



**Budget and Administration Committee**  
**Tuesday, May 10, 2022**  
**5:30 p.m.**

**Cameron Park Community Center – Social Room**

**2502 Country Club Drive**  
**Cameron Park, CA 95682**

**HYBRID MEETING LINK**  
**[https://us02web.zoom.us/j/ 822 1353 7712](https://us02web.zoom.us/j/82213537712)**

**Meeting ID: 822 1353 7712**

**Agenda**

Members: Chair, Felicity Wood Carlson (FC), Vice-Chair, Director Sidney Bazett (SB)  
Alternate Director Eric Aiston (EA)  
Staff: André Pichly, 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**

**APPROVAL OF CONFORMED AGENDA**

1. Conformed Agenda – Budget & Administration Committee Meeting – April 5, 2022



**Budget and Administration Committee**  
**Tuesday, May 10, 2022**  
**5:30 p.m.**

**Cameron Park Community Center – Social Room**

**2502 Country Club Drive**  
**Cameron Park, CA 95682**

**Agenda**  
**(Zoom link forth coming)**

Members: Chair, Felicity Wood Carlson (FC), Vice-Chair, Director Sidney Bazett (SB)  
Alternate Director Eric Aiston (EA)  
Staff: André Pichly, General Manager; Christina Greek, Finance/HR Officer

**CALL TO ORDER**

**ROLL CALL**

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**ADOPTION OF AGENDA**

**APPROVAL OF CONFORMED AGENDA**

1. Conformed Agenda – Budget & Administration Committee Meeting – April 5, 2022

**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. Budget Review- General Fund 01, CC&R Fund 02** (District Staff)
- 3. FY 2020-2021 Audit** (C. Greek, Michael O'Connor, R.J. Ricciardi)
- 4. El Dorado Disposal Annual Fee Adjustment** (A. Pichly)
- 5. Fire Prevention Specialist Job Description** (S. Moranz)
- 6. Cal Fire Cooperative Agreement Amendment** (A. Pichly)
- 7. Staff Updates**
  - a. Check Register Review 3/1-3/31/2022 (C. Greek)
  - b. Check Register Review 4/1-4/30/2022 (C. Greek)
  - c. Fiscal Year 2021-2022 3<sup>rd</sup> Quarter Budget to Actuals (C. Greek)
  - d. Finance & Admin Staff Report from April (C. Greek)  
Staff Report forth coming.
- 8. Items for Future Committee Meetings**
- 9. Items to take to the Board of Directors**
  - Fiscal Year 2021-2022 3<sup>rd</sup> Quarter Budget to Actuals
  - Fiscal Year 2020-2021 Audit
  - El Dorado Disposal Annual Fee Adjustment

## **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, April 5, 2022**  
**6:45 p.m.**

**Cameron Park Community Center – Social Room**

**2502 Country Club Drive**  
**Cameron Park, CA 95682**

**Conformed Agenda**

Members: Chair, Felicity Wood Carlson (FC), Vice-Chair, Director Sidney Bazett (SB)  
Alternate Director Eric Aiston (EA)  
Staff: André Pichly, General Manager; Christina Greek, Finance/HR Officer

**CALL TO ORDER 6:48 PM**

**ROLL CALL FC, SB**

*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 Only Item #1 -FC, SB**

**APPROVAL OF CONFORMED AGENDA – SB, FC**

1. Conformed Agenda – Budget & Administration Committee Meeting – March 8, 2022

**OPEN FORUM – No members of the public present.**

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

**DEPARTMENT MATTERS** – *Items 2-5 will be moved to next months meeting.*

**2. Fire Prevention Specialist Job Description (S. Moranz)**

**3. Staff Updates**

- a. Check Register Review (C. Greek)
- b. Finance & Admin Staff Report (C. Greek)

**4. Items for Future Committee Meetings**

**5. Items to take to the Board of Directors** – *April 20<sup>th</sup> BOD meeting Hybrid meeting vote*

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

**ADJOURNMENT** – *6:53 PM*

Conformed Agenda Prepared by:

Conformed Agenda Approved by:

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Jessica Garrison  
Board Secretary

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Director Felicity Wood Carlson, Chair  
Budget and Administration Committee



## Agenda Transmittal

**DATE:** May 3, 2022

**FROM:** Christina Greek, Finance Officer

**AGENDA ITEM #3:** FISCAL YEAR 2020-21 DRAFT AUDIT REPORT

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

Please find attached the FY 2020-2021 Draft Audit Report for your review and approval to forward to the Board Director's at their next meeting to be held on May 18, 2022.

The Auditor's opinion indicates the District's FY 2020-21 "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 2020-21 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, 2021

3B – Basic Financial Statements, June 30, 2021

**DRAFT**

**4/18/2022**

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, 2021**



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DRAFT

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

In planning and performing our audit of the basic financial statements of Cameron Park Community Services District for the fiscal year ended June 30, 2021, in accordance with auditing standards generally accepted in the United States of America, we considered its internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the basic financial statements but not for the purpose of expressing an opinion on the effectiveness of its internal control. Accordingly, we do not express an opinion on the effectiveness of Cameron Park Community Services District's internal control.

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

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

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

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

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

R.J. Ricciardi, Inc.  
Certified Public Accountants

San Rafael, 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, 2021. 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 September 8, 2021, our responsibility, as described by professional standards, is to plan and perform our audit to obtain reasonable, but not absolute, assurance that the financial statements are free of material misstatement and are fairly presented in accordance with U.S. generally accepted accounting principles. Because an audit is designed to provide reasonable, but not absolute assurance and because we did not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us.

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

#### **Qualitative Aspects of Accounting Practices**

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

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

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

#### **Difficulties Encountered in Performing the Audit**

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

#### **Audit Adjustments**

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

There were no audit adjustments proposed for June 30, 2021.

**Disagreements with Management**

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

**Management Representations**

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

**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, 2021

**Current Year Observation**

There were no current year observations.

**Prior Year Observations**

There were no prior year observations.

DRAFT

**DRAFT**

**4/22/2022**

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**

**BASIC FINANCIAL STATEMENTS**

**JUNE 30, 2021**

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## INDEPENDENT AUDITORS' REPORT

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

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Cameron Park Community Services District, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise Cameron Park Community Services District's basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

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

### Auditor's Responsibility

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

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

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

### Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of Cameron Park Community Services District, as of June 30, 2021, 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.



Other Matters

*Required Supplementary Information*

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

*Other Information*

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

R. J. Ricciardi, Inc.  
Certified Public Accountants

San Rafael, California

Cameron Park Community Services District  
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)  
For the Year Ended June 30, 2021

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

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

## **OVERVIEW OF FINANCIAL STATEMENTS**

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

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

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

The fund financial statements are composed of:

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

### **The Statement of Net Position and the Statement of Activities**

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

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

## **REPORTING THE DISTRICT'S MOST SIGNIFICANT FUNDS**

### **Fund Financial Statement**

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

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

Cameron Park Community Services District  
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)  
For the Year Ended June 30, 2021

**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, 2021:

Table 1  
Governmental Activities Net Position

	Governmental Activities	
	2021	2020
Current and other assets	\$ 8,513,424	\$ 8,561,014
Capital assets, net of accumulated depreciation	18,768,224	18,542,865
Total assets	<u>27,281,648</u>	<u>27,103,879</u>
Deferred outflows of resources	<u>647,073</u>	<u>704,254</u>
Current liabilities	1,209,945	1,060,293
Long-term debt outstanding	<u>10,749,504</u>	<u>10,690,849</u>
Total liabilities	<u>11,959,449</u>	<u>11,751,142</u>
Deferred inflows of resources	<u>475,098</u>	<u>534,247</u>
Net position:		
Invested in capital assets, net of related debt	12,519,309	11,738,816
Restricted	3,959,926	2,410,217
Unrestricted	<u>(985,061)</u>	<u>1,373,711</u>
Total net position	<u>\$ 15,494,174</u>	<u>\$ 15,522,744</u>

The District's net position was \$15,494,174 for the fiscal year ended June 30, 2021.

The following table summarizes the District's change in net position for the year ended June 30, 2021:

Cameron Park Community Services District  
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)  
 For the Year Ended June 30, 2021

Table 2  
Changes in Net Position

	Governmental Activities	
	2021	2020
<b>Revenues</b>		
Program revenues:		
Charges for services	\$ 1,213,552	\$ 614,720
Operating contributions and grants	1,191,899	1,122,400
Subtotal program revenues	<u>2,405,451</u>	<u>1,737,120</u>
General revenues:		
Property taxes	5,376,199	5,153,687
Franchise fees	206,526	188,602
Interest income	26,823	131,106
Total revenues	<u>8,014,999</u>	<u>7,210,515</u>
<b>Program Expenses</b>		
General government	1,664,820	1,351,685
Recreation	352,220	400,416
Public safety - fire protection	3,828,901	4,323,935
Parks	1,205,213	361,673
Maintenance	785,040	590,867
Interest and fees	199,306	206,661
Total expenses	<u>8,035,499</u>	<u>7,235,237</u>
<b>Change in Net Position</b>	<u>\$ (20,500)</u>	<u>\$ (24,722)</u>

**Government Activities**

For the 2021 fiscal year, the total District revenues were \$8,014,999 and the total District expenses were \$8,035,499. The difference of \$(20,500) is the change in net position bringing the total net position to \$15,494,174 on June 30, 2021. The main sources of revenue for the District are charges for services, operating grants, and property taxes. District taxpayers ultimately financed \$5,376,199 for these activities through local taxes and assessments.

**Capital Assets**

At June 30, 2021, the District had \$18,768,224 in a broad range of capital assets, including land, buildings and furniture and equipment.

Table 3  
Capital Assets at Year End

	2021	2020
Land	\$ 8,093,000	\$ 8,093,000
Construction in progress	724,803	130,257
Land and park improvements	710,830	644,821
Buildings and structures	15,953,096	15,890,072
Furniture and equipment	4,270,256	4,198,949
Accumulated depreciation	<u>(10,983,761)</u>	<u>(10,414,234)</u>
Net capital assets	<u>\$ 18,768,224</u>	<u>\$ 18,542,865</u>

Cameron Park Community Services District  
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)  
For the Year Ended June 30, 2021

**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, 2021, the District's debt comprised:

Net pension liability	\$ 2,330,687
Refunding bond	6,171,000
Fire Truck lease	77,915
Compensated absences	33,353
Other post-employment benefits	<u>2,136,549</u>
Total	<u>\$ 10,749,504</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, 2021

ASSETS

Cash and investments	\$ 8,408,922
Accounts receivable	104,502
Non-depreciable capital assets	8,817,803
Depreciable capital assets, net	<u>9,950,421</u>
Total assets	<u>27,281,648</u>

DEFERRED OUTFLOWS OF RESOURCES

Deferred outflows of resources - pension	<u>647,073</u>
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LIABILITIES

Accounts payable	1,177,021
Accrued expenses	32,924
Long-term liabilities:	
Due within one year:	
Refunding bonds	442,000
Fire Truck lease	77,915
Due after one year:	
Refunding bonds	5,729,000
Compensated absences	33,353
Other post-employment benefits	2,136,549
Net pension liability	<u>2,330,687</u>
Total due after one year	<u>10,229,589</u>
Total liabilities	<u>11,959,449</u>

DEFERRED INFLOWS OF RESOURCES

Deferred inflows of resources - pension	<u>475,098</u>
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NET POSITION

Invested in capital assets, net of related debt	12,519,309
Restricted	3,959,926
Unrestricted	<u>(985,061)</u>
Total net position	<u>\$ 15,494,174</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, 2021

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		<u>Total</u>	<u>Net (Expense) Revenue and Changes in Net Position</u>
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>		
Governmental activities:					
General government	\$ 1,664,820	\$ -	\$ 1,191,899	\$ -	\$ (472,921)
Recreation	352,220	553,962	-	-	201,742
Public safety	3,828,901	659,590	-	-	(3,169,311)
Parks	1,205,213	-	-	-	(1,205,213)
Facility	785,040	-	-	-	(785,040)
Interest and fees	199,306	-	-	-	(199,306)
Total governmental activities	<u>\$ 8,035,499</u>	<u>\$ 1,213,552</u>	<u>\$ 1,191,899</u>	<u>\$ -</u>	<u>(5,630,048)</u>
General revenues:					
Taxes					5,376,199
Franchise fees					206,526
Use of money and property					<u>26,823</u>
Total general revenues					<u>5,609,548</u>
Change in net position					<u>(20,500)</u>
Net position beginning of period					15,522,744
Prior Period adjustment					<u>(8,070)</u>
Net position beginning of period restated					<u>15,514,674</u>
Net position ending of period					<u>\$ 15,494,174</u>

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

Cameron Park Community Services District  
 GOVERNMENTAL FUNDS  
BALANCE SHEET  
 June 30, 2021

	General	Fire Development	Parks Impact AB 1600	Fire Equipment Replacement	Debt Service	Nonmajor Governmental Funds	Total Governmental Funds
<u>ASSETS</u>							
Cash and investments	\$ 4,224,942	\$ 912,468	\$ 1,104,755	\$ 734,316	\$ 549,359	\$ 883,082	\$ 8,408,922
Accounts receivable	102,012	-	-	2,240	-	250	104,502
Due from other funds	105,077	-	-	-	-	-	105,077
Total assets	<u>\$ 4,432,031</u>	<u>\$ 912,468</u>	<u>\$ 1,104,755</u>	<u>\$ 736,556</u>	<u>\$ 549,359</u>	<u>\$ 883,332</u>	<u>\$ 8,618,501</u>
<u>LIABILITIES</u>							
Accounts payable	\$ 935,400	\$ -	\$ -	\$ 193,473	\$ -	\$ 48,150	\$ 1,177,023
Accrued expenses	28,211	-	-	-	-	4,713	32,924
Due to other funds	-	-	-	-	-	105,077	105,077
Total liabilities	<u>963,611</u>	<u>-</u>	<u>-</u>	<u>193,473</u>	<u>-</u>	<u>157,940</u>	<u>1,315,024</u>
<u>FUND BALANCES</u>							
Committed - stabilization reserve	65,000	-	-	-	-	-	65,000
Committed - economic uncertainties	400,000	-	-	-	-	-	400,000
Restricted	-	912,468	1,104,755	543,083	549,359	850,261	3,959,926
Unassigned	3,003,420	-	-	-	-	(124,869)	2,878,551
Total fund balances	<u>3,468,420</u>	<u>912,468</u>	<u>1,104,755</u>	<u>543,083</u>	<u>549,359</u>	<u>725,392</u>	<u>7,303,477</u>
Total liabilities and fund balances	<u>\$ 4,432,031</u>	<u>\$ 912,468</u>	<u>\$ 1,104,755</u>	<u>\$ 736,556</u>	<u>\$ 549,359</u>	<u>\$ 883,332</u>	<u>\$ 8,618,501</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, 2021

TOTAL FUND BALANCES - TOTAL GOVERNMENTAL FUNDS	\$ 7,303,477
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Amounts reported for Governmental Activities in the Statement of Net Position are different from those reported in the Governmental Funds above because of the following:

CAPITAL ASSETS

Capital Assets used in Governmental Activities are not current assets or financial resources and therefore are not reported in the Governmental Funds	18,768,226
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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	(77,915)
Other bonds	(6,171,000)
Other post-employment benefits	(2,136,549)
Non-current portion of compensated absences	(33,353)
Deferred inflows- pension	(475,098)
Deferred outflows- pension	647,073
Net pension liability	<u>(2,330,687)</u>

NET POSITION OF GOVERNMENTAL ACTIVITIES	\$ <u>15,494,174</u>
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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, 2021

	General	Fire Development	Parks Impact AB 1600	Fire Equipment Replacement	Debt Service	Other Governmental Funds	Total Governmental Funds
Revenues:							
Property taxes	\$ 4,419,680	\$ -	\$ -	\$ -	\$ 613,901	\$ 342,618	\$ 5,376,199
Franchise fees	206,526	-	-	-	-	-	206,526
Intergovernmental	1,127,797	-	-	-	-	64,102	1,191,899
Charges for services	408,931	42,764	227,306	324,931	-	30,593	1,034,525
Donations	145,031	-	-	-	-	-	145,031
Other income	2,802	-	-	18,989	-	12,205	33,996
Interest	4,266	4,800	4,332	3,049	2,189	8,187	26,823
Total revenues	<u>6,315,033</u>	<u>47,564</u>	<u>231,638</u>	<u>346,969</u>	<u>616,090</u>	<u>457,705</u>	<u>8,014,999</u>
Expenditures:							
General government	596,949	-	-	657,877	-	409,994	1,664,820
Recreation	349,261	-	-	-	-	-	349,261
Public safety	3,646,225	427	-	-	-	-	3,646,652
Parks	514,346	-	2,271	-	-	-	516,617
Facility	982,919	-	-	-	-	289,462	1,272,381
Debt service:							
Principal	-	-	-	151,134	404,000	-	555,134
Interest	-	-	-	8,116	191,190	-	199,306
Total expenditures	<u>6,089,700</u>	<u>427</u>	<u>2,271</u>	<u>817,127</u>	<u>595,190</u>	<u>699,456</u>	<u>8,204,171</u>
Excess (deficit) of revenues over (under) expenditures	<u>225,333</u>	<u>47,137</u>	<u>229,367</u>	<u>(470,158)</u>	<u>20,900</u>	<u>(241,751)</u>	<u>(189,172)</u>
Other financing sources (uses):							
Transfer in	22,146	-	-	128,000	-	22,058	172,204
Transfer out	(9,020)	(128,000)	(13,038)	-	-	(22,146)	(172,204)
Total other financing sources (uses):	<u>13,126</u>	<u>(128,000)</u>	<u>(13,038)</u>	<u>128,000</u>	<u>-</u>	<u>(88)</u>	<u>-</u>
Net change in fund balance	<u>238,459</u>	<u>(80,863)</u>	<u>216,329</u>	<u>(342,158)</u>	<u>20,900</u>	<u>(241,839)</u>	<u>(189,172)</u>
Fund balances, beginning of period	3,229,961	993,331	888,426	885,241	528,459	975,301	7,500,719
Prior Period adjustment	-	-	-	-	-	(8,070)	(8,070)
Fund balances, beginning of period restated	<u>3,229,961</u>	<u>993,331</u>	<u>888,426</u>	<u>885,241</u>	<u>528,459</u>	<u>967,231</u>	<u>7,492,649</u>
Fund balances, end of period	<u>\$ 3,468,420</u>	<u>\$ 912,468</u>	<u>\$ 1,104,755</u>	<u>\$ 543,083</u>	<u>\$ 549,359</u>	<u>\$ 725,392</u>	<u>\$ 7,303,477</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, 2021

Total net change in fund balances - governmental funds	\$ (189,172)
 <b>CAPITAL ASSETS TRANSACTIONS</b>	
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	794,886
Depreciation expense is deducted from the fund balance	(569,527)
 <b>LONG-TERM DEBT PROCEEDS AND PAYMENT</b>	
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	555,134
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.	(258,902)
 <b>ACCRUAL OF NON-CURRENT ITEMS</b>	
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	(349,960)
Compensated absences	(2,959)
<hr/>	<hr/>
Changes in net position of governmental activities	<u>\$ (20,500)</u>

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, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. Reporting Entity

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

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

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

B. Basis of Presentation - Government-Wide Financial Statements

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

The statement of activities demonstrates the degree to which the direct expenses of a given function or 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, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Basis of Presentation - Fund Financial Statements

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

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

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

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

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.

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.

Fire Equipment Replacement Fund - this fund was established to account for the activities and transactions related to fire replacement equipment.

Debt Service Fund - this fund was established to account for the payment of debt principal and interest charges.

Cameron Park Community Services District  
NOTES TO FINANCIAL STATEMENTS  
For the Year Ended June 30, 2021

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 either due from/due to other funds.

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

G. Capital Assets

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

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

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

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

Cameron Park Community Services District  
NOTES TO FINANCIAL STATEMENTS  
For the Year Ended June 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

H. Compensated Absences

An employee accumulates vacation time in accordance with the employee's respective "Memorandum of Understanding." The amount of vacation and sick time vested and accrued depends on years of service and date of hire. Vacation vested may be accumulated not to exceed 240 hours and is paid in full upon termination or retirement.

Sick leave time may be accumulated without limit from year to year. Upon non-disciplinary separation from the District, after one year of consecutive District employment, the District will apply 100% of represented employees sick leave as retirement service credits. Upon retirement at age 55 or over after at least 5 years of consecutive District employment, or upon industrial disability retirement, the District will apply 100% of represented employees sick leave as retirement service credits. In the event of death of the employee, the District will pay to the employee's designated beneficiary 100% of accumulated sick leave up to 960 hours.

