

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



Budget and Administration Committee
Tuesday July 12, 2016
6:00 p.m.
2502 Country Club Drive, Cameron Park

Agenda

Members: Chair Director Scott McNeil (SM), Vice Chair Director Greg Stanton (GS)
Alternate Director Margaret Mohr (MM),
Staff: General Manager Mary Cahill, Finance/Human Resources Officer Ted Williams

CALL TO ORDER

ROLL CALL

ADOPTION OF AGENDA

APPROVAL OF CONFORMED AGENDA

OPEN FORUM

At this time, members of the Committee or public may speak on any item not on the agenda that falls within the jurisdiction of this Committee; however, no action may be taken unless the Committee agrees to include the matter on a subsequent agenda.

Principal party on each side of an issue (where applicable) is allocated 10 minutes to speak, individual comments are limited to four minutes and individuals representing a group allocated five minutes. Individuals shall be allowed to speak to an item only once. The Committee reserves the right to waive said rules by a majority vote.

DEPARTMENT MATTERS

PUBLIC COMMENT

Public testimony will be received on each agenda item as it is called. Principal party on each side of an issue (where applicable) is allocated 10 minutes to speak, individual comments are limited to four minutes and individuals representing a group allocated five minutes. Individuals shall be allowed to speak to an item only once. The Committee reserves the right to waive said rules by a majority vote.

1. Updates

- a. Preliminary June 2016 Financials – Attachments A and B
- b. Resolution No. 2016-12 Stating the Purposes and Fixing the Amount of Money to be Raised to Taxation in the District to Pay Voter approved Debt for 2016/17 and Setting the Tax Rate – Attachment C
- c. Health Care Trust update (verbal)
- d. District Policies update (verbal)

2. Items for August Agenda

MATTERS TO AND FROM COMMITTEE MEMBERS

ADJOURNMENT

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



Budget and Administration Committee
Tuesday, June 7, 2016, 2016
5:30 p.m.
2502 Country Club Drive, Cameron Park

DRAFT Conformed Agenda

Members: Chair Director Scott McNeil (SM), Vice Chair Director Greg Stanton (GS)
Alternate Director Margaret Mohr (MM),
Staff: General Manager Mary Cahill, Finance/Human Resources Officer Ted Williams

CALL TO ORDER – 5:30 p.m.

ROLL CALL – SM, GS

ADOPTION OF AGENDA - Adopted

APPROVAL OF CONFORMED AGENDA - Approved

OPEN FORUM

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Principal party on each side of an issue (where applicable) is allocated 10 minutes to speak, individual comments are limited to four minutes and individuals representing a group allocated five minutes. Individuals shall be allowed to speak to an item only once. The Committee reserves the right to waive said rules by a majority vote.

DEPARTMENT MATTERS

PUBLIC COMMENT

Public testimony will be received on each agenda item as it is called. Principal party on each side of an issue (where applicable) is allocated 10 minutes to speak, individual comments are limited to four minutes and individuals representing a group allocated five minutes. Individuals shall be allowed to speak to an item only once. The Committee reserves the right to waive said rules by a majority vote.

1. Updates

- a. Preliminary May 2016 Financials – Attachments A and B
- b. Third Draft Budget Review – Attachment C
- c. Fiscal Year 2016/17 Appropriations Limitation
 - o Resolution No. 2016-10 – Attachment D
- d. Landscape and Lighting Assessment District (LLAD) Final Engineer's Report for 2016/17

2. Items for July Agenda

- Board Public Agenda Retirement Services (PARS)/Public Employees' Retirement System (PERS)

MATTERS TO AND FROM COMMITTEE MEMBERS

ADJOURNMENT – 6:32 p.m.

Cameron Park Community Services District

To: Cameron Park CSD Board of Directors ATTACHMENT A
From: Finance Department
Re: June 2016 Year-to-Date (YTD) Financial Report Narrative
Recommended Action: Receive and File

The attached report represents the General Fund's financial performance for the period of July 1, 2015 – June 30, 2016. The District is **100%** of the way through its fiscal year. All comparisons to Budget are to the Final Budget with Midyear adjustments adopted by the Board February 17, 2016. Please note these numbers are not final. It will be several more weeks until all revenues and expenses are in.

