

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



Budget and Administration Committee
Tuesday, February 6, 2024
6:45 p.m.

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

Agenda

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

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

CALL TO ORDER

ROLL CALL

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

ADOPTION OF AGENDA

1. APPROVAL OF CONFORMED AGENDA

- a. Conformed Agenda- November 7, 2023
- b. Conformed Agenda- January 9, 2024

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

2. Nomination of Committee Chair and Vice Chair

3. FY 2021-2022 Draft Audit (C. Greek, Michael O'Connor)
4. FY 2023-2024 Mid-year Budget Review (A. Gardner, C. Greek)

5. STAFF UPDATES

- a. Check Register Review November 2023 (C. Greek)
- b. Check Register Review December 2023 (C. Greek)
- c. Check Register Review January 2024 (C. Greek)
- d. Finance Office Monthly Report (C. Greek)

6. ITEMS FOR FUTURE COMMITTEE MEETINGS

- a. EDSWAC Report out from Mike Churchill
- b. Update Credit Card Policy
- c. RFP for Auditor
- d. FY 23/24 3rd Qtr Budget to Actuals

7. ITEMS TO FORWARD TO THE BOARD OF DIRECTORS

- a. FY 2021-2022 Audit
- b. Mid-Year Budget Review

8. MATTERS TO AND FROM COMMITTEE MEMBERS & STAFF

ADJOURNMENT

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



Budget and Administration Committee
Tuesday, November 7, 2023
6:45 p.m.

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

Conformed Agenda

Members: Chair, Sidney Bazett (SB), Vice-Chair, Director Monique Scobey (MS)
Alternate Director Tim Israel (TI)

Staff: Jill Ritzman, Interim General Manager; Christina Greek, Finance/HR Officer

CALL TO ORDER 6:45pm

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 MS/SB

APPROVAL OF CONFORMED AGENDA MS/SB

Conformed Agenda- October 3, 2023

OPEN FORUM None

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

DEPARTMENT MATTERS

1. Wage and Compensation Study (J. Ritzman; C. Greek)

-Moved to BOD with funding source identified

2. **Preliminary Year-End FY 2022-2023 Budget to Actuals (C. Greek)**
-Moved to BOD under New Business
3. **First Quarter FY2023-2024 Budget to Actuals (C. Greek)**
-Receive and File
4. **Accountability Act Report (C. Greek)**
-Moved to BOD on Consent
5. **2024 Fee Schedule for Copies/CDs and Encroachment Permits (J. Ritzman)**
-Moved to BOD in December 2023 on Consent
6. **Amendment to Municipal Service Group Agreement Scope of Services (J. Ritzman)**
-Resolution and Amendment to be added and moved to BOD in December 2023
7. **STAFF REPORTS**
 - a. Check Register Review (C. Greek)
 - b. Finance Office Monthly Report (C. Greek)
 - c. Update LAFCO's Draft Municipal Service Review for Cameron Park CSD (oral report, J. Ritzman)
8. **ITEMS FOR FUTURE COMMITTEE MEETINGS**
 - a. Lighting and Landscape District – Plan of Action Underfunded Districts
 - b. SB 1383, Update to Cameron Park CSD Waste Collection Ordinance and amendment to agreement with El Dorado Disposal
 - c. Credit Card Purchasing Policy
9. **ITEMS TO FORWARD TO THE BOARD OF DIRECTORS**
FY 22/23 Accountability Act Report (consent)
Preliminary Year-End FY 2022-23 Budget to Actuals (New Business)
Wage and Compensation Study (New Business)

MATTERS TO AND FROM COMMITTEE MEMBERS & STAFF *None*

ADJOURNMENT *MS/SB 7:45pm*

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



1 Budget and Administration Committee
Tuesday, January 9, 2024
6:45 p.m.

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

Conformed Agenda

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

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

CALL TO ORDER 6:45 pm Meeting Canceled due to no BOD being present

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

1. APPROVAL OF CONFORMED AGENDA

Conformed Agenda- November 7, 2023

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

- 2. Nomination of Committee Chair and Vice Chair**
- 3. Surplus 1999 & 2002 Ford Expeditions (M. Grassle)**

4. Recreation Department Part-time/Seasonal Minimum Wage Adjustment (K. Vickers)

5. STAFF REPORTS

- a. Check Register Review (C. Greek)
 - i. November 2023
 - ii. December 2023
- b. Finance Office Monthly Report (C. Greek)

6. ITEMS FOR FUTURE COMMITTEE MEETINGS

- a. EDSWAC Report out from Mike Churchill
- b. FY 2021-2022 Audit
- c. Mid-Year Budget Review. February of 2024
- d. Update Credit Card Policy
- e. RFP for Auditor

7. ITEMS TO FORWARD TO THE BOARD OF DIRECTORS

- a. Surplus 1999 & 2002 Ford Expeditions
- b. Recreation Department Part-time/Seasonal Minimum Wage Adjustment

8. MATTERS TO AND FROM COMMITTEE MEMBERS & STAFF

ADJOURNMENT *7pm*



Agenda Transmittal

DATE: February 6, 2024

FROM: Christina Greek, Finance Officer

AGENDA ITEM #3: FISCAL YEAR 2021-22 DRAFT AUDIT REPORT

RECOMMENDED ACTION: REVIEW, DISCUSS, AND FORWARD TO BOARD OF DIRECTORS
FOR APPROVAL

Please find attached the FY 2021-2022 Draft Audit Report for your review and approval to forward to the Board Director's at their next meeting to be held on February 21, 2024.

The Auditor's opinion indicates the District's FY 2021-22 "financial statements present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information" and "the respective changes in financial position are in accordance with Generally Accepted Accounting Principles (GAAP)". In short, no Audit findings are attached to this FY 2021-22 Draft Audit Report, which is the highest rating for an Audit.

In addition, the Auditor noted no observations and recommendations during the current or prior year.

Attachments:

3A – Management Report, June 30, 2022

3B – Basic Financial Statements, June 30, 2022

DRAFT

1/3/2024

To be used only for management discussion purposes; engagement is incomplete; this draft is subject to final review and possible revision. **Report/Letter date is TENTATIVE-TBD**

CAMERON PARK COMMUNITY SERVICES DISTRICT

BOARD OF DIRECTORS & MANAGEMENT REPORT

For the Year Ended

JUNE 30, 2022

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DRAFT

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

In planning and performing our audit of the financial statements of Cameron Park Community Services District as of and for the year ended June 30, 2022, in accordance with auditing standards generally accepted in the United States of America, we considered Cameron Park Community Services District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the organization's internal control.

A deficiency in internal control 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 and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the organization's financial statements will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

During our audit, we noted certain matters involving internal controls and other operational matters that are presented for your consideration in this report. We will review the status of these comments during our next audit engagement. Our comments and recommendations, all of which have been discussed with appropriate members of management, are not intended to be all-inclusive, but rather represent those matters that we considered worthy of your consideration. Our comments and recommendations are submitted as constructive suggestions to assist you in strengthening controls and procedures; they are not intended to reflect on the honesty or integrity of any employee. We will be pleased to discuss these comments in further detail at your convenience, to perform any additional study of these matters, or to assist Cameron Park Community Services District in implementing the recommendations.

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.

O'Connor & Company.

Novato, California

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, 2022. 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 August 30, 2022, 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 they are 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.
- Accrual and disclosure of lease liabilities.

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 the 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).

There were no audit adjustments proposed for June 30, 2022.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether 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 our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated 1/20/2024.

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, 2022

Current Year Observation

1. Lease Capitalization Policy

Observation:

Cameron Park Community Services District (the District) implemented Governmental Accounting Standards Board Statement No. 87, Leases, which became effective for the year ended June 30, 2022, and had immaterial effects on the financial statements. This new standard requires leases to be capitalized as intangible assets. In compliance with the new accounting statement the District should consider formalizing a capitalization policy for leases similar to their capitalization policy for capital assets.

Recommendation:

We recommend the District consider formalizing a capitalization policy for leases liabilities and the right to use assets over \$40,000.

Prior Year Observations

There were no prior year observations.

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DRAFT

1/3/2024

To be used only for management discussion purposes; engagement is incomplete; this draft is subject to final review and possible revision. **Report/Letter date is TENTATIVE-TBD**

**CAMERON PARK COMMUNITY
SERVICES DISTRICT**

CAMERON PARK, CALIFORNIA

ANNUAL FINANCIAL REPORT

JUNE 30, 2022

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INDEPENDENT AUDITORS' REPORT

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

Opinions

We have audited the accompanying financial statements of the governmental activities and each major fund of Cameron Park Community Services District and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Cameron Park Community Services District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund Cameron Park Community Services District, as of June 30, 2022 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.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Cameron Park Community Services District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Cameron Park Community Services District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Cameron Park Community Services District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

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 28-31), 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 32-33) 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.

O'Connor & Company.

Novato, California

Cameron Park Community Services District
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
For the Year Ended June 30, 2022

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 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, 2022

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, 2022:

Table 1
Governmental Activities Net Position

	Governmental Activities	
	2022	2021
Current and other assets	\$ 8,859,361	\$ 8,513,424
Capital assets, net of accumulated depreciation	19,093,000	18,768,224
Total assets	<u>27,952,361</u>	<u>27,281,648</u>
Deferred outflows of resources	<u>648,415</u>	<u>647,073</u>
Current liabilities	1,022,497	1,209,945
Long-term debt outstanding	<u>9,124,276</u>	<u>10,749,504</u>
Total liabilities	<u>10,146,773</u>	<u>11,959,449</u>
Deferred inflows of resources	<u>1,204,297</u>	<u>475,098</u>
Net position:		
Net investment in capital assets	13,281,346	12,519,309
Restricted	4,584,609	3,959,926
Unrestricted	<u>(616,249)</u>	<u>(985,061)</u>
Total net position	<u>\$ 17,249,706</u>	<u>\$ 15,494,174</u>

The District's net position was \$17,249,706 for the fiscal year ended June 30, 2022.

The following table summarizes the District's change in net position for the year ended June 30, 2022:

Cameron Park Community Services District
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
 For the Year Ended June 30, 2022

Table 2
Changes in Net Position

	Governmental Activities	
	2022	2021
Revenues		
Program revenues:		
Charges for services	\$ 1,983,275	\$ 1,213,552
Operating contributions and grants	1,298,234	1,191,899
Subtotal program revenues	3,281,509	2,405,451
General revenues:		
Property taxes	5,540,059	5,376,199
Franchise fees	218,982	206,526
Interest income	25,147	26,823
Total revenues	9,065,697	8,014,999
Program Expenses		
General government	801,917	1,664,820
Recreation	483,730	352,220
Public safety - fire protection	4,519,481	3,828,900
Parks	607,466	1,205,213
Maintenance	628,512	785,040
Interest and fees	269,059	199,306
Total expenses	7,310,165	8,035,499
Change in Net Position	\$ 1,755,532	\$ (20,500)

Government Activities

For the 2022 fiscal year, the total District revenues were \$9,065,697 and the total District expenses were \$7,310,165. The difference of \$1,755,532 is the change in net position bringing the total net position to \$17,249,706 on June 30, 2022. The main sources of revenue for the District are charges for services, operating grants, and property taxes. District taxpayers ultimately financed \$5,540,059 for these activities through local taxes and assessments.

Capital Assets

At June 30, 2022, the District had \$19,093,000 in a broad range of capital assets, including land, buildings and furniture and equipment.

Table 3
Capital Assets at Year End

	2022	2021
Land	\$ 8,093,000	\$ 8,093,000
Construction in progress	181,506	724,803
Land and park improvements	710,830	710,830
Buildings and structures	16,538,909	15,953,096
Furniture and equipment	5,119,929	4,270,256
Accumulated depreciation	(11,551,174)	(10,983,761)
Net capital assets	\$ 19,093,000	\$ 18,768,224

Cameron Park Community Services District
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)
For the Year Ended June 30, 2022

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, 2022, the District's debt comprised:

Net pension liability	\$ 768,116
Refunding bond	5,729,000
F-250 Fire truck Utility lease	531,856
Compensated absences	32,782
Other post-employment benefits	<u>2,062,522</u>
Total	<u>\$ 9,124,276</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's 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, 2022

ASSETS

Cash and investments	\$ 8,702,568
Accounts receivable	156,793
Non-depreciable capital assets	8,274,506
Depreciable capital assets, net	<u>10,818,494</u>
Total assets	<u>27,952,361</u>

DEFERRED OUTFLOWS OF RESOURCES

Deferred outflows of resources - pension	<u>648,415</u>
--	----------------

LIABILITIES

Accounts payable	888,772
Accrued expenses	133,725
Long-term liabilities:	
Due within one year:	
Refunding bonds	469,000
Fire Truck lease	82,654
Due after one year:	
Refunding bonds	5,260,000
Fire Truck lease	449,202
Compensated absences	32,782
Other post-employment benefits	2,062,522
Net pension liability	<u>768,116</u>
Total due after one year	<u>8,572,622</u>
Total liabilities	<u>10,146,773</u>

DEFERRED INFLOWS OF RESOURCES

Deferred inflows of resources - OPEB	64,261
Deferred inflows of resources - pension	<u>1,140,036</u>
Total deferred inflows of resources	<u>1,204,297</u>

NET POSITION

Net investment in capital assets	13,281,346
Restricted	4,584,609
Unrestricted	<u>(616,249)</u>
Total net position	<u>\$ 17,249,706</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, 2022

<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	\$ 801,917	\$ -	\$ 1,298,234	\$ -	\$ 496,317
Recreation	483,730	982,355	-	-	498,625
Public safety	4,519,481	414,300	-	-	(4,105,181)
Parks	607,466	549,115	-	-	(58,351)
Facility	628,512	37,505	-	-	(591,007)
Interest and fees	269,059	-	-	-	(269,059)
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total governmental activities	<u>\$ 7,310,165</u>	<u>\$ 1,983,275</u>	<u>\$ 1,298,234</u>	<u>\$ -</u>	<u>(4,028,656)</u>
General revenues:					
Taxes					5,540,059
Franchise fees					218,982
Use of money and property					<u>25,147</u>
Total general revenues					<u>5,784,188</u>
Change in net position					1,755,532
Net position beginning of period					<u>15,494,174</u>
Net position ending of period					<u>\$ 17,249,706</u>

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

Cameron Park Community Services District
 GOVERNMENTAL FUNDS
BALANCE SHEET
 June 30, 2022

	General	Fire Development	Parks Impact AB 1600	Nonmajor Governmental Funds	Total Governmental Funds
<u>ASSETS</u>					
Cash and investments	\$ 4,134,311	\$ 1,039,924	\$ 1,565,401	\$ 1,962,932	\$ 8,702,568
Accounts receivable	95,020	-	-	61,773	156,793
Due from other funds	66,037	-	-	-	66,037
Total assets	<u>\$ 4,295,368</u>	<u>\$ 1,039,924</u>	<u>\$ 1,565,401</u>	<u>\$ 2,024,705</u>	<u>\$ 8,925,398</u>
<u>LIABILITIES</u>					
Accounts payable	\$ 848,701	\$ -	\$ -	\$ 40,071	\$ 888,772
Accrued expenses	55,981	-	-	5,350	61,331
Due to other funds	-	-	-	66,037	66,037
Total liabilities	<u>904,682</u>	<u>-</u>	<u>-</u>	<u>111,458</u>	<u>1,016,140</u>
<u>FUND BALANCES</u>					
Committed - stabilization reserve	65,000	-	-	-	65,000
Committed - economic uncertainties	400,000	-	-	-	400,000
Restricted	-	1,039,924	1,565,401	1,979,284	4,584,609
Unassigned	2,925,686	-	-	(66,037)	2,859,649
Total fund balances	<u>3,390,686</u>	<u>1,039,924</u>	<u>1,565,401</u>	<u>1,913,247</u>	<u>7,909,258</u>
Total liabilities and fund balances	<u>\$ 4,295,368</u>	<u>\$ 1,039,924</u>	<u>\$ 1,565,401</u>	<u>\$ 2,024,705</u>	<u>\$ 8,925,398</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, 2022

TOTAL FUND BALANCES - TOTAL GOVERNMENTAL FUNDS \$ 7,909,258

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 19,093,000

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	(531,856)
Other bonds	(5,729,000)
Accrued interest	(72,394)
Other post-employment benefits	(2,062,522)
Deferred inflows of resources - OPEB	(64,261)
Non-current portion of compensated absences	(32,782)
Deferred inflows - pension	(1,140,036)
Deferred outflows - pension	648,415
Net pension liability	<u>(768,116)</u>

NET POSITION OF GOVERNMENTAL ACTIVITIES \$ 17,249,706

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, 2022

	General	Fire Development	Parks Impact AB 1600	Other Governmental Funds	Total Governmental Funds
Revenues:					
Property taxes	\$ 4,602,535	\$ -	\$ -	\$ 937,524	\$ 5,540,059
Franchise fees	218,982	-	-	-	218,982
Intergovernmental	1,254,404	-	-	43,830	1,298,234
Charges for services	599,905	124,570	549,115	327,235	1,600,825
Donations	382,450	-	-	-	382,450
Other income	4,213	-	-	1,890	6,103
Interest	1,609	4,132	5,553	7,750	19,044
Total revenues	<u>7,064,098</u>	<u>128,702</u>	<u>554,668</u>	<u>1,318,229</u>	<u>9,065,697</u>
Expenditures:					
General government	607,415	-	-	194,502	801,917
Recreation	484,301	-	-	-	484,301
Public safety	4,544,157	1,246	-	76,103	4,621,506
Parks	530,942	-	5,490	-	536,432
Facility	938,358	-	-	280,415	1,218,773
Capital outlay	612,265	-	-	-	612,265
Debt service:					
Principal	-	-	-	600,323	600,323
Interest	-	-	-	196,665	196,665
Total expenditures	<u>7,717,438</u>	<u>1,246</u>	<u>5,490</u>	<u>1,348,008</u>	<u>9,072,182</u>
Excess (deficit) of revenues over (under) expenditures	<u>(653,340)</u>	<u>127,456</u>	<u>549,178</u>	<u>(29,779)</u>	<u>(6,485)</u>
Other financing sources (uses):					
Debt proceeds	612,265	-	-	-	612,265
Transfer in	-	-	-	125,191	125,191
Transfer out	(36,660)	-	(88,531)	-	(125,191)
Total other financing sources (uses):	<u>575,605</u>	<u>-</u>	<u>(88,531)</u>	<u>125,191</u>	<u>612,265</u>
Net change in fund balance	(77,735)	127,456	460,647	95,412	605,780
Fund balances, beginning of period	3,468,421	912,468	1,104,754	1,817,835	7,303,478
Fund balances, end of period	<u>\$ 3,390,686</u>	<u>\$ 1,039,924</u>	<u>\$ 1,565,401</u>	<u>\$ 1,913,247</u>	<u>\$ 7,909,258</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, 2022

Total net change in fund balances - governmental funds	\$ 605,780
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	901,917
Depreciation expense is deducted from the fund balance	(577,141)
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	600,323
Fire Truck lease proceeds	(612,265)
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.	
	898,975
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	9,766
Accrued interest	(72,394)
Compensated absences	571
	571
Changes in net position of governmental activities	\$ 1,755,532

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, 2022

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 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 segment 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, 2022

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 how 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 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.