I. Property

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

J. Net Position

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

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

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

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

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

Cameron Park Community Services District  
NOTES TO FINANCIAL STATEMENTS  
For the Year Ended June 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

K. Fund Equity

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

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

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

*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.



Cameron Park Community Services District  
NOTES TO FINANCIAL STATEMENTS  
 For the Year Ended June 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (concluded)

M. Deferred Outflows and Inflows of Resources (concluded)

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.

NOTE 2 - CASH AND INVESTMENTS

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

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

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

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

<u>Deposits and Investments</u>	<u>Carrying Amount</u>	<u>Market Value</u>	<u>Investment Risk</u>
Cash in bank	\$ 3,833,045	\$ 3,833,045	AA
Cash in County Treasury	<u>4,575,877</u>	<u>4,575,877</u>	N/A
Total cash and investments	<u>\$ 8,408,922</u>	<u>\$ 8,408,922</u>	

Cameron Park Community Services District  
NOTES TO FINANCIAL STATEMENTS  
For the Year Ended June 30, 2021

NOTE 2 - CASH AND INVESTMENTS (concluded)

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

C. Fair Value Reporting - Investments

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

Cameron Park Community Services District  
NOTES TO FINANCIAL STATEMENTS  
For the Year Ended June 30, 2021

NOTE 3 - CAPITAL ASSETS

An analysis of capital assets as of June 30, 2021, is as follows:

	Balance at 07/01/20	Increase	Decrease	Balance at 6/30/21
<u>Governmental Activities</u>				
Capital assets, not being depreciated:				
Land	\$ 8,093,000	\$ -	\$ -	\$ 8,093,000
Construction in progress	130,257	607,260	12,714	724,803
Total capital assets, not being depreciated	<u>8,223,257</u>	<u>607,260</u>	<u>12,714</u>	<u>8,817,803</u>
Capital assets, being depreciated:				
Land improvements	644,821	66,009	-	710,830
Buildings and structures	15,890,072	63,024	-	15,953,096
Furniture and equipment	4,198,949	71,307	-	4,270,256
Total capital assets, being depreciated	<u>20,733,842</u>	<u>200,340</u>	<u>-</u>	<u>20,934,182</u>
Less accumulated depreciation for:				
Land improvements	257,430	35,533	-	292,963
Buildings and structures	6,412,913	372,705	-	6,785,618
Furniture and equipment	3,743,891	161,289	-	3,905,180
Total accumulated depreciation	<u>10,414,234</u>	<u>569,527</u>	<u>-</u>	<u>10,983,761</u>
Total capital assets being depr. - net	<u>10,319,608</u>	<u>(369,187)</u>	<u>-</u>	<u>9,950,421</u>
Capital assets - net	<u>\$ 18,542,865</u>	<u>\$ 238,073</u>	<u>\$ 12,714</u>	<u>\$ 18,768,224</u>
<u>Depreciation allocation:</u>				
Parks				\$ 79,734
Facility				307,545
Public safety				182,249
Total				<u>\$ 569,527</u>

NOTE 4 - LONG-TERM DEBT

The following is a summary of changes in long-term debt as of June 30, 2021:

	Balance at 07/01/20	Increase	Decrease	Balance at 6/30/21	Current
Refunding bond	\$ 6,575,000	\$ -	\$ 404,000	\$ 6,171,000	\$ 442,000
Fire Truck Lease	153,963	-	76,048	77,915	77,915
F-250 Fire Truck Utility Lease	75,086	-	75,086	-	-
Other post-employment benefits	1,786,589	349,960	-	2,136,549	-
Compensated absences	30,394	20,902	17,943	33,353	-
Total	<u>\$ 8,621,032</u>	<u>\$ 370,862</u>	<u>\$ 573,077</u>	<u>\$ 8,418,817</u>	<u>\$ 519,915</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.

Cameron Park Community Services District  
NOTES TO FINANCIAL STATEMENTS  
 For the Year Ended June 30, 2021

NOTE 4 - LONG-TERM DEBT (concluded)

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:

<u>Year Ending June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	\$ 442,000	\$ 178,500	\$ 620,500
2023	469,000	164,835	633,835
2024	510,000	150,150	660,150
2025	546,000	134,310	680,310
2026	585,000	117,345	702,345
2027	629,000	99,135	728,135
2028	673,000	79,605	752,605
2029	724,000	58,650	782,650
2030	770,000	36,240	806,240
2031	<u>823,000</u>	<u>12,345</u>	<u>835,345</u>
Total	<u>\$ 6,171,000</u>	<u>\$ 1,031,115</u>	<u>\$ 7,202,115</u>

Fire Truck Lease

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

<u>Year Ending June 30</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	\$ 77,915	\$ 158	\$ 78,073
Total	<u>\$ 77,915</u>	<u>\$ 158</u>	<u>\$ 78,073</u>

NOTE 5 - DEFINED BENEFIT PENSION PLAN

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

- District Miscellaneous

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

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

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

Cameron Park Community Services District  
NOTES TO FINANCIAL STATEMENTS  
For the Year Ended June 30, 2021

NOTE 5 - DEFINED BENEFIT PENSION PLAN (continued)

The Plan provisions and benefits in effect at June 30, 2021, are summarized as follows:

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

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, 2021, the contributions recognized as part of pension expense for each Plan were as follows:

	All Plans
Contributions – employer	\$ 208,378

As of June 30, 2021, the District reported net pension liabilities for its proportionate shares of the net pension liability of the Plans as follows:

	Proportionate Share of Net Pension Liability
Miscellaneous	\$ 967,032
Safety	1,363,655
Total Net Pension Liability	<u>\$ 2,330,687</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, 2020, 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, 2019 rolled forward to June 30, 2020 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, 2020 and 2021 was as follows:

Cameron Park Community Services District  
NOTES TO FINANCIAL STATEMENTS  
 For the Year Ended June 30, 2021

NOTE 5 - DEFINED BENEFIT PENSION PLAN (continued)

<u>District's Plans</u>	<u>All Plans</u>
Proportion - June 30, 2020	.020%
Proportion - June 30, 2021	.021%
Change – Increase (Decrease)	.001%

For the year ended June 30, 2021, the District recognized pension expense of \$467,277. At June 30, 2021, the District reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Changes in assumptions	\$ -	\$ 11,440
Differences between expected and actual experience	155,579	-
Differences between projected and actual investment earnings	58,365	-
Differences between employer's contributions and proportionate share of contributions	23,265	441,857
Change in employer's proportion	201,487	21,801
Pension contributions subsequent to measurement date	208,378	-
Total	\$ 647,074	\$ 475,098

The \$208,378 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, 2022.

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>		
2022	\$	22,746
2023		(54,499)
2024		(20,905)
2025		6,338
Thereafter		-

Actuarial Assumptions - The total pension liabilities in the June 30, 2020 actuarial valuations were determined using the following actuarial assumptions:

	All Plans
Valuation Date	June 30, 2019
Measurement Date	June 30, 2020
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	7.15%
Inflation	2.50%
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)

Cameron Park Community Services District  
NOTES TO FINANCIAL STATEMENTS  
 For the Year Ended June 30, 2021

NOTE 5 - DEFINED BENEFIT PENSION PLAN (continued)

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

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

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

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

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

Cameron Park Community Services District  
NOTES TO FINANCIAL STATEMENTS  
 For the Year Ended June 30, 2021

NOTE 5 - DEFINED BENEFIT PENSION PLAN (concluded)

	All Plans
1% Decrease	6.15%
Net Pension Liability	\$4,073,324
Current Discount Rate	7.15%
Net Pension Liability	\$2,330,687
1% Increase	8.15%
Net Pension Liability	\$897,728

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%.

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

Employees Covered by Benefit Terms

At June 30, 2021 (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
Inactive employees entitled to but not yet receiving benefit payment:	0
Active plan members:	25



Cameron Park Community Services District  
NOTES TO FINANCIAL STATEMENTS  
 For the Year Ended June 30, 2021

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

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:

- Inflation: 2.625%
- Salary increases: Aggregate salary increases 2.875%. Individual salary increases based on CalPERS.
- Investment rate of return: 7.25%
- Mortality rates were based on CalPERS tables.

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

Changes in the Total OPEB Liability

Balance as of June 30, 2020	\$ 1,786,589
Changes for the year:	
Service cost	80,851
Interest	426,540
Benefit payments, including refunds of employee contributions	(157,431)
Administrative expenses	-
Net changes	349,960
Balances as of June 30, 2021	\$ 2,136,549

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

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

Plan's Net OPEB Liability/(Asset)		
1% Decrease (6.0%)	Current Discount Rate (7.0%)	1% Increase (8.0%)
\$ 2,312,642	\$ 2,136,549	\$ 1,977,210

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

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

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

For the year ended June 30, 2021, the District recognized an OPEB expense of \$349,960. At June 30, 2021, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

Cameron Park Community Services District  
NOTES TO FINANCIAL STATEMENTS  
 For the Year Ended June 30, 2021

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

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

\$0 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of net OPEB liability in the year ended June 30, 2022.

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

<u>Fiscal Year Ended</u>		\$
6/30/22		-
6/30/23		-
6/30/24		-
Thereafter		-

NOTE 8 - RISK MANAGEMENT

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

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

NOTE 9 - CONTINGENT LIABILITIES

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

In December 2019, an outbreak of a novel strain of coronavirus (COVID-19) began to spread among various countries, including the United States. On March 11, 2020, the World Health Organization characterized COVID-19 as a pandemic. In addition, multiple jurisdictions in the U.S., including California, have declared a state of emergency and issued shelter-in-place orders in response to the outbreak.

Cameron Park Community Services District  
NOTES TO FINANCIAL STATEMENTS  
 For the Year Ended June 30, 2021

NOTE 9 - CONTINGENT LIABILITIES (concluded)

The immediate impact to the District's operations include limited available resources to perform day-to-day operations. It is anticipated that the impacts from this pandemic will continue for some time. As of the report date, the financial impact of the coronavirus outbreak cannot be measured.

NOTE 10 - STEWARDSHIP AND COMPLIANCE

At June 30, 2021, 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, 2021 consisted of the following amounts:

	Transfers In	Transfers Out
General Fund	\$ 22,146	\$ 9,020
Fire Development	-	128,000
CC&R	-	17,146
Parks Impact AB 1600	-	13,038
Fire and Emergency Service Capital Asset Reserve	128,000	-
Maintenance	9,020	-
Scholarship Fund	-	5,000
Per Capita Grant	13,038	-
Total	\$ 172,204	\$ 172,204

The composition of inter-fund balances was as follows:

	Due from Asset	Due to Liability
General Fund	\$ 105,077	\$ -
Promotional grant	-	36
Per Capita grant	-	105,041
Total	\$ 105,077	\$ 105,077

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.

NOTE 12- PRIOR PERIOD ADJUSTMENT

El Dorado County Auditor's office made adjustments in May 2021 to correct outstanding receivable amounts from 2004. Fund 2 CC& R fund balance decreased \$21,829 and the Maintenance fund balance increased \$13,759 which resulted in a net overall decrease of \$8,070.

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, 2021  
(Unaudited)

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget</u>
Revenues:				
Property taxes	\$ 4,327,328	\$ 4,327,061	\$ 4,419,680	\$ 92,619
Franchise fees	200,000	200,000	206,526	6,526
Intergovernmental	1,150,000	1,150,000	1,127,797	(22,203)
Charges for services	834,979	834,979	408,931	(426,048)
Donations and grants	101,120	101,120	145,031	43,911
Other income	12,000	12,000	2,802	(9,198)
Interest	25,000	25,000	4,266	(20,734)
Total revenues	<u>6,650,427</u>	<u>6,650,160</u>	<u>6,315,033</u>	<u>(335,127)</u>
Expenditures:				
General government	1,011,454	1,011,454	596,949	414,505
Recreation	501,655	501,655	349,261	152,394
Public safety	4,257,847	4,257,847	3,646,225	611,622
Facility	378,238	378,238	982,919	(604,681)
Parks	547,956	547,956	514,346	33,610
Total expenditures	<u>6,697,150</u>	<u>6,697,150</u>	<u>6,089,700</u>	<u>607,450</u>
Excess (deficit) of revenues over (under) expenditures	<u>(46,723)</u>	<u>(46,990)</u>	<u>225,333</u>	<u>272,323</u>
Other financing sources (uses):				
Transfer in	50,033	50,033	22,146	(27,887)
Transfer out	-	-	(9,020)	(9,020)
Total other financing sources (uses):	<u>50,033</u>	<u>50,033</u>	<u>13,126</u>	<u>(36,907)</u>
Net change in fund balance	<u>\$ 3,310</u>	<u>\$ 3,043</u>	238,459	<u>\$ 235,416</u>
Fund balances, beginning of period			<u>3,229,961</u>	
Fund balances, end of period			<u>\$ 3,468,420</u>	

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

June 30, 2021

Measurement Date, June 30	2020	2019	2018	2017	2016	2015
Proportion of the net pension liability	0.02142%	0.02020%	0.01938%	0.01962%	0.03895%	0.03225%
Proportion share of the net pension liability	\$ 2,330,687	\$ 2,069,818	\$ 1,867,820	\$ 1,945,624	\$ 1,650,266	\$ 976,452
Covered - employee payroll	\$ 734,282	\$ 684,507	\$ 692,037	\$ 539,852	\$ 539,852	\$ 450,150
Proportionate share of the net pension liability as percentage of covered-employee payroll	317.41%	302.38%	269.90%	360.40%	305.69%	216.92%
Plan fiduciary net position as a percentage of the total pension liability	81.33%	81.77%	85.27%	84.18%	85.39%	91.01%

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

Cameron Park Community Services District  
SCHEDULE OF CONTRIBUTIONS - ALL PLANS  
 June 30, 2021

<u>Fiscal Year Ending June 30</u>	All Plans						
	2021	2020	2019	2018	2017	2016	2015
Contractually required contribution (actuarially determined)	\$ 208,378	\$ 216,326	\$ 186,826	\$ 142,135	\$ 123,075	\$ 81,896	\$ 82,050
Contributions in relation to the actuarially determined contributions	<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>
 Covered - employee payroll	 \$ 734,282	 \$ 684,507	 \$ 692,037	 \$ 601,799	 \$ 539,852	 \$ 450,150	 \$ 450,150
 Contributions as a percentage of covered- employee payroll	 28.38%	 31.60%	 27.00%	 23.62%	 22.80%	 18.19%	 18.23%

Cameron Park Community Services District  
**REQUIRED SUPPLEMENTARY INFORMATION**  
SCHEDULE OF CHANGE IN THE  
NET OPEB LIABILITY AND RELATED RATIOS  
For the period ended June 30, 2021

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

	CC& R 2	Quimby Act 3	Fire Training 5	Maintenance 30-50	Community Center 70	Scholarship Fund 71	Per Capita Grant 80	Promotional Grant 81	Total Governmental Funds
<u>ASSETS</u>									
Cash and investments	\$ 183,514	\$ 10,414	\$ 33,417	\$ 648,658	\$ 1	\$ 7,078	\$ -	\$ -	\$ 883,082
Accounts receivable	250	-	-	-	-	-	-	-	250
Total assets	<u>\$ 183,764</u>	<u>\$ 10,414</u>	<u>\$ 33,417</u>	<u>\$ 648,658</u>	<u>\$ 1</u>	<u>\$ 7,078</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 883,332</u>
<u>LIABILITIES</u>									
Accounts payable	\$ 9,993	\$ -	\$ 203	\$ 18,162	\$ -	\$ -	19,792	\$ -	\$ 48,150
Due to other funds	-	-	-	-	-	-	105,041	36	105,077
Accrued expenses	2,113	-	-	2,600	-	-	-	-	4,713
Total liabilities	<u>12,106</u>	<u>-</u>	<u>203</u>	<u>20,762</u>	<u>-</u>	<u>-</u>	<u>124,833</u>	<u>36</u>	<u>157,940</u>
<u>FUND BALANCES</u>									
Restricted	171,658	10,414	33,214	627,896	1	7,078	-	-	850,261
Unassigned	-	-	-	-	-	-	(124,833)	(36)	(124,869)
Total fund balances	<u>171,658</u>	<u>10,414</u>	<u>33,214</u>	<u>627,896</u>	<u>1</u>	<u>7,078</u>	<u>(124,833)</u>	<u>(36)</u>	<u>725,392</u>
Total liabilities and fund balances	<u>\$ 183,764</u>	<u>\$ 10,414</u>	<u>\$ 33,417</u>	<u>\$ 648,658</u>	<u>\$ 1</u>	<u>\$ 7,078</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 883,332</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, 2021

	CC& R 2	Quimby Act 3	Fire Training 5	Maintenance 30-50	Community Center 70	Scholarship Fund 71	Per Capita Grant 80	Promotional Grant 81	Total Governmental Funds
Revenues:									
Property taxes	\$ 78,944	\$ -	\$ -	\$ 263,674	\$ -	\$ -	\$ -	\$ -	\$ 342,618
Intergovernmental	-	64,102	-	-	-	-	-	-	64,102
Charges for services	26,605	-	-	3,988	-	-	-	-	30,593
Other income	3,057	-	-	-	-	-	9,148	-	12,205
Interest	988	243	58	6,403	-	-	495	-	8,187
Total revenues	109,594	64,345	58	274,065	-	-	9,643	-	457,705
Expenditures:									
General government	100,504	64,102	21,496	-	-	-	223,892	-	409,994
Facility	-	-	-	289,462	-	-	-	-	289,462
Total expenditures	100,504	64,102	21,496	289,462	-	-	223,892	-	699,456
Excess (deficit) of revenues over (under) expenditures	9,090	243	(21,438)	(15,397)	-	-	(214,249)	-	(241,751)
Other financing sources (uses):									
Transfer in	-	-	-	9,020	-	-	13,038	-	22,058
Transfer out	(17,146)	-	-	-	-	(5,000)	-	-	(22,146)
Total other financing sources (uses):	(17,146)	-	-	9,020	-	(5,000)	13,038	-	(88)
Net change in fund balance	(8,056)	243	(21,438)	(6,377)	-	(5,000)	(201,211)	-	(241,839)
Fund balances, beginning of period	201,543	10,171	54,652	620,514	1	12,078	76,378	(36)	975,301
Prior period adjustment	(21,829)	-	-	13,759	-	-	-	-	(8,070)
Fund balances, beginning of period restated	179,714	10,171	54,652	634,273	1	12,078	76,378	(36)	967,231
Fund balances, end of period	\$ 171,658	\$ 10,414	\$ 33,214	\$ 627,896	\$ 1	\$ 7,078	\$ (124,833)	\$ (36)	\$ 725,392



## **Agenda Transmittal**

**DATE:** May 10, 2022

**FROM:** André Pichly, General Manager

**AGENDA ITEM #5:** EL DORADO DISPOSAL ANNUAL FEE ADJUSTMENT

**RECOMMENDED ACTION:** REVIEW, DISCUSS AND FORWARD TO THE BOARD OF DIRECTORS

### **BACKGROUND**

The Solid Waste Services Agreement between El Dorado Disposal (EDD) and Cameron Park Community Services District (District), Section 18 – Compensation outlines the timeline, procedure and triggers for rate adjustments. Rates may be adjusted for Inflation/Deflation and Fuel Surcharge, as long as performance standards have been met.

### **DISCUSSION**

EDD is requesting adjustments under Section 18C – Inflation/Deflation and Fuel Surcharge. The Consumer Price Index – All Items – for the State of California increased by 4.286%. Based on 2021 performance standards they are including a 15% reduction to the CPI as a result of the call answer hold times exceeding the standard bringing the CPI rate increase to 3.643%.

The fuel component experienced an increase from 4.24% to 6.6% a 2.36% increase. EDD is requesting a rate increase to capture both percentage changes, for a total net increase of 6.004% effective July 1, 2022. Percentage increase will be applied the same to all customers, including seniors and commercial.

### Attachments:

- 5A– Correspondence from El Dorado Disposal, March 15, 2022
- 5B – State of California, Consumer Price Index Calculator
- 5C – Fuel Component Calculation



WASTE CONNECTIONS INC.  
*Connect with the Future<sup>®</sup>*

El Dorado Disposal Service  
P.O. Box 1270  
Diamond Springs, CA 95619  
(530) 626-4141

Andre Pichly, General Manager  
Cameron Park Community Services District  
2502 Country Club Drive  
Cameron Park, CA 95682  
(530) 350-4652

Re: Annual Rate Adjustment

March 15, 2022

Dear Mr. Pichly,

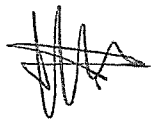
Pursuant to Section 18.C. of that certain Solid Waste Services Agreement, dated as of February 21, 2008 (the 'Agreement'), we are formally requesting that the District implement the automatic CPI adjustment for our hauling rates as provided for in Section 18.C of the Agreement. We have attached the CPI calculator as the reference. As you will see, the increase in the Consumer Price Index – All Items – for the State of California for the past year was 4.286%. However, based on our 2021 performance standards, we are including a 15% reduction to the CPI as a result of the call answer hold times exceeding the standard. The adjusted rate increase request is 3.643%. Accordingly, we are requesting a 3.643% rate increase effective as of July 1, 2022.

