	5/13/2021	Total 33871
Pathian Administrators	Vision Benefits - June 2021	156.18	5/20/2021	33900
		156.18	5/20/2021	Total 33900
Paychex	Paychex Flex/Mobile fees for April 2021	182.00	5/20/2021	1361379
		182.00	5/20/2021	Total 1361379
Paychex	Paychex Payroll Fees for 05-14-21 PP10	232.45	5/14/2021	2021051101
		232.45	5/14/2021	Total 2021051101

Cameron Park Community Services District
Check/Voucher Register - Check Register
 From 5/1/2021 Through 5/20/2021

Vendor Name	Description	Check Amount	Check Date	Check #
PG&E	ELEC. 03/26-04/26/21 FD's Jpa/Fire splits & Cars Ln/Cam Val	1,464.45	5/6/2021	33848
		1,464.45	5/6/2021	Total 33848
PG&E	Elec. 11 lamps 04/17-05/17/21	162.56	5/20/2021	33903
		162.56	5/20/2021	Total 33903
PG&E	Elec. 8 lamps 04/17-05/17/21	118.23	5/20/2021	33902
		118.23	5/20/2021	Total 33902
PG&E	Elec. Lake, Lagoon, Barj15B 03/26-04/26/21	1,054.51	5/13/2021	33872
		1,054.51	5/13/2021	Total 33872
PG&E	Elec. LLAD's, St lts, etc. 03/26-04/26/21	9,894.14	5/20/2021	33901
		9,894.14	5/20/2021	Total 33901
Pitney Bowes Global Financial Services	Mailstation rental May/June 2021 & July split to FY 21/22	86.57	5/13/2021	33873
		86.57	5/13/2021	Total 33873
Public Employee's Union Local 1	Union Dues for payroll 05-14-21	75.31	5/13/2021	33874
		75.31	5/13/2021	Total 33874
R.J. Ricciardi, Inc CPA's	CPA Audit FY 19/20 (finishing up) Pymt #3 April costs 2021	4,382.50	5/6/2021	33849
		4,382.50	5/6/2021	Total 33849
Radiomobile, Inc.	FD E88 & E89 AVL MDC & Installs 04/29/21	7,082.75	5/6/2021	33850
		7,082.75	5/6/2021	Total 33850
Riebes Auto Parts	Parks - AC Freon for vehicles 05/04/21	81.49	5/6/2021	33851
		81.49	5/6/2021	Total 33851

Cameron Park Community Services District
Check/Voucher Register - Check Register
 From 5/1/2021 Through 5/20/2021

Vendor Name	Description	Check Amount	Check Date	Check #
Riebes Auto Parts	Parks - Tractor Hydraulic fluid 05/06/21	37.51	5/13/2021	33876
		37.51	5/13/2021	Total 33876
Riebes Auto Parts	Parks - X Mark Mower fan relay 05/04/21	43.95	5/6/2021	33851
		43.95	5/6/2021	Total 33851
Road-Tech Safety Services, Inc	Parks - Safety Supplies, cones, barricades, Etc. 05/13/21	999.90	5/20/2021	33904
		999.90	5/20/2021	Total 33904
Sabrina Fithian	Kids Camp 1 week pd, refund, on vacation 2021	143.00	5/6/2021	33836
Sabrina Fithian	Kids Camp t-shirt purchases error - refund 2021	48.00	5/6/2021	
		191.00	5/6/2021	Total 33836
Sam Tennant	HOA 10% disc recovery on combo pass 05/06/21	7.00	5/13/2021	33878
		7.00	5/13/2021	Total 33878
Sidney Arthur Bazett	Dir Comp Mtgs 04/06 & 04/21/21	200.00	5/20/2021	33887
Sidney Arthur Bazett	Dir Comp Mtgs 05/03,04,19	300.00	5/20/2021	
		500.00	5/20/2021	Total 33887
Sierra Ecosystem Associates	CEQA portion for April 2021 Rasm Park Sports Project	4,167.88	5/20/2021	33906
		4,167.88	5/20/2021	Total 33906
Sierra Nevada Tire & Wheel	FD88 E-388 New Tires 04/27/21	2,334.27	5/6/2021	33853
		2,334.27	5/6/2021	Total 33853
Sierra Tractor, Inc.	Parks- Tractor Hydraulic line parts 05/06/21	41.76	5/13/2021	33877
		41.76	5/13/2021	Total 33877