Governmental capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of governmental long-term debt and acquisitions under capital leases are reported as other financing sources.

Non-exchange transactions, in which the District gives or receives value without directly receiving or giving equal value in exchange, include taxes, grants, entitlements, and donations. On the accrual basis, revenue from taxes is recognized in the fiscal year for which the taxes are levied or assessed. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

The emphasis of fund financial statements is on major governmental funds, each of which is displayed in a separate column. All remaining governmental funds are aggregated and reported as non-major funds in a single column, regardless of their fund type. Major funds are those that have assets, liabilities, revenue or expenditures equal to ten percent of their fund-type total. The General Fund is always a major fund. The District may also select other funds it believes should be presented as major funds.

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.

Park Impact AB1600 Fund - this fund was established to account for the park impact fee and related activities and associated costs.

Cameron Park Community Services District
NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

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

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

D. Budgets

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

General fund expenditures were under appropriations in the amount of \$607,450.

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 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.

Cameron Park Community Services District
NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

H. Compensated Absences (concluded)

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 employee's 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.

I. Property Taxes

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.

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.

Cameron Park Community Services District
NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (concluded)

K. Fund Equity (concluded)

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

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

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

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

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

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, 2022

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.

Deposits and Investments	Carrying Amount	Market Value	Investment Risk
Cash in bank	\$ 3,618,774	\$ 3,618,774	AA
Cash in County Treasury	5,083,794	5,083,794	N/A
Total cash and investments	<u>\$ 8,702,568</u>	<u>\$ 8,702,568</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
- 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

Cameron Park Community Services District
NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2022

NOTE 2 - CASH AND INVESTMENTS (concluded)

C. Fair Value Reporting - Investments

GASB Statement No. 72, *Fair Value Measurements and Application*, establishes a fair value hierarchy consisting of three broad levels: Level 1 inputs consist of quoted prices (unadjusted) for identical assets and liabilities in active markets that a government can access at the measurement date, Level 2 inputs consist of inputs other than quoted prices that are observable for an asset or liability, either directly or indirectly, that can include quoted prices for similar assets or liabilities in active or inactive markets, or market-corroborated inputs, and Level 3 inputs have the lowest priority and consist of unobservable inputs for an asset or liability. The District's investments in the El Dorado County Treasurer's Investment Fund 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, 2022, is as follows:

	Balance at 07/01/21	Increase	Decrease	Balance at 6/30/22
<u>Governmental Activities</u>				
Capital assets, not being depreciated:				
Land	\$ 8,093,000	\$ -	\$ -	\$ 8,093,000
Construction in progress	724,803	161,625	704,922	181,506
Total capital assets, not being depr.	<u>8,817,803</u>	<u>161,625</u>	<u>704,922</u>	<u>8,274,506</u>
Capital assets, being depreciated:				
Land improvements	710,830	-	-	710,830
Buildings and structures	15,953,096	585,813	-	16,538,909
Furniture and equipment	4,270,256	861,870	12,197	5,119,929
Total capital assets, being depreciated	<u>20,934,182</u>	<u>1,447,683</u>	<u>12,197</u>	<u>22,369,668</u>
Less accumulated depreciation for:				
Land improvements	292,963	36,359	-	329,322
Buildings and structures	6,785,618	373,493	-	7,159,111
Furniture and equipment	3,905,180	167,289	9,728	4,062,741
Total accumulated depreciation	<u>10,983,761</u>	<u>577,141</u>	<u>9,728</u>	<u>11,551,174</u>
Total capital assets being depr. - net	<u>9,950,421</u>	<u>870,542</u>	<u>2,469</u>	<u>10,818,494</u>
Capital assets - net	<u>\$ 18,768,224</u>	<u>\$ 1,032,167</u>	<u>\$ 707,391</u>	<u>\$ 19,093,000</u>
<u>Depreciation allocation:</u>				
Parks				\$ 80,800
Facility				311,656
Public safety				184,685
Total				<u>\$ 577,141</u>

Cameron Park Community Services District
NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2022

NOTE 4 - LONG-TERM DEBT

The following is a summary of changes in long-term debt as of June 30, 2022:

	Balance at 07/01/21	Increase	Decrease	Balance at 6/30/22	Current
Refunding bond	\$ 6,171,000	\$ -	\$ 442,000	\$ 5,729,000	\$ 469,000
Fire Truck Lease	77,915	-	77,915	-	-
F-250 Fire Truck Utility Lease	-	612,265	80,409	531,856	82,654
Other post-employment benefits	2,136,549	-	74,027	2,062,522	-
Net pension liability	2,330,687	-	1,562,571	768,116	-
Compensated absences	33,353	-	571	32,782	-
Total	<u>\$10,749,504</u>	<u>\$ 612,265</u>	<u>\$2,237,493</u>	<u>\$ 9,124,276</u>	<u>\$ 551,654</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
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>\$ 5,729,000</u>	<u>\$ 852,615</u>	<u>\$ 6,581,615</u>

Fire Truck Lease

On March 29, 2021, the District entered into a lease purchase agreement for a Fire truck in the amount of \$612,265. Principal payments on the lease are due April 1 and interest is due on April 1 of each year. The lease has an interest rate of 2.79%. Lease service requirements are as follows:

Year Ending June 30	Principal	Interest	Total
2023	\$ 82,654	\$ 14,850	\$ 97,504
2024	84,962	12,542	97,504
2025	87,334	10,170	97,504
2026	89,773	7,731	97,504
2027	92,279	5,225	97,504
2028	94,854	2,650	97,504
Total	<u>\$ 531,856</u>	<u>\$ 53,168</u>	<u>\$ 585,024</u>

Cameron Park Community Services District
NOTES TO FINANCIAL STATEMENTS
 For the Year Ended June 30, 2022

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.

The Plan provisions and benefits in effect at June 30, 2022, 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, 2022, the contributions recognized as part of pension expense for each Plan were as follows:

	<u>All Plans</u>
Contributions – employer	\$ 256,747

As of June 30, 2022, the District reported net pension liabilities for its proportionate shares of the net pension liability of the Plans as follows:

Cameron Park Community Services District
NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2022

NOTE 5 - DEFINED BENEFIT PENSION PLAN (continued)

	<u>Proportionate Share of Net Pension Liability</u>
Miscellaneous	\$ 497,839
Safety	<u>270,277</u>
Total Net Pension Liability	<u>\$ 768,116</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, 2021, 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, 2020 rolled forward to June 30, 2021 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, 2021 and 2022 was as follows:

<u>District's Plans</u>	<u>All Plans</u>
Proportion - June 30, 2021	.02142%
Proportion - June 30, 2022	.0142%
Change – Increase (Decrease)	.0072%

For the year ended June 30, 2022, the District recognized pension expense of \$642,227. On June 30, 2022, 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	\$ -	\$ -
Differences between expected and actual experience	102,004	-
Differences between projected and actual investment earnings	-	595,454
Differences between employer's contributions and proportionate share of contributions	21,450	518,819
Change in employer's proportion	268,214	25,763
Pension contributions after measurement date	<u>256,747</u>	<u>-</u>
Total	<u>\$ 648,415</u>	<u>\$ 1,140,036</u>

The \$256,747 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, 2023.

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>	
2023	\$ (233,466)
2024	(192,654)
2025	(157,882)
2026	(164,366)
Thereafter	-

Cameron Park Community Services District
NOTES TO FINANCIAL STATEMENTS
 For the Year Ended June 30, 2022

NOTE 5 - DEFINED BENEFIT PENSION PLAN (continued)

Actuarial Assumptions - The total pension liabilities in the June 30, 2021 actuarial valuations were determined using the following actuarial assumptions:

	All Plans
Valuation Date	June 30, 2020
Measurement Date	June 30, 2021
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	7.15%
Inflation	2.30%
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.

The EARSL for PERF C for June 30, 2022, measurement date is 3.7 years.

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, 2022

NOTE 5 - DEFINED BENEFIT PENSION PLAN (concluded)

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

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	\$2,529,837
Current Discount Rate	7.15%
Net Pension Liability	\$768,116
1% Increase	8.15%
Net Pension Liability	(\$681,790)

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.

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%.

Cameron Park Community Services District
NOTES TO FINANCIAL STATEMENTS
 For the Year Ended June 30, 2022

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

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

On June 30, 2022 (the census date), the benefit terms covered the following employees:

Inactive employees or beneficiaries currently receiving benefit payments:	11
Active employees or beneficiaries currently receiving benefit payments:	14
Active employees waiving medical coverage:	3
Active plan members:	28

Actuarial Assumptions

The District's net OPEB liability was measured as of June 30, 2021 and the total OPEB liability used to calculate the net OPEB liability was determined by Alternative Measurement Method valuation dated June 30, 2021 to determine the June 30, 2021 net OPEB liability, based on the following assumptions:

- Discount rate: 1.92%
- Inflation rate 2.50%. Payroll Growth 3.00%.
- 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 weighing 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, 2021	\$ 2,136,549
Changes for the year:	
Service cost	-
Interest	-
Change of assumptions	(74,027)
Benefit payments, including refunds of employee contributions	-
Administrative expenses	-
Net changes	(74,027)
Balances as of June 30, 2022	\$ 2,062,522

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 (0.92%) or one percentage point higher (2.92%) follows:

Plan's Net OPEB Liability/(Asset)		
1% Decrease (0.92%)	Current Discount Rate (1.92%)	1% Increase (2.92%)
\$ 2,373,780	\$ 2,062,522	\$ 1,810,795

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

The net OPEB liability of the District, as well as what the District's net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1% point lower or 1% point higher than the current set of healthcare cost trend rates:

Cameron Park Community Services District
NOTES TO FINANCIAL STATEMENTS
For the Year Ended June 30, 2022

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

	1% Decrease	Healthcare Trend Rates	1% Increase
Plan's Net OPEB Liability	\$ 1,798,339	\$ 2,062,522	\$ 2,393,931

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

For the year ended June 30, 2022, the District recognized an OPEB expense of (\$9,766). At June 30, 2022, 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
Changes of assumptions	\$ -	\$ 64,261
Differences between actual and expected experience	-	-
Net differences between projected and actual earnings on OPEB plan investments	-	-
Change in employer's proportion	-	-
OPEB contributions after measurement date	-	-
Total	\$ -	\$ 64,261

\$0 reported as deferred outflows of resources related to contributions after the measurement date will be recognized as a reduction of net OPEB liability in the year ended June 30, 2023.

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

<u>Year Ended June 30</u>	
2023	\$ (9,766)
2024	(9,766)
2025	(9,766)
2026	(9,766)
2027	(9,766)
Thereafter	(15,431)
	\$ (64,261)

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.

Cameron Park Community Services District
NOTES TO FINANCIAL STATEMENTS
 For the Year Ended June 30, 2022

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.

The District is subject to litigation arising in the normal course of business. In the opinion of the District's management there is no pending litigation that can currently be determined to have a material adverse effect on the financial position of the District.

NOTE 10 - STEWARDSHIP AND COMPLIANCE

At June 30, 2022, only two non-major funds had negative fund equity as follows: Promotional Grant and Per Capita Grant.

The fund's negative fund equity balances are expected to return to a positive status in fiscal year 2022.

NOTE 11- TRANSFERS

Interfund transfers for the year ended June 30, 2022 consisted of the following amounts:

	Transfers In	Transfers Out
General Fund	\$ -	\$ 36,660
Parks Impact AB 1600	-	88,531
Maintenance	9,020	-
Per Capita Grant	116,171	-
Total	\$ 125,191	\$ 125,191

The composition of inter-fund balances was as follows:

	Inter-fund Receivable	Inter-fund Payable
Promotional grant	\$ -	\$ 36
General Fund	66,037	-
Per Capita Grant	-	66,001
Total	\$ 66,037	\$ 66,037

The above balances generally resulted from a time lag between the dates that inter-fund goods and services are provided, or reimbursable expenditures occur, transactions are recorded in the accounting system, and payment between funds are made.

REQUIRED SUPPLEMENTARY INFORMATION

DRAFT

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, 2022
(Unaudited)

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
Revenues:				
Property taxes	\$ 4,582,358	\$ 4,582,358	\$ 4,602,535	\$ 20,177
Franchise fees	206,780	206,780	218,982	12,202
Intergovernmental	1,150,000	1,150,000	1,254,404	104,404
Charges for services	545,667	545,667	599,905	54,238
Donations and grants	113,120	113,120	382,450	269,330
Other income	8,000	8,000	4,213	(3,787)
Interest	19,000	19,000	1,609	(17,391)
Total revenues	<u>6,624,925</u>	<u>6,624,925</u>	<u>7,064,098</u>	<u>439,173</u>
Expenditures:				
General government	596,243	596,243	607,415	(11,172)
Recreation	463,745	463,745	484,301	(20,556)
Public safety	4,239,952	4,239,952	4,544,157	(304,205)
Facility	861,240	861,240	938,358	(77,118)
Parks	463,745	463,745	530,942	(67,197)
Total expenditures	<u>6,624,925</u>	<u>6,624,925</u>	<u>7,105,173</u>	<u>(480,248)</u>
Excess (deficit) of revenues over (under) expenditures	-	-	(41,075)	(41,075)
Other financing sources (uses):				
Transfer in	-	-	-	-
Transfer out	-	-	(36,660)	(36,660)
Total other financing sources (uses):	<u>-</u>	<u>-</u>	<u>(36,660)</u>	<u>(36,660)</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	(77,735)	<u>\$ (77,735)</u>
Fund balances, beginning of period			3,468,421	
Fund balances, end of period			<u>\$ 3,390,686</u>	

Cameron Park Community Services District
SCHEDULE OF THE LOCAL GOVERNMENT'S PROPORTIONATE
SHARE OF THE NET PENSION LIABILITY - ALL PLANS
 June 30, 2022

Measurement Date, June 30	2021	2020	2019	2018	2017	2016	2015	2014
Proportion of the net pension liability	0.01420%	0.02142%	0.02020%	0.01938%	0.01962%	0.03895%	0.03225%	0.01139%
Proportion share of the net pension liability	\$ 768,116	\$ 2,330,687	\$ 2,069,818	\$ 1,867,820	\$ 1,945,624	\$ 1,650,266	\$ 976,452	\$ 708,539
Covered - employee payroll	\$ 782,635	\$ 734,282	\$ 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	98.14%	317.41%	302.38%	269.90%	360.40%	305.69%	216.92%	157.40%
Plan fiduciary net position as a percentage of the total pension liability	87.84%	81.33%	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, 2022

Fiscal Year Ending June 30	All Plans							
	2022	2021	2020	2019	2018	2017	2016	2015
Contractually required contribution (actuarially determined)	\$ 256,747	\$ 208,378	\$ 216,326	\$ 186,826	\$ 142,135	\$ 123,075	\$ 81,896	\$ 82,050
Contributions in relation to the actuarially determined contributions	<u>(256,747)</u>	<u>(208,378)</u>	<u>(216,326)</u>	<u>(186,826)</u>	<u>(142,135)</u>	<u>(123,075)</u>	<u>(81,896)</u>	<u>(82,050)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered - employee payroll	\$ 883,376	\$ 782,635	\$ 734,282	\$ 684,507	\$ 692,037	\$ 539,852	\$ 539,852	\$ 450,150
Contributions as a percentage of covered- employee payroll	29.06%	26.63%	29.46%	27.29%	20.54%	22.80%	18.19%	18.23%

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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, 2022

Total OPEB Liability	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Service cost	\$ -	\$ 80,851	\$ 44,823	\$ 42,833
Interest	-	426,540	(333,232)	(481,697)
Change in assumptions	(74,027)	-	-	-
Benefit payments, included refunds of employee contributions	-	(157,431)	(147,850)	(149,117)
Net change in OPEB liability	<u>(74,027)</u>	<u>349,960</u>	<u>(436,259)</u>	<u>(587,981)</u>
Total OPEB liability - beginning of year	<u>2,136,549</u>	<u>1,786,589</u>	<u>2,222,848</u>	<u>2,810,829</u>
Total OPEB liability - end of year	<u>\$ 2,062,522</u>	<u>\$ 2,136,549</u>	<u>\$ 1,786,589</u>	<u>\$ 2,222,848</u>
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	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Plan fiduciary net position - beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Plan fiduciary net position - end of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
District's net OPEB liability - end of year	<u>\$ 2,062,522</u>	<u>\$ 2,136,549</u>	<u>\$ 1,786,589</u>	<u>\$ 2,222,848</u>
Covered-employee payroll	\$ 734,282	\$ 734,282	\$ 684,507	\$ 692,037
Net OPEB liability as a percentage of covered-employee payroll	280.89%	290.97%	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, 2022

	CC& R 2	Quimby Act 3	Fire Training 5	Fire Equipment Replacement 7	Maintenance 30-50	Community Center 70	Scholarship Fund 71	Per Capita Grant 80	Debt Service 90	Promotional Grant 81	Total Governmental Funds
ASSETS											
Cash and investments	\$ 185,219	\$ 54,432	\$ 29,484	\$ 499,291	\$ 615,465	\$ 1	\$ 8,968	\$ -	\$ 570,072	\$ -	\$ 1,962,932
Accounts receivable	560	-	13,213	48,000	-	-	-	-	-	-	61,773
Total assets	<u>\$ 185,779</u>	<u>\$ 54,432</u>	<u>\$ 42,697</u>	<u>\$ 547,291</u>	<u>\$ 615,465</u>	<u>\$ 1</u>	<u>\$ 8,968</u>	<u>\$ -</u>	<u>\$ 570,072</u>	<u>\$ -</u>	<u>\$ 2,024,705</u>
LIABILITIES											
Accounts payable	\$ 15,104	\$ -	\$ 183	\$ -	\$ 24,784	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,071
Due to other funds	-	-	-	-	-	-	-	66,001	-	36	66,037
Accrued expenses	2,445	-	-	-	2,905	-	-	-	-	-	5,350
Total liabilities	<u>17,549</u>	<u>-</u>	<u>183</u>	<u>-</u>	<u>27,689</u>	<u>-</u>	<u>-</u>	<u>66,001</u>	<u>-</u>	<u>36</u>	<u>111,458</u>
FUND BALANCES											
Restricted	168,230	54,432	42,514	547,291	587,776	1	8,968	-	570,072	-	1,979,284
Unassigned	-	-	-	-	-	-	-	(66,001)	-	(36)	(66,037)
Total fund balances	<u>168,230</u>	<u>54,432</u>	<u>42,514</u>	<u>547,291</u>	<u>587,776</u>	<u>1</u>	<u>8,968</u>	<u>(66,001)</u>	<u>570,072</u>	<u>(36)</u>	<u>1,913,247</u>
Total liabilities and fund balances	<u>\$ 185,779</u>	<u>\$ 54,432</u>	<u>\$ 42,697</u>	<u>\$ 547,291</u>	<u>\$ 615,465</u>	<u>\$ 1</u>	<u>\$ 8,968</u>	<u>\$ -</u>	<u>\$ 570,072</u>	<u>\$ -</u>	<u>\$ 2,024,705</u>