In addition, we are formally requesting the review and approval of a change in the fuel component of the rate. The year over year comparison we do through the Purchaser's Price Index is done based on January to January view. This year, the fuel component increased from 4.24% to 6.60%, a 2.36% change. Accordingly, the net rate increase effective July 1, 2021 is 6.004%. We have attached the PPI calculator for your reference.

We would like to review the Performance Standards with you, and also share with the public. As you know, we have summarized our performance and our program data in a monthly report, separately

submitted to the CSD. We appreciate your co-operation and look forward to hearing from you. If you have any questions or need further information, please feel free to contact me at (530) 295-2854.

Sincerely,

A handwritten signature in black ink, appearing to read 'Ross Reaksecker', with a horizontal line drawn through the middle of the signature.

Ross Reaksecker  
Site Manager  
Waste Connections of California, Inc. dba  
El Dorado Disposal Services

Cc: Sue VanDelinder, Jeff England

Attachments: Consumer Price Index Calculator  
Fuel Component Calculation

### CONSUMER PRICE INDEX – CALIFORNIA

Los Angeles-Long Beach-Anaheim, San Francisco-Oakland-Hayward, San Diego-Carlsbad,  
 Riverside-San Bernardino-Ontario, United States City Average, 2020-2021

All Items  
 1982 - 1984 = 100  
 All Urban Consumers

Year	Month	California <sup>a</sup>	Los Angeles Long Beach Anaheim <sup>b</sup>	San Francisco Oakland Hayward <sup>b</sup>	San Diego Carlsbad <sup>b</sup>	Riverside San Bernardino Ontario <sup>b</sup>	U.S. City Average <sup>b</sup>
2020	January		277.755		302.564	107.143	257.971
2020	February	284.886	278.657	299.690			258.678
2020	March		276.589		302.589	107.162	258.115
2020	April	283.006	275.853	298.074			256.389
2020	May		276.842		301.317	106.899	256.394
2020	June	284.835	278.121	300.032			257.797
2020	July		279.899		305.611	107.640	259.101
2020	August	286.388	280.116	300.182			259.918
2020	September		279.366		304.443	108.201	260.280
2020	October	286.843	279.947	301.736			260.388
2020	November		280.102		306.334	108.626	260.229
2020	December	287.367	279.560	302.948			260.474
2020	<b>Annual Average</b>	285.315	278.567	300.084	303.932	107.672	258.811
2021	January		280.178		307.688	109.550	261.582
2021	February	289.632	281.347	304.387			263.014
2021	March		282.648		315.035	110.981	264.877
2021	April	294.274	285.808	309.419			267.054
2021	May		287.620		317.141	113.222	269.195
2021	June	297.447	289.218	309.497			271.696
2021	July		290.890		323.906	114.682	273.003
2021	August	299.815	291.333	311.167			273.567
2021	September		292.209		324.138	115.557	274.310
2021	October	302.793	294.961	313.265			276.589
2021	November		296.790		326.422	117.206	277.948
2021	December	306.109	297.925	315.805			278.802
2021	<b>Annual Average</b>	297.371	289.244	309.721	319.761	113.875	270.970

Date of last update: 2/10/2022

<sup>a</sup> Weighted average of the consumer price indexes for Los Angeles-Long Beach-Anaheim, San Francisco-Oakland-Hayward, San Diego-Carlsbad, and Riverside-San Bernardino-Ontario. A conversion factor has been included for comparability of 2018 data with 2017 and prior years. Computed by the Department of Industrial Relations, Office of the Director - Research Unit from indexes issued by the U.S. Department of Labor.

<sup>b</sup> Source: U.S. Department of Labor, Bureau of Labor Statistics. Beginning with the November 2017 data, indexes for San Diego-Carlsbad will be published bi-monthly on odd months only (January, March, May, etc.). The Riverside-San Bernardino-Ontario indexes are on a December 2017 = 100 base and will be published bi-monthly on odd months only (January, March, May, etc.).

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Los Angeles-Long Beach-Anaheim, San Francisco-Oakland-Hayward, San Diego-Carlsbad,  
 Riverside-San Bernardino-Ontario, United States City Average, 2020-2021

All Items  
 1982 - 1984 = 100

#### Urban Wage Earners and Clerical Workers

Year	Month	California <sup>a</sup>	Los Angeles Long Beach Anaheim <sup>b</sup>	San Francisco Oakland Hayward <sup>b</sup>	San Diego Carlsbad <sup>b</sup>	Riverside San Bernardino Ontario <sup>b</sup>	U.S. City Average <sup>b</sup>
2020	January		268.127		284.272	107.580	251.361
2020	February	274.917	268.938	292.010			251.935
2020	March		266.964		285.543	107.425	251.375
2020	April	273.050	265.930	290.304			249.515
2020	May		267.007		284.607	107.490	249.521
2020	June	274.921	268.118	292.420			251.054
2020	July		270.012		288.956	108.055	252.636
2020	August	276.751	270.563	293.062			253.597
2020	September		270.257		287.515	108.684	254.004
2020	October	277.443	270.864	294.442			254.076
2020	November		270.695		290.228	109.021	253.826
2020	December	277.885	270.167	295.687			254.081
2020	<b>Annual Average</b>	<b>275.568</b>	<b>268.970</b>	<b>292.601</b>	<b>286.967</b>	<b>108.117</b>	<b>252.248</b>
2021	January		271.129		291.490	110.204	255.296
2021	February	280.644	272.816	297.170			256.843
2021	March		274.097		298.292	111.823	258.935
2021	April	285.139	277.126	302.294			261.237
2021	May		279.139		300.413	113.749	263.612
2021	June	288.784	280.687	304.971			266.412
2021	July		282.271		307.737	115.129	267.789
2021	August	291.317	282.691	307.423			268.387
2021	September		283.191		308.351	116.254	269.086
2021	October	294.211	285.973	309.656			271.552
2021	November		287.940		311.014	117.840	273.042
2021	December	297.426	288.910	312.019			273.925
2021	<b>Annual Average</b>	<b>288.595</b>	<b>280.498</b>	<b>304.602</b>	<b>303.670</b>	<b>114.496</b>	<b>265.510</b>

Date of last update: 2/10/2022

<sup>a</sup> Weighted average of the consumer price indexes for Los Angeles-Long Beach-Anaheim, San Francisco-Oakland-Hayward, San Diego-Carlsbad, and Riverside-San Bernardino-Ontario. A conversion factor has been included for comparability of 2018 data with 2017 and prior years. Computed by the Department of Industrial Relations, Office of the Director - Research Unit from indexes issued by the U.S. Department of Labor.

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El Dorado Disposal  
 Fuel Component Calculation  
 For the Period January 2006 through January 2021

Item	Date Source	Beginning Period (Jan 06)	Current Period (Jan 21)	Index Change	% Increase	Beginning Fuel Component	Ending Fuel Component	Fuel Surcharge applied in 2020	Change for 2021
Diesel Fuel	PPI Commodity, #2 Diesel Series ID:wpu057303	197.1	364.6	167.459	84.96%	3.57%	6.60%	4.24%	2.36%

[https://data.bls.gov/imeseries/WPU057303?data\\_tool=XTtable](https://data.bls.gov/imeseries/WPU057303?data_tool=XTtable)

Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2012	322	329.2(P)	344.3	339.4	325.8	295.4	298.7	324.1	342.4	351	323.6	317.4
2013	318.9	342.4	321	318.3	307.7	304.8	311.6	319.3	328	318.4	307	314.7
2014	308.5	322	318.1	318.7	316.5	308.8	307.8	306.9	302.3	283.4	272.3	229.9
2015	182.6	191.5	193.1	183.8	202.6	198.7	194	189.2	169.4	173.5	167.4	130.8
2016	119.2	113.4	119.4	123.6	144.4	155.4	157.6	149.6	163.1	159.7	157	158.8
2017	161.1	163.5	161.3	162.9	173.6	171.5	178.6	188.9	204.2	213.5	223.7	223.8
2018	229.4	226.5	224.8	231.8	251.1	261.4	256.9	254.3	262.5	271.7	264.8	232.7
2019	201.1	218.3	239.3	237.7	235	204.4	226	207.2	218.4	220.5	223.1	231.1
2020	214.5	193.3	189.7	123.6	108.3	137.8	179.2	191	177.5	187.3	201.1	224.6
2021	232.9	264.4	304.1	282	318.8	317.8	326.966	322.279	334.175	341.107(P)	366.731(P)	46.746(P)

P : Preliminary. All indexes are subject to monthly revisions up to four months after original publication.

297.371  
 285.150  
 12.221  
 4.2866%  
 3.643%  
 2.361%  
 6.004% Annual CPI and Fuel Increase  
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 85% Reduced CPI Adjustment



## Agenda Transmittal

**DATE:** May 10, 2022

**FROM:** Sherry Moranz, Assistant Chief  
André Pichly, General Manager

**AGENDA ITEM #5:** Fire Prevention Specialist Position

**RECOMMENDED ACTION:** Discuss and forward to the Board of Directors

### Introduction:

Staff is recommending the expansion of the Fire Marshal's program, beginning with the creation of a Fire Prevention Specialist position, which is a standard in the Fire Department industry. Staff has identified a funding source for the new position, from the Fire Marshal fees that are collected through the inspection process. As the program grows and inspections increase, additional funding will support adding positions to ultimately and adequately provide the community with a full scope prevention program.

### Discussion:

At the February 1, 2022, Budget and Administration Committee meeting, staff presented a report requesting the Committee discuss and forward to the Board of Directors a draft job description. At the February 16, 2022, Board of Directors meeting staff presented their report for consideration and approval. The Board responded to the report by indicating the following:

- More emphasis in the job description on Weed Abatement/Fire Prevention Specialist duties
- Possibly remove Administrative Assistant from job title, as this position does not do as much administrative duties as a typical Cameron Park CSD Administrative Assistant
- Discuss who this position should report to
- Provide a comparison of this position's salary vs. Fire Marshal salary

- Address possible part time Administrative support for Fire Department in the future so this position can focus on Fire Prevention/Inspections.
- The Board asked that Director Scobey and Director Aiston email General Manager with more suggestions [if any].

Back in February 2022, it was explained that staff identified a significant workload in the Fire Marshal program as it relates to both State and Local mandated inspections, fire and life safety inspections, and permit inspections, which the current staffing level is not able to support.

In January 2020, the Administrative Assistant II position, assigned to Weed Abatement, began working as a regular-part time employee, 32 hours per week. This was budgeted for and is in the CPCSD organizational chart. The Weed Abatement position has consistently committed more and more time to the Fire Marshal inspection program to help with the increased workload. Additionally, the Weed Abatement position is funded by a portion of property taxes, and a portion of the CCI grant, which has now expired, and the position is currently vacant. The District employee who has been working in this position applied for the vacated Board Clerk position and was hired as the new Board Clerk effective March 21, 2022.

Staff has reviewed the workload associated with the Fire Marshal program and the Weed Abatement Program and has created a job description that outlines the duties of a Fire Prevention Specialist. Creating an identified, permanent position will allow for job recruitment and retention of a qualified and experienced fire inspector for the CSD. This position will also assist the BOD and the community with the creation of a Firewise Community(s) in Cameron Park.

Staff's objective is to ensure:

- Mandated and other required fire and life safety inspections, are conducted to adhere to State and Local laws and to provide for the safety of firefighters and the public;
- Professional development opportunities for staff to compete for promotional opportunities at the District or elsewhere in the community.

As of February 1, 2022, the Fire Marshal program has generated over \$48,000 in fees and is on track to generate over \$78,000 by the end of this fiscal year. Filling the Fire Prevention Specialist position will allow for additional inspections and associated revenue.

The Weed Abatement Position was being paid \$43,610.80 (32 hr/wk @ \$23.95) annually.

- \$39,852.80 base pay (1664 hours), \$2,096 in pension, Medicare \$1662
- The CCI grant, which expired in March 2022, was funding \$15,000 of the Weed Abatement Position.

The Fire Prevention Specialist Position would be paid \$68,525 annually.

- \$52,000 base pay (2080 hours)
- \$3,360 in pension
- \$2,000 for vacation pay
- \$11,165 for health coverage (includes health, dental, and vision)

**Conclusion:**

Staff recommends reviewing the new draft job description of a Fire Prevention Specialist as a full time position mirroring the Parks Maintenance Foreman pay scale to reflect the change in job descriptions and job responsibilities.

**Attachments:**

- 5A. Administrative Assistant II (Weed Abatement/Fire Prevention Specialist) Job Description
- 5B. CSD Salary wage scale

## Cameron Park Community Services District

<b>Job Title:</b>	Fire Prevention Specialist	<b>Department/Group:</b>	Fire Department
<b>Location:</b>	Cameron Park Fire Department	<b>Will Train Applicant(s):</b>	Specific to assigned duties
<b>Level/Salary Range:</b>	Level/Salary Range	<b>Position Type:</b>	Full Time
<b>Applications Accepted By:</b>			
<b>OFFICE ADDRESS:</b> Cameron Park Community Services District 3200 Country Club Drive Cameron Park, CA 95682 <a href="http://www.cameronpark.org">www.cameronpark.org</a>		<b>BENEFITS:</b> <input checked="" type="checkbox"/> Full-Time with all Benefits <input type="checkbox"/> Part-Time with all Benefits <input type="checkbox"/> Less than Part-Time with no Benefits <input type="checkbox"/> Seasonal with no Benefits	

<b>Job Description</b>
<p><b>GENERAL DESCRIPTION OF POSITION</b></p> <p>Under supervision of the Fire Marshal, this position is assigned work in the Fire Prevention Program to conduct inspections of public occupancies and enforce applicable sections of Title 19 and Title 24 of the California Code of Regulations; conduct inspections of public assembly buildings, commercial, industrial, and specialized and hazardous occupancies; conduct field inspections of developments, buildings, water systems, fire warning alarm systems, and fire extinguishing systems to ensure compliance with all applicable fire laws, ordinances, and other regulations pertaining to fire protection and life safety; examine applications and project plans for buildings, and monitor assigned budget. This position will assist with the administration of the District's Weed and Rubbish Abatement Program, provide information on fire and life safety; design, construct, and display fire prevention materials; maintain fire and life safety and other public education information materials; develop cooperative relationships with homeowners, contractors, and landowners; and assist or act as a Public Information Officer</p> <p><b>SUPERVISION EXERCISED/RECEIVED</b></p> <p>Receives supervision from the Fire Marshal.</p> <p><b>ESSENTIAL JOB DUTIES:</b></p> <ul style="list-style-type: none"> <li>• Greets and assists the public, on the telephone and in person, with local and county information; answers questions about the Fire Prevention Program and Weed and Rubbish Abatement Ordinance.</li> <li>• Performs a variety of office tasks and related functions as needed including, but not limited to, word-processing, data entry, social media posting and other administrative support.</li> <li>• Maintains a professional work ethic, and confidentiality as required.</li> <li>• Establishes positive working relationships with representatives of community organizations, state/local agencies, district staff, fire department personnel, contractors, and the public.</li> <li>• Performs grant research and implementation.</li> <li>• Basic understanding of fire prevention codes, laws, policies and procedures.</li> <li>• Performs routine to fire and life safety inspections on new and existing buildings to include construction inspections, state mandated inspections; performs and assists with the District's Weed and Rubbish Abatement Ordinance.</li> <li>• Reviews and approves plans presented by contractors, engineers, architects, and property owners to ensure compliance with the portions of the California Health and Safety Code that apply, the California Code of Regulations Title 14, Title 19, and Title 24 as adopted by the California State Fire Marshal, the District's Weed and Rubbish Abatement Ordinance, all pertinent local El Dorado County, CA ordinances, and locally amended ordinances pertaining to fire protection systems, civil, plumbing, electrical, mechanical, other pertinent work, and structural work to be performed.</li> <li>• Performs as the fire department liaison for the creation and maintenance of Firewise Communities in Cameron Park.</li> </ul>

- Performs other related duties as required.

**KNOWLEDGE OF:**

- Proper grammatical usage, punctuation and spelling; basic mathematical functions; Standard office procedures, practices and equipment, including a computer and applicable software programs – Word, Outlook, Excel, Publisher, Adobe, etc.; and social media and publishing software.
- Building and fire codes related to fire prevention inspections.
- Basic inspection techniques (e.g., observation, documentation, interpretation, code compliance) to conduct an inspection program ensuring compliance with State and local laws, codes, and standards.
- Basic fire protection engineering for inspections to ensure safe operating conditions and compliance with appropriate laws, regulations, and ordinances.
- Fire prevention programs and regulations to reduce fuel loading and ignition sources to educate the public about fire-safe landscapes (e.g., defensible space).
- Building codes and fire laws to ensure proper compliance and education to the public.
- Fire prevention requirements (e.g., equipment, industrial operations, clearance) to plan and conduct inspections ensuring compliance with Federal and State laws and local ordinances.

**SKILL TO:**

- Safely operate/drive different makes and models of District vehicles in a variety of conditions (e.g., inclement weather, rugged terrain) to travel as needed for job assignments.
- Tactfully and diplomatically mitigate complaints from the public to accomplish program goals.
- Work effectively in a team to complete tasks, event/incident planning, problem solving, and decision making.
- Develop and deliver effective oral and written presentations for information exchange and education of the public, employees, and others.
- Plan, organize, and prioritize tasks to ensure efficient completion of assignments.
- Operate computers and software programs effectively (e.g., e-mail, spreadsheets, presentations) to provide accurate reports and information exchange with the public, district, and fire department employees.
- Communicate performance standards and expectations to personnel for successful job performance.
- Read and interpret maps, street signs, reference manuals, training materials, policies, procedures, reports, and correspondence for successful job performance.
- Create graphic visual reports and conduct presentations (e.g., PowerPoint) for successful job performance.
- Produce accurate and timely social media content.
- Effectively organize and manage time to accomplish the timely completion of multiple assignments, deadlines, projects, and goals.

**ABILITY TO:**

- Read and understand written materials (e.g., reference manuals, training materials, policies) to effectively educate a variety of audiences (e.g., public, media, personnel).
- Utilize mobile communication devices (e.g., cell phones, two-way radios, tablets) to communicate with a variety of audiences (e.g., public, media, personnel).
- Explain appropriate rules, laws, and codes as they relate to inspections and fire prevention to promote compliance.
- Enforce appropriate rules, laws, and codes as they relate to inspections and fire prevention to ensure compliance.
- Read the topography of the land analyzing the relationship between the natural landscape and fire behavior to advise stakeholders and the public (e.g., home owners, land owners, builders) regarding fire and life safety requirements (e.g., defensible space, applicable codes, building placement on property) ensuring compliance with State and local laws, codes, and standards.
- Assert yourself on behalf of the district to ensure enforcement of and compliance with State and local laws, codes, and standards.



- Be resourceful (e.g., locating vendors, funding, networking) to accomplish job assignments.
- Demonstrate patience when dealing with coworkers and the public to facilitate cooperation and effective communication.
- Use situational awareness to maintain personal and public safety.
- Maintain confidentiality regarding sensitive information and situations encountered during the performance of the job.
- Perform intermediate mathematics (e.g., algebra, percentages, ratios) to complete various tasks, including inspections, budgets, grant proposals, inventory control, and other calculations.
- Communicate in writing to convey clear and concise ideas and information to various audiences (e.g., public, media, personnel).
- Speak professionally (e.g., courteously, precisely, effectively) to the public, media, and personnel to provide information (e.g., complex issues, specifics, instructions).
- Make formal and informal public presentations on various topics (e.g., defensible space, fire and life safety, volunteer training) to communicate and educate a variety of audiences with varying levels of understanding.
- Demonstrate computer literacy by utilizing computer software (e.g., Microsoft) to create documents and reports.
- Perform administrative duties (e.g., filing, inventory, completing paperwork) necessary to meet operational needs.
- Maintain cooperative relationships with various entities (e.g., personnel, public, contractors, stakeholders, media, allied agencies) to complete tasks and reach common goals.
- Position can require sitting, standing, walking, reaching, twisting, kneeling, bending, squatting and stooping in the performance of daily activities. The position also requires grasping, repetitive hand movement and fine coordination in preparing statistical reports and data using a computer keyboard. The need to lift, drag and push files, paper and documents weighing up to 25 pounds is also required.
- Ability to walk on uneven terrain and hike up and down hills. Ability to climb in and out of a pickup truck.