REVENUES

Year to Date (YTD) revenues through June are \$5,131,363, 96% of the budgeted revenues for the year of \$5,344,894. The second of three annual property tax receipts arrived in May. Year to Date property tax receipts are \$3,393,682, 4% higher than prior year to date property tax receipts of \$3,265,471. The third and final property tax receipt is expected to arrive in August.

The District has received the third of its four quarterly franchise fee payments from Waste Connections. YTD fee payments received are \$125,393, 78% of budget.

Recreation revenues are \$396,047 YTD, 96% of budget. This includes \$169,684 in property tax receipts. Revenue is expected to hit 100% of budget when all receipts are counted including the final property tax payment. Revenue is above budget in Youth and Adult Programs, Youth and Adult Sports, Season Passes, and Special Events. Revenue is below budget in Park and Field Use Fees, Lake Passes and Lake Reservations.

Community Center revenues are \$345,601 YTD, 107% of budget. Revenue is above budget in Community Center Rentals, Gym use fees, Youth Programs and Community Center Pool. Revenue is below budget in Youth and Adult Sports.

EXPENDITURES

YTD expenditures through June are \$5,295,182, 92% of the budgeted expenses for the year of \$5,786,917. Excluding the expense of the District's agreement with CalFire, which is paid quarterly, expenses are at 91% of budget.

Expenditure line-items of note are:

- Salaries and Benefits are \$861,730 (91% of budget) due to open positions which are currently filled with temporary staff.

Cameron Park Community Services District

- Agency Administration Fee is \$77,199 (103% of budget) due to El Dorado County charging the District a higher than expected fee for collecting taxes for the District. This is the total fee for the fiscal year.
- Contractual Services is \$239,558 (128% of budget) due to additional temporary help to cover staff vacancies. Overages in this line item are offset by savings in Salaries & Benefits.
- Contractual Services – Provider is \$2,980,486 (92% of budget). This line is used exclusively to account for the Cal Fire contract expense. This amount includes three full quarters and an estimate for Q4. The final bill will be received by the District in August.
- Fire turnouts is \$27,054 (105% of budget) due to unanticipated expenses. The overage is offset by JPA reimbursement revenue.
- Household Supplies is \$29,365 (147% of budget) due to price increases of many supplies.
- Legal Services is \$55,318 (184% of budget) due to unanticipated legal issues.
- Maintenance Grounds is \$51,255 (115% of budget) due to unanticipated irrigation repairs.
- Maintenance - Vehicles is \$32,473 (130% of budget) due to Parks vehicles maintenance. Expenses in this category are increasing as the District's fleet ages.
- Professional Services is \$92,360 (107% of budget) due to ongoing IT support expense.
- Rent/Lease – Buildings is \$10,858 (143% of budget) for the cost of using outside facilities for our youth sports leagues.
- Utilities – Water is \$46,902 (84% of budget) in line with budget.
- Utilities – Electric/Gas is \$126,083 (87% of budget) due to rate increases.