Cameron Park Community Services District
NON-MAJOR GOVERNMENTAL FUNDS
STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
For the year ended June 30, 2022

	CC& R 2	Quimby Act 3	Fire Training 5	Fire Equipment Replacement 7	Maintenance 30-50	Community Center 70	Scholarship Fund 71	Per Capita Grant 80	Debt Service 90	Promotional Grant 81	Total Governmental Funds
Revenues:											
Property taxes	\$ 79,071	\$ -	\$ -	\$ -	\$ 218,752	\$ -	\$ -	\$ -	\$ 639,701	\$ -	\$ 937,524
Intergovernmental	-	43,830	-	-	-	-	-	-	-	-	43,830
Charges for services	30,175	-	29,356	260,374	7,330	-	-	-	-	-	327,235
Other income	-	-	-	-	-	-	1,890	-	-	-	1,890
Interest	717	188	2	116	5,192	-	-	23	1,512	-	7,750
Total revenues	109,963	44,018	29,358	260,490	231,274	-	1,890	23	641,213	-	1,318,229
Expenditures:											
General government	113,392	-	20,057	3,691	-	-	-	57,362	-	-	194,502
Public safety	-	-	-	76,103	-	-	-	-	-	-	76,103
Facility	-	-	-	-	280,415	-	-	-	-	-	280,415
Debt service:											
Principal	-	-	-	158,323	-	-	-	-	442,000	-	600,323
Interest	-	-	-	18,165	-	-	-	-	178,500	-	196,665
Total expenditures	113,392	-	20,057	256,282	280,415	-	-	57,362	620,500	-	1,348,008
Excess (deficit) of revenues over (under) expenditures	(3,429)	44,018	9,301	4,208	(49,141)	-	1,890	(57,339)	20,713	-	(29,779)
Other financing sources (uses):											
Transfer in	-	-	-	-	9,020	-	-	116,171	-	-	125,191
Transfer out	-	-	-	-	-	-	-	-	-	-	-
Total other financing sources (uses):	-	-	-	-	9,020	-	-	116,171	-	-	125,191
Net change in fund balance	(3,429)	44,018	9,301	4,208	(40,121)	-	1,890	58,832	20,713	-	95,412
Fund balances, beginning of period	171,659	10,414	33,213	543,083	627,897	1	7,078	(124,833)	549,359	(36)	1,817,835
Fund balances, end of period	\$ 168,230	\$ 54,432	\$ 42,514	\$ 547,291	\$ 587,776	\$ 1	\$ 8,968	\$ (66,001)	\$ 570,072	\$ (36)	\$ 1,913,247



Agenda Transmittal

DATE: February 6, 2024

FROM: Christina Greek, Finance and Human Resources Officer

AGENDA ITEM #4: FISCAL YEAR 2023-24 MID-YEAR FINANCIAL REPORT

RECOMMENDED ACTION: RECEIVE AND FORWARD TO THE BOARD OF DIRECTORS

Introduction

The Fiscal Year 2023-24 Mid-Year Financial Report for the General Fund is attached (Attachment 4A). The report period is 7/1/23 through 12/31/23 which represents 50% of the Fiscal Year.

Discussion

Generally, financial variances at Mid-Year are due to one-time payments at the beginning of a fiscal year and seasonality of services and programs.

The District's financial status to date is being monitored closely by the General Manger and staff. During the first half of FY 2023-24 revenues are 40% collected; this is due in part to the kiosk at the lake being closed and losing not only lake entry revenues but annual pass revenue being lower due to lake entry being free for everyone. FY 2023-24 expenditures are at 34% expended. Staff will be working together in the next month to make internal budget adjustments.

Attachment:

4A – Fiscal Year 2023-24 Mid-Year Financial Status Report

Cameron Park Community Services District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
01 - General Fund
From 7/1/2023 Through 12/31/2023

		FY 22/23 Final Budget	FY 22/23 Current Period Actual	FY 22/23 % Exp to Date	FY 23/24 Final Budget	FY 23/24 Current Period Actual	FY 23/24 % Exp to Date
Operating Revenue							
Property Taxes	4110	4,788,564.00	2,624,624.77	54.81%	5,152,837.00	2,741,590.60	53.20%
Franchise Fees	4113	220,000.00	68,875.45	31.30%	250,000.00	77,237.00	30.89%
Fire Marshall Plan Review	4132	77,000.00	18,753.65	24.35%	77,000.00	32,598.53	42.33%
Arc Review Fees	4140	0.00	369.00	0.00%	0.00	0.00	0.00%
Tuition Fees/Revenue	4142	0.00	0.00	0.00%	0.00	715.00	0.00%
Youth Classes	4145	0.00	165.00	0.00%	0.00	0.00	0.00%
Recreation Program Revenue	4154	150,000.00	46,184.50	30.78%	180,000.00	32,927.50	18.29%
Instructor Program Revenue	4155	50,000.00	35,769.90	71.53%	100,000.00	46,578.30	46.57%
Transfer In	4165	73,837.00	0.00	0.00%	63,006.00	0.00	0.00%
Special Events	4170	2,000.00	38.00	1.90%	0.00	0.00	0.00%
Lake Entries - Daily (Kiosk)	4180	40,000.00	32,207.50	80.51%	50,000.00	3,983.10	7.96%
Annual Passes (Lake/Pool Combo)	4181	65,500.00	11,260.00	17.19%	65,000.00	6,716.50	10.33%
Picnic Site Rentals	4182	6,000.00	1,069.00	17.81%	2,000.00	0.00	0.00%
Assembly Hall & Classroom Rentals	4185	30,000.00	18,960.87	63.20%	47,000.00	15,403.97	32.77%
Gym Rentals	4186	23,000.00	3,212.26	13.96%	23,000.00	10,993.20	47.79%
Pool Rental Fees	4187	101,500.00	61,151.39	60.24%	113,000.00	69,759.72	61.73%
Sports Field Rentals	4190	21,000.00	11,389.00	54.23%	31,800.00	331.00	1.04%
Donations	4250	0.00	100.00	0.00%	7,745.00	12,170.00	157.13%
Sponsorships	4255	2,500.00	0.00	0.00%	0.00	0.00	0.00%
JPA Reimbursable	4260	1,212,000.00	0.00	0.00%	1,353,200.00	0.00	0.00%
Fire Apparatus Equip Rental	4262	15,000.00	0.00	0.00%	260,000.00	12,876.52	4.95%
Reimbursement/Refund	4400	47,700.00	3,500.00	7.33%	0.00	0.00	0.00%
Weed Abatement	4410	14,300.00	12,725.10	88.98%	50,000.00	1,717.90	3.43%
Interest Income	4505	1,000.00	1,014.24	101.42%	6,000.00	3,016.75	50.27%
Other Income/Refunds	4600	2,000.00	344.61	17.23%	2,000.00	26.91	1.34%
First Responder Fee	4602	100,000.00	0.00	0.00%	115,000.00	120,797.91	105.04%
Grants	4610	0.00	0.00	0.00%	104,450.00	44,429.15	42.53%
Gain/Loss of Assets	4615	0.00	0.00	0.00%	10,000.00	14,175.00	141.75%
Total Operating Revenue		<u>7,042,901.00</u>	<u>2,951,714.24</u>	<u>41.91%</u>	<u>8,063,038.00</u>	<u>3,248,044.56</u>	<u>40.28%</u>
Expenditures							
Salaries - Perm.	5000	923,694.00	404,017.13	43.73%	968,124.00	394,243.26	40.72%
Salaries - Seasonal	5010	109,068.00	109,134.22	100.06%	152,600.00	85,183.95	55.82%
Overtime	5020	11,966.00	11,644.64	97.31%	7,250.00	5,471.28	75.46%
In Lieu Benefits Stipend	5120	10,000.00	4,250.02	42.50%	0.00	0.00	0.00%

Cameron Park Community Services District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
01 - General Fund
From 7/1/2023 Through 12/31/2023

		FY 22/23 Final Budget	FY 22/23 Current Period Actual	FY 22/23 % Exp to Date	FY 23/24 Final Budget	FY 23/24 Current Period Actual	FY 23/24 % Exp to Date
Health Benefit	5130	145,861.00	62,219.69	42.65%	156,923.00	70,787.56	45.10%
Retiree Health Benefit	5135	111,317.00	51,012.30	45.82%	103,204.00	47,860.75	46.37%
Dental Insurance	5140	13,262.00	5,741.22	43.29%	15,530.00	5,780.90	37.22%
Vision Insurance	5150	2,003.00	839.34	41.90%	2,510.00	688.02	27.41%
CalPERS Employer Retirement	5160	295,567.00	256,186.97	86.67%	278,753.00	240,651.41	86.33%
CalPERS 457	5161	0.00	1,450.00	0.00%	5,500.00	2,275.00	41.36%
Worker's Compensation	5170	42,262.00	42,251.93	99.97%	53,530.00	52,872.16	98.77%
FICA/Medicare Employer Contribution	5180	29,061.00	16,649.43	57.29%	34,200.00	14,930.35	43.65%
UI/TT Contribution	5190	10,603.00	3,111.03	29.34%	13,364.00	2,106.55	15.76%
Advertising/Marketing	5209	16,000.00	8,066.13	50.41%	2,500.00	64.95	2.59%
Agency Administration Fee	5210	0.00	(20.00)	0.00%	0.00	0.00	0.00%
Agriculture	5215	20,400.00	7,851.22	38.48%	22,900.00	7,498.02	32.74%
Audit/Accounting	5220	36,000.00	1,450.00	4.02%	35,000.00	14,028.00	40.08%
Bank Charge	5221	14,400.00	5,395.68	37.47%	20,600.00	6,943.98	33.70%
Clothing/Uniforms	5230	6,250.00	1,238.13	19.81%	29,300.00	26,009.70	88.77%
Computer Software	5231	36,622.00	18,668.73	50.97%	40,580.00	21,658.54	53.37%
Computer Hardware	5232	6,750.00	1,297.18	19.21%	4,900.00	4,173.96	85.18%
Contractual Services	5235	5,000.00	4,221.25	84.42%	10,000.00	11,075.39	110.75%
Contractual - Provider Services - FIRE	5236	4,264,550.00	0.00	0.00%	3,661,974.00	605,080.37	16.52%
Contract Under Utilization	5237	(250,000.00)	0.00	0.00%	0.00	0.00	0.00%
Ambulance Exp	5238	0.00	0.00	0.00%	1,353,200.00	353,535.33	26.12%
Contract Services - Other	5240	111,202.00	22,113.19	19.88%	176,067.00	48,103.23	27.32%
Director Compensation	5250	16,800.00	5,500.00	32.73%	17,000.00	10,000.00	58.82%
EDC Department Agency	5260	4,500.00	4,798.29	106.62%	5,000.00	5,158.68	103.17%
Educational Materials	5265	3,450.00	0.00	0.00%	400.00	0.00	0.00%
Equipment-Minor/Small Tools	5275	15,500.00	10,527.24	67.91%	14,500.00	1,535.23	10.58%
Fire & Safety Supplies	5285	4,850.00	1,527.16	31.48%	3,850.00	7,675.31	199.35%
Fire Prevention & Inspection	5290	1,800.00	2,859.86	158.88%	2,000.00	2,992.46	149.62%
Fire Turnout Gear	5295	30,000.00	7,998.82	26.66%	28,400.00	202.70	0.71%
Fire- Intern paid	5296	11,800.00	2,720.00	23.05%	10,000.00	640.00	6.40%
Food	5300	2,950.00	1,585.37	53.74%	3,900.00	1,774.51	45.50%
Fuel	5305	53,500.00	32,584.99	60.90%	62,200.00	26,576.59	42.72%
Government Fees/Permits	5310	29,900.00	18,205.50	60.88%	32,200.00	11,687.40	36.29%
Janitorial / HH Supplies	5315	33,200.00	18,555.52	55.89%	46,979.00	30,638.63	65.21%
Instructors	5316	30,000.00	18,898.30	62.99%	54,000.00	15,850.48	29.35%
Insurance	5320	206,710.00	206,709.90	99.99%	254,433.00	254,432.52	99.99%

Cameron Park Community Services District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
01 - General Fund
From 7/1/2023 Through 12/31/2023

		FY 22/23 Final Budget	FY 22/23 Current Period Actual	FY 22/23 % Exp to Date	FY 23/24 Final Budget	FY 23/24 Current Period Actual	FY 23/24 % Exp to Date
Legal Services	5335	10,000.00	1,412.01	14.12%	10,000.00	2,736.00	27.36%
Maint. - Vehicle Supplies	5340	500.00	166.42	33.28%	600.00	26.99	4.49%
Maint. - Buildings	5345	24,400.00	27,720.04	113.60%	26,000.00	36,022.98	138.54%
Maint. - Equipment	5350	33,800.00	22,481.21	66.51%	42,350.00	34,274.49	80.93%
Maint. - Grounds	5355	46,150.00	15,329.67	33.21%	45,250.00	33,798.68	74.69%
Maint. - Radio/Phones	5360	2,000.00	989.46	49.47%	2,000.00	2,607.85	130.39%
Maint. - Tires & Tubes	5365	12,600.00	9,207.69	73.07%	13,400.00	2,906.21	21.68%
Maint. - Vehicle	5370	32,700.00	23,696.53	72.46%	32,500.00	44,919.12	138.21%
Medical Supplies	5375	0.00	0.00	0.00%	30,040.00	2,804.61	9.33%
Memberships/Subscriptions	5380	12,200.00	11,368.06	93.18%	12,150.00	10,443.57	85.95%
Mileage Reimbursement	5385	3,900.00	1,285.82	32.96%	2,900.00	1,086.20	37.45%
Miscellaneous	5395	500.00	1,248.39	249.67%	500.00	905.33	181.06%
Office Supplies/Expense	5400	8,450.00	3,193.19	37.78%	7,000.00	4,350.25	62.14%
Pool Chemicals	5405	31,500.00	16,166.69	51.32%	38,000.00	18,977.21	49.94%
Postage	5410	4,000.00	917.01	22.92%	2,250.00	959.99	42.66%
Printing	5415	550.00	258.29	46.96%	750.00	307.64	41.01%
Professional Services	5420	20,683.00	11,196.79	54.13%	136,750.00	103,404.13	75.61%
Program Supplies	5421	13,000.00	6,117.17	47.05%	16,000.00	4,822.13	30.13%
Publications & Legal Notices	5425	450.00	845.97	187.99%	1,180.00	1,121.19	95.01%
Radios	5430	1,000.00	0.00	0.00%	1,000.00	0.00	0.00%
Rent/Lease - Equipment	5440	2,100.00	774.44	36.87%	11,900.00	792.32	6.65%
Staff Development	5455	25,500.00	2,154.01	8.44%	22,800.00	20,353.82	89.27%
Phones/internet	5470	46,900.00	23,997.93	51.16%	55,000.00	25,615.78	46.57%
Travel/Lodging	5480	0.00	0.00	0.00%	0.00	701.13	0.00%
Tuition	5486	0.00	0.00	0.00%	0.00	151.00	0.00%
Utilities - Water	5490	50,500.00	27,178.36	53.81%	41,500.00	29,235.19	70.44%
Utilities - Gas	5491	93,500.00	55,183.21	59.01%	150,000.00	33,390.07	22.26%
Utilities - Electric/Solar	5492	136,200.00	71,614.80	52.58%	157,000.00	71,334.84	45.43%
Cal Fire In Kind Purchases	5501	4,000.00	4,644.89	116.12%	15,000.00	3,778.15	25.18%
Capital Equipment Expense	5625	0.00	16,222.50	0.00%	0.00	0.00	0.00%
Transfer Out	7000	9,020.00	0.00	0.00%	9,020.00	0.00	0.00%
Transfer to Reserve	7001	500,000.00	0.00	0.00%	0.00	0.00	0.00%
Total Expenditures		<u>7,542,901.00</u>	<u>1,726,630.93</u>	<u>22.89%</u>	<u>8,566,211.00</u>	<u>2,882,014.04</u>	<u>33.64%</u>
Net Revenue Over Expenditures		<u>(500,000.00)</u>	<u>1,225,083.31</u>	<u>(245.01)%</u>	<u>(503,173.00)</u>	<u>366,030.52</u>	<u>(72.74)%</u>

Cameron Park Community Services District
Check/Voucher Register - Check Register
 From 11/1/2023 Through 11/30/2023

Vendor Name	Description	Check Amount	Check Date	Check #
	Payroll GL 11/10/23 PP23	40,408.81	11/9/2023	Payroll GL 11/10/23
		40,408.81	11/9/2023	Total Payroll GL 11/10/23
	Payroll GL 11/24/23 PP23	39,262.82	11/24/2023	Payroll GL 11/24/23
		39,262.82	11/24/2023	Total Payroll GL 11/24/23
49er Communications, Inc.	Growlersburg In-Kind Radio Supplies 11/03/23	274.02	11/16/2023	38160
		274.02	11/16/2023	Total 38160
Abila	Accounting Software - January 2023	876.79	11/23/2023	38183
		876.79	11/23/2023	Total 38183
Abila	Accounting Software - December 2023	876.79	11/2/2023	38090
		876.79	11/2/2023	Total 38090
Aborn Powers Inc.	Company Open/Close Park October 2023	4,000.00	11/16/2023	38161
		4,000.00	11/16/2023	Total 38161
Acer PB Inc.	CC Bark 11/9/23	94.38	11/16/2023	38162
		94.38	11/16/2023	Total 38162
ADM Screening	Pre-emp Screening/Testing FD & Rec 11/01-11/03/23	100.00	11/16/2023	38163
		100.00	11/16/2023	Total 38163
AFSCME District Council 57	Union Dues for Payroll PP23 10/22-11/04/23	116.47	11/9/2023	38134
		116.47	11/9/2023	Total 38134
AFSCME District Council 57	Union Dues for Payroll PP24 11/05-11/18/23	116.77	11/30/2023	38200
		116.77	11/30/2023	Total 38200
Airespring Inc.	Internet Broadband Com Cntr/Lake - November 2023	566.15	11/2/2023	38091

Cameron Park Community Services District

Check/Voucher Register - Check Register

From 11/1/2023 Through 11/30/2023

<u>Vendor Name</u>	<u>Description</u>	<u>Check Amount</u>	<u>Check Date</u>	<u>Check #</u>
		566.15	11/2/2023	Total 38091
Airgas National Carbonation	CO2 Fill, Pool 10/18/23	290.96	11/2/2023	38092
		290.96	11/2/2023	Total 38092
Airgas National Carbonation	CO2 Fill, Pool 10/27/23	372.54	11/16/2023	38165
		372.54	11/16/2023	Total 38165
Airgas National Carbonation	Co2 Fill, Pool 11/03/23	404.66	11/16/2023	38166
		404.66	11/16/2023	Total 38166
Airgas National Carbonation	CO2 Tank Rental 10/31/23	106.37	11/16/2023	38164
		106.37	11/16/2023	Total 38164
Alexanderia Conner	Social Room Rental Refund Family got COVID 11/13/23	212.80	11/16/2023	38169
		212.80	11/16/2023	Total 38169
Alhambra	Water & Cooler Rental 11/03/23	65.01	11/23/2023	38184
		65.01	11/23/2023	Total 38184
Alison S. Lloyd	Inst Pay, All Ballets 06/01-07/15/22 (FY 22-23)	679.25	11/23/2023	38193
		679.25	11/23/2023	Total 38193
AT&T Calnet 3	CSD Phone Lines BAN#9391035823 10/24-11/23/23	493.72	11/30/2023	38201
		493.72	11/30/2023	Total 38201
AT&T Calnet 3	CSD Phone Lines BAN9391035823 9/24-10/23/23	465.32	11/2/2023	38093
		465.32	11/2/2023	Total 38093