**REQUIRED EDUCATION AND EXPERIENCE:**

- Minimum of eighteen (18) years of age
- School diploma or equivalent GED Certificate
- Possess and able to maintain a valid California Class C Driver License
- Must have Hazardous Materials First Responder Awareness training within twelve (12) months of date of hire
- Must obtain CSFM Community Risk Educator within twelve (12) months of the date of hire and successful completion of Task Book within twenty-four (24) months of the date of hire
- Must have or obtain a valid CPR certification within 90 days of hire
- Must be able to pass a drug screening and Department of Justice (DOJ) background check

**PREFERRED SKILLS AND/OR CERTIFICATIONS**

- Associates Degree or higher.
- 1 year as a Fire Department Member or support person
- COMMUNITY RISK EDUCATOR CERTIFICATION
- COMMUNITY RISK SPECIALIST CERTIFICATION
- COMMUNITY RISK OFFICER CERTIFICATION
- CSFM FIRE INSPECTOR I CERTIFICATE
- CSFM CERTIFIED PLANS EXAMINER CERTIFICATION OR EQUIVALENT

**EQUAL OPPORTUNITY EMPLOYER**

Cameron Park Community Services District is an Equal Opportunity Employer.

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

ANNUAL RATE	FY21/22	COLA (3% from MOU effective December 2021)												
General Manager	NEGOTIATED = 135,000													
Parks Superintendent		62,296.00	63,856.00	65,457.60	67,100.80	68,764.80	70,491.20	72,259.20	74,068.80	75,899.20	77,812.80	79,768.00	81,744.00	83,782.40
Finance/Human Resources Officer		62,296.00	63,856.00	65,457.60	67,100.80	68,764.80	70,491.20	72,259.20	74,068.80	75,899.20	77,812.80	79,768.00	81,744.00	83,782.40
Accounting Specialist I/Admin Assist II Board clerk		38,604.80	39,561.60	40,560.00	41,558.40	42,619.20	43,659.20	44,761.60	45,884.80	47,028.80	48,214.40	49,400.00	50,648.00	51,916.80
Accounting Specialist II		52,603.20	53,892.80	55,244.80	56,617.60	58,032.00	59,488.00	60,985.60	62,524.80	64,084.80	65,665.60	67,308.80	69,014.40	70,720.00
Admin Assist II (Fire Prevention Specialist/ Weed Abateme		41,600.00	42,640.00	43,700.80	44,803.20	45,905.60	47,070.40	48,256.00	49,441.60	50,689.60	51,958.40	53,268.80	54,579.20	55,931.20
Receptionist		32,136.00	32,884.80	33,758.40	34,590.40	35,484.80	36,358.40	37,273.60	38,188.80	39,166.40	40,123.20	41,142.40	42,161.60	43,222.40
Maintenance Worker II		34,091.20	34,923.20	35,796.80	36,691.20	37,627.20	38,563.20	39,520.00	40,518.40	41,516.80	42,556.80	43,617.60	44,720.00	45,822.40
Recreation Coordinator		38,604.80	39,561.60	40,560.00	41,558.40	42,619.20	43,659.20	44,761.60	45,884.80	47,028.80	48,214.40	49,400.00	50,648.00	51,916.80
Recreation Supervisor		52,603.20	53,892.80	55,244.80	56,617.60	58,032.00	59,488.00	60,985.60	62,524.80	64,084.80	65,665.60	67,308.80	69,014.40	70,720.00
CC&R Enforcement Officer		52,603.20	53,892.80	55,244.80	56,617.60	58,032.00	59,488.00	60,985.60	62,524.80	64,084.80	65,665.60	67,308.80	69,014.40	70,720.00
Parks and Facilities Supervisor		52,603.20	53,892.80	55,244.80	56,617.60	58,032.00	59,488.00	60,985.60	62,524.80	64,084.80	65,665.60	67,308.80	69,014.40	70,720.00
Parks Maintenance Foreman		41,600.00	42,640.00	43,700.80	44,803.20	45,905.60	47,070.40	48,256.00	49,441.60	50,689.60	51,958.40	53,268.80	54,579.20	55,931.20

HOURLY RATE	FY21/22	NEGOTIATED = 135,000												
General Manager														
Parks Superintendent		\$29.95	\$30.70	\$31.47	\$32.26	\$33.06	\$33.89	\$34.74	\$35.61	\$36.49	\$37.41	\$38.35	\$39.30	\$40.28
Finance/Human Resources Officer		\$29.95	\$30.70	\$31.47	\$32.26	\$33.06	\$33.89	\$34.74	\$35.61	\$36.49	\$37.41	\$38.35	\$39.30	\$40.28
Accounting Specialist I/Admin Assist II Board clerk		\$18.56	\$19.02	\$19.50	\$19.98	\$20.49	\$20.99	\$21.52	\$22.06	\$22.61	\$23.18	\$23.75	\$24.35	\$24.96
Accounting Specialist II		\$25.29	\$25.91	\$26.56	\$27.22	\$27.90	\$28.60	\$29.32	\$30.06	\$30.81	\$31.57	\$32.36	\$33.18	\$34.00
Admin Assist II (Fire Prevention Specialist/Weed Abateme		\$20.00	\$20.50	\$21.01	\$21.54	\$22.07	\$22.63	\$23.20	\$23.77	\$24.37	\$24.98	\$25.61	\$26.24	\$26.89
Receptionist		\$15.45	\$15.81	\$16.23	\$16.63	\$17.06	\$17.48	\$17.92	\$18.36	\$18.83	\$19.29	\$19.78	\$20.27	\$20.78
Maintenance Worker II		\$16.39	\$16.79	\$17.21	\$17.64	\$18.09	\$18.54	\$19.00	\$19.48	\$19.96	\$20.46	\$20.97	\$21.50	\$22.03
Recreation Coordinator		\$18.56	\$19.02	\$19.50	\$19.98	\$20.49	\$20.99	\$21.52	\$22.06	\$22.61	\$23.18	\$23.75	\$24.35	\$24.96
Recreation Supervisor		\$25.29	\$25.91	\$26.56	\$27.22	\$27.90	\$28.60	\$29.32	\$30.06	\$30.81	\$31.57	\$32.36	\$33.18	\$34.00
CC&R Enforcement Officer		\$25.29	\$25.91	\$26.56	\$27.22	\$27.90	\$28.60	\$29.32	\$30.06	\$30.81	\$31.57	\$32.36	\$33.18	\$34.00
Parks and Facilities Supervisor		\$25.29	\$25.91	\$26.56	\$27.22	\$27.90	\$28.60	\$29.32	\$30.06	\$30.81	\$31.57	\$32.36	\$33.18	\$34.00
Parks Maintenance Foreman		\$20.00	\$20.50	\$21.01	\$21.54	\$22.07	\$22.63	\$23.20	\$23.77	\$24.37	\$24.98	\$25.61	\$26.24	\$26.89

PART TIME POSITIONS	(Generally less than 19 hrs per week)													
Admin Assist I (clerical)	15.00	15.38	15.76	16.15	16.56	16.97	17.40	17.83	18.28	18.73	19.20	19.68	20.17	
Admin Assist II (Weed Abatement, Safety, Board Clerk)	\$17.77	\$18.21	\$18.66	\$19.12	\$19.68	\$20.17	\$20.57	\$21.08	\$21.70	\$22.24	\$22.80	\$23.37	\$23.95	
Accounting Specialist I	\$18.02	\$18.47	\$18.93	\$19.40	\$19.89	\$20.38	\$20.89	\$21.42	\$21.95	\$22.50	\$23.06	\$23.64	\$24.23	
Parks & Facilities Maintenance Worker I	15.00	15.38	15.76	16.15	16.56	16.97	17.40	17.83	18.28	18.73	19.20	19.68	20.17	
Rec/Aquatics Leaders	\$17.36	\$17.79	\$18.23	\$18.68	\$19.23	\$19.71	\$20.10	\$20.60	\$21.20	\$21.73	\$22.27	\$22.83	\$23.40	

SEASONAL POSITIONS	(Summer and/or year round periodically)													
Recreation Leader I- Day Camp Staff, Scorekeepers, Kiosk Staff, Concessions, Water Safety instructor (without Lifeguard Certifications)	15.00	15.38	15.76	16.15	16.56	16.97	17.40	17.83	18.28	18.73	19.20	19.68	20.17	
Recreation Leader II - Day Camp Staff with Shift Lead	15.38	15.76	16.15	16.56	16.97	17.40	17.83	18.28	18.73	19.20	19.68	20.17	20.67	
Recreation Specialist- Headguard II, Day Camp Director	16.56	16.97	17.40	17.83	18.28	18.73	19.20	19.68	20.17	20.67	21.18	21.7	22.25	
Lifeguard- Swim Instructors + Lifeguard with Title 22 and ARC Lifeguard Certification	15.38	15.76	16.15	16.56	16.97	17.40	17.83	18.28	18.73	19.20	19.68	20.17	20.67	
Head Lifeguard	16.15	16.56	16.97	17.40	17.83	18.28	18.73	19.20	19.68	20.17	20.67	21.18	21.7	

NOTE: Wage scale to be adjusted as minimum wage changes  
Prior Schedule Approved by BOD on 8/18/21 to add AS II, ASI and Parks/Fac Supervisor



## Agenda Transmittal

**DATE:** May 10, 2022

**FROM:** André Pichly, General Manager

**AGENDA ITEM #6:** Cooperative Agreement Amendment

**RECOMMENDED ACTION:** Discuss and forward to the Board of Directors

### Introduction:

CAL FIRE is requesting that the Cameron Park CSD amend the current Cooperative Agreement with CAL FIRE, to add 2 Fire Apparatus Engineer – Paramedic (FAE/P) positions. This would return 2 of the 3 positions that were removed in the 2013-2018 Agreement.

### Discussion:

On April 20, 2022, CAL FIRE Unit Chief Mike Blankenheim met with Director Carlson and GM Pichly to discuss amending the current Cooperative Agreement, to add 2 Fire Apparatus Engineer – Paramedics.

The attached issue paper from Chief Blankenheim details out the topic.

**Fiscal Impact:** Estimated cost is \$500,000.00 annually

### Attachments:

- 4A. CAL FIRE issue paper
- 4B. CAL FIRE Cooperative Agreement Policy
- 4C. CAL FIRE/CPCSD 2008-2012 Cooperative Agreement

# Memorandum

**To:**

Andre Pichly  
General Manager  
Cameron Park CSD

**Date:** 5-3-2022**Telephone:** 530 708 2700**Website:** [www.fire.ca.gov](http://www.fire.ca.gov)**From:**

Mike Blankenheim, Unit Chief  
**Department of Forestry and Fire Protection**  
**Amador El Dorado Unit**

**Subject:**

Fire Engine Staffing Model

**ISSUE:**

The number of firefighter/paramedics available to staff the two Advanced Life Support (ALS) engines for the Cameron Park Fire Department was reduced in 2013. I am asking to start a process to restore the staffing level so that our fire department employees are better equipped to serve the community and meet the challenges of today's fire service.

**BACKGROUND:**

In 2013, the number of personnel available to staff the two ALS engines in Cameron Park was reduced from 13 to 10. This was accomplished by reducing the number of Fire Apparatus Engineer/Paramedics (FAE/P's) from 6 to 3. We are currently (and have been for the last 9 years) staffing two engines 24/7 with 3 Engineers, 2 Fire Captains, 2 Fire Captain Paramedics and 3 FAE/P's. To staff the two engines, we need to fill 4 seats per day (2 on each engine) for a total of 28 seats per week. Our employees work a 3 day shift each week; the ten employees assigned to the engines can cover 30 seats per week. This leaves very little margin for when employees are on vacation, assigned to training or are out sick, and this leads to an abundance of overtime work.

**DISCUSSION:**

The FAE/P's are the backbone for our fire department, they operate and maintain the fire apparatus, they are firefighters, they deliver paramedic service to the community, they are company officers, and they train and mentor the Intern Firefighters. With all of these responsibilities, it is not uncommon for an employee to work 14 to 18 hours in a day each day of their shift. This workload is expected and is a part of the reason why our shift pattern allows for 96 hours off after a 72-hour shift, our employees need the time to recover both mentally and physically. Asking employees to continually work more than 3 days in a row (and in an increasing number of cases, mandating that they do so) is not in the best interest of the employee. As it impedes our ability to maintain a

healthy workforce, and our ability to recruit and retain employees, it is not in the best interest of our Fire Department either.

**Recommended Action:**

The issue described above is not unique to Cameron Park, it is prevalent across CAL FIRE, both in our wildland mission and in many other Cooperative Agreements. As such, we are changing our staffing model, with the goal of having 3 people assigned to each engine at all times and having 3 employees assigned to each seat we need to fill. When this goal is reached, we will have more people on duty to share the daily workload and we will have enough employees to ensure that people are getting an appropriate amount of time off.

I would like to start working toward this goal by continuing to have a minimum of two people assigned to each engine at all times and by having 3 people for each seat. This equates to 12 total employees assigned to cover the engines. I'd like to get to 12 by adding two FAE/P's to our current staffing, beginning July 1, 2022.

| 

Respectfully,

Mike Blankenheim  
Unit Chief and Cameron Park Fire Chief



# LOCAL GOVERNMENT AGREEMENT STANDARDS 8551

## POLICY STATEMENT

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All new Local Government (LG) agreements shall meet, at a minimum, the standards identified in this policy. While this policy does not apply to renewal or successor agreements, it is CAL FIRE’s goal that existing Local Government agreements work towards achieving the staffing levels and standards identified in this policy.

## DEFINITION(S)

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**New LG Agreement:** A fire protection service agreement with a local government cooperator for services that have not previously been provided by CAL FIRE.

**Renewal or Successor Agreement:** renegotiating, renewing, or extending the terms of an existing Schedule A, Amador, or Wildland agreement.

Type of New LG Agreement	Standards
<b>PRC 4142- Schedule A</b>	<ul style="list-style-type: none"> <li>• All post-covered positions will require 3.11 full time equivalent positions</li> <li>• Minimum staffing for emergency response apparatus is 3.0 (three fully trained, paid, firefighting personnel)</li> <li>• All program impacts will be evaluated and mitigated on a case by case basis; this includes Chief Officer and Fire Prevention coverage and impacts to the Emergency Command Center, Training Bureau and support functions such as Fleet, Information Technology, Personnel and Finance, etc.</li> </ul>
<b>PRC 4142- Wildland</b>	<ul style="list-style-type: none"> <li>• No additional personnel are needed to provide wildland fire protection</li> <li>• The land generally meets Board of Forestry Criteria for SRA (other than the incorporated city standard)</li> <li>• CAL FIRE will only provide wildland fire protection. The local agency must continue to provide structural fire protection</li> </ul>
<b>PRC 4144- Amador</b>	<ul style="list-style-type: none"> <li>• At a minimum, a 3.0 staffed CAL FIRE engine will be required for every Amador agreement</li> </ul>



Authority	Responsibilities
	<ul style="list-style-type: none"><li>• Regions compile Unit and Region evaluation checklists and provide a copy to Cooperative Fire Programs by December 15<sup>th</sup> annually.</li><li>• Provides testing and exercising of the continuity plan at least annually to ensure currency of knowledge and skills necessary for plan implementation.</li></ul>

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**RELATED FORM(S) / LINK(S)**

[Cal OES Continuity Plan Evaluation Checklist](#)

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**AUTHORITY**

[Executive Order S-04-06](#)

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**REFERENCE(S)**

<https://www.caloes.ca.gov/cal-oes-divisions/planning-preparedness/continuity-planning>

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**SUBJECT MATTER EXPERT(S)**

[Cooperative Fire Programs](#)  
[State and Federal Programs](#)

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**REVISION DATE**

Revision Date: November 2020  
Last Reviewed: November 2020

**COOPERATIVE FIRE PROGRAMS  
FIRE PROTECTION REIMBURSEMENT AGREEMENT AMENDMENT**

AGREEMENT  
NUMBER

AMENDMENT  
NUMBER

LG-1A REV. 03/2011

CHECK HERE IF ADDITIONAL PAGES ARE ATTACHED

Pages

**2CA00496**

**3**

1. This Agreement is entered into between the State Agency and the Local Agency named below:

STATE AGENCY'S NAME

California Department of Forestry and Fire Protection – (CAL FIRE)

LOCAL AGENCY'S NAME

Cameron Park Community Services District

2. The term of this Agreement is: July 1, 2008 through June 30, 2013

3. The maximum amount of this Agreement is: \$ 12,417,216  
Twelve million four hundred seventeen thousand two hundred sixteen dollars

4. The parties agree to comply with the terms and conditions of the following exhibits which are by this reference made a part of the Agreement.


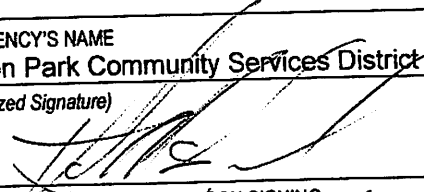
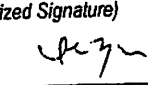
This amendment adds \$3,285,236 to the fourth year of the five-year contract. The total amount of the contract will not exceed \$12,417,216. The term of the contract is July 1, 2008 through June 30, 2013.

Exhibit B amended - See attached Budget Contingency Clause

Exhibit D amended to include updated schedules.

All other terms and conditions shall remain the same.

IN WITNESS WHEREOF, this Agreement has been executed by the parties hereto.

<b>LOCAL AGENCY</b>		California Department of General Services Use Only    APPROVED OCT 19 2011 DEPT OF GENERAL SERVICES
LOCAL AGENCY'S NAME Cameron Park Community Services District		
BY (Authorized Signature) 	DATE SIGNED (Do not type) 6-2-11	
PRINTED NAME AND TITLE OF PERSON SIGNING Scott McNeil President		
ADDRESS 2502 Country Club Dr. Cameron Park, CA 95682		
<b>STATE OF CALIFORNIA</b>		
AGENCY NAME California Department of Forestry and Fire Protection		
BY (Authorized Signature) 	DATE SIGNED (Do not type) 9-20-11	
PRINTED NAME AND TITLE OF PERSON SIGNING Clare Frank, Assistant Deputy Director, Cooperative Fire Protection, Training & Safety		
ADDRESS P.O. Box 944246, Sacramento, CA 94244-2460		





**EXHIBIT B**  
**BUDGET DETAIL AND PAYMENT PROVISIONS**

**3. BUDGET CONTINGENCY CLAUSE**

- A. It is mutually agreed that if the LOCAL AGENCY or the STATE Budget Act of the current year or any subsequent years covered under this agreement does not appropriate sufficient funds, this agreement shall be of no further force and effect. In this event, the STATE shall have no liability to perform any provisions of this agreement.
- B. If funding for any fiscal year is reduced or deleted by the LOCAL AGENCY or the STATE Budget Act, the STATE shall have the option to either cancel this agreement with no liability occurring to the STATE, or offer an agreement amendment to the LOCAL Agency to reflect the reduced amount.
- C. Notwithstanding the foregoing provisions (paragraphs A and B) under this clause, the LOCAL AGENCY remains responsible for payment for services rendered by the STATE. The LOCAL AGENCY is responsible for immediately notifying the STATE in writing of budgetary changes.