Summary: General Fund Balance
For the Years ended June 30, 2012 - June 30, 2016

| | 2011-12 | 2012-13 | 2013-14 | 2014-15 | YTD 2015-16 | 2015-16 |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| | General Fund | General Fund | General Fund | General Fund | General Fund | General Fund |
| | Actual | Actual | Actual | Actual | Actual | Budget |
| General Fund SUMMARY: | | | | | | |
| Beginning General Fund Balance 7/1 | \$2,533,743 | \$2,685,556 | \$3,151,485 | \$3,348,221 | \$3,714,366 | \$3,714,366 |
| Revenues | | | | | | |
| Property Taxes | 3,244,259 | 3,234,835 | 3,305,549 | 3,415,687 | 3,393,682 | 3,555,460 |
| Interest | 9,793 | 7,732 | 9,409 | 6,430 | 503 | 7,500 |
| Program Fees, Special Events, and Facility Rentals | 588,620 | 558,036 | 594,807 | 623,877 | 571,964 | 543,229 |
| Intergovernmental-JPA | 895,227 | 905,233 | 989,719 | 1,063,792 | 1,026,240 | 1,056,705 |
| Reimbursement (rebates), Grants, Accounting Fee | 51,550 | 7,034 | 171,433 | 4,302 | 7,500 | 0 |
| Franchise Fees | 152,517 | 156,704 | 160,778 | 163,396 | 125,393 | 160,000 |
| Other Income | 0 | 28,453 | 8,827 | 22,529 | 6,082 | 22,000 |
| Transfers in from Equipment Funds | 447,360 | 45,950 | 0 | 0 | 0 | 0 |
| Total revenues and other sources | 5,389,326 | 4,943,977 | 5,240,523 | 5,300,013 | 5,131,363 | 5,344,894 |
| Expenditures | | | | | | |
| Salaries and employee benefits | 787,657 | 775,239 | 677,367 | 743,939 | 861,730 | 942,845 |
| Cal Fire Personnel | 2,525,645 | 2,462,981 | 2,682,557 | 2,651,400 | 2,980,486 | 3,287,334 |
| Services and supplies | 1,227,866 | 1,220,001 | 1,435,496 | 1,448,948 | 1,364,438 | 1,392,258 |
| Capital Equipment | 53,985 | 38,877 | 248,367 | 89,581 | 88,527 | 164,479 |
| Fire Engines Lease & Purchase | 447,360 | 45,950 | 0 | 0 | 0 | 0 |
| Reserve for Capital Equipment | | | | | | 0 |
| Total expenditures | 5,042,513 | 4,543,048 | 5,043,787 | 4,933,868 | 5,295,182 | 5,786,916 |
| Net Surplus (deficit) | 346,813 | 400,929 | 196,736 | 366,145 | (163,819) | (442,022) |
| Contingency | | | | | | |
| Transfer out to Capital Projects | (130,000) | | | | | |
| Net Change in General Fund Balance | 216,813 | 400,929 | 196,736 | 366,145 | (163,819) | (442,022) |
| Reserves | | | | | | |
| Economic Uncertainty Reserve | (65,000) | 65,000 | | | | |
| Capital Replacement Reserve | | | | | 0 | 0 |
| Ending General Fund Balance 6/30 | \$2,685,556 | \$3,151,485 | \$3,348,221 | \$3,714,366 | \$3,550,547 | \$3,272,344 |
| Unreserved, undesignated | | | | | | |

Note: Source of 2011-12 through 2013-14 results are from the District's audited Financial Statements.

Note: 2014-15 results are unaudited.

Cameron Park Community Services District
General Fund, CCR Fund, Fire Training Fund, and Fire Prevention Fund Budgets
For Fiscal Year Ended June 30, 2016
Final Budget Adopted August 19, 2015, with Midyear adjustments adopted February 17, 2016