Cameron Park Community Services District

Check/Voucher Register - Check Register

From 11/1/2023 Through 11/30/2023

Vendor Name	Description	Check Amount	Check Date	Check #
AT&T Calnet 3	FD 89 Phone Lines BAN 9391035822 9/24-10/23/23	191.87	11/2/2023	38094
		191.87	11/2/2023	Total 38094
AT&T Calnet 3	FD89 Fax Line 10/10-11/09/23	29.06	11/16/2023	38167
		29.06	11/16/2023	Total 38167
Bauer Compressors, Inc.	FD 89 Compressor Repairs & Annual Service 10/24/23	1,610.79	11/9/2023	38136
		1,610.79	11/9/2023	Total 38136
Beverli Marshall	Reimb for B. Marshall for Travel to CP for GM Cand. inter.	905.33	11/9/2023	38146
		905.33	11/9/2023	Total 38146
Brighton Energy	CC Solar 10/01-10/31/23	4,481.03	11/9/2023	38138
		4,481.03	11/9/2023	Total 38138
Brighton Energy	FD 89 Solar 10/01-10/31/23	1,195.36	11/9/2023	38139
		1,195.36	11/9/2023	Total 38139
Britni Johnson	Futsal Refund Child didn't want to do it anymore 10/26/23	85.00	11/2/2023	38116
		85.00	11/2/2023	Total 38116
Burton's Fire, Inc.	FD E388 Scene Light Replacement 10/23/23	1,605.64	11/2/2023	38096
		1,605.64	11/2/2023	Total 38096
C & H Motor Parts, Inc	FD E388 Throttle Replacement 10/09/23	1,773.62	11/2/2023	38097
		1,773.62	11/2/2023	Total 38097
Ca District 54 Little League Baseball	Classroom Deposit Refund 11/06/23	40.00	11/9/2023	38140
		40.00	11/9/2023	Total 38140

Cameron Park Community Services District

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From 11/1/2023 Through 11/30/2023

Vendor Name	Description	Check Amount	Check Date	Check #
Ca District 54 Little League Baseball	Reservation Refund Assem. Hall Deposit 11/04/23	300.00	11/2/2023	38098
		300.00	11/2/2023	Total 38098
California Public Employee's Retirement System	CalPERS 457 for Payroll 11/10/23 PP23	375.00	11/8/2023	1002489665
California Public Employee's Retirement System	CalPERS 457 for Payroll 11/10/23 PP23	0.00	11/10/2023	
		375.00	11/8/2023	Total 1002489665
California Public Employee's Retirement System	CalPERS 457 for Payroll 11/24/23 PP24	375.00	11/24/2023	1002499449
		375.00	11/24/2023	Total 1002499449
California Public Employee's Retirement System	CalPERS Health - November 2023 (Admin)	3,486.58	11/8/2023	1002476511
California Public Employee's Retirement System	CalPERS Health - November 2023 (CC&R)	916.66	11/8/2023	
California Public Employee's Retirement System	CalPERS Health - November 2023 (CC)	1,833.33	11/8/2023	
California Public Employee's Retirement System	CalPERS Health - November 2023 (EE w/h)	2,254.74	11/8/2023	
California Public Employee's Retirement System	CalPERS Health - November 2023 (Parks)	6,301.08	11/8/2023	
California Public Employee's Retirement System	CalPERS Health - November 2023 (Rec)	916.66	11/8/2023	
California Public Employee's Retirement System	CalPERS Health - November 2023 (Ret. Admin 1000)	1,890.94	11/8/2023	
California Public Employee's Retirement System	CalPERS Health - November 2023 (Ret. Fire 3000)	1,696.58	11/8/2023	

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<u>Vendor Name</u>	<u>Description</u>	<u>Check Amount</u>	<u>Check Date</u>	<u>Check #</u>
California Public Employee's Retirement System	CalPERS Health - November 2023 (Ret. Parks 4000)	1,042.88	11/8/2023	
California Public Employee's Retirement System	CalPERS Health - November 2023 (Ret. Rec 5000)	2,746.26	11/8/2023	
		23,085.71	11/8/2023	Total 1002476511
California Public Employee's Retirement System	CalPERS Retirement - Classic PP23 11-10-23	645.41	11/8/2023	1002489663
		645.41	11/8/2023	Total 1002489663
California Public Employee's Retirement System	CalPERS Retirement - Classic PP24 11-24-23	645.41	11/24/2023	1002499444
		645.41	11/24/2023	Total 1002499444
California Public Employee's Retirement System	CalPERS Retirement - Pepra PP23 11-10-23	4,460.04	11/8/2023	1002489661
		4,460.04	11/8/2023	Total 1002489661
California Public Employee's Retirement System	CalPERS Retirement - Pepra PP24 11-24-23	4,629.36	11/24/2023	1002499441
		4,629.36	11/24/2023	Total 1002499441
Carbon Copy, Inc.	Copier Count CC&R, Rec, Admin % October 2023	42.75	11/2/2023	38099
Carbon Copy, Inc.	FD89 Copier Count 10/01-10/31/23	5.63	11/2/2023	
		48.38	11/2/2023	Total 38099
CardConnect	Front Desk CC Devices Rental Monthly 10/01-10/31/23	50.00	11/2/2023	38100
		50.00	11/2/2023	Total 38100
Carter's Carpet Restoration, Inc.	CC Main Hall Partitions Steam Cleaned 11/22/23	2,140.00	11/30/2023	38203
		2,140.00	11/30/2023	Total 38203

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Vendor Name	Description	Check Amount	Check Date	Check #
Christina Greek	Cell Allowance November 2023	100.00	11/2/2023	38112
Christina Greek	Home Printer/Supplies Allowance November 2023	50.00	11/2/2023	
		<hr/>		
		150.00	11/2/2023	Total 38112
Churchill's Hardware, Inc.	FD89 Hardware Supplies, Misc 11/01/23	35.38	11/2/2023	38102
		<hr/>		
		35.38	11/2/2023	Total 38102
Churchill's Hardware, Inc.	Parks/CC Hardware Supplies 11/01/23	264.50	11/2/2023	38103
		<hr/>		
		264.50	11/2/2023	Total 38103
Cintas Corporation #622	CC Janitorial Supplies 10/31/23	310.69	11/2/2023	38104
Cintas Corporation #622	CC Janitorial Supplies 10/24/23	329.90	11/2/2023	
		<hr/>		
		640.59	11/2/2023	Total 38104
Cintas Corporation #622	CC Janitorial Supplies 11/07/23	181.81	11/16/2023	38168
Cintas Corporation #622	CC Janitorial Supplies 11/14/23	231.55	11/16/2023	
		<hr/>		
		413.36	11/16/2023	Total 38168
Cintas Corporation #622	CC Janitorial Supplies 11/21/23	355.23	11/30/2023	38205
		<hr/>		
		355.23	11/30/2023	Total 38205
Comcast	FD 89 Internet 11/11-12/10/23	163.30	11/23/2023	38185
		<hr/>		
		163.30	11/23/2023	Total 38185
Comcast	FD88 Internet 11/14-12/13/23	95.00	11/23/2023	38186
		<hr/>		
		95.00	11/23/2023	Total 38186
CSG Consultants, Inc.	FD Fire Marshall Services (Cambrdge Townhomes) 11/1/23	270.00	11/23/2023	38187
		<hr/>		
		270.00	11/23/2023	Total 38187

Cameron Park Community Services District

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From 11/1/2023 Through 11/30/2023

Vendor Name	Description	Check Amount	Check Date	Check #
CSG Consultants, Inc.	Fire Marshall Professional Services 08/26-09/29/23	540.00	11/2/2023	38105
		540.00	11/2/2023	Total 38105
Dawn Avalon	Inst. Pay Tai Chi for Health Classes 10/03-10/31/23	132.60	11/2/2023	38095
		132.60	11/2/2023	Total 38095
Dawn Avalon	Inst. Pay Tai Chi for Health Classes 11/07-11/28/23	159.00	11/30/2023	38202
		159.00	11/30/2023	Total 38202
De Lage Landen Financial Services, Inc.	CC Copier Lease 11/15-12/14/23	235.95	11/30/2023	38206
		235.95	11/30/2023	Total 38206
De Lage Landen Financial Services, Inc.	FD88 Copier Count Site #5541891 10/15-11/14/23	64.35	11/2/2023	38107
		64.35	11/2/2023	Total 38107
De Lage Landen Financial Services, Inc.	FD88 Copier Lease 11/15-12/14/23	64.35	11/30/2023	38208
		64.35	11/30/2023	Total 38208
De Lage Landen Financial Services, Inc.	FD89 Copier Count Lease #:5164727 10/15-11/14/23	196.82	11/2/2023	38106
		196.82	11/2/2023	Total 38106
De Lage Landen Financial Services, Inc.	FD89 Copier Lease 11/15-12/14/23	176.96	11/30/2023	38207
		176.96	11/30/2023	Total 38207
Delta Dental of California	Dental - December 2023	1,377.27	11/30/2023	38209
		1,377.27	11/30/2023	Total 38209

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Vendor Name	Description	Check Amount	Check Date	Check #
Eide Bailly LLP	Accounting Services - October 2023	530.00	11/2/2023	38108
		530.00	11/2/2023	Total 38108
El Dorado County Environmental Mgmt.	Craft Fair County Permit 11/18/23	223.00	11/9/2023	38141
		223.00	11/9/2023	Total 38141
El Dorado Irrigation 11/15/23	Rental Deposit Hall Refund 11/15/23	300.00	11/16/2023	38170
		300.00	11/16/2023	Total 38170
El Dorado Irrigation District	Cam Val Water/Landscape 9/16-11/15/23	170.09	11/30/2023	38210
		170.09	11/30/2023	Total 38210
El Dorado Irrigation District	Eastwood Water 9/16-11/15/23	297.51	11/30/2023	38212
		297.51	11/30/2023	Total 38212
El Dorado Irrigation District	Eastwood Water 9/17-11/15/23	198.10	11/30/2023	38211
		198.10	11/30/2023	Total 38211
El Dorado Irrigation District	Eastwood Water/Landscape 9/16-11/15/23	78.50	11/30/2023	38213
		78.50	11/30/2023	Total 38213
El Dorado Irrigation District	Northview Water 9/16-11/15/23	173.52	11/30/2023	38214
		173.52	11/30/2023	Total 38214
Eric William Blodgett Aiston	DIR Comp Meetings 10/2,3,4,9,12,18/23	600.00	11/9/2023	38135
		600.00	11/9/2023	Total 38135
Ewing Irrigation Products, Inc.	Christa Park Irrigation Supplies 11/14/23	316.19	11/30/2023	38215
Ewing Irrigation Products, Inc.	Christa Park Irrigation Supplies 11/16/23	77.36	11/30/2023	

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<u>Vendor Name</u>	<u>Description</u>	<u>Check Amount</u>	<u>Check Date</u>	<u>Check #</u>
		393.55	11/30/2023	Total 38215
Ewing Irrigation Products, Inc.	Rasm. Irrigation Repair 10/24/23	227.13	11/2/2023	38109
		227.13	11/2/2023	Total 38109
Executech	FD89 Cisco Support Renewal 10/23/23	103.72	11/9/2023	38142
Executech	MSA Billing for November 2023	3,146.06	11/9/2023	
		3,249.78	11/9/2023	Total 38142
Fine Line Trim & Upholstery	Reupholster Chairs in Social Room 10/31/23	3,351.19	11/9/2023	38143
		3,351.19	11/9/2023	Total 38143
Gary Nagle	FAE/EMS Training Reimb 8/19,23/23	905.00	11/16/2023	38174
		905.00	11/16/2023	Total 38174
Hailey Marshall	Mileage Reimb September & October 2023	24.76	11/2/2023	38117
		24.76	11/2/2023	Total 38117
Hangtown Fire Control, Inc.	CC Annual Service of Fire Exting./ Service 11/01/23	91.09	11/9/2023	38144
		91.09	11/9/2023	Total 38144
Heartwood Professional Tree Management Inc.	CP Lake Redwood Tree disposal + Clean up 11/15/23	790.00	11/23/2023	38188
		790.00	11/23/2023	Total 38188
Heartwood Professional Tree Management Inc.	Eastwood Park Removal of dead branches 10/24/23	19,550.00	11/2/2023	38113
		19,550.00	11/2/2023	Total 38113
Herc Rentals Inc.	CP Park DL Rops/Bucket Trench 11/17/23	592.28	11/30/2023	38216
		592.28	11/30/2023	Total 38216

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Vendor Name	Description	Check Amount	Check Date	Check #
Highlander Termite & Pest Control	FD88 Pest Control 10/31/23	85.00	11/2/2023	38114
		85.00	11/2/2023	Total 38114
Highlander Termite & Pest Control	FD89 Pest Control 11/15/23	75.00	11/23/2023	38190
		75.00	11/23/2023	Total 38190
Highlander Termite & Pest Control	Pest Control Inspection CP Lake 11/14/23	160.00	11/23/2023	38189
		160.00	11/23/2023	Total 38189
Home Depot Credit Services	Parks Misc Hardware Supplies 10/12 & 10/13/23	499.42	11/9/2023	38145
		499.42	11/9/2023	Total 38145
Hunt & Sons	FD Bulk Fuel 10/30/23	1,497.46	11/2/2023	38115
		1,497.46	11/2/2023	Total 38115
Hunt & Sons	FD Bulk Fuel 11/10/23	1,450.48	11/23/2023	38191
		1,450.48	11/23/2023	Total 38191
Interwest Consulting Group, Inc.	Fire Marshall Services Sierra Oaks Fire Sprinklers 11/6/23	317.75	11/23/2023	38192
		317.75	11/23/2023	Total 38192
Jill Ritzman	Cell Allowance November 2023	100.00	11/2/2023	38124
		100.00	11/2/2023	Total 38124
Jorgensen Company	FD88 Extinguisher Annual Maint. 10/12/23	95.52	11/16/2023	38171
Jorgensen Company	FD89 Extinguisher Annual Maint. 10/12/23	368.59	11/16/2023	
		464.11	11/16/2023	Total 38171
Joseph Munizich	Inst. Pay Bird Watching as a Hobby 11/04/23	15.60	11/9/2023	38147

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<u>Vendor Name</u>	<u>Description</u>	<u>Check Amount</u>	<u>Check Date</u>	<u>Check #</u>
		15.60	11/9/2023	Total 38147
JS West Propane Gas	Propane Fill, Pool & CC October 2023	4,627.83	11/16/2023	38172
		4,627.83	11/16/2023	Total 38172
Kimberly Vickers	Cell Allowance November 2023	100.00	11/2/2023	38132
		100.00	11/2/2023	Total 38132
Kimberly Vickers	Reimb Teen Group Items for Tasting 11/21/23	40.05	11/30/2023	38226
		40.05	11/30/2023	Total 38226
Larry McBride	In Lieu Med Benefits - Retired - November 2023	600.00	11/2/2023	38118
		600.00	11/2/2023	Total 38118
Laura Sanders-Ito	Cell Allowance November 2023	50.00	11/2/2023	38126
		50.00	11/2/2023	Total 38126
Lewis E. Johnson	Inst. Pay Into Guitar & Let's Uke 11/07-11/28/23	138.00	11/30/2023	38217
		138.00	11/30/2023	Total 38217
Lincoln Aquatics (SCP Distributors LLC)	Chlorine Fill, Pool 11/06/23	1,471.95	11/16/2023	38173
		1,471.95	11/16/2023	Total 38173
Michael Grassle	Cell Allowance November 2023	100.00	11/2/2023	38111
		100.00	11/2/2023	Total 38111
Mountain Democrat	FD MTN. Democrat Outstanding Balance 10/2/23	5.94	11/2/2023	38119
		5.94	11/2/2023	Total 38119
Municipal Resource Group LLC	D. Ashton Prof Services 08/01-08/24/23	4,437.50	11/2/2023	38120

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<u>Vendor Name</u>	<u>Description</u>	<u>Check Amount</u>	<u>Check Date</u>	<u>Check #</u>
Municipal Resource Group LLC	D. Ashton Prof Svcs 07/24-07/31/23	875.00	11/2/2023	
Municipal Resource Group LLC	D. Ashton Prof Svcs 09/01-09/30/23	1,500.00	11/2/2023	
		<hr/> 6,812.50	11/2/2023	Total 38120
Myung Chong	Inst. Pay Modified Zumba 11/02-11/30/23	151.50	11/30/2023	38204
		<hr/> 151.50	11/30/2023	Total 38204
Myung Chong	Inst. Pay Modified Zumba Classes 10/02-10/30/23	147.00	11/2/2023	38101
		<hr/> 147.00	11/2/2023	Total 38101
Napa Auto Parts	Lawn Mower Hydraulic Coupling 11/01/23	16.81	11/9/2023	38148
		<hr/> 16.81	11/9/2023	Total 38148
Pathian Administrators	Vision Benefits - December 2023	188.91	11/16/2023	38175
		<hr/> 188.91	11/16/2023	Total 38175
Paychex	Paychex Flex/Mobile fees for October 2023	201.65	11/20/2023	4260797
		<hr/> 201.65	11/20/2023	Total 4260797
Paychex	Paychex Payroll Fees for 11-06-23 PP23	278.75	11/10/2023	2023110601
		<hr/> 278.75	11/10/2023	Total 2023110601
Paychex	Paychex Payroll Fees for 11-24-23 PP24	282.40	11/24/2023	2023112001
		<hr/> 282.40	11/24/2023	Total 2023112001
PG&E	CP Lake New Crn Bar J B 09/25-10/24/23	1,716.95	11/9/2023	38150
		<hr/> 1,716.95	11/9/2023	Total 38150
PG&E	Elec. 09/25-10/24/23 LLADs	13,241.00	11/9/2023	38149