**EXHIBIT D, SCHEDULE A**

**FISCAL DISPLAY  
PRC 4142 & 4144**

**NAME OF LOCAL AGENCY: CAMERON PARK COMMUNITY SERVICES DISTRICT**

INDEX 2700

PCA SUMMARY

This is Attachment A of Cooperative Agreement originally dated July 1, 2008, by and between the Department of Forestry and Fire Protection of the State of California and LOCAL AGENCY

    Original

  X   Amendment for Fiscal Year 2011-2012

		Administrative Charge 11.96%	
<b>TOTAL SCHEDULE A 4142 (PCA 27750)</b>	\$2,105,515	\$251,820	\$2,357,335
<b>TOTAL AMADOR PLAN - 4144 (PCA 27751)</b>	\$22,321	\$2,670	\$24,991
<b>TOTAL SCHEDULE A MEDICS - 4142 (PCA 27753)</b>	\$806,458	\$96,452	\$902,910
 <b>CONTRACT TOTALS</b>	<u>\$2,934,294</u>	<u>\$350,942</u>	<u>\$3,285,236</u>

**EXHIBIT D, SCHEDULE A  
 FISCAL DISPLAY  
 PRC 4142**

**NAME OF LOCAL AGENCY: CAMERON PARK COMMUNITY SERVICES DISTRICT**

INDEX 2700

PCA 27750

This is Attachment A of Cooperative Agreement originally dated July 1, 2008, by and between the Department of Forestry and Fire Protection of the State of California and LOCAL AGENCY

   Original

  X Amendment for Fiscal Year 2011-2012

**PERSONAL SERVICES**

Fire Control Salaries

<u>No.</u>	<u>Class</u>	<u>Mos.</u>	<u>Rate</u>	<u>Total Salary</u>	<u>61.34%</u> Benefits	<u>TOTAL</u>
2	Capt.(P)	12	\$4,892	117,408	72,018	189,426
2	Capt.	12	\$4,596	110,304	67,660	177,964
6	FAE(P)	12	\$4,277	307,944	188,893	496,837
3	FAE	12	\$4,001	144,036	88,352	232,388
1	BC FM (72 hr)	12	\$5,831	69,972	42,921	112,893
1	BC (72 hr)	12	\$5,831	69,972	42,921	112,893
Subtotal				819,636	502,765	1,322,401

8	Medic Retention	12	\$500	48,000	33.95% 16,296	64,296
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Ext. Duty Week Comp.

<u>No.</u>	<u>Class</u>	<u>Mos.</u>	<u>Rate</u>	<u>EDWC</u>	<u>33.95%</u> Benefits	<u>TOTAL</u>
2	Capt.(P)	12	\$2,492	\$59,798	\$20,302	\$80,100
2	Capt.	12	\$2,341	\$56,180	\$19,073	\$75,253
6	FAE(P)	12	\$2,178	\$156,842	\$53,248	\$210,090
3	FAE	12	\$2,038	\$73,360	\$24,906	\$98,266
1	BC FM (72 hr)	12	\$2,310	\$27,719	\$9,410	\$37,129
1	BC (72 hr)	12	\$2,310	\$27,719	\$9,410	\$37,129
Subtotal				\$401,618	\$136,349	\$537,967

Office Support Salaries

1	Office Tech	12	\$3,264	\$39,168	60.14% \$23,556	\$62,724
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Unplanned Overtime				\$100,000	1.45% \$1,450	\$101,450
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**TOTAL PERSONAL SERVICES** \$1,369,254 \$656,860 **\$2,088,838**

**OPERATING EXPENSE**

Uniforms					33.95%	
	Fire Control	15	\$830	\$12,450	\$4,227	\$16,677

**TOTAL OPERATING** \$16,677

**TOTAL PERSONAL SERVICES & OPERATING (PCA 27750)** \$2,105,515

**ADMINISTRATIVE CHARGE** 11.96% \$251,820

**TOTAL SCHEDULE A - 4142** \$2,357,335

**EXHIBIT D, SCHEDULE A  
FISCAL DISPLAY  
PRC 4144**

**NAME OF LOCAL AGENCY: CAMERON PARK COMMUNITY SERVICES DISTRICT**

INDEX 2700

PCA 27751

This is Attachment A of Cooperative Agreement originally dated July 1, 2008, by and between the Department of Forestry and Fire Protection of the State of California and LOCAL AGENCY

   Original

  X   Amendment for Fiscal Year 2011-1012

**PERSONAL SERVICES**

	Mos.	Rate	Total	Benefits	Total
Amador Rate				0.00%	
3 FAE	7	\$697	\$14,637	\$0	\$14,637
1 BC	7	\$949	\$6,643	\$0	\$6,643
<b>TOTAL PERSONAL SERVICES</b>			<u>\$21,280</u>	<u>\$0</u>	<u>\$21,280</u>

**OPERATING EXPENSES**

Vehicle					
1 (MILES)	7	\$0.510	250		\$893
<b>Subtotal Vehicles</b>					<u>\$893</u>

**COMMUNICATIONS**

1 Mobile Radio	7	\$13.70			\$96
1 Portable Radio	7	\$7.42			\$52
<b>Communications - Total</b>					<u>\$148</u>

**TOTAL OPERATING**

<b>TOTAL PERSONAL SERVICES AND OPERATING- PCA 27751</b>					<u>\$22,321</u>
<b>ADMINISTRATIVE CHARGE</b>				<b>11.96%</b>	<u>\$2,670</u>
<b>TOTAL SCHEDULE A - 4144</b>					<u>\$24,991</u>

**EXHIBIT D, SCHEDULE A  
FISCAL DISPLAY  
PRC 4142**

**NAME OF LOCAL AGENCY: CAMERON PARK COMMUNITY SERVICES DISTRICT**

INDEX 2700

PCA 27753

This is Attachment A of Cooperative Agreement originally dated July 1, 2008, by and between the Department of Forestry and Fire Protection of the State of California and LOCAL AGENCY

   Original

  X Amendment for Fiscal Year 2011-1012

**PERSONAL SERVICES**

Command/Support

<u>No.</u>	<u>Class</u>	<u>Mos.</u>	<u>Rate</u>	<u>Total Salary</u>	<u>Benefits</u> 61.34%	<u>TOTAL</u>
6	FAE(P)	12	\$4,277	\$307,944	\$188,893	\$496,837
6	Medic Retention	12	\$500	\$36,000	33.95% \$12,222	\$48,222
			Subtotal	\$343,944	\$201,115	\$545,059

Ext. Duty Week Comp.

<u>No.</u>	<u>Class</u>	<u>Mos.</u>	<u>Rate</u>	<u>EDWC</u>	<u>33.95%</u>	<u>TOTAL</u>
6	FAE(P)	12	\$2,178	\$156,842	\$53,248	\$210,090

Unplanned Overtime

				\$44,000	1.45% \$638	\$44,638
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**TOTAL PERSONAL SERVICES**

**\$544,786      \$255,001      \$799,787**

**OPERATING EXPENSE**

Uniforms

6	Fire Control		\$830	\$4,980	33.95% \$1,691	\$6,671
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**TOTAL OPERATING**

**\$6,671**

**TOTAL PERSONAL SERVICES & OPERATING - PCA 27753**

**\$806,458**

**ADMINISTRATIVE CHARGE**

**11.96%      \$96,452**

**TOTAL SCHEDULE A - 4142**

**\$902,910**

**Cameron Park Community Services District**  
**Check/Voucher Register - Check Register**  
From 3/1/2022 Through 3/31/2022

<u>Vendor Name</u>	<u>Description</u>	<u>Check Amount</u>	<u>Check Date</u>	<u>Check #</u>
	Payroll GL 03-04-22 PP05	39,991.17	3/4/2022	Payroll GL 03-04-22
		39,991.17	3/4/2022	Total Payroll GL 03-04-22
	Payroll GL 3/18/22 PP06	41,257.69	3/18/2022	Payroll GL 3/18/22
		41,257.69	3/18/2022	Total Payroll GL 3/18/22
Abila	Accounting Software - April 2022	835.04	3/10/2022	35174
		835.04	3/10/2022	Total 35174
AFSCME District Council 57	DUES 3/18/22	110.81	3/17/2022	35206
		110.81	3/17/2022	Total 35206
AFSCME District Council 57	DUES 3/4/22 PP05	112.38	3/3/2022	35136
		112.38	3/3/2022	Total 35136
AFSCME District Council 57	Union Dues for Payroll PP07 04/01/22	110.65	3/31/2022	35248
		110.65	3/31/2022	Total 35248
Airespring Inc.	Internet Broadband Com Cntr/Lake - March 2022	564.67	3/10/2022	35175
		564.67	3/10/2022	Total 35175
Airgas National Carbonation	CO2 delivery, pool 3/4/22	262.32	3/17/2022	35207
		262.32	3/17/2022	Total 35207
Airgas National Carbonation	CO2 fill, Pool 03/15/22	413.49	3/24/2022	35230
		413.49	3/24/2022	Total 35230
Airgas National Carbonation	CO2 fill, Pool 03/23/22	375.61	3/31/2022	35249
		375.61	3/31/2022	Total 35249
Airgas National Carbonation	CO2 fill, pool 2/28/22	317.54	3/10/2022	35176

**Cameron Park Community Services District**

**Check/Voucher Register - Check Register**

From 3/1/2022 Through 3/31/2022

<u>Vendor Name</u>	<u>Description</u>	<u>Check Amount</u>	<u>Check Date</u>	<u>Check #</u>
Airgas National Carbonation	CO2 tank rental pool 2/28/22	84.75	3/10/2022	
		402.29	3/10/2022	Total 35176
Alhambra	Water deliv. & Cooler rental 3/1/22	87.40	3/17/2022	35209
		87.40	3/17/2022	Total 35209
Andre L. Pichly III	Cell & Mileage Allowances March 2022	200.00	3/3/2022	35163
		200.00	3/3/2022	Total 35163
Andre L. Pichly III	CPRS Conference prkg/entry reimb 03/22/22	80.00	3/24/2022	35244
Andre L. Pichly III	Mileage CPRS Conference 03/09 & 10 2022	96.32	3/24/2022	
		176.32	3/24/2022	Total 35244
Andre L. Pichly III	Staff Dev/retreat supplies - reimb 03/24/22	162.42	3/31/2022	35273
		162.42	3/31/2022	Total 35273
Anna Collins	FD Weed Abatement uniform shirts 03/17/22	250.64	3/24/2022	35229
		250.64	3/24/2022	Total 35229
AT&T Calnet 3	CSD Phone lines 02/24-03/23/22 BAN 9391035823	421.16	3/31/2022	35250
		421.16	3/31/2022	Total 35250
AT&T Calnet 3	CSD Phone Lines 1/24-2/23/22	420.95	3/3/2022	35137
		420.95	3/3/2022	Total 35137
AT&T Calnet 3	FD 89 Phone JPA/Fire Split 1/24-2/23/22	160.13	3/10/2022	35177
		160.13	3/10/2022	Total 35177
AT&T Calnet 3	FD89 Fax Line Fire/JPA Split 2/10-3/9/22	22.62	3/17/2022	35210

**Cameron Park Community Services District**

**Check/Voucher Register - Check Register**

From 3/1/2022 Through 3/31/2022

<u>Vendor Name</u>	<u>Description</u>	<u>Check Amount</u>	<u>Check Date</u>	<u>Check #</u>
		22.62	3/17/2022	Total 35210
Brighton Energy	CC Solar 2/1-2/28/22	4,170.50	3/10/2022	35178
Brighton Energy	FD 89 Solar JPA/Fire Split 2/1-2/28/22	990.86	3/10/2022	
		5,161.36	3/10/2022	Total 35178
Bryan Shuler	Training Reimbursement 3/16/22	850.00	3/17/2022	35224
		850.00	3/17/2022	Total 35224
California Public Employee's Retirement System	CalPERS Health - March 2022	18,886.16	3/8/2022	1002049174
California Public Employee's Retirement System	CalPERS Health - March 2022 (& Feb retro L. Dorosh)	4,126.39	3/8/2022	
		23,012.55	3/8/2022	Total 1002049174
California Public Employee's Retirement System	PP05 3-4-22 CalPERS Retirement - Classic	1,447.37	3/4/2022	1002056363
		1,447.37	3/4/2022	Total 1002056363
California Public Employee's Retirement System	PP05 3/4/22 CalPERS Retirement - Pepra	4,019.39	3/4/2022	1002056380
		4,019.39	3/4/2022	Total 1002056380
California Public Employee's Retirement System	PP06 3/18/22 CalPERS Retirement - Classic	1,447.37	3/18/2022	1002066156
		1,447.37	3/18/2022	Total 1002066156
California Public Employee's Retirement System	PP06 3/18/22 CalPERS Retirement - Pepra	4,058.87	3/18/2022	1002066149
		4,058.87	3/18/2022	Total 1002066149



**Cameron Park Community Services District**

**Check/Voucher Register - Check Register**

From 3/1/2022 Through 3/31/2022

<u>Vendor Name</u>	<u>Description</u>	<u>Check Amount</u>	<u>Check Date</u>	<u>Check #</u>
Callander Associates Landscape Architecture	CP Lake Splash Pad Design through 12/31/21	3,035.10	3/3/2022	35141
		<hr/>		
		3,035.10	3/3/2022	Total 35141
Callander Associates Landscape Architecture	CP Lake Splash Pad Environmental thru Jan 2022	741.13	3/31/2022	35251
		<hr/>		
		741.13	3/31/2022	Total 35251
Carbon Copy, Inc.	Copier Count CCR/Rec/Admin %'s Feb 2022 (Cs4053ci)	42.50	3/3/2022	35142
		<hr/>		
		42.50	3/3/2022	Total 35142
Carbon Copy, Inc.	Copier Count CCR/Rec/Admin %'s March 2022 (Cs4053ci)	28.70	3/31/2022	35252
		<hr/>		
		28.70	3/31/2022	Total 35252
Carbon Copy, Inc.	FD 89 Copier Count 2/1-2/28/22	60.39	3/10/2022	35179
		<hr/>		
		60.39	3/10/2022	Total 35179
Carbon Copy, Inc.	FD89 Copier count 10/01/21-03/31/22	33.17	3/31/2022	35252
Carbon Copy, Inc.	FD89 Copier count March 2022	18.56	3/31/2022	
		<hr/>		
		51.73	3/31/2022	Total 35252
CardConnect	Card reader rentals CC & Kiosk Feb 2022	75.00	3/3/2022	35143
		<hr/>		
		75.00	3/3/2022	Total 35143
Charles Karl Catilus V	FF Intern Shifts 2/4, 2/11	160.00	3/17/2022	35212
		<hr/>		
		160.00	3/17/2022	Total 35212
Christina Greek	Cell Allowances March 2022	100.00	3/3/2022	35154
		<hr/>		
		100.00	3/3/2022	Total 35154

**Cameron Park Community Services District**  
**Check/Voucher Register - Check Register**  
From 3/1/2022 Through 3/31/2022

Vendor Name	Description	Check Amount	Check Date	Check #
Churchill's Hardware, Inc.	Parks/Lake/CC/Pool Misc Hardware & Supplies 2/2-3/1/22	623.64	3/10/2022	35181
		623.64	3/10/2022	Total 35181
Cintas Corporation #622	CC Janitorial Supplies 03/22/22	239.57	3/31/2022	35253
Cintas Corporation #622	CC Janitorial Supplies 03/29/22	233.99	3/31/2022	
		473.56	3/31/2022	Total 35253
Cintas Corporation #622	CC Janitorial Supplies 3/15/22	226.87	3/17/2022	35213
Cintas Corporation #622	CC Janitorial Supplies 3/8/22	239.57	3/17/2022	
		466.44	3/17/2022	Total 35213
Cintas Corporation #622	Janitorial Supplies CC 3/1/22	230.85	3/3/2022	35146
		230.85	3/3/2022	Total 35146
Clark Woods	Instructor Pay (60%) skills-n-drills class 11/30/21-1/8/22	1,665.00	3/10/2022	35204
		1,665.00	3/10/2022	Total 35204
Comcast	FD88 Internet 03/14-04/13/22	92.00	3/24/2022	35231
		92.00	3/24/2022	Total 35231
Comcast	FD89 Internet JPA/Fire Splits 3/11-4/10/22	158.30	3/17/2022	35214
		158.30	3/17/2022	Total 35214
Conforti Plumbing, Inc	CP Lake drinking fountain repair 03/18/22	140.00	3/31/2022	35254
		140.00	3/31/2022	Total 35254
Daniel Ilin	FF Intern Shifts Feb 2022 2/4, 2/11, 2/18, 2/24	320.00	3/17/2022	35221
		320.00	3/17/2022	Total 35221

**Cameron Park Community Services District**

**Check/Voucher Register - Check Register**

From 3/1/2022 Through 3/31/2022

<b>Vendor Name</b>	<b>Description</b>	<b>Check Amount</b>	<b>Check Date</b>	<b>Check #</b>
Dawn Avalon	Instructor Pay (60%) Tai Chi Class 2/3-2/24/22	264.00	3/3/2022	35138
		264.00	3/3/2022	Total 35138
De Lage Landen Financial Services, Inc.	CC Copier Lease 2/15-3/14/22 #988441	247.75	3/3/2022	35147
		247.75	3/3/2022	Total 35147
De Lage Landen Financial Services, Inc.	CC Lease 03/15-04/14/22 #988441	235.95	3/31/2022	35256
		235.95	3/31/2022	Total 35256
De Lage Landen Financial Services, Inc.	FD88 Copier lease 03/15-04/14/22 #522414	91.97	3/31/2022	35255
		91.97	3/31/2022	Total 35255
De Lage Landen Financial Services, Inc.	FD88 Copier Lease 2/15-3/14/22	91.97	3/17/2022	35215
		91.97	3/17/2022	Total 35215
De Lage Landen Financial Services, Inc.	FD89 Copier lease 03/15-04/14/22 # 988441	196.82	3/24/2022	35232
		196.82	3/24/2022	Total 35232
Delta Dental of California	Dental - April 2022	1,288.76	3/17/2022	35216
		1,288.76	3/17/2022	Total 35216
Dept. of Forestry & Fire Protection	2nd Qtr FY 21/22 CALFIRE #27750	732,249.44	3/3/2022	35148
		732,249.44	3/3/2022	Total 35148
Dept. of Forestry & Fire Protection	2nd Qtr FY 21/22 CALFIRE #27753	370,095.17	3/3/2022	35149
		370,095.17	3/3/2022	Total 35149

**Cameron Park Community Services District**  
**Check/Voucher Register - Check Register**  
From 3/1/2022 Through 3/31/2022

<b>Vendor Name</b>	<b>Description</b>	<b>Check Amount</b>	<b>Check Date</b>	<b>Check #</b>
Eide Bailly LLP	CPA srvs, Audit, meetings, reserves, fixed assests Feb 2022	1,795.00	3/10/2022	35183
		1,795.00	3/10/2022	Total 35183
El Dorado Community Foundation	Hall Deposit Refund - Event cancelled 3/3/22	300.00	3/3/2022	35150
		300.00	3/3/2022	Total 35150
El Dorado County Building Department	Permit for FD 88 Remodel 3/15/22	2,883.00	3/17/2022	35217
		2,883.00	3/17/2022	Total 35217
El Dorado Irrigation District	Cam Val Wtr/Lndscp 01/19-03/14/22	103.06	3/31/2022	35257
		103.06	3/31/2022	Total 35257
El Dorado Irrigation District	EW Park Wtr 01/14-03/15/22	100.79	3/31/2022	35258
		100.79	3/31/2022	Total 35258
El Dorado Irrigation District	EW Park Wtr 01/15-03/11/22	127.32	3/31/2022	35259
		127.32	3/31/2022	Total 35259
El Dorado Irrigation District	EW Park Wtr/Lndscp 01/15-03/11/22	74.92	3/31/2022	35260
		74.92	3/31/2022	Total 35260
El Dorado Irrigation District	NV Park Wtr 01/19-03/11/22	122.42	3/31/2022	35261
		122.42	3/31/2022	Total 35261
Elizabeth Salehi	Refund for skills-n-drills class, low enrollement 3/5/22	15.00	3/10/2022	35194
		15.00	3/10/2022	Total 35194
Ellamae J. Wooten	Dir comp mtgs 2/7, 2/7, 2/10, 2/16	400.00	3/10/2022	35205

**Cameron Park Community Services District**  
**Check/Voucher Register - Check Register**  
From 3/1/2022 Through 3/31/2022

Vendor Name	Description	Check Amount	Check Date	Check #
		400.00	3/10/2022	Total 35205
Epperson Law Group, PC	Legal svcs, calls, mtgs, 03/01-03/22/22	810.00	3/31/2022	35262
		810.00	3/31/2022	Total 35262
Epperson Law Group, PC	Legal svcs, mtgs, emails, etc. 1/26-2/25/22	1,446.00	3/10/2022	35184
		1,446.00	3/10/2022	Total 35184
Eric William Blodgett Aiston	Dir Comp Feb 2022 - 2/1, 2/7, 2/10, 2/16	400.00	3/17/2022	35208
		400.00	3/17/2022	Total 35208
Ewing Irrigation Products, Inc.	FD89 irrigation supplies 03/10/22	109.81	3/31/2022	35263
		109.81	3/31/2022	Total 35263
Ewing Irrigation Products, Inc.	Parks & FD89 irrigation supplies 03/08/22	459.42	3/24/2022	35233
Ewing Irrigation Products, Inc.	Parks irrigation parts 03/11/22	4.12	3/24/2022	
		463.54	3/24/2022	Total 35233
Ewing Irrigation Products, Inc.	Parks RoundUp supply 2/25/22	369.71	3/10/2022	35185
Ewing Irrigation Products, Inc.	Rasmussen Irrigation Parts 2/24/22	159.34	3/10/2022	
		529.05	3/10/2022	Total 35185
Executech	IT Service @ CC Wifi's & Datto reboots/inspec/changes Jan 22	300.00	3/24/2022	35234
		300.00	3/24/2022	Total 35234
Executech	MSA, IT Srvcs, March 2022	3,039.56	3/3/2022	35151
		3,039.56	3/3/2022	Total 35151
Felicity Wood Carlson	Dir Comp Mtgs 2/1, 2/10, 2/16	300.00	3/10/2022	35180
		300.00	3/10/2022	Total 35180