Budgets FY 2015-16

| General Fund: | Administration | Fire & JPA | Parks | Recreation | Community Center | FY 2015-16 Final Adopted General Fund Budget | FY 2015-16 CCR Fund Budget | FY 2015-16 Fire Training Fund Budget | FY 2015-16 Fire Prevention Fund Budget |
|------------------------------------|-----------------------|-----------------------|----------------|-------------------|-------------------------|---|---|---|---|
| Expenditures: | | | | | | | | | |
| Salaries - Permanent | 147,273 | 0 | 172,546 | 82,005 | 33,516 | 435,340 | 53,374 | 0 | 0 |
| Salaries - Seasonal/PT/Funded | 7,488 | 0 | 0 | 54,009 | 105,190 | 166,687 | 0 | 0 | 4,000 |
| Health - Retired | 23,515 | 91,673 | 0 | 0 | 0 | 115,188 | 0 | 0 | 0 |
| Health & Dental | 18,127 | 0 | 41,455 | 29,866 | 13,143 | 102,591 | 0 | 0 | 0 |
| Vision Insurance | 274 | 0 | 544 | 472 | 188 | 1,478 | 0 | 0 | 0 |
| Retirement Benefits (active) | 29,271 | 0 | 30,678 | 16,418 | 6,755 | 83,122 | 10,696 | 0 | 0 |
| Workers' Compensation | 820 | 1,394 | 2,460 | 1,476 | 1,640 | 7,790 | 300 | 0 | 0 |
| FICA/Medicare Contribution | 2,400 | 0 | 3,000 | 5,362 | 8,550 | 19,312 | 700 | 0 | 400 |
| UI/TT Contribution | 1,302 | 0 | 1,736 | 3,500 | 4,800 | 11,338 | 434 | 0 | 300 |
| Total salaries and benefits | 230,469 | 93,067 | 252,419 | 193,108 | 173,782 | 942,845 | 65,504 | 0 | 4,700 |
| Advertising/Marketing | 600 | 0 | 0 | 30,000 | 9,500 | 40,100 | 0 | 0 | 0 |
| Agency Administration Fee | 5,253 | 52,530 | 13,508 | 3,752 | 0 | 75,043 | 4,000 | 500 | 0 |
| Agriculture | 0 | 0 | 6,000 | 0 | 1,500 | 7,500 | 0 | 0 | 0 |
| Audit & Accounting | 20,000 | 5,000 | 0 | 0 | 0 | 25,000 | 1,000 | 0 | 0 |
| Bank Charge | 2,500 | 0 | 0 | 3,000 | 6,500 | 12,000 | 167 | 0 | 0 |
| Clothing/Uniform | 0 | 2,500 | 1,500 | 0 | 400 | 4,400 | 0 | 0 | 200 |
| Computer Software | 2,000 | 2,500 | 1,200 | 4,000 | 3,000 | 12,700 | 2,500 | 0 | 700 |
| Contractual Services - Plans | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,000 |
| Contractual Services | 0 | 25,000 | 32,500 | 0 | 96,720 | 154,220 | 0 | 0 | 0 |
| Contractual Services - Provider | 33,280 | 3,254,054 | 0 | 0 | 0 | 3,287,334 | 0 | 0 | 0 |
| Directors Compensation | 18,000 | 0 | 0 | 0 | 0 | 18,000 | 0 | 0 | 0 |
| EDC Department Agency | 800 | 800 | 800 | 800 | 0 | 3,200 | 900 | 0 | 0 |
| Educational Material | 300 | 0 | 0 | 0 | 500 | 800 | 0 | 2,000 | 2,500 |
| Elections | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Equipment-Minor/Small Tools | 500 | 2,000 | 10,000 | 500 | 5,000 | 18,000 | 100 | 2,000 | 250 |
| Deposit Refund | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Fire & Safety Supplies | 0 | 1,500 | 400 | 0 | 1,000 | 2,900 | 0 | 2,000 | 0 |
| Fire Prevention & Inspection | 0 | 21,000 | 0 | 0 | 0 | 21,000 | 0 | 0 | 0 |
| Personal Protective Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Fire-Volunteer/Resident | 0 | 29,200 | 0 | 0 | 0 | 29,200 | 0 | 0 | 1,200 |
| Food | 700 | 1,000 | 300 | 3,800 | 300 | 6,100 | 100 | 500 | 0 |
| Fuel | 0 | 62,000 | 11,000 | 0 | 0 | 73,000 | 800 | 0 | 0 |
| Government Fees /Permits | 0 | 2,650 | 6,600 | 0 | 3,400 | 12,650 | 0 | 0 | 0 |
| Household Supplies | 0 | 6,000 | 6,000 | 0 | 8,000 | 20,000 | 0 | 0 | 0 |
| Instructors | 0 | 0 | 0 | 16,000 | 51,000 | 67,000 | 0 | 0 | 0 |
| Insurance | 3,000 | 28,000 | 22,000 | 8,500 | 11,500 | 73,000 | 2,000 | 0 | 0 |
| Legal Services | 30,000 | 0 | 0 | 0 | 0 | 30,000 | 20,000 | 0 | 0 |
| Maintenance - Buildings | 0 | 11,000 | 5,000 | 0 | 12,000 | 28,000 | 0 | 7,000 | 0 |
| Maintenance - Equipment | 1,000 | 25,000 | 10,000 | 1,500 | 13,000 | 50,500 | 400 | 2,000 | 0 |
| Maintenance - Grounds | 0 | 3,000 | 40,000 | 0 | 1,500 | 44,500 | 0 | 0 | 0 |
| Maintenance - Radios & Phones | 0 | 1,000 | 0 | 0 | 0 | 1,000 | 0 | 1,500 | 0 |
| Maintenance - Tires & Tubes | 0 | 10,000 | 0 | 0 | 0 | 10,000 | 300 | 0 | 0 |
| Maintenance - Vehicles | 0 | 20,000 | 5,000 | 0 | 0 | 25,000 | 500 | 0 | 0 |
| Medical Supplies | 0 | 0 | 0 | 0 | 200 | 200 | 0 | 0 | 0 |
| Memberships & Subscriptions | 7,000 | 850 | 500 | 225 | 0 | 8,575 | 0 | 0 | 500 |
| Mileage Reimbursement | 300 | 100 | 0 | 0 | 5,200 | 5,600 | 0 | 0 | 0 |
| Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 200 | 1,500 | 0 |
| Office Supplies | 2,500 | 4,000 | 1,150 | 900 | 1,800 | 10,350 | 800 | 1,000 | 0 |