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<u>Vendor Name</u>	<u>Description</u>	<u>Check Amount</u>	<u>Check Date</u>	<u>Check #</u>
		13,241.00	11/9/2023	Total 38149
PG&E	Elec. 11 Lamps 10/17-11/14/23	187.14	11/30/2023	38219
		187.14	11/30/2023	Total 38219
PG&E	Elec. 11 Lamps 9/15-10/16/23	219.91	11/2/2023	38122
		219.91	11/2/2023	Total 38122
PG&E	Elec. 8 Lamps 10/17-11/14/23	136.10	11/30/2023	38218
		136.10	11/30/2023	Total 38218
PG&E	Elec. 8 Lamps 9/15-10/16/23	159.93	11/2/2023	38121
		159.93	11/2/2023	Total 38121
PG&E	Elec. CC & LP#36 09/19-10/18/23	3,071.84	11/2/2023	38123
		3,071.84	11/2/2023	Total 38123
PG&E	Elec. FD's 88 & 89 Tower, Carousel 09/25-10/24/23	1,272.46	11/9/2023	38151
		1,272.46	11/9/2023	Total 38151
Ponderosa Auto Express, Inc.	FD U-289 Smog Certificate 11/14/23	38.25	11/23/2023	38194
		38.25	11/23/2023	Total 38194
Ponderosa Auto Express, Inc.	FD U289 Smog 2010 Ford 11/10/23	49.95	11/16/2023	38176
		49.95	11/16/2023	Total 38176
ProPet Distributors, Inc.	Parks - Dog waste bags 11/01/23	1,450.00	11/9/2023	38152
		1,450.00	11/9/2023	Total 38152
Regional Government Services Authority	Contract Services for GM Recruit - October 2023	3,056.95	11/23/2023	38195
Regional Government Services Authority	Contract Services for GM Recruit - September 2023	6,034.10	11/23/2023	

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<u>Vendor Name</u>	<u>Description</u>	<u>Check Amount</u>	<u>Check Date</u>	<u>Check #</u>
		9,091.05	11/23/2023	Total 38195
Restored Church of God	Classroom Deposit Refund 11/21/23	40.00	11/30/2023	38220
		40.00	11/30/2023	Total 38220
Riverview International Trucks, Inc.	FD E-388 Parts 10/11/23	1,730.94	11/2/2023	38125
Riverview International Trucks, Inc.	FD E-388 Parts for C Service 10/26/23	4,197.24	11/2/2023	
		5,928.18	11/2/2023	Total 38125
Robert A. Godwin	Men's Basketball Officiating & Score Keep. 10/3,10,17,24/23	900.00	11/2/2023	38110
		900.00	11/2/2023	Total 38110
Rotary International Cameron Park	Rotary Meeting MG 10/31/23	25.00	11/9/2023	38153
		25.00	11/9/2023	Total 38153
Rotary International Cameron Park	Rotary Meeting October JM 10/31/23	55.00	11/30/2023	38221
		55.00	11/30/2023	Total 38221
Rotary International Cameron Park	Rotary Meetings JR 8/30/23, 10/31/23	85.00	11/9/2023	38153
		85.00	11/9/2023	Total 38153
Sidney Arthur Bazett	DIR Comp Meetings 10/3,18/23	200.00	11/9/2023	38137
		200.00	11/9/2023	Total 38137
Sierra Office Systems and Products	FD88 Office Chair Mats 11/17/23	307.81	11/23/2023	38196
		307.81	11/23/2023	Total 38196

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Vendor Name	Description	Check Amount	Check Date	Check #
Sierra Security & Fire	CC 3rd Qrt CY2023 Alarm July-Sept 2023	150.00	11/16/2023	38177
Sierra Security & Fire	CP Lake 3rd Qrt CY 2023 Alarm July-Sept 2023	99.00	11/16/2023	
Sierra Security & Fire	FD89 3rd Qrt CY2023 Alarm July-Sept 2023	90.00	11/16/2023	
		<hr/>		
		339.00	11/16/2023	Total 38177
Sierra Symphony	Gym Rental Refund (25% Discount) 11/22/23	86.00	11/30/2023	38222
		<hr/>		
		86.00	11/30/2023	Total 38222
Sierra Tractor, Inc.	HYD Hose for Tractor 11/13/23	63.37	11/16/2023	38178
		<hr/>		
		63.37	11/16/2023	Total 38178
SiteOne Landscape Supply	CC Pre-Emergent Herbicide (W/Discount) 10/30/23	260.89	11/2/2023	38127
SiteOne Landscape Supply	Rassm. Irrigation Supplies (W/Discount) 10/25/23	49.66	11/2/2023	
		<hr/>		
		310.55	11/2/2023	Total 38127
Solitude Lake Management LLC	CP Lake Annual Maint. 11/01-11/30/23	208.00	11/9/2023	38154
		<hr/>		
		208.00	11/9/2023	Total 38154
Stephen A. Twitchell	Inst. Pay Modified Zumba 11/02-11/30/23	151.50	11/30/2023	38224
		<hr/>		
		151.50	11/30/2023	Total 38224
Stephen A. Twitchell	Inst. Pay Modified Zumba Classes 10/02-10/30/23	147.00	11/2/2023	38129
		<hr/>		
		147.00	11/2/2023	Total 38129
Stretch Fab Works	FD B2705 Truck "C" Service 10/25/23	4,176.42	11/2/2023	38128
		<hr/>		
		4,176.42	11/2/2023	Total 38128
T&M Electric	FD88 Exterior Lighting Repairs 11/10/23	817.50	11/16/2023	38179

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From 11/1/2023 Through 11/30/2023

Vendor Name	Description	Check Amount	Check Date	Check #
T&M Electric	FD88 Front Porch Can Light Repair 11/07/23	261.00	11/16/2023	
		1,078.50	11/16/2023	Total 38179
T&M Electric	Quimby - Replaced Electrical Breaks for Pool Lights 10/31/23	1,885.00	11/9/2023	38155
		1,885.00	11/9/2023	Total 38155
The Paint Spot, Inc.	Paint for back fence behind the gym 11/02/23	328.58	11/9/2023	38156
		328.58	11/9/2023	Total 38156
The UPS Store # 1726	Shipping & Handeling Charges for Plumbing Parts 11/13/23	29.23	11/16/2023	38180
		29.23	11/16/2023	Total 38180
TPX Communications	Com Center Phones/Network November 2023	1,056.07	11/9/2023	38157
		1,056.07	11/9/2023	Total 38157
Trout Unlimited	Social Room Deposit Refund 11/21/23	40.00	11/30/2023	38223
		40.00	11/30/2023	Total 38223
Umpqua Bank	Banking Maint Fees for October 2023	79.18	11/21/2023	Bank Maint Fee
		79.18	11/21/2023	Total Bank Maint Fee
Umpqua Bank	Credit Card Merch Fees-Vantiv/Ump October 2023 (ARC 6.40%)	46.65	11/9/2023	Merch Fees
Umpqua Bank	Credit Card Merch Fees-Vantiv/Ump October 2023 (CC 18.9%)	137.79	11/9/2023	
Umpqua Bank	Credit Card Merch Fees-Vantiv/Ump October 2023 (Parks 0.2%)	1.45	11/9/2023	
Umpqua Bank	Credit Card Merch Fees-Vantiv/Ump October 2023 (Rec 41.30%)	301.05	11/9/2023	

Cameron Park Community Services District

Check/Voucher Register - Check Register

From 11/1/2023 Through 11/30/2023

Vendor Name	Description	Check Amount	Check Date	Check #
Umpqua Bank	Credit Card Merch Fees- Vantiv/Ump October 2023(FD IN 33.2%)	242.01	11/9/2023	
		728.95	11/9/2023	Total Merch Fees
Umpqua Bank Commercial Card OPS	Special Check Umpqua CC's - October 2023	12,472.74	11/9/2023	38159
		12,472.74	11/9/2023	Total 38159
USDA Forest Service Law Enforcement	Rental Deposit Hall Refund 11/15/23	300.00	11/16/2023	38181
		300.00	11/16/2023	Total 38181
Verizon Business	FD Business Lines October 2023	5.61	11/23/2023	38197
		5.61	11/23/2023	Total 38197
Verizon Wireless	FD Wireless 09/16-10/15/23	669.07	11/2/2023	38130
		669.07	11/2/2023	Total 38130
Verizon Wireless	FD Wireless 09/16-10/15/23	114.03	11/2/2023	38131
		114.03	11/2/2023	Total 38131
Verizon Wireless	Parks Wireless Ipads/Hotspots 10/11-11/10/23	320.89	11/30/2023	38225
		320.89	11/30/2023	Total 38225
Verizon Wireless	Wireless Phones CC, Rec, Parks, CCR 10/11-11/10/23	616.65	11/23/2023	38198
		616.65	11/23/2023	Total 38198
Walker's Office Supplies, Inc.	Copier Paper (5) 11/22/23	251.98	11/30/2023	38227
		251.98	11/30/2023	Total 38227
Wayne's Locksmith	CC New Box & Lockset 10/31/23	771.95	11/9/2023	38158
		771.95	11/9/2023	Total 38158

Cameron Park Community Services District

Check/Voucher Register - Check Register

From 11/1/2023 Through 11/30/2023

Vendor Name	Description	Check Amount	Check Date	Check #
Wayne's Locksmith	CC/Parks Locks, Key rings 11/15/23	192.69	11/23/2023	38199
		192.69	11/23/2023	Total 38199
Wilkinson Portables, Inc.	D. West Porta Potty Rental ID:28615 10/15-11/12/23	184.33	11/16/2023	38182
		184.33	11/16/2023	Total 38182
Wittman Enterprises, LLC	First Responder Fees Billing Services 09/27-10/30/23	2,394.00	11/2/2023	38133
		2,394.00	11/2/2023	Total 38133
Report Total		262,590.77		

**Cameron Park Community Services District
Check/Voucher Register - Check Register**

From 12/1/2023 Through 12/31/2023

<u>Vendor Name</u>	<u>Description</u>	<u>Check Amount</u>	<u>Check Date</u>	<u>Check #</u>
	Payroll GL 12/08/23 PP25	38,345.56	12/7/2023	Payroll GL 12/08/23
		38,345.56	12/7/2023	Total Payroll GL 12/08/23
	Payroll GL 12/22/23 PP26	38,205.18	12/22/2023	Payroll GL 12/22/23
		38,205.18	12/22/2023	Total Payroll GL 12/22/23
Abhav Tomar	Refund Registered for different Program 12/05/23	10.00	12/21/2023	38347
		10.00	12/21/2023	Total 38347
Aborn Powers Inc.	Contracted Closing Parks Gates- November 2023	4,000.00	12/14/2023	38272
		4,000.00	12/14/2023	Total 38272
Acer PB Inc.	CC Bark 11/9/23	94.38	12/21/2023	38316
Acer PB Inc.	CP Lake DG Rock, Drain Line 12/14/23	420.42	12/21/2023	
Acer PB Inc.	CP Lake Rip-Rap, Drain Project 12/13/23	189.83	12/21/2023	
		704.63	12/21/2023	Total 38316
Acer PB Inc.	Lake - RIP RAP 1 Yard 12/07/23	506.22	12/14/2023	38273
		506.22	12/14/2023	Total 38273
Acer PB Inc.	Lake DG Rock 12/12/23	420.42	12/21/2023	38316
		420.42	12/21/2023	Total 38316
ADM Screening	Pre-emp Screening Board Clerk 12/11/23	50.00	12/21/2023	38317
		50.00	12/21/2023	Total 38317
Affordable Blind Solutions	Blinds for the Social Room Door, Window, & Side Win. 10/26/23	2,353.75	12/7/2023	38228
		2,353.75	12/7/2023	Total 38228
AFSCME District Council 57	Union Dues for Payroll PP25 11/19-12/02/23	120.02	12/7/2023	38229
		120.02	12/7/2023	Total 38229

Cameron Park Community Services District
Check/Voucher Register - Check Register
From 12/1/2023 Through 12/31/2023

Vendor Name	Description	Check Amount	Check Date	Check #
AFSCME District Council 57	Union Dues for PP26 12/03-12/16/23	117.34	12/21/2023	38318
		117.34	12/21/2023	Total 38318
Airespring Inc.	Internet Broadband Com Cntr/Lake - December 2023	566.15	12/7/2023	38230
		566.15	12/7/2023	Total 38230
Airgas National Carbonation	CO2 Fill, Pool 12/04/23	537.61	12/21/2023	38320
		537.61	12/21/2023	Total 38320
Airgas National Carbonation	CO2 Fill, Pool 12/06/23	480.56	12/21/2023	38321
		480.56	12/21/2023	Total 38321
Airgas National Carbonation	CO2 Fill, Pool 12/09/23	280.04	12/21/2023	38322
		280.04	12/21/2023	Total 38322
Airgas National Carbonation	CO2 Fill, Pool Chemical 11/28/23	327.68	12/14/2023	38274
		327.68	12/14/2023	Total 38274
Airgas National Carbonation	CO2 Pool Chemicals 11/13/23	496.07	12/7/2023	38231
		496.07	12/7/2023	Total 38231
Airgas National Carbonation	CO2 Pool Chemicals 11/21/23	456.06	12/7/2023	38232
		456.06	12/7/2023	Total 38232
Airgas National Carbonation	Tank Rental, Pool 12/01/23	106.37	12/21/2023	38319
		106.37	12/21/2023	Total 38319
Alhambra	Water & Cooler Rental 11/27 & 12/3/23	89.99	12/21/2023	38323
		89.99	12/21/2023	Total 38323

Cameron Park Community Services District
Check/Voucher Register - Check Register
From 12/1/2023 Through 12/31/2023

Vendor Name	Description	Check Amount	Check Date	Check #
Allstar Fire Equipment, Inc.	SCBA Maint. 11/14/23	807.58	12/7/2023	38234
		807.58	12/7/2023	Total 38234
Arnolds for Awards, Inc.	FD Training JRLT Notebooks 10/23/23	913.28	12/7/2023	38235
		913.28	12/7/2023	Total 38235
AT&T Calnet 3	FD89 Fax Line Ban#9391035819 11/10-12/09/23	31.02	12/21/2023	38324
		31.02	12/21/2023	Total 38324
AT&T Calnet 3	FD89 Phone Lines BAN9391035822 10/24-11/23/23	212.05	12/7/2023	38236
		212.05	12/7/2023	Total 38236
Big O Tires #100	2000 Ford Exped. Swap Tires to 2002 F-250 12/26/23	280.00	12/28/2023	38352
		280.00	12/28/2023	Total 38352
Blackwell Services Inc	Special Check FD89 Heater 12/11/23	49,886.63	12/14/2023	38315
		49,886.63	12/14/2023	Total 38315
Bliss Power Lawn Equipment Co.	Parks - Lawn Mower Parts 10/04/23	103.45	12/7/2023	38238
Bliss Power Lawn Equipment Co.	Parks - Parts to rebuild Lwan Mower Deck 8/16/23	889.26	12/7/2023	
Bliss Power Lawn Equipment Co.	Parks - Rebuilt Lawn Mower Ignition 07/14/23	253.46	12/7/2023	
		1,246.17	12/7/2023	Total 38238
Bradley Carroll	Work Boot Reimb 12/04/23	132.55	12/7/2023	38244
		132.55	12/7/2023	Total 38244
Brighton Energy	CC Solar 11/01-11/30/23	2,634.90	12/7/2023	38240
		2,634.90	12/7/2023	Total 38240
Brighton Energy	FD89 Solar 11/01-11/30/23	750.54	12/7/2023	38241

Cameron Park Community Services District

Check/Voucher Register - Check Register

From 12/1/2023 Through 12/31/2023

<u>Vendor Name</u>	<u>Description</u>	<u>Check Amount</u>	<u>Check Date</u>	<u>Check #</u>
		750.54	12/7/2023	Total 38241
California Department of Tax and Fee Administration	Water Rights Fee 06/01-07/30/23 APP ID:A013794	647.96	12/7/2023	38245
		647.96	12/7/2023	Total 38245
California Public Employee's Retirement System	CalPERS 457 for Payroll 12/08/23 PP25	375.00	12/8/2023	1002516493
		375.00	12/8/2023	Total 1002516493
California Public Employee's Retirement System	CalPERS 457 for Payroll 12/22/23 PP26	375.00	12/22/2023	1002528458
		375.00	12/22/2023	Total 1002528458
California Public Employee's Retirement System	CalPERS Health - December 2023 (EE w/h)	2,254.74	12/5/2023	1002496044
California Public Employee's Retirement System	CalPERS Health - December 2023 (Ret. Admin 1000)	1,890.94	12/5/2023	
California Public Employee's Retirement System	CalPERS Health - December 2023 (Ret. Fire 3000)	1,696.58	12/5/2023	
California Public Employee's Retirement System	CalPERS Health - December 2023 (Ret. Parks 4000)	1,042.88	12/5/2023	
California Public Employee's Retirement System	CalPERS Health - December 2023 (Ret. Rec 5000)	2,746.26	12/5/2023	
California Public Employee's Retirement System	CalPERS Health - December 2023 (Admin)	3,486.58	12/5/2023	
California Public Employee's Retirement System	CalPERS Health - December 2023 (CC&R)	916.66	12/5/2023	
California Public Employee's Retirement System	CalPERS Health - December 2023 (CC)	1,833.33	12/5/2023	

Cameron Park Community Services District

Check/Voucher Register - Check Register

From 12/1/2023 Through 12/31/2023

<u>Vendor Name</u>	<u>Description</u>	<u>Check Amount</u>	<u>Check Date</u>	<u>Check #</u>
California Public Employee's Retirement System	CalPERS Health - December 2023 (Parks)	6,301.08	12/5/2023	
California Public Employee's Retirement System	CalPERS Health - December 2023 (Rec)	916.66	12/5/2023	
		23,085.71	12/5/2023	Total 1002496044
California Public Employee's Retirement System	CalPERS Retirement - Classic PP25 12-08-23	645.41	12/8/2023	1002516487
		645.41	12/8/2023	Total 1002516487
California Public Employee's Retirement System	CalPERS Retirement - Classic PP26 12-22-23	645.41	12/22/2023	1002528460
		645.41	12/22/2023	Total 1002528460
California Public Employee's Retirement System	CalPERS Retirement - Pepra PP25 12-08-23	4,636.64	12/8/2023	1002516484
California Public Employee's Retirement System	CalPERS Retirement - Pepra PP25 12-08-23 (B. Carroll adj)	0.11	12/8/2023	
		4,636.75	12/8/2023	Total 1002516484
California Public Employee's Retirement System	CalPERS Retirement - Pepra PP26 12-22-23	4,574.12	12/22/2023	1002528464
		4,574.12	12/22/2023	Total 1002528464
Capital Live Scan	Pre-emp Fingerprinting 11/30/23	42.00	12/14/2023	38275
		42.00	12/14/2023	Total 38275
Capitol Clutch & Brake, Inc.	FD E-388 Repairs 12/05/23	1,302.57	12/14/2023	38276
		1,302.57	12/14/2023	Total 38276
Carbon Copy, Inc.	Copier Count CCR, REC, Admin % November 2023	46.65	12/7/2023	38242