Cameron Park Community Services District
Check/Voucher Register - Check Register
 From 5/1/2021 Through 5/20/2021

Vendor Name	Description	Check Amount	Check Date	Check #
SiteOne Landscape Supply	CC irrigation supplies 05/05/21 (w/\$-1.09 disc)	57.24	5/20/2021	33907
SiteOne Landscape Supply	D. West herbicide 05/03/21 (w/ \$-1.04 disc.)	54.47	5/20/2021	
SiteOne Landscape Supply	D. West irrig supplies 05/04/21 (w/ \$-1.42 disc.)	74.80	5/20/2021	
		186.51	5/20/2021	Total 33907
Spot-On Signs & Graphics	FD89 Address signs per Fire Marshall 04/05/21	527.69	5/20/2021	33908
		527.69	5/20/2021	Total 33908
Streamline	Web w/ Engage 05/01-06/01/21	370.00	5/6/2021	33854
		370.00	5/6/2021	Total 33854
Sue Fix	Senior Passes - account glitch refund - to repurchase 05/14	126.00	5/20/2021	33896
		126.00	5/20/2021	Total 33896
Target Specialty Products	CM Sports Park, Renov-grounds supplies 050621	590.22	5/20/2021	33909
		590.22	5/20/2021	Total 33909
The Paint Spot, Inc.	D. West Fence Paint 04/16/21	76.64	5/13/2021	33879
		76.64	5/13/2021	Total 33879
Tina Lynn Goins Tina Lynn Goins	E Newsletter April 2021 Solar Banners for CC Pkng lot/pkng info 04/29/21	100.00 322.18	5/6/2021 5/6/2021	33839
		422.18	5/6/2021	Total 33839
TPX Communications	Com Center Phones/Internet May 2021	959.69	5/20/2021	33910
		959.69	5/20/2021	Total 33910
Umpqua Bank	CC Merch Fees - Vantiv/Umpqua April 2021	1,299.29	5/11/2021	Merch Fees

Cameron Park Community Services District
Check/Voucher Register - Check Register
From 5/1/2021 Through 5/20/2021

<u>Vendor Name</u>	<u>Description</u>	<u>Check Amount</u>	<u>Check Date</u>	<u>Check #</u>
		1,299.29	5/11/2021	Total Merch Fees
Umpqua Bank	Umpqua Visa cards April 2021	9,941.23	5/13/2021	33880
		9,941.23	5/13/2021	Total 33880
Verizon Business	FD Business lines fees April 2021	5.58	5/20/2021	33911
		5.58	5/20/2021	Total 33911
Verizon Wireless	Parks Wireless Ipads/Hotspots 04/11-05/10/21	180.98	5/20/2021	33913
		180.98	5/20/2021	Total 33913
Verizon Wireless	Wireless Phones CC, Rec, Parks, CCR 04/11-05/10/21	564.51	5/20/2021	33912
		564.51	5/20/2021	Total 33912
Wex Bank	FD B2715 OOS Fuel (w/ \$0.78 credit) 04/08/21	91.82	5/6/2021	33855
		91.82	5/6/2021	Total 33855
Wilkinson Portables, Inc.	FD89 Drill Tower porta potty 04/26-05/23/21	155.73	5/6/2021	33856
		155.73	5/6/2021	Total 33856
Report Total		282,501.05		

Cameron Park Monthly Performance Standards

Month April

Performance Standard	System of Record	Result
Missed Pickup	Route Manager	2
The missed pickup rate for residential customers shall not exceed .005 or fiver per one thousand customers		
Call Answer Rate in Seconds	NEC Phone System	326
Customer calls shall be answered within an average of 180 seconds		
Customer Complaints	Logged into Excel	1
Contractor shall on average correct 99.95% of customer complaints for each operating year		
Total complaints for the year		1
Litter Complaint		0
Contractor shall on average correct 99.95% of customer complaints for litter attributive to contractor within 48 hours	Logged into Excel	
Litter complaints for the year		0
New Starts		35
Special removal(batteries, bulky, oil)		166
Reporting		100%
All reports required to be filed by contractor within the specified time. Specifically refers to franchise fee and diversion reporting.	Waste Works/Route Manager	