Cameron Park Community Services District
General Fund, CCR Fund, Fire Training Fund, and Fire Prevention Fund Budgets
For Fiscal Year Ended June 30, 2016
Final Budget Adopted August 19, 2015, with Midyear adjustments adopted February 17, 2016

Budgets FY 2015-16

| General Fund: | Administration | Fire & JPA | Parks | Recreation | Community Center | FY 2015-16 Final Adopted General Fund Budget | FY 2015-16 CCR Fund Budget | FY 2015-16 Fire Training Fund Budget | FY 2015-16 Fire Prevention Fund Budget |
|---|-----------------------|-----------------------|-----------------|-------------------|-------------------------|---|---|---|---|
| Pool Chemicals | 0 | 0 | 30,000 | 0 | 35,000 | 65,000 | 0 | 0 | 0 |
| Postage | 1,000 | 500 | 0 | 400 | 0 | 1,900 | 450 | 0 | 500 |
| Printing | 300 | 350 | 500 | 0 | 200 | 1,350 | 0 | 2,000 | 250 |
| Professional Services | 42,500 | 4,200 | 28,400 | 5,000 | 6,000 | 86,100 | 600 | 1,500 | 0 |
| Program Supplies | 0 | 0 | 0 | 7,000 | 17,100 | 24,100 | 0 | 0 | 0 |
| Publications & Legal Notices | 400 | 250 | 0 | 0 | 0 | 650 | 200 | 0 | 300 |
| Radios | 0 | 500 | 0 | 0 | 0 | 500 | 0 | 1,000 | 0 |
| Refund - Activity | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Rent/Lease - Buildings | 0 | 0 | 1,000 | 0 | 7,500 | 8,500 | 0 | 0 | 0 |
| Rent/Lease - Equipment | 0 | 0 | 1,500 | 70 | 0 | 1,570 | 0 | 0 | 0 |
| Staff Development | 4,200 | 5,000 | 3,000 | 1,500 | 500 | 14,200 | 0 | 0 | 1,250 |
| Telephone | 2,400 | 18,000 | 0 | 2,500 | 2,400 | 25,300 | 1,800 | 0 | 0 |
| Travel/Lodging | 1,000 | 1,000 | 0 | 0 | 0 | 2,000 | 0 | 0 | 250 |
| Tuition | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Utilities - Water | 0 | 12,000 | 28,000 | 0 | 15,750 | 55,750 | 0 | 0 | 0 |
| Utilities - Electricity / Gas | 0 | 27,000 | 40,000 | 0 | 78,300 | 145,300 | 0 | 0 | 0 |
| Vandalism | 0 | 0 | 1,000 | 0 | 0 | 1,000 | 0 | 0 | 0 |
| Summer Spectacular | 0 | 0 | 0 | 52,000 | 0 | 52,000 | 0 | 0 | 0 |
| Special Events Expense | 0 | 0 | 0 | 17,500 | 0 | 17,500 | 0 | 0 | 0 |
| Total services and supplies | 179,533 | 3,639,484 | 306,858 | 158,947 | 394,770 | 4,679,592 | 36,817 | 24,500 | 8,900 |
| Revenues: | | | | | | | | | |
| Property Tax | 248,882 | 2,488,822 | 639,983 | 177,773 | 0 | 3,555,460 | 82,140 | 0 | 0 |
| ARC / Fire Plan Review Fees | 0 | 0 | 0 | 0 | 0 | 0 | 12,000 | 0 | 13,600 |
| Interest | 7,500 | 0 | 0 | 0 | 0 | 7,500 | 500 | 0 | 0 |
| Recreation Program Revenues | 0 | 0 | 0 | 143,776 | 162,943 | 306,719 | 0 | 0 | 0 |
| Administration Process Fees | 7,000 | 0 | 0 | 0 | 0 | 7,000 | 0 | 0 | 0 |
| JPA Reimbursements | 0 | 1,056,705 | 0 | 0 | 0 | 1,056,705 | 0 | 0 | 0 |
| Grant Reimbursements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Special Events | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Facility Use Revenue | 0 | 0 | 0 | 24,500 | 160,010 | 184,510 | 0 | 0 | 0 |
| Summer Spectacular | 0 | 0 | 0 | 52,000 | 0 | 52,000 | 0 | 0 | 0 |
| Franchise Fees | 160,000 | 0 | 0 | 0 | 0 | 160,000 | 0 | 0 | 0 |
| Sponsorships | 0 | 0 | 0 | 15,000 | 0 | 15,000 | 0 | 0 | 0 |
| Training | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 14,000 | 0 |
| Fund Transfer: Fire Engines Lease | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total revenues | 423,382 | 3,545,527 | 639,983 | 413,049 | 322,953 | 5,344,894 | 94,640 | 14,000 | 13,600 |
| Expenditures: | | | | | | | | | |
| Capital Equipment | 0 | 18,500 | 110,000 | 0 | 35,979 | 164,479 | 0 | 0 | 0 |
| Salaries and employee benefits | 230,469 | 93,067 | 252,419 | 193,108 | 173,782 | 942,845 | 65,504 | 0 | 4,700 |
| Services and supplies | 179,533 | 3,639,484 | 306,858 | 158,947 | 394,770 | 4,679,592 | 36,817 | 24,500 | 8,900 |
| Equipment Replacement | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Fire Engines Lease | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Reserve for Capital Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL EXPENDITURES | 410,002 | 3,751,051 | 669,277 | 352,055 | 604,531 | 5,786,916 | 102,321 | 24,500 | 13,600 |
| Excess (deficit) | 13,380 | (205,524) | (29,294) | 60,994 | (281,578) | (442,022) | (7,681) | (10,500) | 0 |
| Contingency (from PY) | | | | | | 0 | | | |
| Transfers In/(Out) of General Fund | (13,380) | 205,524 | 29,294 | (60,994) | 281,578 | 442,022 | | | |
| Excess (deficit) | 0 | 0 | 0 | 0 | 0 | 0 | (7,681) | (10,500) | 0 |