Cameron Park Community Services District

Check/Voucher Register - Check Register

From 12/1/2023 Through 12/31/2023

Vendor Name	Description	Check Amount	Check Date	Check #
Carbon Copy, Inc.	FD89 Copier Count Model:CS2553ci 11/01-11/30/23	10.43	12/7/2023	
		57.08	12/7/2023	Total 38242
CardConnect	Front Desk CC Devices Rental Mthly 11/01-11/30/23	50.00	12/7/2023	38243
		50.00	12/7/2023	Total 38243
Christie Posey	Hall/Kitchen Reservation Deposit Refunds 12/09/23	600.00	12/28/2023	38365
		600.00	12/28/2023	Total 38365
Christina Greek	Cell Allowance December 2023	100.00	12/7/2023	38254
Christina Greek	Home Printer/Supplies Allowance December 2023	50.00	12/7/2023	
		150.00	12/7/2023	Total 38254
Churchill's Hardware, Inc.	FD 89 Hardware Supplies 12/01/23	477.74	12/7/2023	38246
		477.74	12/7/2023	Total 38246
Churchill's Hardware, Inc.	Parks/CC Hardware Supplies 12/01/23	418.33	12/7/2023	38247
		418.33	12/7/2023	Total 38247
Cintas Corporation #622	CC Janitorial Supplies 11/28/23	310.69	12/7/2023	38248
		310.69	12/7/2023	Total 38248
Cintas Corporation #622	CC Janitorial Supplies 12/05/23	211.05	12/14/2023	38278
Cintas Corporation #622	CC Janitorial Supplies 12/12/23	231.55	12/14/2023	
		442.60	12/14/2023	Total 38278
Cintas Corporation #622	CC Janitorial Supplies 12/19/23	329.90	12/21/2023	38326
		329.90	12/21/2023	Total 38326

Cameron Park Community Services District

Check/Voucher Register - Check Register

From 12/1/2023 Through 12/31/2023

Vendor Name	Description	Check Amount	Check Date	Check #
Cintas Corporation #622	CC Janitorial Supplies 12/27/23	310.69	12/28/2023	38353
		310.69	12/28/2023	Total 38353
Columbia Communications, Inc	FD89 Radio Alarm Repair 12/07/23	1,969.42	12/14/2023	38279
		1,969.42	12/14/2023	Total 38279
CSG Consultants, Inc.	FD Fire Marshall Services 9/30-10/27/23	540.00	12/21/2023	38327
CSG Consultants, Inc.	Fire Marshall Services 10/28-11/24/23	1,755.00	12/21/2023	
		2,295.00	12/21/2023	Total 38327
Dawn Elizabeth Wolfson	DIR Comp Meetings 10/2,3,4,18/23	400.00	12/7/2023	38271
Dawn Elizabeth Wolfson	DIR Comp Meetings 11,6,7,15,22/23	400.00	12/7/2023	
		800.00	12/7/2023	Total 38271
Dawn Elizabeth Wolfson	DIR Comp Meetings 12/4,5,7,20/23	400.00	12/28/2023	38370
		400.00	12/28/2023	Total 38370
De Lage Landen Financial Services, Inc.	CSD Copier Lease 12/15/23-1/14/24	235.95	12/28/2023	38354
		235.95	12/28/2023	Total 38354
Delta Dental of California	Dental - January 2023	1,201.88	12/28/2023	38355
		1,201.88	12/28/2023	Total 38355
Department of Justice	CC/Rec Pre-emp Fingerprint November 2023	64.00	12/21/2023	38328
		64.00	12/21/2023	Total 38328
Eide Bailly LLP	Accounting Services - November 2023	397.50	12/7/2023	38249

Cameron Park Community Services District

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From 12/1/2023 Through 12/31/2023

<u>Vendor Name</u>	<u>Description</u>	<u>Check Amount</u>	<u>Check Date</u>	<u>Check #</u>
		397.50	12/7/2023	Total 38249
El Dorado County Air Quality Mgmt Dist.	Community Center Boiler Perm# 06-1748 #FA0006535 2023-2024	1,027.20	12/21/2023	38329
El Dorado County Air Quality Mgmt Dist.	CP Lake Generator Perm#15-1747 #FA0006534 2023-2024	1,076.24	12/21/2023	
		2,103.44	12/21/2023	Total 38329
El Dorado County Environmental Mgmt.	CP CSD Food/Pool Permits #FA0004953 2023/2024	1,080.00	12/21/2023	38330
		1,080.00	12/21/2023	Total 38330
El Dorado Irrigation District	Bar J 15A Water/Landscape 09/21-11/27/23	428.22	12/14/2023	38287
		428.22	12/14/2023	Total 38287
El Dorado Irrigation District	Bar J B Water 09/26-11/22/23	378.39	12/14/2023	38288
		378.39	12/14/2023	Total 38288
El Dorado Irrigation District	CC Bldgs Water/Sewer 09/21-11/30/23	1,780.57	12/14/2023	38292
		1,780.57	12/14/2023	Total 38292
El Dorado Irrigation District	CC Pool & Grounds Recycle/Water/Sewer 09/21-11/30/23	613.79	12/14/2023	38293
		613.79	12/14/2023	Total 38293
El Dorado Irrigation District	Chardi Corner Water/Landscape 09/21-11/17/23	169.27	12/14/2023	38291
		169.27	12/14/2023	Total 38291
El Dorado Irrigation District	Christa Water 09/23-11/22/23	2,208.62	12/14/2023	38286
		2,208.62	12/14/2023	Total 38286

Cameron Park Community Services District

Check/Voucher Register - Check Register

From 12/1/2023 Through 12/31/2023

Vendor Name	Description	Check Amount	Check Date	Check #
El Dorado Irrigation District	CM RR's Water/Sewer 09/22-11/30/23	197.02	12/14/2023	38282
		197.02	12/14/2023	Total 38282
El Dorado Irrigation District	CP Lake Water/Sewer 09/27-11/30/23	776.64	12/14/2023	38290
		776.64	12/14/2023	Total 38290
El Dorado Irrigation District	D. West Water 09/22-11/20/23	649.54	12/14/2023	38289
		649.54	12/14/2023	Total 38289
El Dorado Irrigation District	Dog Park Water 09/21-11/20/23	157.82	12/14/2023	38284
		157.82	12/14/2023	Total 38284
El Dorado Irrigation District	FD88 Water/Sewer 09/23-11/30/23	451.02	12/14/2023	38283
		451.02	12/14/2023	Total 38283
El Dorado Irrigation District	FD89 Water/Sewer 09/26-11/30/23	2,368.71	12/14/2023	38281
		2,368.71	12/14/2023	Total 38281
El Dorado Irrigation District	Rasmussen Water/Sewer 09/26-11/30/23	313.13	12/14/2023	38285
		313.13	12/14/2023	Total 38285
Elsie, Jones	Refund for Rec Activity 12/21/23	85.00	12/28/2023	38360
		85.00	12/28/2023	Total 38360
Epperson Law Group, PC	Legal, Srvs, Calls, Emails, Mtgs 11/01-11/30/23	1,134.00	12/14/2023	38294
		1,134.00	12/14/2023	Total 38294
Eric William Blodgett Aiston	DIR Comp Meetings 11/2,3,6,7,9,15/23	600.00	12/7/2023	38233
		600.00	12/7/2023	Total 38233

Cameron Park Community Services District
Check/Voucher Register - Check Register
From 12/1/2023 Through 12/31/2023

Vendor Name	Description	Check Amount	Check Date	Check #
Eric William Blodgett Aiston	DIR Comp Meetings 12/5,7,20/23	300.00	12/28/2023	38350
		300.00	12/28/2023	Total 38350
Executech	Fianace Officer Laptop (CG's Laptop to GM) 12/23/23	2,617.00	12/28/2023	38356
		2,617.00	12/28/2023	Total 38356
Executech	MSA, IT Srvcs, December 2023	3,146.06	12/7/2023	38250
		3,146.06	12/7/2023	Total 38250
Executech	Sonic Wall 1yr Renewals (Network Security) 12/17/23	2,658.98	12/21/2023	38331
		2,658.98	12/21/2023	Total 38331
Failsafe Testing LLC	FD E89 Ladder Repair 11/25/23	405.00	12/14/2023	38295
		405.00	12/14/2023	Total 38295
Fire Apparatus Solutions	FD E89 Fender Replacement Part 12/14/23	959.87	12/21/2023	38332
		959.87	12/21/2023	Total 38332
Government Finance Officer's Assoc.	C. Greek Membership Renewal 01/01/24-12/31/24	160.00	12/7/2023	38252
		160.00	12/7/2023	Total 38252
GS Smog, Inc.	Smog Inspect. 2000 Doge-Cab & Chassis R3500 11/27/23	40.00	12/7/2023	38255
GS Smog, Inc.	Smog Inspect. 2001 Ford Pickup F250 11/27/23	40.00	12/7/2023	
		80.00	12/7/2023	Total 38255
HFW Enterprises, LLC	FD E-288 Repairs 12/04/23	6,798.20	12/14/2023	38297
		6,798.20	12/14/2023	Total 38297

Cameron Park Community Services District

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From 12/1/2023 Through 12/31/2023

<u>Vendor Name</u>	<u>Description</u>	<u>Check Amount</u>	<u>Check Date</u>	<u>Check #</u>
Highlander Termite & Pest Control	CC Pest Control 12/12/23	75.00	12/21/2023	38333
		<hr/> 75.00	12/21/2023	Total 38333
Highlander Termite & Pest Control	FD88 Pest Control 12/13/23	65.00	12/28/2023	38358
		<hr/> 65.00	12/28/2023	Total 38358
Highlander Termite & Pest Control	FD89 Pest Control 12/15/23 #17757	75.00	12/21/2023	38334
		<hr/> 75.00	12/21/2023	Total 38334
Hunt & Sons	FD Bulk Fuel 11/24/23	1,304.38	12/7/2023	38256
		<hr/> 1,304.38	12/7/2023	Total 38256
Hunt & Sons	FD Bulk Fuel 12/08/23	1,897.32	12/21/2023	38335
		<hr/> 1,897.32	12/21/2023	Total 38335
Interwest Consulting Group, Inc.	FD Fire Marshall Nina's Taqueria hood & Duct System 11/13/23	317.75	12/14/2023	38298
		<hr/> 317.75	12/14/2023	Total 38298
Interwest Consulting Group, Inc.	Fire Marshall AT&T CVL02483 08/01-09/30/23	222.50	12/7/2023	38257
Interwest Consulting Group, Inc.	Fire Marshall AT&T CVL02483 10/01-11/15/23	95.00	12/7/2023	
		<hr/> 317.50	12/7/2023	Total 38257
James Mog	Pre-Legal Postage Reimb	76.29	12/7/2023	38258
		<hr/> 76.29	12/7/2023	Total 38258
Jeffrey David Hedgepeth	FD88 App Bay Heater Repair 12/03/23	593.00	12/14/2023	38296
		<hr/> 593.00	12/14/2023	Total 38296

Cameron Park Community Services District

Check/Voucher Register - Check Register

From 12/1/2023 Through 12/31/2023

Vendor Name	Description	Check Amount	Check Date	Check #
Jill Ritzman	Cell Allowance December 2023	100.00	12/7/2023	38263
		100.00	12/7/2023	Total 38263
JS West Propane Gas	CC Bldgs & Pool Propane 11/02-11/27/23	10,350.79	12/21/2023	38336
		10,350.79	12/21/2023	Total 38336
JS West Propane Gas	FD88 Propane Fill 11/27/23	459.91	12/28/2023	38361
		459.91	12/28/2023	Total 38361
Kimberly Vickers	Cell Allowance December 2023	100.00	12/7/2023	38269
		100.00	12/7/2023	Total 38269
Larry McBride	In Lieu Med Benefits - December 2023	600.00	12/14/2023	38301
		600.00	12/14/2023	Total 38301
Laura Sanders-Ito	Cell Allowance December 2023	50.00	12/7/2023	38265
		50.00	12/7/2023	Total 38265
Laura Sanders-Ito	Mileage Reimb Oct, NOV, Dec 2023	28.62	12/28/2023	38366
		28.62	12/28/2023	Total 38366
Leahe Daby	D. West field Deposit Refund 12/11/23	100.00	12/14/2023	38280
		100.00	12/14/2023	Total 38280
Lincoln Aquatics (SCP Distributors LLC)	Igniter for Pool Heater 12/04/23	88.77	12/14/2023	38299
		88.77	12/14/2023	Total 38299
Lincoln Aquatics (SCP Distributors LLC)	Muriatic Acid for Pool 11/29/23	1,046.20	12/14/2023	38300
		1,046.20	12/14/2023	Total 38300

Cameron Park Community Services District

Check/Voucher Register - Check Register

From 12/1/2023 Through 12/31/2023

Vendor Name	Description	Check Amount	Check Date	Check #
Lincoln Aquatics (SCP Distributors LLC)	New Control Valve, Pool 12/18/23	4,682.13	12/21/2023	38337
		<hr/> 4,682.13	12/21/2023	Total 38337
Marquee Fire Protection	CC Annual Sprinkler Inspection 12/13/23	1,765.00	12/21/2023	38338
		<hr/> 1,765.00	12/21/2023	Total 38338
Marquee Fire Protection	FD 89 Annual Sprinkler Inspection 12/13/23	765.00	12/21/2023	38339
		<hr/> 765.00	12/21/2023	Total 38339
Matt Bustabade	Work Boots Reimb 11/26/23	150.00	12/21/2023	38325
		<hr/> 150.00	12/21/2023	Total 38325
Michael Grassle	Cell Allowance December 2023	100.00	12/7/2023	38253
Michael Grassle	Mileage Reimb - November 2023	81.87	12/7/2023	
Michael Grassle	Mileage Reimb October 2023	167.71	12/7/2023	
		<hr/> 349.58	12/7/2023	Total 38253
Michael T Bradburn	FD89 Staircase Repair 10/31/23	5,086.00	12/7/2023	38239
		<hr/> 5,086.00	12/7/2023	Total 38239
Monique Scobey	DIR Comp Meetings 12/7,20/23	200.00	12/28/2023	38367
		<hr/> 200.00	12/28/2023	Total 38367
Monique Scobey	DIR Comp Meetings 8/1,1,2,8,16/23	500.00	12/14/2023	38309
		<hr/> 500.00	12/14/2023	Total 38309
Moore Recreation Therapy & Consulting Inc.	Project High Five Final Consultant Pymt/Concludes grant 23'	21,050.00	12/21/2023	38341
		<hr/> 21,050.00	12/21/2023	Total 38341

Cameron Park Community Services District
Check/Voucher Register - Check Register
From 12/1/2023 Through 12/31/2023

Vendor Name	Description	Check Amount	Check Date	Check #
Municipal Resource Group LLC	D. Ashton Prof Services 10/03-10/30/23	3,500.00	12/21/2023	38342
Municipal Resource Group LLC	D. Ashton Prof Services 11/02-11-30/23	5,125.00	12/21/2023	
		8,625.00	12/21/2023	Total 38342
Napa Auto Parts	CC Zamboni Batteries 12/15/23	852.34	12/21/2023	38343
		852.34	12/21/2023	Total 38343
Napa Auto Parts	CP Lake - Exmark Oil Change Materials 12/06/23	124.23	12/14/2023	38302
Napa Auto Parts	CP Lake - Oil Filter 12/05/23	46.03	12/14/2023	
		170.26	12/14/2023	Total 38302
Napa Auto Parts	Lake - Air Filter, Exactfitblade 12/18/23	439.02	12/28/2023	38362
		439.02	12/28/2023	Total 38362
Napa Auto Parts	Parks - Equip Supplies (w/Credit \$18 5397-601091) 11/28/23	228.50	12/7/2023	38259
Napa Auto Parts	Parks - Equipment Supplies 11/29/23	75.45	12/7/2023	
		303.95	12/7/2023	Total 38259
O'Connor & Company	CP CSD 21/22 Audit Services 9/19-11/30/23	2,587.50	12/7/2023	38260
		2,587.50	12/7/2023	Total 38260
Pathian Administrators	Vision Benefits - January 2024	172.39	12/14/2023	38303
		172.39	12/14/2023	Total 38303
Paul Monaco	FD FAE/P Monaco DMV Reimb 12/14/23	90.00	12/21/2023	38340
		90.00	12/21/2023	Total 38340

Cameron Park Community Services District
Check/Voucher Register - Check Register
From 12/1/2023 Through 12/31/2023

Vendor Name	Description	Check Amount	Check Date	Check #
Paychex	Paychex Flex/Mobile fees for November 2023	212.55	12/20/2023	4407046
		212.55	12/20/2023	Total 4407046
Paychex	Paychex Payroll Fees for 12-08-23 PP25	293.35	12/8/2023	2023120401
		293.35	12/8/2023	Total 2023120401
PG&E	Elec. 10/25-11/26/23 LLADs	13,376.37	12/14/2023	38304
		13,376.37	12/14/2023	Total 38304
PG&E	Elec. 11 Lamps 11/15-12/14/23	186.86	12/28/2023	38364
		186.86	12/28/2023	Total 38364
PG&E	Elec. 8 Lamps 11/15-12/14/23	135.92	12/28/2023	38363
		135.92	12/28/2023	Total 38363
PG&E	Elec. CC & LP #37 10/19-11/16/23	3,784.80	12/7/2023	38261
		3,784.80	12/7/2023	Total 38261
PG&E	Elec. CP Lake & New Crn 10/25-11/26/23	1,755.32	12/14/2023	38305
		1,755.32	12/14/2023	Total 38305
PG&E	FD's 88,89 & Tower, Carousel 10/25-11/26/23	1,259.28	12/14/2023	38306
		1,259.28	12/14/2023	Total 38306
ProPet Distributors, Inc.	Parks/LLAD's - Dog Waste Bags 12/12/23	610.50	12/21/2023	38344
		610.50	12/21/2023	Total 38344
Regional Government Services Authority	Contract Services for GM Recruit - November 2023	2,563.75	12/21/2023	38345
		2,563.75	12/21/2023	Total 38345

Cameron Park Community Services District

Check/Voucher Register - Check Register

From 12/1/2023 Through 12/31/2023

Vendor Name	Description	Check Amount	Check Date	Check #
Regional Government Services Authority	Reimb Expenses for Randolph Pollard (\$119.49+135.47)10/31/23	254.96	12/7/2023	38262
		254.96	12/7/2023	Total 38262
Ringger Studios	1/2 Half Reservation Deposit Refund 12/09/23	300.00	12/28/2023	38368
		300.00	12/28/2023	Total 38368
Riverview International Trucks, Inc.	FD E-388 Repairs 12/05/23	598.84	12/14/2023	38307
		598.84	12/14/2023	Total 38307
Riverview International Trucks, Inc.	FD E-388 Transmission Filter 11/22/23	102.85	12/7/2023	38264
		102.85	12/7/2023	Total 38264
Riverview International Trucks, Inc.	FD E388 Maint Part 12/07/23	6.25	12/21/2023	38346
Riverview International Trucks, Inc.	FD E388 Maint. Part 12/07/23	188.01	12/21/2023	
Riverview International Trucks, Inc.	FD E388 Maint. Parts 12/07/23	65.90	12/21/2023	
Riverview International Trucks, Inc.	FD E388 Maint. Parts 12/12/23	1,036.69	12/21/2023	
		1,296.85	12/21/2023	Total 38346
Robert A. Godwin	Men's Basketball Officiating 11/7,14,28/23	540.00	12/7/2023	38251
		540.00	12/7/2023	Total 38251
Robert A. Godwin	Men's Basketball Officiating 12/5,12,19/23	540.00	12/28/2023	38357
		540.00	12/28/2023	Total 38357