**Cameron Park Community Services District**  
**Check/Voucher Register - Check Register**  
From 3/1/2022 Through 3/31/2022

<u>Vendor Name</u>	<u>Description</u>	<u>Check Amount</u>	<u>Check Date</u>	<u>Check #</u>
Financial Pacific Leasing, Inc	2020 Fire Engine E-88 1st pymt w-doc/title fees Due 04/01/22	98,154.33	3/24/2022	35235
		98,154.33	3/24/2022	Total 35235
Heartwood Professional Tree Management Inc.	Dog Park log removal, live oak trimming 3/10/22	995.00	3/17/2022	35219
		995.00	3/17/2022	Total 35219
Heartwood Professional Tree Management Inc.	Emergency Tree Cleanup Service Paul J Ryan Park 2/28/22	1,150.00	3/3/2022	35155
		1,150.00	3/3/2022	Total 35155
Highlander Termite & Pest Control	FD89 Pest Control 3/14/22 #713	75.00	3/17/2022	35220
		75.00	3/17/2022	Total 35220
Hillyard, Inc.	Parks - Papertowels & toilet paper 2/25/22	758.56	3/10/2022	35188
		758.56	3/10/2022	Total 35188
Home Depot Credit Services	Parks/CC Misc Hardware & Supplies, etc. 1/28-2/23/22	2,161.81	3/10/2022	35189
		2,161.81	3/10/2022	Total 35189
Hunt & Sons	FD Bulk Fuel 3/7/22	4,620.43	3/10/2022	35190
		4,620.43	3/10/2022	Total 35190
Hunt & Sons	FD Bulk Fuel fill 03/18/21	2,220.79	3/24/2022	35236
		2,220.79	3/24/2022	Total 35236
James W. Carswell III	Instructor Pay (70%) Taekwondo Class 2/5/22	209.30	3/3/2022	35144
		209.30	3/3/2022	Total 35144
Jonathan Sherwood	FF Intern Shifts 2/1, 2/8, 2/15, 2/22	560.00	3/10/2022	35195

**Cameron Park Community Services District**

**Check/Voucher Register - Check Register**

From 3/1/2022 Through 3/31/2022

<u>Vendor Name</u>	<u>Description</u>	<u>Check Amount</u>	<u>Check Date</u>	<u>Check #</u>
		560.00	3/10/2022	Total 35195
Joshua C. Marks	Parks gates/restrooms lock/unlocks March 2022	1,815.00	3/24/2022	35242
		1,815.00	3/24/2022	Total 35242
JS West Propane Gas	CC Propane fill 2/22/22	638.83	3/3/2022	35157
		638.83	3/3/2022	Total 35157
JS West Propane Gas	Pool Propane fill 2/22/22	3,659.90	3/3/2022	35156
		3,659.90	3/3/2022	Total 35156
JS West Propane Gas	Propane fill, CC Bldg 03/02/22	421.20	3/24/2022	35238
		421.20	3/24/2022	Total 35238
JS West Propane Gas	Propane fill, Pool 02/25/22 (\$2.60 gal)	1,875.38	3/24/2022	35239
		1,875.38	3/24/2022	Total 35239
JS West Propane Gas	Propane fill, Pool 03/02/22 (\$2.60 gal)	2,919.02	3/24/2022	35237
		2,919.02	3/24/2022	Total 35237
JS West Propane Gas	Propane fill, Pool 03/09/22 (\$2.74 gal)	2,149.26	3/24/2022	35240
		2,149.26	3/24/2022	Total 35240
JS West Propane Gas	Propane fill, Pool 03/09/22 (\$2.74 gal)	1,028.87	3/24/2022	35241
		1,028.87	3/24/2022	Total 35241
JS West Propane Gas	Propane fill, Pool 03/16/22	2,658.48	3/31/2022	35264
		2,658.48	3/31/2022	Total 35264
Kayla Thayer	Cell Allowances March 2022	50.00	3/3/2022	35170
Kayla Thayer	Mileage Reimbursement Jan/Feb 2022	53.20	3/3/2022	

**Cameron Park Community Services District**  
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From 3/1/2022 Through 3/31/2022

<u>Vendor Name</u>	<u>Description</u>	<u>Check Amount</u>	<u>Check Date</u>	<u>Check #</u>
		103.20	3/3/2022	Total 35170
Kayla Thayer	Parking CPRS Conference 03/07-03/12/22	27.00	3/24/2022	35245
		27.00	3/24/2022	Total 35245
Kayla Thayer	staff dev/ retreat bkfst food - reimb 03/24/22	48.45	3/31/2022	35274
		48.45	3/31/2022	Total 35274
Kimberly Vickers	Cell Allowances March 2022	100.00	3/3/2022	35173
		100.00	3/3/2022	Total 35173
Larry McBride	In Lieu Med Benefits (Retired) - March 2022	600.00	3/3/2022	35158
		600.00	3/3/2022	Total 35158
Laura Sanders-Ito	Cell Allowances March 2022	50.00	3/3/2022	35166
		50.00	3/3/2022	Total 35166
Lawton Construction & Restoration, Inc.	Fire Riser room mold abatement 03/29/22	3,996.11	3/31/2022	35265
		3,996.11	3/31/2022	Total 35265
Leticia Avila	Hall Deposit Refund 12/18/21	300.00	3/3/2022	35139
		300.00	3/3/2022	Total 35139
Melissa O'Meara Simpkin	CCR shirts/vests 3/7/22	102.80	3/10/2022	35197
Melissa O'Meara Simpkin	CSD Admin shirts & Gm vest 3/7/22	252.27	3/10/2022	
Melissa O'Meara Simpkin	Tshirts for Parks and CC Staff 3/7/22	180.60	3/10/2022	
		535.67	3/10/2022	Total 35197
Michael Grassle	Cell Allowances March 2022	100.00	3/3/2022	35153
		100.00	3/3/2022	Total 35153
Michael Grassle	Mileage Reimbursement Feb 2022	63.84	3/10/2022	35187



**Cameron Park Community Services District**  
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From 3/1/2022 Through 3/31/2022

Vendor Name	Description	Check Amount	Check Date	Check #
		63.84	3/10/2022	Total 35187
Michael Grassle	Mileage Reimbursement Jan 2022	68.88	3/3/2022	35153
		68.88	3/3/2022	Total 35153
Myung Chong	Instructor Pay (60%) Modified Zumba Classes 2/3-2/28/22	127.50	3/3/2022	35145
		127.50	3/3/2022	Total 35145
Napa Auto Parts	Alternator for CCR Vehicle 3/4/22	208.45	3/10/2022	35191
Napa Auto Parts	Battery for Crew Trailer 3/1/22	120.25	3/10/2022	
Napa Auto Parts	Car Battery for CCR Vehicle 3/3/22	173.89	3/10/2022	
		502.59	3/10/2022	Total 35191
Napa Auto Parts	Parks auto parts 03/23/22	16.81	3/31/2022	35266
Napa Auto Parts	Parks auto tools 03/23/22	40.38	3/31/2022	
Napa Auto Parts	Parks, oil 03/21/22	9.42	3/31/2022	
		66.61	3/31/2022	Total 35266
Napa Auto Parts	Tire Patch Kit Parks Vehicle	25.09	3/3/2022	35159
		25.09	3/3/2022	Total 35159
National Aquatic Services, Inc	Pool heater pressure/regulator service 12/30/21 & 02/22/22	885.00	3/31/2022	35267
		885.00	3/31/2022	Total 35267
Pathian Administrators	Vision Benefits - April 2022	167.04	3/17/2022	35222
		167.04	3/17/2022	Total 35222
Paychex	Paychex Flex/Mobile fees for February 2022	187.20	3/21/2022	2205527
		187.20	3/21/2022	Total 2205527
Paychex	Paychex Payroll Fees for 03-04-22 PP05	234.50	3/4/2022	2022022801
		234.50	3/4/2022	Total 2022022801

**Cameron Park Community Services District**

**Check/Voucher Register - Check Register**

From 3/1/2022 Through 3/31/2022

<u>Vendor Name</u>	<u>Description</u>	<u>Check Amount</u>	<u>Check Date</u>	<u>Check #</u>
Paychex	Paychex Payroll Fees for 03/18/22 PP06	247.70	3/18/2022	2022031401
		<hr/> 247.70	3/18/2022	Total 2022031401
PG&E	11 lamps 02/15-03/16/22	169.41	3/31/2022	35271
		<hr/> 169.41	3/31/2022	Total 35271
PG&E	111 lamps 11/24-02/24/22 PGE tech issues/billed late	4,991.79	3/31/2022	35268
		<hr/> 4,991.79	3/31/2022	Total 35268
PG&E	8 lamps 02/15-03/16/22	123.22	3/31/2022	35270
		<hr/> 123.22	3/31/2022	Total 35270
PG&E	Bar J-B & CP Lake Elec. 1/25-2/23/22	1,046.47	3/17/2022	35223
		<hr/> 1,046.47	3/17/2022	Total 35223
PG&E	Baron Ct. elec 02/16-03/17/22	9.86	3/31/2022	35269
		<hr/> 9.86	3/31/2022	Total 35269
PG&E	CC Elec. 02/17-03/20/22 & LP #17	4,663.08	3/31/2022	35272
		<hr/> 4,663.08	3/31/2022	Total 35272
PG&E	Elec for CC & LP#16 1/19-2/16/22	4,407.83	3/10/2022	35193
		<hr/> 4,407.83	3/10/2022	Total 35193
PG&E	Elec. 01/25-02/23/22 LLADs	10,049.43	3/24/2022	35243
		<hr/> 10,049.43	3/24/2022	Total 35243
PG&E	Elec. 11 Lamps 1/24-2/24/22	164.80	3/3/2022	35162
		<hr/> 164.80	3/3/2022	Total 35162
PG&E	Elec. 12/24/21-1/24/22 LLADs	10,144.71	3/3/2022	35160
		<hr/> 10,144.71	3/3/2022	Total 35160
PG&E	Elec. 8 Lamps 1/14-2/14/22	119.84	3/3/2022	35161

**Cameron Park Community Services District**  
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<u>Vendor Name</u>	<u>Description</u>	<u>Check Amount</u>	<u>Check Date</u>	<u>Check #</u>
		119.84	3/3/2022	Total 35161
PG&E	Elec. Baron Ct 1/18-2/15/22	9.53	3/10/2022	35192
		9.53	3/10/2022	Total 35192
Purchase Power	Postage Meter refill (dept % costs for 1/24-2/15/22)	300.00	3/3/2022	35164
		300.00	3/3/2022	Total 35164
R.J. Ricciardi, Inc CPA's	Audit Services for Feb 2022 - FY 21/22	6,357.50	3/3/2022	35165
		6,357.50	3/3/2022	Total 35165
Robert A. Godwin	Basketball Officiating 2/2, 2/9/, 2/16, 2/23, 3/2	900.00	3/3/2022	35152
		900.00	3/3/2022	Total 35152
Samantha Deleon	Refund for skills-n-drills class, low enrollment 3/5/22	15.00	3/10/2022	35182
		15.00	3/10/2022	Total 35182
Sidney Arthur Bazett	Director Comp. Mtgs 2/10, 2/10, 2/16	300.00	3/3/2022	35140
		300.00	3/3/2022	Total 35140
Sierra Office Systems and Products	CCI Grant FD Magnets 3/9/22	1,166.88	3/17/2022	35225
		1,166.88	3/17/2022	Total 35225
Sierra Office Systems and Products	FD CCI Grant Mailers 2022 Postage 3/1/22	2,170.00	3/10/2022	35196
Sierra Office Systems and Products	FD CCI Grant Mailers Postcards 2022 3/1/22	3,952.00	3/10/2022	
		6,122.00	3/10/2022	Total 35196
Sierra Office Systems and Products	FD89 Office Supplies 3/9/22	432.55	3/17/2022	35225

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<u>Vendor Name</u>	<u>Description</u>	<u>Check Amount</u>	<u>Check Date</u>	<u>Check #</u>
		432.55	3/17/2022	Total 35225
Ski Air Incorporated	Install of new heat exchanger in main hall 2/18/22	2,160.00	3/3/2022	35167
		2,160.00	3/3/2022	Total 35167
Stephen A. Twitchell	Instructor Pay (60%) Modified Zumba 2/3-2/28/22	127.50	3/3/2022	35171
		127.50	3/3/2022	Total 35171
Stephen Beck	Instructor pay portion (60%) - Futsal 3/15/22	297.00	3/17/2022	35211
		297.00	3/17/2022	Total 35211
Stratus Environmental, Inc	CP Lake Monitoring & Reporting 7/1/21-2/28/22	2,292.00	3/10/2022	35198
		2,292.00	3/10/2022	Total 35198
Streamline	Streamline Web/Engage Mnthly 3/1-4/1/22	370.00	3/3/2022	35168
		370.00	3/3/2022	Total 35168
Target Specialty Products	CP Lake Herbicide 2/15/22	3,982.89	3/3/2022	35169
Target Specialty Products	Misc Park Lawn & Weed Supplies 2/15/22	3,771.95	3/3/2022	
Target Specialty Products	Parks Herbicide 2/15/22	165.82	3/3/2022	
		7,920.66	3/3/2022	Total 35169
Target Specialty Products	Parks pendulum aquacap 2/22/22	213.32	3/10/2022	35199
Target Specialty Products	Parks roundup, turf, misc supplies 2/22/22	648.71	3/10/2022	
		862.03	3/10/2022	Total 35199
Thuan Tat	FF Intern Shifts 2/13, 2/27	160.00	3/10/2022	35200
		160.00	3/10/2022	Total 35200
Tina Lynn Goins	E-Newsletter March 2022	150.00	3/17/2022	35218
		150.00	3/17/2022	Total 35218

**Cameron Park Community Services District**

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<u>Vendor Name</u>	<u>Description</u>	<u>Check Amount</u>	<u>Check Date</u>	<u>Check #</u>
Tina Lynn Goins	Feb E Newsletter 2/2/22	125.00	3/10/2022	35186
		125.00	3/10/2022	Total 35186
Tina Lynn Goins	Spring 22 Rec Mailer Postage Shortage 3/11/22	55.47	3/17/2022	35218
		55.47	3/17/2022	Total 35218
TPX Communications	Com. Center Phones/Internet March 2022	1,045.84	3/17/2022	35226
		1,045.84	3/17/2022	Total 35226
Umpqua Bank	CC Merch Fees - Vantiv/Umpqua February 2022	1,011.38	3/9/2022	Merch Fees
		1,011.38	3/9/2022	Total Merch Fees
Umpqua Bank	Maintenance Fee for February 2022	107.82	3/22/2022	Bank Maint Fee
		107.82	3/22/2022	Total Bank Maint Fee
Umpqua Bank Commercial Card OPS	Umpqua Credit Cards Feb 2022	11,047.90	3/10/2022	35201
		11,047.90	3/10/2022	Total 35201
Verizon Business	FD Business Line - March 2022 #Y2620200	5.37	3/17/2022	35227
		5.37	3/17/2022	Total 35227
Verizon Wireless	FD Wireless 02/16-03/15/22	577.89	3/31/2022	35275
		577.89	3/31/2022	Total 35275
Verizon Wireless	FD Wireless 02/16-03/15/22	114.03	3/31/2022	35276
		114.03	3/31/2022	Total 35276
Verizon Wireless	FD Wireless 1/16-2/15/22	114.03	3/3/2022	35172
		114.03	3/3/2022	Total 35172
Verizon Wireless	FD Wireless 1/16-2/15/22	578.67	3/10/2022	35202
		578.67	3/10/2022	Total 35202

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<u>Vendor Name</u>	<u>Description</u>	<u>Check Amount</u>	<u>Check Date</u>	<u>Check #</u>
Verizon Wireless	Parks wifi/hotspots 02/11-03/10/22	180.98	3/24/2022	35247
		<hr/> 180.98	3/24/2022	Total 35247
Verizon Wireless	Wireless Phones CC, Rec, Parks, CCR 02/11-03/10/22	433.37	3/24/2022	35246
		<hr/> 433.37	3/24/2022	Total 35246
Wex Bank	FD Fuel OOA Feb 2022	130.51	3/10/2022	35203
		<hr/> 130.51	3/10/2022	Total 35203
Wilkinson Portables, Inc.	Dave West porta potty 3/7-4/3/22	170.73	3/17/2022	35228
		<hr/> 170.73	3/17/2022	Total 35228
Report Total		<hr/> <hr/> 1,470,919.93		

**Cameron Park Community Services District**  
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<u>Vendor Name</u>	<u>Description</u>	<u>Check Amount</u>	<u>Check Date</u>	<u>Check #</u>
	Payroll GL 04-29-22 PP09	42,420.06	4/29/2022	Payroll GL 04-29-22
		42,420.06	4/29/2022	Total Payroll GL 04-29-22
	Payroll GL 04/01/22 PP07	40,698.12	4/1/2022	Payroll GL 04/01/22
		40,698.12	4/1/2022	Total Payroll GL 04/01/22
	Payroll GL 04/15/22 PP08	40,725.90	4/15/2022	Payroll GL 04/15/22
		40,725.90	4/15/2022	Total Payroll GL 04/15/22
Abila	Accounting Software - May 2022	835.04	4/14/2022	35337
		835.04	4/14/2022	Total 35337
Acer Landscape Materials, Inc	CC dec. gran. 02/17/22	0.00	4/21/2022	35371
		0.00	4/21/2022	Total 35371
Acer PB Inc.	CC DG dump 02/17/22 (check reissued)	180.14	4/28/2022	35395
		180.14	4/28/2022	Total 35395
ADM Screening	Pre emp testing CC, Rec & FDWA 03/04-04/08/22	400.00	4/21/2022	35372
		400.00	4/21/2022	Total 35372
ADM Screening	Pre emp testing March 2022 Rec dept.	150.00	4/14/2022	35338
		150.00	4/14/2022	Total 35338
AFSCME District Council 57	Union Dues for Payroll 04-15-22	120.21	4/14/2022	35339
		120.21	4/14/2022	Total 35339
AFSCME District Council 57	Union Dues for Payroll 04/29/22 PP09	111.00	4/28/2022	35396
		111.00	4/28/2022	Total 35396
Airespring Inc.	Internet Broadband Com Cntr/Lake - April 2022	564.67	4/7/2022	35277
		564.67	4/7/2022	Total 35277

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<u>Vendor Name</u>	<u>Description</u>	<u>Check Amount</u>	<u>Check Date</u>	<u>Check #</u>
Airgas National Carbonation	CO2 fill, pool 04/01/22	408.39	4/14/2022	35340
Airgas National Carbonation	CO2 fill, pool 04/06/22	269.39	4/14/2022	
		677.78	4/14/2022	Total 35340
Airgas National Carbonation	CO2 fill, Pool 04/13/22	371.63	4/21/2022	35373
		371.63	4/21/2022	Total 35373
Airgas National Carbonation	CO2 tank rental, Pool 03/31/22	96.34	4/14/2022	35340
		96.34	4/14/2022	Total 35340
Alhambra	Water & Cooler rental 03/21 & 04/04/22	78.91	4/14/2022	35341
		78.91	4/14/2022	Total 35341
Allied Tank Lines	Pool, Propane Tank parts/service 03/30/22	16,420.75	4/14/2022	35342
		16,420.75	4/14/2022	Total 35342
Allstar Fire Equipment, Inc.	FD E289 Gas Detector Maint 04/13/22	120.57	4/28/2022	35397
		120.57	4/28/2022	Total 35397
Andre L. Pichly III	Cell Allowance - April 2022	100.00	4/7/2022	35323
Andre L. Pichly III	Mileage Allowance - April 2022	100.00	4/7/2022	
		200.00	4/7/2022	Total 35323
Ashby Communications, Inc.	FD89 Phone system repair/replace/update 04/14/22	3,881.91	4/21/2022	35374
		3,881.91	4/21/2022	Total 35374
Ashton Mellon	parking reimb - pool training Sac 04/12/22	6.00	4/14/2022	35359
		6.00	4/14/2022	Total 35359



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From 4/1/2022 Through 4/30/2022