Cameron Park Community Services District

Check/Voucher Register - Check Register

From 12/1/2023 Through 12/31/2023

Vendor Name	Description	Check Amount	Check Date	Check #
Safelite Auto Glass	FD E-388 Windshield Replacement 11/30/23	715.50	12/14/2023	38308
		715.50	12/14/2023	Total 38308
Sharon L Caputo	Inst. Pay Speaking Spanish Classes 10/11-12/06/23	504.00	12/14/2023	38277
		504.00	12/14/2023	Total 38277
Sidney Arthur Bazett	DIR Comp Meetings 11/7,15/23	200.00	12/7/2023	38237
		200.00	12/7/2023	Total 38237
Sidney Arthur Bazett	DIR Comp Meetings 12/7,20/23	200.00	12/28/2023	38351
		200.00	12/28/2023	Total 38351
SiteOne Landscape Supply	CP lake Drain Line Material 12/05/23	345.36	12/14/2023	38310
		345.36	12/14/2023	Total 38310
State Industrial Products	Parks Chemicals 12/05/23	568.27	12/14/2023	38311
		568.27	12/14/2023	Total 38311
Timothy Israel	DIR Comp Meetings 10/4,18/23	200.00	12/28/2023	38359
Timothy Israel	DIR Comp Meetings 11/2,6,15/23	300.00	12/28/2023	
Timothy Israel	DIR Comp Meetings 12/7,20/23	200.00	12/28/2023	
Timothy Israel	DIR Comp Meetings 7/10,19/23	200.00	12/28/2023	
Timothy Israel	DIR Comp Meetings 8/7,16/23	200.00	12/28/2023	
Timothy Israel	DIR Comp Meetings 9/11,11,13,20,28/23	500.00	12/28/2023	
		1,600.00	12/28/2023	Total 38359
Todd Upton	Reissue Classroom Depsoit Refund 11/21/23	40.00	12/7/2023	38266
		40.00	12/7/2023	Total 38266

Cameron Park Community Services District

Check/Voucher Register - Check Register

From 12/1/2023 Through 12/31/2023

<u>Vendor Name</u>	<u>Description</u>	<u>Check Amount</u>	<u>Check Date</u>	<u>Check #</u>
TPX Communications	Com Center Phones/Internet December 2023	1,055.84	12/14/2023	38312
		<hr/>		
		1,055.84	12/14/2023	Total 38312
Umpqua Bank	Credit Card Merch Fees- Vantiv/Ump November 2023 (CC 14%)	183.65	12/11/2023	Merch Fees
Umpqua Bank	Credit Card Merch Fees- Vantiv/Ump November 2023(Parks 0.5%)	743.64	12/11/2023	
Umpqua Bank	Credit Card Merch Fees- Vantiv/Ump November 2023(Rec 56.69%)	6.55	12/11/2023	
Umpqua Bank	Credit Card Merch Fees- Vantiv/Ump November2023(ARC 5.51%)	72.28	12/11/2023	
Umpqua Bank	Credit Card Merch Fees- Vantiv/Ump November2023(FD IN 23.3%)	305.64	12/11/2023	
		<hr/>		
		1,311.76	12/11/2023	Total Merch Fees
Umpqua Bank	First Responder Fee - NSF check & bank fee 12/01/23	443.00	12/1/2023	FRF account NSF
Umpqua Bank	First Responder Fee - NSF check & bank fee 12/05/23	229.00	12/5/2023	
		<hr/>		
		672.00	12/1/2023	Total FRF account NSF
Umpqua Bank	Umpqua Bank Maint. Fees - November 2023	84.68	12/20/2023	Bank Maint Fee
		<hr/>		
		84.68	12/20/2023	Total Bank Maint Fee
Umpqua Bank Commercial Card OPS	Umpqua CC's - November 2023	8,355.66	12/14/2023	38313
		<hr/>		
		8,355.66	12/14/2023	Total 38313
Verizon Wireless	FD Wireless 10/16-11/15/23	668.83	12/7/2023	38267
		<hr/>		
		668.83	12/7/2023	Total 38267
Verizon Wireless	FD Wireless 10/16-11/15/23	114.03	12/7/2023	38268
		<hr/>		
		114.03	12/7/2023	Total 38268

Cameron Park Community Services District

Check/Voucher Register - Check Register

From 12/1/2023 Through 12/31/2023

<u>Vendor Name</u>	<u>Description</u>	<u>Check Amount</u>	<u>Check Date</u>	<u>Check #</u>
Verizon Wireless	Parks Wireless Ipads/Hotspots 11/11-12/10/23	320.89	12/28/2023	38369
		320.89	12/28/2023	Total 38369
Verizon Wireless	Wireless Phones CC, Rec, Parks, CCR 11/11-12/10/23	599.06	12/21/2023	38348
		599.06	12/21/2023	Total 38348
Vermont Systems LLC	Fac Res/Mob Rectrac - Training 11/08/23	175.00	12/14/2023	38314
Vermont Systems LLC	RecTrac Update W/ Executech11/29/23	350.00	12/14/2023	
		525.00	12/14/2023	Total 38314
Wilkinson Portables, Inc.	D. West Porta Potty ID:28615 11/13-12/10/23	184.33	12/21/2023	38349
		184.33	12/21/2023	Total 38349
Wittman Enterprises, LLC	First Responder Fees Billing Service 10/30-11/29/23	1,806.00	12/7/2023	38270
		1,806.00	12/7/2023	Total 38270
Report Total		337,646.48		

Cameron Park Community Services District

Check/Voucher Register - Check Register

From 1/1/2024 Through 1/31/2024

Vendor Name	Description	Check Amount	Check Date	Check #
	Payroll GL 01/05/24 PP01	45,319.57	1/5/2024	Payroll GL 01/05/24
		45,319.57	1/5/2024	Total Payroll GL 01/05/24
	Payroll GL 01/19/24 PP02	41,652.70	1/19/2024	Payroll GL 01/19/24
		41,652.70	1/19/2024	Total Payroll GL 01/19/24
	Payroll GL A. Gardner Hold 01/05/24 PP01	(162.08)	1/5/2024	Payroll GL 01/05/24
		(162.08)	1/5/2024	Total Payroll GL 01/05/24
Abila	Accounting Software - February 2024	920.66	1/11/2024	38415
		920.66	1/11/2024	Total 38415
ADM Screening	Pre-emp Screening Admin/Parks 1/5/24	150.00	1/11/2024	38416
		150.00	1/11/2024	Total 38416
AFSCME District Council 57	Union Dues for Payroll PP01 12/17-12/30/23	116.29	1/4/2024	38371
		116.29	1/4/2024	Total 38371
AFSCME District Council 57	Union Dues for Payroll PP02 12/31/23-1/13/24	65.71	1/18/2024	38443
		65.71	1/18/2024	Total 38443
Airespring Inc.	Internet Broadband Com Cntr/Lake - January 2023	566.15	1/4/2024	38372
		566.15	1/4/2024	Total 38372
Airgas National Carbonation	CO2 Fill, Pool 1/03/24	511.22	1/18/2024	38445
		511.22	1/18/2024	Total 38445
Airgas National Carbonation	CO2 Fill, Pool 12/23/23	497.73	1/4/2024	38373
		497.73	1/4/2024	Total 38373
Airgas National Carbonation	CO2 Tank Rental 12/31/23	106.37	1/18/2024	38444

Cameron Park Community Services District

Check/Voucher Register - Check Register

From 1/1/2024 Through 1/31/2024

<u>Vendor Name</u>	<u>Description</u>	<u>Check Amount</u>	<u>Check Date</u>	<u>Check #</u>
		106.37	1/18/2024	Total 38444
Alhambra	Water & Cooler rental 1/8/24	51.02	1/18/2024	38447
		51.02	1/18/2024	Total 38447
Alison S. Lloyd	Inst. Pay Ballet Classes 12/01-12/20/23	715.00	1/4/2024	38396
		715.00	1/4/2024	Total 38396
All Star Rents	CP Lake Weed Abatement (Nvr Rec'd) 6/2/23	1,053.42	1/25/2024	38471
		1,053.42	1/25/2024	Total 38471
Allstar Fire Equipment, Inc.	BATT. 5 SCBA Repair & Flow Testing 5/31/23	1,711.44	1/25/2024	38472
		1,711.44	1/25/2024	Total 38472
Alyssa Ward	Hall 1/2 Deposit Refund 12/16/23	600.00	1/4/2024	38412
		600.00	1/4/2024	Total 38412
AT&T Calnet 3	CSD Phone Lines BAN#9391035823 11/24-12/23/23	476.92	1/4/2024	38374
		476.92	1/4/2024	Total 38374
AT&T Calnet 3	FD Fax Line 12/10/23-01/09/24	29.25	1/18/2024	38448
		29.25	1/18/2024	Total 38448
AT&T Calnet 3	FD89 Phone Lines BAN#9391035822 11/24-12/23/23	218.99	1/4/2024	38375
		218.99	1/4/2024	Total 38375
Brighton Energy	CC Solar 12/1-12/31/23	1,655.30	1/11/2024	38418
		1,655.30	1/11/2024	Total 38418
Brighton Energy	FD89 Solar 12/1-12/31/23	543.74	1/11/2024	38417
		543.74	1/11/2024	Total 38417

Cameron Park Community Services District

Check/Voucher Register - Check Register

From 1/1/2024 Through 1/31/2024

<u>Vendor Name</u>	<u>Description</u>	<u>Check Amount</u>	<u>Check Date</u>	<u>Check #</u>
C & H Motor Parts, Inc	FD E-88 Snow Chains 1/16/24	622.50	1/25/2024	38474
		622.50	1/25/2024	Total 38474
California Public Employee's Retirement System	CalPERS 457 for Payroll 01/05/24 PP01	375.00	1/5/2024	1002538674
		375.00	1/5/2024	Total 1002538674
California Public Employee's Retirement System	CalPERS 457 for Payroll 01/19/24 PP02	375.00	1/24/2024	1002560833
		375.00	1/24/2024	Total 1002560833
California Public Employee's Retirement System	CalPERS Retirement - Classic PP01 01-05-24	645.41	1/5/2024	1002538671
		645.41	1/5/2024	Total 1002538671
California Public Employee's Retirement System	CalPERS Retirement - Classic PP02 01-19-24	645.41	1/24/2024	1002560831
		645.41	1/24/2024	Total 1002560831
California Public Employee's Retirement System	CalPERS Retirement - Pepra A. Gardner Adjust. PP01 01-09-24	323.63	1/9/2024	1002544620
		323.63	1/9/2024	Total 1002544620
California Public Employee's Retirement System	CalPERS Retirement - Pepra PP01 01-05-24	4,561.44	1/5/2024	1002538668
		4,561.44	1/5/2024	Total 1002538668
California Public Employee's Retirement System	CalPERS Retirement - Pepra PP02 01-19-24	5,085.77	1/24/2024	1002560824
		5,085.77	1/24/2024	Total 1002560824

Cameron Park Community Services District

Check/Voucher Register - Check Register

From 1/1/2024 Through 1/31/2024

<u>Vendor Name</u>	<u>Description</u>	<u>Check Amount</u>	<u>Check Date</u>	<u>Check #</u>
California Public Employee's Retirement System	REVCaPERS Health - January 2024 (NEW Ret.Parks 4000)man.adj	2,644.31	1/3/2024	1002527414
California Public Employee's Retirement System	REVISED CaPERS Health - January 2024 (Admin)	3,897.33	1/3/2024	
California Public Employee's Retirement System	REVISED CaPERS Health - January 2024 (CC)	2,049.36	1/3/2024	
California Public Employee's Retirement System	REVISED CaPERS Health - January 2024 (EE w/h)	2,040.82	1/3/2024	
California Public Employee's Retirement System	REVISED CaPERS Health - January 2024 (Parks)	4,639.89	1/3/2024	
California Public Employee's Retirement System	REVISED CaPERS Health - January 2024 (Rec)	2,966.02	1/3/2024	
California Public Employee's Retirement System	REVISED CaPERS Health - January 2024 (Ret. Admin 1000)	1,264.68	1/3/2024	
California Public Employee's Retirement System	REVISED CaPERS Health - January 2024 (Ret. Fire 3000)	1,841.56	1/3/2024	
California Public Employee's Retirement System	REVISED CaPERS Health - January 2024 (Ret. Parks 4000)	1,135.37	1/3/2024	
California Public Employee's Retirement System	REVISED CaPERS Health - January 2024 (Ret. Rec 5000)	3,007.46	1/3/2024	
California Public Employee's Retirement System	REVISED CaPERS Health - January 2024(CC&R)	1,024.68	1/3/2024	
		<hr/>		
		26,511.48	1/3/2024	Total 1002527414
Capital Live Scan	Pre-emp Fingerprinting Admin/Parks 12/31/23	63.00	1/11/2024	38419
		<hr/>		
		63.00	1/11/2024	Total 38419
Carbon Copy, Inc.	CC Copier Color Toners 12/21/23	375.01	1/4/2024	38377
Carbon Copy, Inc.	Copier Count CC&R, Rec, Admin % December 2023	28.12	1/4/2024	

Cameron Park Community Services District

Check/Voucher Register - Check Register

From 1/1/2024 Through 1/31/2024

Vendor Name	Description	Check Amount	Check Date	Check #
Carbon Copy, Inc.	FD89 Copier Count CS2553ci 12/1-12/31/23	13.06	1/4/2024	
		416.19	1/4/2024	Total 38377
Carbon Copy, Inc.	FD89 Copier Toner (w/credit -117.98 #625830) 1/4/24	144.42	1/11/2024	38420
		144.42	1/11/2024	Total 38420
CardConnect	Front Desk CC Devices Rental Mthly 12/01-12/31/23	50.00	1/4/2024	38378
		50.00	1/4/2024	Total 38378
Christina Greek	Cell Allowance - January 2024	50.00	1/4/2024	38390
Christina Greek	Home Printer/Supplies Allowance - January 2024	50.00	1/4/2024	
		100.00	1/4/2024	Total 38390
Churchill's Hardware, Inc.	FD89 Hardware Supplies 01/02/24	134.07	1/4/2024	38380
		134.07	1/4/2024	Total 38380
Churchill's Hardware, Inc.	Parks/CC Hardware Supplies 01/02/2024	189.98	1/4/2024	38381
		189.98	1/4/2024	Total 38381
Cintas Corporation #622	CC Janitorial Supplies 1/03/24	181.81	1/4/2024	38382
		181.81	1/4/2024	Total 38382
Cintas Corporation #622	CC Janitorial Supplies 1/16/24	325.99	1/18/2024	38451
		325.99	1/18/2024	Total 38451
Cintas Corporation #622	CC Janitorial Supplies 1/9/24	231.55	1/11/2024	38421
		231.55	1/11/2024	Total 38421
Comcast	FD88 Internet 1/14-2/13/24	109.00	1/18/2024	38453
		109.00	1/18/2024	Total 38453

Cameron Park Community Services District

Check/Voucher Register - Check Register

From 1/1/2024 Through 1/31/2024

<u>Vendor Name</u>	<u>Description</u>	<u>Check Amount</u>	<u>Check Date</u>	<u>Check #</u>
Comcast	FD88 Internet 12/14/23-1/13/24	95.00	1/4/2024	38384
		95.00	1/4/2024	Total 38384
Comcast	FD89 Internet 1/11-2/10/24	351.16	1/18/2024	38452
		351.16	1/18/2024	Total 38452
Comcast	FD89 Internet 12/11/23-1/10/24	163.30	1/4/2024	38383
		163.30	1/4/2024	Total 38383
Cynthia J. Gillihan	Parks Truck (From FD) F150 Lett. Logo/Removals 1/9/24	513.29	1/18/2024	38456
		513.29	1/18/2024	Total 38456
Dawn Avalon	Inst. Pay Tai Chi for Health Classes 12/05-26/23	132.60	1/4/2024	38376
		132.60	1/4/2024	Total 38376
Dawn Elizabeth Wolfson	DIR Comp Meeting 1/17/24	100.00	1/18/2024	38469
		100.00	1/18/2024	Total 38469
De Lage Landen Financial Services, Inc.	CSD Copier Lease 1/15-2/14/24	235.95	1/25/2024	38476
		235.95	1/25/2024	Total 38476
De Lage Landen Financial Services, Inc.	FD88 Copier Lease 1/15-2/14/24	64.35	1/25/2024	38475
		64.35	1/25/2024	Total 38475
De Lage Landen Financial Services, Inc.	FD88 Copier Lease 12/15/23-1/14/24	64.35	1/4/2024	38386
		64.35	1/4/2024	Total 38386
De Lage Landen Financial Services, Inc.	FD89 Copier Lease 1/15-2/14/24	196.82	1/25/2024	38477

Cameron Park Community Services District

Check/Voucher Register - Check Register

From 1/1/2024 Through 1/31/2024

<u>Vendor Name</u>	<u>Description</u>	<u>Check Amount</u>	<u>Check Date</u>	<u>Check #</u>
		196.82	1/25/2024	Total 38477
De Lage Landen Financial Services, Inc.	FD89 Copier Lease 12/15/23-01/14/24	216.68	1/4/2024	38385
		216.68	1/4/2024	Total 38385
Delta Dental of California	Dental - February 2024	1,677.82	1/18/2024	38454
		1,677.82	1/18/2024	Total 38454
Department of Justice	Admin/Parks Pre-emp Fingerprint Dec 2023	96.00	1/18/2024	38455
		96.00	1/18/2024	Total 38455
Dept. of Forestry & Fire Protection	CP Lake Picnic (4) Tables 1/17/24	1,589.56	1/25/2024	38478
		1,589.56	1/25/2024	Total 38478
EDC Emergency Services Authority	FY 23/24 Q1 Dispatch July-Sept. 2023	6,301.57	1/25/2024	38479
		6,301.57	1/25/2024	Total 38479
Eide Bailly LLP	Accounting Services - December 2023	1,596.75	1/4/2024	38387
		1,596.75	1/4/2024	Total 38387
El Dorado County Environmental Mgmt.	CSD Pool Permit ID:FA0005796 1/1/24	351.00	1/11/2024	38423
		351.00	1/11/2024	Total 38423
El Dorado County Environmental Mgmt.	Parks Chipper Permit ID:FA0000024 1/1/24	351.00	1/11/2024	38422
		351.00	1/11/2024	Total 38422
El Dorado Hills Community Services District	New Parks Trucks 2001 Dodge Ram/2006 Chevy Silverado 1/24/24	1,179.75	1/25/2024	38480
		1,179.75	1/25/2024	Total 38480

Cameron Park Community Services District

Check/Voucher Register - Check Register

From 1/1/2024 Through 1/31/2024

Vendor Name	Description	Check Amount	Check Date	Check #
Epperson Law Group, PC	Legal, Srvs, Calls, Emails, Mtgs 12/01-12/31/23	522.00	1/11/2024	38424
		522.00	1/11/2024	Total 38424
Eric William Blodgett Aiston	DIR Compe Meetings 1/4,5,8,9,17/24	500.00	1/18/2024	38446
		500.00	1/18/2024	Total 38446
Ewing Irrigation Products, Inc.	Christa Park Irrigation Supplies 1/17/24	221.95	1/25/2024	38481
Ewing Irrigation Products, Inc.	FD88 Park Repair Parts Backflow 1/15/24	407.84	1/25/2024	
		629.79	1/25/2024	Total 38481
Executech	Brian Visit to Config Laptops 12/31/23	450.00	1/11/2024	38425
		450.00	1/11/2024	Total 38425
Executech	MSA, IT Srvc, January 2024	3,158.56	1/4/2024	38388
		3,158.56	1/4/2024	Total 38388
Hailey Marshall	Cell Allowance - January 2024	50.00	1/4/2024	38397
		50.00	1/4/2024	Total 38397
Hailey Marshall	Mileage Reimb November/December 2023	14.47	1/11/2024	38430
		14.47	1/11/2024	Total 38430
Highlander Termite & Pest Control	FD88 Pest Control 1/15/24	65.00	1/18/2024	38458
		65.00	1/18/2024	Total 38458
Highlander Termite & Pest Control	FD89 Pest Control 1/15/24	75.00	1/18/2024	38457
		75.00	1/18/2024	Total 38457
Hillyard, Inc.	Park/Lake Garabge Liners 12/29/23	677.99	1/18/2024	38459

Cameron Park Community Services District

Check/Voucher Register - Check Register

From 1/1/2024 Through 1/31/2024

<u>Vendor Name</u>	<u>Description</u>	<u>Check Amount</u>	<u>Check Date</u>	<u>Check #</u>
		677.99	1/18/2024	Total 38459
Hunt & Sons	FD Bulk Fuel 1/19/24	1,406.73	1/25/2024	38482
		1,406.73	1/25/2024	Total 38482
Hunt & Sons	FD Bulk Fuel 1/5/24	1,344.32	1/11/2024	38427
		1,344.32	1/11/2024	Total 38427
Hunt & Sons	FD Bulk Fuel 12/22/23	2,179.27	1/18/2024	38460
Hunt & Sons	FD Bulk Fuel 7/21/23	1,793.66	1/18/2024	
		3,972.93	1/18/2024	Total 38460
Hunt & Sons	FD Diesel Ex Fluid 12/29/23	280.19	1/4/2024	38391
		280.19	1/4/2024	Total 38391
Interwest Consulting Group, Inc.	Fire Inspection AT&T Generator-Marshall Medical 1/11/24	260.43	1/18/2024	38461
Interwest Consulting Group, Inc.	Fire Inspection CP Tires 1/11/24	307.93	1/18/2024	
		568.36	1/18/2024	Total 38461
Interwest Consulting Group, Inc.	Fire Inspection IV Lounge 12/15/23	158.88	1/4/2024	38392
		158.88	1/4/2024	Total 38392
Interwest Consulting Group, Inc.	Fire Inspection Nina's Taqueria TI 12/27/23	209.65	1/11/2024	38428
Interwest Consulting Group, Inc.	Fire Inspection Park's Gyro& Shawarma Grill 12/27/23	209.65	1/11/2024	
		419.30	1/11/2024	Total 38428
Interwest Consulting Group, Inc.	Fire Marshall Medical TI- Reno Clean Room & Utility 12/13/23	209.65	1/4/2024	38392
Interwest Consulting Group, Inc.	Fire Marshall Phoenix Salon TI & Fire Alarm 12/13/23	209.65	1/4/2024	

Cameron Park Community Services District
Check/Voucher Register - Check Register
From 1/1/2024 Through 1/31/2024

<u>Vendor Name</u>	<u>Description</u>	<u>Check Amount</u>	<u>Check Date</u>	<u>Check #</u>
Interwest Consulting Group, Inc.	Fire Marshall Spec TI 12/15/23	206.38	1/4/2024	
		625.68	1/4/2024	Total 38392
Interwest Consulting Group, Inc.	Fire Preotection Premier Dental Lab 1/4/24	222.75	1/11/2024	38428
		222.75	1/11/2024	Total 38428
Interwest Consulting Group, Inc.	Fire Srvcs Moonraker Brewery- Fire Sprinkler 11/1/23-1/8/24	365.00	1/18/2024	38461
		365.00	1/18/2024	Total 38461
Jay Masters	Social Room Deposit Refund 12/16/23	40.00	1/4/2024	38398
		40.00	1/4/2024	Total 38398
Jill Ritzman	Reimb JR All Staff Meeting 1/02/24	61.67	1/4/2024	38404
		61.67	1/4/2024	Total 38404
JS West Propane Gas	Propane Fill CC & Pool 12/1-12/29/24	13,081.05	1/25/2024	38483
		13,081.05	1/25/2024	Total 38483
Kimberly Vickers	Cell Allowance - January 2024	100.00	1/4/2024	38411
		100.00	1/4/2024	Total 38411
Larry McBride	In Lieu Med Benefits - Retired - January 2024	600.00	1/4/2024	38399
		600.00	1/4/2024	Total 38399
Laura Sanders-Ito	Cell Allowance - January 2024	50.00	1/4/2024	38405
		50.00	1/4/2024	Total 38405
Leticia Avila	1/2 Hall deposit - refund 12/21/23	300.00	1/25/2024	38473
		300.00	1/25/2024	Total 38473

Cameron Park Community Services District

Check/Voucher Register - Check Register

From 1/1/2024 Through 1/31/2024

Vendor Name	Description	Check Amount	Check Date	Check #
Life-Assist, Inc.	FD89 Eng Medical Supplies 12/29/23	54.87	1/25/2024	38484
		54.87	1/25/2024	Total 38484
Life-Assist, Inc.	FD89 Engine Medical Supplies 12/28/23	774.10	1/4/2024	38393
		774.10	1/4/2024	Total 38393
Lincoln Aquatics (SCP Distributors LLC)	Commercial Pump/LID Oring Gasket 1/02/24	78.39	1/4/2024	38394
		78.39	1/4/2024	Total 38394
Lincoln Aquatics (SCP Distributors LLC)	Muriatic Acid Pool 1/03/24	959.93	1/4/2024	38395
		959.93	1/4/2024	Total 38395
Loving Start Learning Center	1/2 Hall Deposit Refund 12/20/23	300.00	1/11/2024	38429
		300.00	1/11/2024	Total 38429
Luckscheider Enterprise Inc.	2000 Dodge Repaired Trailer Brakes 1/10/24	493.99	1/25/2024	38485
Luckscheider Enterprise Inc.	2001 Ford F250 Inspec/Repairs 1/16/24	503.49	1/25/2024	
Luckscheider Enterprise Inc.	2018 Ford F250 Inspec/Repairs 1/12/24	192.21	1/25/2024	
		1,189.69	1/25/2024	Total 38485
Michael Grassle	Cell Allowance - January 2024	100.00	1/4/2024	38389
		100.00	1/4/2024	Total 38389
Michael Grassle	Mileage Reimb December 2023	174.20	1/11/2024	38426
		174.20	1/11/2024	Total 38426
Monique Scobey	DIR Comp Meetings 1/4,5,17/24	300.00	1/18/2024	38465
		300.00	1/18/2024	Total 38465

Cameron Park Community Services District

Check/Voucher Register - Check Register

From 1/1/2024 Through 1/31/2024

Vendor Name	Description	Check Amount	Check Date	Check #
Monique Scobey	DIR Comp Meetings 11/2,3,6,7,15/23	500.00	1/11/2024	38436
Monique Scobey	DIR Comp Meetings 9/11,11,13,20,28/23	500.00	1/11/2024	
		<hr/> 1,000.00	1/11/2024	Total 38436
Municipal Resource Group LLC	D. Ashton Prof Services 12/5-12/28/23	3,000.00	1/11/2024	38431
		<hr/> 3,000.00	1/11/2024	Total 38431
Myung Chong	Inst. Pay Modified Zumba Classes 12/04-28/23	136.50	1/4/2024	38379
		<hr/> 136.50	1/4/2024	Total 38379
Napa Auto Parts	FD U289 Battery Replacement 1/11/24	225.07	1/18/2024	38462
Napa Auto Parts	Lake - Batteries/Bolts (W/Credit \$-18) 1/10/24	449.74	1/18/2024	
		<hr/> 674.81	1/18/2024	Total 38462
National Aquatic Services, Inc	Pool Repair Ray Pak Heater 1/9/24	1,208.58	1/18/2024	38463
		<hr/> 1,208.58	1/18/2024	Total 38463
National Aquatic Services, Inc	Repairs for Trouble Shooting LED Lights 10/23/23	850.00	1/4/2024	38400
		<hr/> 850.00	1/4/2024	Total 38400
O'Connor & Company	CP CSD 21/22 Audit Services 12/1-12/28/23	5,275.00	1/4/2024	38401
O'Connor & Company	CP CSD Analyzing updated trial Balance & WO Ref. 12/31/23	1,000.00	1/4/2024	
		<hr/> 6,275.00	1/4/2024	Total 38401
Pathian Administrators	Vision Benefits - February 2024	205.43	1/11/2024	38433
		<hr/> 205.43	1/11/2024	Total 38433

Cameron Park Community Services District

Check/Voucher Register - Check Register

From 1/1/2024 Through 1/31/2024

<u>Vendor Name</u>	<u>Description</u>	<u>Check Amount</u>	<u>Check Date</u>	<u>Check #</u>
Paychex	Paychex Flex/Mobile fees for December 2023	228.90	1/22/2024	4562210
		<hr/>		
		228.90	1/22/2024	Total 4562210
Paychex	Paychex Payroll Fees for 01-05-24 PP01	342.50	1/5/2024	2024010201
		<hr/>		
		342.50	1/5/2024	Total 2024010201
Paychex	Paychex Payroll Fees for 01-19-24 PPO2	289.70	1/19/2024	2024011601
Paychex	Paychex Payroll Fees for CY2023 W-2's	823.50	1/19/2024	
		<hr/>		
		1,113.20	1/19/2024	Total 2024011601
PG&E	CSD Elec. 11/17-12/18/23 LP#38	5,236.31	1/4/2024	38402
		<hr/>		
		5,236.31	1/4/2024	Total 38402
PG&E	Elec. 11/27-12/25/23 LLADs	13,442.81	1/11/2024	38434
		<hr/>		
		13,442.81	1/11/2024	Total 38434
PG&E	Elec. CP Lake/New Crn 11/27-12/25/23	1,519.81	1/11/2024	38435
		<hr/>		
		1,519.81	1/11/2024	Total 38435
Pitney Bowes Global Financial Services	Mailstation Rental 01/30/24-4/29/24	86.57	1/18/2024	38464
		<hr/>		
		86.57	1/18/2024	Total 38464
Regional Government Services Authority	Consultant Reimb Expenses for Randolph 11/30/23	325.98	1/4/2024	38403
		<hr/>		
		325.98	1/4/2024	Total 38403
Rescue Source	FD Training Fire Gear/Water Rescue Dry Suit 1/10/24	1,720.85	1/18/2024	38450
Rescue Source	FD Water Rescue PPE 1/9/24	1,776.53	1/18/2024	
		<hr/>		
		3,497.38	1/18/2024	Total 38450

Cameron Park Community Services District
Check/Voucher Register - Check Register
From 1/1/2024 Through 1/31/2024

Vendor Name	Description	Check Amount	Check Date	Check #
Robert Gelardi Jr.	Payroll check reissue B.Gelardi PP02 01/19/24	1,086.87	1/19/2024	38470
		1,086.87	1/19/2024	Total 38470
Sidney Arthur Bazett	DIR Comp Meetings 1/8,9,17/24	300.00	1/18/2024	38449
		300.00	1/18/2024	Total 38449
Sierra Tractor, Inc.	Front Tractor Tires 10/24/23	732.67	1/11/2024	38437
		732.67	1/11/2024	Total 38437
Sol Nisbet	Futsal Class Refund schedule conflict 11/8/2023	85.00	1/11/2024	38432
		85.00	1/11/2024	Total 38432
Solitude Lake Management LLC	Annual Maint. 10/1-10/31/23	208.00	1/11/2024	38438
Solitude Lake Management LLC	Annual Maint. 12/1-12/31/23	208.00	1/11/2024	
		416.00	1/11/2024	Total 38438
Stephen A. Twitchell	Inst. Pay Modified Zumba Classes 12/04-28/23	136.50	1/4/2024	38407
		136.50	1/4/2024	Total 38407
Straightline Construction	Hall 1/2 Kitchen Deposit Refund 12/02/23	600.00	1/4/2024	38406
		600.00	1/4/2024	Total 38406
Stretch Fab Works	FD B2715 Truck B&C Services 1/9/24	865.78	1/18/2024	38466
		865.78	1/18/2024	Total 38466
The Paint Spot, Inc.	Christa/Rasm Graffiti Removal 1/4/24	28.04	1/11/2024	38439
		28.04	1/11/2024	Total 38439
Todd Upton	Classroom B Deposit Refund 11/25/23	80.00	1/18/2024	38467
		80.00	1/18/2024	Total 38467

Cameron Park Community Services District

Check/Voucher Register - Check Register

From 1/1/2024 Through 1/31/2024

<u>Vendor Name</u>	<u>Description</u>	<u>Check Amount</u>	<u>Check Date</u>	<u>Check #</u>
TPX Communications	Com Center Phones/Internet January 2024	1,056.27	1/11/2024	38440
		<hr/>		
		1,056.27	1/11/2024	Total 38440
Umpqua Bank	Banking Maint Fee for December 2023	96.23	1/22/2024	Bank Maint Fee
		<hr/>		
		96.23	1/22/2024	Total Bank Maint Fee
Umpqua Bank	Credit Card Merch Fees- Vantiv/Ump Dec 2023 (ARC 8.26%)	92.83	1/9/2024	Merch Fees
Umpqua Bank	Credit Card Merch Fees- Vantiv/Ump Dec 2023 (CC 2.78%)	31.24	1/9/2024	
Umpqua Bank	Credit Card Merch Fees- Vantiv/Ump Dec 2023 (FD IN 3.88%)	43.60	1/9/2024	
Umpqua Bank	Credit Card Merch Fees- Vantiv/Ump Dec 2023 (Parks 1.26%)	14.16	1/9/2024	
Umpqua Bank	Credit Card Merch Fees- Vantiv/Ump Dec 2023 (Rec 83.82%)	941.98	1/9/2024	
		<hr/>		
		1,123.81	1/9/2024	Total Merch Fees
Umpqua Bank	First Responder Fee - NSF bank fee for check #7839 12-18-23	15.00	1/12/2024	FRF account NSF
Umpqua Bank	First Responder Fee - NSF check #7839 12-18-23	642.00	1/12/2024	
		<hr/>		
		657.00	1/12/2024	Total FRF account NSF
Umpqua Bank Commercial Card OPS	Umpqua CC's - December 2023	4,373.87	1/11/2024	38441
		<hr/>		
		4,373.87	1/11/2024	Total 38441
Verizon Business	FD Business Lines 1/10/24	5.71	1/18/2024	38468
		<hr/>		
		5.71	1/18/2024	Total 38468
Verizon Business	FD Business Lines 12/10/23	5.61	1/4/2024	38408
		<hr/>		

Cameron Park Community Services District
Check/Voucher Register - Check Register
From 1/1/2024 Through 1/31/2024

<u>Vendor Name</u>	<u>Description</u>	<u>Check Amount</u>	<u>Check Date</u>	<u>Check #</u>
		5.61	1/4/2024	Total 38408
Verizon Wireless	FD Wireless 11/16-12/15/23	668.83	1/4/2024	38409
		668.83	1/4/2024	Total 38409
Verizon Wireless	FD Wireless 11/16-12/15/23	114.03	1/4/2024	38410
		114.03	1/4/2024	Total 38410
Verizon Wireless	FD Wireless 12/16-1/15/24	594.71	1/25/2024	38488
		594.71	1/25/2024	Total 38488
Verizon Wireless	Parks Wifi's/Hotspots 12/11/23-1/10/24	320.89	1/25/2024	38487
		320.89	1/25/2024	Total 38487
Verizon Wireless	Wireless Phones Adm, CC, Rec, Parks, CC&R 12/11/23-1/10/24	2,011.17	1/25/2024	38486
		2,011.17	1/25/2024	Total 38486
White Water Manufacturing, Inc. DBA Sotar	FD Rescue Raft 12/19/23	8,050.50	1/4/2024	38413
		8,050.50	1/4/2024	Total 38413
Wilkinson Portables, Inc.	D. West Porta Potty ID:28615 12/11/23-1/7/24	184.33	1/11/2024	38442
		184.33	1/11/2024	Total 38442
Wittman Enterprises, LLC	First Responder Fees - Billing Services 11/29-12/28/23	2,114.00	1/4/2024	38414
		2,114.00	1/4/2024	Total 38414
Report Total		251,690.45		

Cameron Park
Community Services District



Agenda Transmittal

DATE: February 6, 2024

FROM: Christina Greek, Finance Officer

AGENDA ITEM #5D: FINANCE & ADMINISTRATION REPORT

RECOMMENDED ACTION: Receive and File

Administration and Finance

The following is a list of the Finance Department's activities during January 2024 and the focus for February 2024.

Monthly Department Financial Reporting

Tasks the accounting office staff has been working on during the month of January and will continue into February:

- Bank Interest calculations
- Credit Card reconciliation & fee allocations
- Copier fee allocations
- Payroll changes - rehires, new hires, separations.
- Minimum Wage adjustments to wage scale & employees under min wage.
- Benefits with Health Premium Adjustments for 2024
- Reviewing new California Laws for 2024 HR.
- Ongoing Audit requests
- Reviewing daily positive pay files in banking to avoid fraud.
- VOID lost checks/invoices & reissues (lost in mail, etc.)
- Ongoing Vendor/W9 updates to Abila, preparing for Vendor 1099 processing & filing.
- Ongoing IT issues, computer inventory, server room review, budget, contract, tickets, on site visits
- Vehicle titles, licenses, department changes, updates, etc. ongoing
- Employment Verifications
- First responder fee account updates/refunds
- Update Benefits Spreadsheet, SSA1945 Forms, I-9's, etc.
- EOM and EOY reports for Payroll, close 2023 Payroll & archive for next audit.
- Cash at the county monthly reconciliation

- Bank reconciliations
- Monthly revenue and expenditure reporting to department heads
- Staff reports and agenda review for Budget and Administration Committee
- Staff reports for BOD meeting.
- Continued Analysis of FY22/23
- Continuing Audit preparation FY22/23
- Additional Year-end Journal entry preparation FY 22/23

In February we will be reviewing our FY 23/24 budget line by line and working with the department heads to do internal adjustments. We will continue submitting information to our auditor to complete the FY 22/23 audit of our financials. The Finance Officer and General Manager will be working with department managers to review their current FY 23/24 budget and will be working with department managers to start building the FY 24/25 budget.