<b>Vendor Name</b>	<b>Description</b>	<b>Check Amount</b>	<b>Check Date</b>	<b>Check #</b>
AT&T Calnet 3	FD Fax line 03/10-04/09/22 BAN# 9391035819 JPA/Fire splits	22.56	4/21/2022	35375
		22.56	4/21/2022	Total 35375
AT&T Calnet 3	FD Phones 02/24-03/23/22 JPA/Fire splits BAN 9391035822	156.15	4/7/2022	35279
		156.15	4/7/2022	Total 35279
Blain Stumpf Trucking	Wood chips/Bulk Bar Ja & Christa 04/25/22	540.54	4/28/2022	35419
		540.54	4/28/2022	Total 35419
Brad Trimble	BB free agent cancelled - refund 03/31/22	70.00	4/7/2022	35333
		70.00	4/7/2022	Total 35333
Brighton Energy	CC Solar 03/01-03/31/22	5,418.19	4/7/2022	35284
Brighton Energy	FD89 Solar Fire/Jpa split 03/01-03/31/22	1,464.82	4/7/2022	
		6,883.01	4/7/2022	Total 35284
CAL FIRE	RFC Grant/7GF21017 overpayment repay 04/19/22	9.13	4/21/2022	35376
		9.13	4/21/2022	Total 35376
California Public Employee's Retirement System	CalPERS Health - April 2022	21,294.15	3/15/2022	1002067019
		21,294.15	3/15/2022	Total 1002067019
California Public Employee's Retirement System	CalPERS Retirement - Classic for Payroll PP07 04/01/22	1,447.37	4/1/2022	1002076204
		1,447.37	4/1/2022	Total 1002076204
California Public Employee's Retirement System	CalPERS Retirement - Pepra - Payroll PP07 04/01/22	3,865.68	4/1/2022	1002076209

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From 4/1/2022 Through 4/30/2022

<u>Vendor Name</u>	<u>Description</u>	<u>Check Amount</u>	<u>Check Date</u>	<u>Check #</u>
		3,865.68	4/1/2022	Total 1002076209
California Public Employee's Retirement System	PP08 04-15-22 CalPERS Retirement - Classic	1,447.37	4/15/2022	1002086138
		1,447.37	4/15/2022	Total 1002086138
California Public Employee's Retirement System	PP08 04-15-22 CalPERS Retirement - Pepra	3,741.36	4/15/2022	1002086140
		3,741.36	4/15/2022	Total 1002086140
California Public Employee's Retirement System	PP09 04-29-22 CalPERS Retirement - Classic	1,447.37	4/29/2022	1002094754
		1,447.37	4/29/2022	Total 1002094754
California Public Employee's Retirement System	PP09 04-29-22 CalPERS Retirement - Pepra	3,661.42	4/29/2022	1002094761
		3,661.42	4/29/2022	Total 1002094761
Camino Power Tool	FD Chainsaw fuel 03/18/22	94.76	4/21/2022	35377
		94.76	4/21/2022	Total 35377
Capital Live Scan	Pre emp / BG checks March 2022	84.00	4/7/2022	35285
		84.00	4/7/2022	Total 35285
CardConnect	Card reader rentals CC & Kiosk March 2022	75.00	4/7/2022	35286
		75.00	4/7/2022	Total 35286
Charles Karl Catilus V	FF Intern shifts 03/04, 11, 18, 25 2022	320.00	4/14/2022	35343
		320.00	4/14/2022	Total 35343
Christina Greek	Cell Allowance - April 2022	100.00	4/7/2022	35313
		100.00	4/7/2022	Total 35313

**Cameron Park Community Services District**

**Check/Voucher Register - Check Register**

From 4/1/2022 Through 4/30/2022

<u>Vendor Name</u>	<u>Description</u>	<u>Check Amount</u>	<u>Check Date</u>	<u>Check #</u>
Churchill's Hardware, Inc.	FD's 88 & 89 misc hardware supplies, etc. 03/11-03/25/22	66.94	4/7/2022	35289
		66.94	4/7/2022	Total 35289
Churchill's Hardware, Inc.	Parks/Lake/Pool hardware & supplies 03/07-03/29/22	272.39	4/7/2022	35290
		272.39	4/7/2022	Total 35290
Cintas Corporation #622	CC Janitorial Supplies 04/05/22	239.57	4/28/2022	35398
Cintas Corporation #622	CC Janitorial Supplies 04/12/22	315.09	4/28/2022	
Cintas Corporation #622	CC Janitorial Supplies 04/19/22	301.21	4/28/2022	
Cintas Corporation #622	CC Janitorial Supplies 04/26/22	256.78	4/28/2022	
		1,112.65	4/28/2022	Total 35398
Comcast	FD 89 Internet JPA/Fire splits 04/11-05/10/22	158.30	4/21/2022	35378
		158.30	4/21/2022	Total 35378
Comcast	FD88 Internet 04/14-05/13/22	92.00	4/28/2022	35399
		92.00	4/28/2022	Total 35399
Daniel Ilin	FF Intern shifts 03/04, 11, 16, 25, 31 2022	400.00	4/14/2022	35350
		400.00	4/14/2022	Total 35350
Dawn Avalon	Tai Chi 03/03-03/31/22 Inst pay 60%	231.00	4/7/2022	35280
		231.00	4/7/2022	Total 35280
De Lage Landen Financial Services, Inc.	S&D BB cancelled by vendor - refund 03/29/22	0.00	4/7/2022	35291
		0.00	4/7/2022	Total 35291
Delta Dental of California	Dental - May 2022	1,288.76	4/21/2022	35379

**Cameron Park Community Services District**  
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From 4/1/2022 Through 4/30/2022

<u>Vendor Name</u>	<u>Description</u>	<u>Check Amount</u>	<u>Check Date</u>	<u>Check #</u>
		1,288.76	4/21/2022	Total 35379
Department of Justice	Pre emp FP/BG checks March 2022	128.00	4/14/2022	35346
		128.00	4/14/2022	Total 35346
Divine Charcuterie LLC	Charcuterie class 04/21/22	315.00	4/28/2022	35400
		315.00	4/28/2022	Total 35400
DTA	CP Fire First Resp Fee Study 07/19/21-01/26/22 finished cont	4,683.00	4/14/2022	35347
		4,683.00	4/14/2022	Total 35347
Eide Bailly LLP	CPA Srvcs Audit & reserves 03/01-03/31/22	555.00	4/7/2022	35306
		555.00	4/7/2022	Total 35306
El Dorado County Building Department	Cameron Park Splash Pad Plan Check Fee 04/27/22	12,062.50	4/28/2022	35401
		12,062.50	4/28/2022	Total 35401
El Dorado County Environmental Mgmt.	Cameron Park Splash Pad Plan Check Fee 04/27/22	1,028.00	4/28/2022	35402
		1,028.00	4/28/2022	Total 35402
El Dorado County Environmental Mgmt.	FD89 AQMD Permits 04/04/22 #'s 2155,2112,2109	341.00	4/21/2022	35380
		341.00	4/21/2022	Total 35380
El Dorado County Sheriff's Department	CC - Annual Permit # 8436 renewal 04/14/22	25.00	4/21/2022	35381
El Dorado County Sheriff's Department	CP Lake - Annual Permit # 458 renewal 04/14/22	25.00	4/21/2022	
		50.00	4/21/2022	Total 35381

**Cameron Park Community Services District**

**Check/Voucher Register - Check Register**

From 4/1/2022 Through 4/30/2022

<b>Vendor Name</b>	<b>Description</b>	<b>Check Amount</b>	<b>Check Date</b>	<b>Check #</b>
El Dorado Irrigation District	Bar J 15 A Wtr/Lndscp 01/21-03/23/22	331.77	4/7/2022	35299
		331.77	4/7/2022	Total 35299
El Dorado Irrigation District	Bar J B Wtr 01/22-03/24/22	181.94	4/7/2022	35300
		181.94	4/7/2022	Total 35300
El Dorado Irrigation District	CC Bldg Wtr/Swr 01/21-03/29/22	736.76	4/7/2022	35304
		736.76	4/7/2022	Total 35304
El Dorado Irrigation District	CC grounds/pool Wtr/RW/Swr 01/21-03/29/22	551.57	4/7/2022	35305
		551.57	4/7/2022	Total 35305
El Dorado Irrigation District	Chardi Wtr/Lndscp 01/20-03/18/22	106.68	4/7/2022	35303
		106.68	4/7/2022	Total 35303
El Dorado Irrigation District	CM Park RR's Wtr/Swr 01/22-03/29/22	270.01	4/7/2022	35294
		270.01	4/7/2022	Total 35294
El Dorado Irrigation District	CM Park Wtr 01/22-03/24/22	1,364.62	4/7/2022	35298
		1,364.62	4/7/2022	Total 35298
El Dorado Irrigation District	CP Lake Wtr/Swr 01/25-03/29/22	2,148.24	4/7/2022	35302
		2,148.24	4/7/2022	Total 35302
El Dorado Irrigation District	D. West Wtr 01/25-03/23/22	352.05	4/7/2022	35301
		352.05	4/7/2022	Total 35301
El Dorado Irrigation District	Dog Park Wtr 01/21-03/18/22	117.75	4/7/2022	35296
		117.75	4/7/2022	Total 35296

**Cameron Park Community Services District**  
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From 4/1/2022 Through 4/30/2022

Vendor Name	Description	Check Amount	Check Date	Check #
El Dorado Irrigation District	FD88 Wtr/Swr 01/22-03/29/22	284.20	4/7/2022	35295
		284.20	4/7/2022	Total 35295
El Dorado Irrigation District	FD89 Wtr/Swr 01/27-03/29/22 Fire/Jpa splits	725.22	4/7/2022	35293
		725.22	4/7/2022	Total 35293
El Dorado Irrigation District	Rasm Park Wtr/Swr 01/25-03/29/22	227.43	4/7/2022	35297
		227.43	4/7/2022	Total 35297
El Dorado Press	FD 15 PPE jackets 04/11/22	841.91	4/21/2022	35382
		841.91	4/21/2022	Total 35382
El Dorado Weed Control	Parks, CC & some LLAD's Chem weed control 01/11-03/22/22	16,800.77	4/7/2022	35307
		16,800.77	4/7/2022	Total 35307
Emily Donald	Spring Break camp cancelled by parent - refund 03/25/22	151.00	4/7/2022	35292
		151.00	4/7/2022	Total 35292
Eric William Blodgett Aiston	Dir Comp Mtgs 03/07, 08, 16 2022	300.00	4/7/2022	35278
		300.00	4/7/2022	Total 35278
Ewing Irrigation Products, Inc.	FD 89 Irrigation supplies 03/29/22	71.05	4/7/2022	35308
Ewing Irrigation Products, Inc.	Parks - irrigation supplies 03/30/22	305.76	4/7/2022	
		376.81	4/7/2022	Total 35308
Executech	MSA, IT Srvcs, April 2022	3,039.56	4/7/2022	35309
		3,039.56	4/7/2022	Total 35309
Feiran Hu	S&D BB camp cencellation by vendor - refund 03/29/22	85.00	4/7/2022	35317
		85.00	4/7/2022	Total 35317

**Cameron Park Community Services District**  
**Check/Voucher Register - Check Register**  
From 4/1/2022 Through 4/30/2022

<u>Vendor Name</u>	<u>Description</u>	<u>Check Amount</u>	<u>Check Date</u>	<u>Check #</u>
Felicity Wood Carlson	Dir Comp Mtgs 03/08 & 03/16/22	200.00	4/7/2022	35287
		200.00	4/7/2022	Total 35287
Gold Country Hardware	CC hose wheel 04/14/22	35.38	4/21/2022	35383
		35.38	4/21/2022	Total 35383
Gold Country Hardware	Parks misc parts 03/15/22	11.35	4/7/2022	35311
		11.35	4/7/2022	Total 35311
Highlander Termite & Pest Control	CC Pest Control 04/25/22 #941	75.00	4/28/2022	35406
		75.00	4/28/2022	Total 35406
Highlander Termite & Pest Control	FD88 Pest Control 04/13/22 Acct #1035	35.00	4/21/2022	35385
		35.00	4/21/2022	Total 35385
Highlander Termite & Pest Control	FD89 Pest Control 04/14/22 Acct# 713	75.00	4/21/2022	35386
		75.00	4/21/2022	Total 35386
Hillyard, Inc.	Parks Janitorial Supplies 03/30/22	774.54	4/7/2022	35314
		774.54	4/7/2022	Total 35314
Homa Rassouli	Escheatment- re-issue pymt for check 29166 10/18/18	300.00	4/28/2022	35416
		300.00	4/28/2022	Total 35416
Homa Rassouli	Room rental 10/10/18 deposit refund (per Cornerstone Fin.)	(300.00)	4/28/2022	29166
		(300.00)	4/28/2022	Total 29166
Home Depot Credit Services	Parks/CC misc hardware, etc. 03/02-03/21/22	710.66	4/7/2022	35316

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<u>Vendor Name</u>	<u>Description</u>	<u>Check Amount</u>	<u>Check Date</u>	<u>Check #</u>
		710.66	4/7/2022	Total 35316
Hunt & Sons	FD Bulk Fuel 04/01/22	2,311.75	4/14/2022	35349
		2,311.75	4/14/2022	Total 35349
Hunt & Sons	FD Bulk Fuel 04/15/22	2,194.28	4/28/2022	35407
		2,194.28	4/28/2022	Total 35407
Interwest Consulting Group, Inc.	3958 Cambridge, Fire Inspection 03/31/22	216.91	4/14/2022	35351
		216.91	4/14/2022	Total 35351
Jennifer Bettencourt	Summer Camp session cancelled by parent - refund 03/29/22	147.00	4/7/2022	35283
		147.00	4/7/2022	Total 35283
Jessica Garrison	Cell Allowance - April 2022	50.00	4/7/2022	35310
		50.00	4/7/2022	Total 35310
Jonathan Sherwood	FF Intern shifts 03/01,08,15,22	640.00	4/21/2022	35388
		640.00	4/21/2022	Total 35388
JS West Propane Gas	FD 89 Propane fill JPA/Fire splits 02/10/22 #610081	971.00	4/14/2022	35356
		971.00	4/14/2022	Total 35356
JS West Propane Gas	Propane fill, CC Bldg 04/05/22	808.08	4/14/2022	35355
		808.08	4/14/2022	Total 35355
JS West Propane Gas	Propane fill, CC Bldg 04/14/22	377.13	4/28/2022	35409
		377.13	4/28/2022	Total 35409
JS West Propane Gas	Propane fill, Pool 03/23/22	2,290.41	4/14/2022	35353
		2,290.41	4/14/2022	Total 35353



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<u>Vendor Name</u>	<u>Description</u>	<u>Check Amount</u>	<u>Check Date</u>	<u>Check #</u>
JS West Propane Gas	Propane fill, Pool 04/05/22	2,404.77	4/14/2022	35354
		2,404.77	4/14/2022	Total 35354
JS West Propane Gas	Propane fill, pool 04/14/22	2,840.50	4/28/2022	35408
		2,840.50	4/28/2022	Total 35408
Justin Rivera	Escheatment- re-issue pymt for check 29683 01/17/2019	120.00	4/28/2022	35417
		120.00	4/28/2022	Total 35417
Justin Rivera	Res FF Shifts 12/07,08,17	(120.00)	4/28/2022	29683
		(120.00)	4/28/2022	Total 29683
Kayla Thayer	Cell Allowance - April 2022	50.00	4/7/2022	35332
		50.00	4/7/2022	Total 35332
Kayla Thayer	Spring break camp supplies - reimb 04/14/22	21.63	4/21/2022	35392
		21.63	4/21/2022	Total 35392
Kimberly Vickers	Cell Allowance - April 2022	100.00	4/7/2022	35335
		100.00	4/7/2022	Total 35335
Larry McBride	In Lieu Med Benefits - Retired - April 2022	600.00	4/7/2022	35320
		600.00	4/7/2022	Total 35320
Laura Sanders-Ito	Cell Allowance - April 2022	50.00	4/7/2022	35326
		50.00	4/7/2022	Total 35326
Laura Sanders-Ito	Mileage reimb- CY 2022 Q1	36.68	4/14/2022	35364
		36.68	4/14/2022	Total 35364
Lawton Construction & Restoration, Inc.	FR Room mold remediation const. start up 04/14/22	3,100.88	4/14/2022	35357
		3,100.88	4/14/2022	Total 35357

**Cameron Park Community Services District**  
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<b>Vendor Name</b>	<b>Description</b>	<b>Check Amount</b>	<b>Check Date</b>	<b>Check #</b>
Lincoln Aquatics	Chlorine bulk, Pool 03/31/22	674.31	4/14/2022	35358
		674.31	4/14/2022	Total 35358
Lincoln Aquatics	Spineboard for Aquatics 04/06/22	442.06	4/7/2022	35319
		442.06	4/7/2022	Total 35319
Lynette Jenkins	1/4 NW hall rental deposit - refund 03/31/22	0.00	4/7/2022	35318
		0.00	4/7/2022	Total 35318
Lynette Jenkins	Reissued - deposit refund (to corrected payee name) 03/31/22	340.00	4/14/2022	35352
		340.00	4/14/2022	Total 35352
Madison Kakavas	Inst. pay Cooking w/ Kids 03/22-04/12/22	210.00	4/21/2022	35387
		210.00	4/21/2022	Total 35387
Maricela Zamora	Full Hall rental deposits - refund 04/06/22	600.00	4/7/2022	35336
		600.00	4/7/2022	Total 35336
Michael Grassle	Cell Allowance - April 2022	100.00	4/7/2022	35312
		100.00	4/7/2022	Total 35312
Michael Grassle	mileage reimbursement - March 2022	98.00	4/21/2022	35384
		98.00	4/21/2022	Total 35384
Mike Milton	BB free agent cancelled - refund 03/31/22	70.00	4/7/2022	35321
		70.00	4/7/2022	Total 35321
Monica Hofland	Spring Break camp late cancellation -partial refund 03/31/22	70.50	4/7/2022	35315
		70.50	4/7/2022	Total 35315

**Cameron Park Community Services District**

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<u>Vendor Name</u>	<u>Description</u>	<u>Check Amount</u>	<u>Check Date</u>	<u>Check #</u>
Myung Chong	Mod Zumba 01/03-01/27/22 reissued check (1st lost in mail)	106.50	4/14/2022	35344
Myung Chong	Mod Zumba 02/03-02/28/22 reissued check (1st lost in mail)	127.50	4/14/2022	
		<hr/> 234.00	4/14/2022	Total 35344
Myung Chong	Mod Zumba 03/03-03/31/22 Inst pay 60%	153.00	4/7/2022	35288
		<hr/> 153.00	4/7/2022	Total 35288
Napa Auto Parts	Parks auto parts 03/29/22	22.22	4/7/2022	35322
		<hr/> 22.22	4/7/2022	Total 35322
Nicole Roemer-Clark	Swim lessons - User cancelled refund 03/29/22	68.00	4/28/2022	35418
		<hr/> 68.00	4/28/2022	Total 35418
Pathian Administrators	Vision Benefits - March 2022	145.32	4/14/2022	35360
		<hr/> 145.32	4/14/2022	Total 35360
Paychex	Paychex Flex/Mobile fees for March 2022	192.40	4/20/2022	2287562
		<hr/> 192.40	4/20/2022	Total 2287562
Paychex	Paychex Payroll Fees for 04-15-22 PP08	263.70	4/15/2022	2022041101
		<hr/> 263.70	4/15/2022	Total 2022041101
Paychex	Paychex Payroll Fees for 04-29-22 PP09	260.90	4/29/2022	2022042501
		<hr/> 260.90	4/29/2022	Total 2022042501
Paychex	Paychex Payroll Fees for 04/01/22 PP07	254.30	4/1/2022	2022032901
		<hr/> 254.30	4/1/2022	Total 2022032901
PG&E	CP Lake Elec. 02/24-03/24/22	<hr/> 1,129.03	4/14/2022	35362

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<u>Vendor Name</u>	<u>Description</u>	<u>Check Amount</u>	<u>Check Date</u>	<u>Check #</u>
		1,129.03	4/14/2022	Total 35362
PG&E	Elec. 02/24-03/24/22 LLADs	12,235.33	4/14/2022	35361
		12,235.33	4/14/2022	Total 35361
PG&E	Elec. 11 lamps 03/17-04/15/22	173.34	4/28/2022	35412
		173.34	4/28/2022	Total 35412
PG&E	Elec. 8 lamps 03/17-04/15/22	126.07	4/28/2022	35411
		126.07	4/28/2022	Total 35411
PG&E	FD 89 & tower, JPA/Fire split, NEM2M Elec 12/22-01/17/22	587.77	4/28/2022	35413
		587.77	4/28/2022	Total 35413
Pitney Bowes Global Financial Services	Mailstation rental May, June & July 2022	86.57	4/7/2022	35324
		86.57	4/7/2022	Total 35324
Ponderosa High School Band Boosters, Inc.	Hall & Room Deposits - refunds 03/05/22 complete	640.00	4/7/2022	35325
		640.00	4/7/2022	Total 35325
ProPet Distributors, Inc.	Parks -Dog pick up bags 04/22/22	592.50	4/28/2022	35414
		592.50	4/28/2022	Total 35414
Purchase Power	Postage refill 04/08/22 (dept % splits)	200.00	4/28/2022	35415
		200.00	4/28/2022	Total 35415
R.J. Ricciardi, Inc CPA's	Audit Srvcs March 2022	1,965.00	4/14/2022	35363
		1,965.00	4/14/2022	Total 35363
Robert A. Godwin	Escheatment- re-issue pymt for check 31773 01/16/2020	385.00	4/28/2022	35404
		385.00	4/28/2022	Total 35404

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<b>Vendor Name</b>	<b>Description</b>	<b>Check Amount</b>	<b>Check Date</b>	<b>Check #</b>
Robert A. Godwin	Mens BB Officials 04/05,12,19,26 (12 games)	912.00	4/28/2022	35405
		912.00	4/28/2022	Total 35405
Robert A. Godwin	YBB Officials 7 games 01/11/20	(385.00)	4/28/2022	31773
		(385.00)	4/28/2022	Total 31773
Robert Bahrs	BB free agent cancelled - refund 03/31/22	70.00	4/7/2022	35281
		70.00	4/7/2022	Total 35281
Robert R. Westphal	KK Taekwondo inst pay 03/07-05/04/22	138.60	4/28/2022	35425
		138.60	4/28/2022	Total 35425
Samantha Deleon	S&D BB cancellation by vendor- refund 3/29/22	85.00	4/14/2022	35345
		85.00	4/14/2022	Total 35345
Sheree Faber	Escheatment- re-issue pymt for check 29366 11/21/2018	300.00	4/28/2022	35403
		300.00	4/28/2022	Total 35403
Sheree Faber	Gym rental 11/04 - Deposit Refund	(300.00)	4/28/2022	29366
		(300.00)	4/28/2022	Total 29366
Sidney Arthur Bazett	Dir Comp Mtgs 03/08, 03/08, 03/16/22	300.00	4/7/2022	35282
		300.00	4/7/2022	Total 35282
Sierra Office Systems and Products	Fire Prev flyers (CCI grant) 03/22/22	1,356.71	4/21/2022	35389
		1,356.71	4/21/2022	Total 35389
SiteOne Landscape Supply	Bar Ja irrigation supplies 04/04/22	9.98	4/21/2022	35390
SiteOne Landscape Supply	FD irrigation supplies 04/05/22 (w/ -\$1.71 disc)	89.75	4/21/2022	

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<u>Vendor Name</u>	<u>Description</u>	<u>Check Amount</u>	<u>Check Date</u>	<u>Check #</u>
		99.73	4/21/2022	Total 35390
Ski Air Incorporated	CC AC review/repair 04/14/22	305.36	4/21/2022	35391
		305.36	4/21/2022	Total 35391
Ski Air Incorporated	CC, Pool Mens RR repair/replace valve 04/06/22	797.00	4/14/2022	35365
		797.00	4/14/2022	Total 35365
Solitude Lake Management LLC	CP Lake - Water Quality testing 03/28/22	1,200.00	4/7/2022	35327
		1,200.00	4/7/2022	Total 35327
Standard Plumbing Supply Co.	Drain line repair @ vaporizer install 02/16 & 03/14/22	220.82	4/7/2022	35328
		220.82	4/7/2022	Total 35328
Stephen A. Twitchell	Mod Zumba 03/03-03/31/22 Inst pay 60%	153.00	4/7/2022	35334
		153.00	4/7/2022	Total 35334
Straightline Construction	ARC refund - not CP jurisdiction 03/31/22	80.00	4/7/2022	35329
		80.00	4/7/2022	Total 35329
Streamline	Streamline Web/Engage Mthly 04/01-05/01/22	370.00	4/7/2022	35330
		370.00	4/7/2022	Total 35330
Tania Langland	Escheatments - re-issue pymt for check 32288 04/16/2020	237.00	4/28/2022	35410
		237.00	4/28/2022	Total 35410
Tania Langland	Sunday Nt Futsal Sess 2, cancelled COVID - refund	(237.00)	4/28/2022	32288
		(237.00)	4/28/2022	Total 32288
The Paint Spot, Inc.	CC concrete paint, etc. 04/20/22	118.24	4/28/2022	35420

**Cameron Park Community Services District**

**Check/Voucher Register - Check Register**

From 4/1/2022 Through 4/30/2022

<u>Vendor Name</u>	<u>Description</u>	<u>Check Amount</u>	<u>Check Date</u>	<u>Check #</u>
		118.24	4/28/2022	Total 35420
Thuan Tat	FF Int shifts 01/03, 10, 24 re-issued -1st check #35116 lost	240.00	4/7/2022	35331
		240.00	4/7/2022	Total 35331
Thuan Tat	FF Intern shifts 03/06, 03/20/22	160.00	4/14/2022	35366
		160.00	4/14/2022	Total 35366
Tina Lynn Goins	E Newsletter April 2022	200.00	4/14/2022	35348
		200.00	4/14/2022	Total 35348
TPX Communications	Com Center Phones/Internet April 2022	1,030.07	4/14/2022	35367
		1,030.07	4/14/2022	Total 35367
Umpqua Bank	CC Merch Fees - Vantiv/Umpqua March 2022	3,225.59	4/11/2022	Merch Fees
		3,225.59	4/11/2022	Total Merch Fees
Umpqua Bank	Maintenance Fee for March 2022	14.48	4/20/2022	Bank Maint Fee
		14.48	4/20/2022	Total Bank Maint Fee
Umpqua Bank Commercial Card OPS	Umpqua Visa CCs for March 2022	11,181.74	4/14/2022	35368
		11,181.74	4/14/2022	Total 35368
Verizon Business	FD Business lines fees March 2022 #Y2620200	5.21	4/21/2022	35393
		5.21	4/21/2022	Total 35393
Verizon Wireless	FD Wireless 03/16-04/15/22	577.78	4/28/2022	35423
		577.78	4/28/2022	Total 35423
Verizon Wireless	FD Wireless 03/16-04/15/22	114.03	4/28/2022	35424
		114.03	4/28/2022	Total 35424

**Cameron Park Community Services District**

**Check/Voucher Register - Check Register**

From 4/1/2022 Through 4/30/2022

<u>Vendor Name</u>	<u>Description</u>	<u>Check Amount</u>	<u>Check Date</u>	<u>Check #</u>
Verizon Wireless	Parks Wireless Ipads/Hotspots 03/11-04/10/22	181.02	4/28/2022	35422
		181.02	4/28/2022	Total 35422
Verizon Wireless	Wireless Phones CC, Rec, Parks, CCR 03/11-04/10/22	610.11	4/28/2022	35421
		610.11	4/28/2022	Total 35421
Wayne's Locksmith	MK keys/12 for Parks 04/07/22	38.97	4/14/2022	35369
		38.97	4/14/2022	Total 35369
Western Extrication Specialists, Inc.	FD Extrication Equipment Service 03/16/22	1,342.89	4/21/2022	35394
		1,342.89	4/21/2022	Total 35394
Wex Bank	E89 Fuel / 89 Convault empty 03/31/22	143.50	4/14/2022	35370
		143.50	4/14/2022	Total 35370
Report Total		313,430.85		



**Cameron Park Community Services District**  
Statement of Revenues and Expenditures - Unposted Transactions Included In Report  
01 - General Fund  
From 7/1/2021 Through 3/31/2022

		FY 2020-21 Final Budget	FY 2020-21 7/1-3/31/21 Actual	FY 2021-22- Revised Final Budget	FY 2021-22 7/1-3/31/22 Actual	ent Exp to I
Operating Revenue						
Property Taxes	4110	4,363,061.00	2,588,108.06	4,582,358.00	2,699,328.57	58.90%
Franchise Fees	4113	200,000.00	101,726.85	206,780.00	108,531.81	52.48%
Fire Marshall Plan Review	4132	40,000.00	25,672.55	105,000.00	51,165.45	113.70%
Tuition Fees/Revenue	4142	0.00	1,350.00	0.00	0.00	0.00%
Youth Classes	4145	0.00	(30.00)	0.00	0.00	0.00%
Adult Classes	4146	0.00	0.00	0.00	0.00	0.00%
Youth Sports	4147	0.00	0.00	0.00	0.00	0.00%
Adult Sports	4148	0.00	0.00	0.00	0.00	0.00%
Senior Programs	4153	0.00	0.00	0.00	0.00	0.00%
Recreation Program Revenue	4154	116,918.38	3,519.00	142,639.00	132,341.61	107.91%
Transfer In	4165	24,570.00	22,146.00	39,598.85	0.00	0.00%
Special Events	4170	0.00	(47.50)	0.00	0.00	0.00%
Lake Entries - Daily (Kiosk)	4180	0.00	0.00	35,660.00	30,230.99	84.77%
Annual Passes (Lake/Pool Combo)	4181	66,782.00	22,958.25	75,000.00	17,337.75	23.11%
Picnic Site Rentals	4182	0.00	0.00	1,500.00	1,043.00	69.53%
Assembly Hall & Classroom Rentals	4185	15,304.00	13,965.00	35,139.00	11,892.45	33.84%
Gym Rentals	4186	27,810.00	20,135.40	26,000.00	4,805.20	18.48%
Pool Rental Fees	4187	87,215.00	75,361.84	98,000.00	73,627.65	75.13%
Sports Field Rentals	4190	27,070.00	10,842.96	19,580.00	13,115.00	66.98%
Brochure Ads	4209	0.00	0.00	0.00	0.00	0.00%
Donations	4250	0.00	1,200.00	0.00	0.00	0.00%
Sponsorships	4255	14,500.00	0.00	20,000.00	0.00	0.00%
JPA Reimbursable	4260	1,150,000.00	862,499.97	1,150,000.00	862,499.97	74.99%
Fire Apparatus Equip Rental	4262	20,000.00	19,656.46	10,000.00	0.00	0.00%
Reimbursement	4400	6,776.00	25,636.97	1,800.00	15,080.43	837.80%
Weed Abatement	4410	4,020.00	8,457.72	15,750.00	6,029.96	38.28%
Settlements	4450	0.00	0.00	0.00	0.00	0.00%
Interest Income	4505	25,000.00	3,788.39	19,000.00	921.62	4.85%
Other Income	4600	12,000.00	2,802.90	8,000.00	1,198.22	14.97%
Relief Funds	4601	0.00	0.00	193,788.00	193,788.00	0.00%
Grant - CCI	4605	153,794.00	108,117.66	113,120.00	129,344.68	114.34%
Grants	4610	0.00	0.00	0.00	0.00	0.00%

**Cameron Park Community Services District**  
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Gain/Loss of Assets	4615	0.00	0.00	0.00	3,015.31	0.00%
Total Operating Revenue		6,354,820.38	3,917,868.48	6,898,712.85	4,355,297.67	65.74%
<b>Expenditures</b>						
Salaries - Perm.	5000	668,160.00	504,598.74	777,784.00	587,387.46	75.52%
Salaries - Seasonal	5010	90,540.00	62,744.25	141,975.00	92,460.00	66.91%
Overtime	5020	7,050.00	10,218.29	13,750.00	12,717.73	188.41%
In Lieu Benefits Stipend	5120	0.00	0.00	6,000.00	3,333.33	0.00%
Health Benefit	5130	118,523.00	94,034.23	127,540.00	97,786.57	89.27%
Retiree Health Benefit	5135	78,016.00	69,093.23	112,025.00	78,107.14	102.73%
Dental Insurance	5140	9,663.00	8,742.17	9,721.00	9,205.58	94.69%
Vision Insurance	5150	1,396.00	1,453.20	1,513.00	1,362.18	90.03%
CalPERS Employer Retirement	5160	207,664.00	189,677.95	248,154.00	232,629.57	93.74%
Worker's Compensation	5170	57,914.00	53,016.48	31,622.93	31,996.85	101.18%
FICA/Medicare Employer Contribution	5180	23,999.00	14,077.43	24,516.00	16,901.05	68.93%
UI/TT Contribution	5190	10,689.00	7,129.38	10,682.00	5,288.23	49.50%
Advertising/Marketing	5209	7,810.00	8,125.31	15,200.00	15,022.53	98.83%
Agriculture	5215	14,816.00	12,592.48	14,400.00	16,229.15	112.70%
Audit/Accounting	5220	30,000.00	17,398.97	36,000.00	23,291.09	64.69%
Bank Charge	5221	10,000.00	3,578.38	6,800.00	5,354.80	140.91%
Clothing/Uniforms	5230	4,285.00	2,169.46	6,350.00	2,540.52	40.00%
Computer Software	5231	27,200.00	23,649.74	30,721.00	26,963.06	85.00%
Computer Hardware	5232	5,500.00	3,823.69	7,250.00	7,037.16	97.06%
Contractual Services	5235	10,000.00	11,740.60	10,000.00	3,558.82	35.58%
Contractual - Provider Services - FIRE	5236	4,059,061.00	1,673,358.72	4,160,537.26	1,981,056.45	47.61%
Contract Under Utilization	5237	(250,000.00)	0.00	(300,000.00)	0.00	0.00%
Contract Services - Other	5240	163,438.00	90,273.89	176,290.00	59,289.05	33.63%
Director Compensation	5250	18,000.00	8,300.00	16,800.00	11,700.00	69.64%
EDC Department Agency	5260	4,300.00	4,252.73	4,300.00	4,418.54	102.75%
Educational Materials	5265	12,500.00	13,470.21	11,000.00	2,711.73	24.65%
Elections	5270	0.00	45.00	0.00	0.00	0.00%
Equipment-Minor/Small Tools	5275	9,340.00	4,431.57	8,500.00	37,047.81	435.85%

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Fire & Safety Supplies	5285	3,913.04	3,266.20	3,450.00	3,152.55	91.37%
Fire Prevention & Inspection	5290	1,200.00	1,445.00	1,100.00	1,785.00	162.27%
Fire Turnout Gear	5295	31,000.00	6,958.16	31,000.00	43,363.32	139.88%
Fire- Intern paid	5296	14,200.00	12,160.00	20,200.00	5,600.00	27.72%
Food	5300	2,750.00	1,378.76	2,500.00	2,406.36	96.25%
Fuel	5305	38,200.00	27,923.34	34,000.00	36,068.55	106.08%
Government Fees/Permits	5310	25,382.00	19,589.88	25,400.00	20,800.59	81.89%
Janitorial / HH Supplies	5315	26,700.00	21,961.32	35,000.00	26,784.56	92.36%
Instructors	5316	1,000.00	39.00	26,500.00	17,078.60	262.74%
Insurance	5320	130,000.00	129,177.41	175,886.00	172,195.17	97.90%
Legal Services	5335	15,000.00	11,413.50	15,000.00	6,953.00	46.35%
Maint. - Vehicle Supplies	5340	1,700.00	1,085.04	2,200.00	0.00	0.00%
Maint. - Buildings	5345	27,900.00	22,362.19	23,000.00	37,172.15	161.61%
Maint. - Equipment	5350	42,225.00	27,984.89	43,040.00	24,242.03	56.32%
Maint. - Grounds	5355	50,026.00	33,701.15	42,500.00	31,862.27	74.97%
Maint. - Radio/Phones	5360	2,000.00	1,453.05	2,000.00	420.00	21.00%
Maint. - Tires & Tubes	5365	14,800.00	4,567.30	13,200.00	11,452.30	84.20%
Maint. - Vehicle	5370	33,750.00	28,923.87	31,500.00	29,870.68	117.13%
Medical Supplies	5375	700.00	0.00	0.00	0.00	0.00%
Memberships/Subscriptions	5380	10,160.00	9,800.32	10,660.00	10,122.55	94.95%
Mileage Reimbursement	5385	1,250.00	128.58	1,600.00	1,287.44	257.48%
Miscellaneous	5395	100.00	0.00	0.00	500.00	0.00%
Office Supplies/Expense	5400	10,200.00	5,701.21	9,700.00	6,374.41	65.71%
Pool Chemicals	5405	26,827.00	26,000.64	25,000.00	17,371.23	69.48%
Postage	5410	10,300.00	1,297.67	7,800.00	7,385.54	94.68%
Printing	5415	1,100.00	156.56	850.00	320.13	37.66%
Professional Services	5420	129,587.00	59,686.30	89,110.00	73,518.88	99.20%
Program Supplies	5421	2,579.00	37.47	13,730.00	8,196.66	41.54%
Publications & Legal Notices	5425	600.00	186.50	600.00	230.01	38.33%
Radios	5430	3,000.00	0.00	3,000.00	24.61	0.82%
Rent/Lease - Bldgs, Fields, etc.	5435	0.00	490.15	3,060.00	0.00	0.00%
Rent/Lease - Equipment	5440	4,200.00	1,816.30	3,400.00	2,444.98	71.91%
Staff Development	5455	19,300.00	15,455.34	24,250.00	12,799.04	55.04%
Special Events	5465	500.00	516.84	0.00	0.00	0.00%

**Cameron Park Community Services District**  
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Phones/internet	5470	41,600.00	31,438.98	42,100.00	35,087.08	83.34%
Utilities - Water	5490	38,500.00	35,127.12	46,000.00	40,292.30	87.59%
Utilities - Gas	5491	0.00	0.00	80,000.00	75,414.72	0.00%
Utilities - Electric/Solar	5492	147,860.00	161,854.60	100,798.00	91,815.77	54.71%
Utilites - Water - LLAD's	5495	350.00	689.02	0.00	0.00	0.00%
Vandalism	5500	2,200.00	985.10	0.00	0.00	0.00%
Cal Fire In Kind Purchases	5501	12,400.00	5,745.19	4,500.00	2,124.32	16.99%
Capital Equipment Expense	5625	0.00	1,000.00	45,000.00	46,817.39	0.00%
Transfer Out	7000	9,020.00	9,020.00	9,020.00	0.00	0.00%
Transfer to Reserve	7001	0.00	0.00	27,639.66	0.00	0.00%
Reconciliation Discrepancy Account	9999	0.00	0.00	0.00	0.00	0.00%
Total Expenditures		<u>6,333,943.04</u>	<u>3,614,520.05</u>	<u>6,784,724.85</u>	<u>4,268,730.59</u>	<u>64.43%</u>
Net Revenue Over Expenditures		<u>20,877.34</u>	<u>303,348.43</u>	<u>113,988.00</u>	<u>86,567.08</u>	<u>0.00%</u>

Cameron Park  
Community Services District



## Agenda Transmittal

**DATE:** April 5, 2022

**FROM:** Christina Greek

**AGENDA ITEM #3B:** FINANCE & ADMINISTRATION DEPARTMENT REPORT

**RECOMMENDED ACTION:** Receive and File

### The Finance and Administration Department

The following is a list of Department's current activities and the Department's focus in the next month.

#### Year End- Fiscal Year 2020-2021

Our Auditor will be on site April 7, 2022 to do additional testing and complete staff interviews.

#### Monthly Department Financial Reporting

Staff has developed a process and reports for a monthly financial status review by Department heads with a feedback loop. This loop includes the Department Manager's review and report back with information identifying the cause of large variances, questions regarding proper account coding, sources of costs and revenues, and needed research. This process helps with more accurate financial reporting and early identification of large variances, errors in revenue and expenditure coding and any needed research. This timely 'review and feedback loop' gives the District more information and flexibility to respond as early as possible to any program/financial issues that may be identified.

#### FY 2022-23 Budget Preparation

The Finance Department is working with managers and consultants in reviewing the current budget and putting together budget documents for the FY 2022-23.

#### Other key items

- CPCSD hired a full time Board Clerk/ Accounting Specialist I on March 21, 2022. Jessica Garrison made the transition from a part time CPCSD employee for weed

abatement at Station 89. Training has begun and she has already jumped in feet first with getting certifications to help her navigate the role of Board Clerk.

Jessica has also started cross training with Accounts Payable and Payroll.

- We have started our escheatment process for the current year for outstanding checks in accounts payable.
- Seasonal staffing for recreation and parks is ramping up making for additional onboarding and paperwork for Payroll and HR
- We continue to process AP and AR on a weekly basis
- Monthly reconciliation of Cash received at the County