**Cameron Park Community Services District - General Fund
Statement of Revenues & Expenditures - PRELIMINARY
through TWELVE months of the Year Ended June 30, 2016.**

100%

Current Year: FY 2015-16 YTD ACTUAL (PRELIMINARY)

| General Fund: | Administration | Fire & JPA | Parks | Recreation | Community Center | 06/30/16 Actual | FY 2015-16 General Fund Budget | Actual as % of Budget |
|--------------------------------------|-----------------------|-----------------------|----------------|-------------------|-------------------------|------------------------|---------------------------------------|------------------------------|
| Expenditures: | | | | | | | | |
| 5000 Salaries - Permanent | \$147,709 | \$0 | \$175,305 | \$76,788 | \$19,009 | \$418,810 | \$435,340 | 96% |
| 5010 Salaries - Seasonal/PT/Funded | 17,472 | 0 | 0 | 33,935 | 83,717 | 135,124 | 166,687 | 81% |
| 5135 Health - Retired | 22,026 | 75,008 | 7,885 | 0 | 0 | 104,919 | 115,188 | 91% |
| 5130 Health & Dental Insurance | 16,404 | 0 | 21,940 | 20,953 | 3,751 | 63,048 | 102,591 | 61% |
| 5140 Vision Insurance | 304 | 0 | 564 | 422 | 0 | 1,290 | 1,478 | 87% |
| 5150 Retirement Benefits (active) | 36,154 | 0 | 37,286 | 21,788 | 9,210 | 104,438 | 83,122 | 126% |
| 5160 Workers' Compensation | 824 | 1,400 | 2,471 | 1,483 | 1,647 | 7,825 | 7,790 | 100% |
| 5180 FICA/Medicare Contribution | 3,234 | 0 | 2,567 | 3,552 | 6,507 | 15,859 | 19,312 | 82% |
| 5190 UI/TT Contribution | 1,891 | 0 | 1,302 | 3,007 | 4,216 | 10,416 | 11,338 | 92% |
| Total salaries and benefits | 246,017 | 76,408 | 249,319 | 161,928 | 128,058 | 861,730 | 942,846 | 91% |
| 5209 Advertising/Marketing | 448 | 0 | 0 | 33,770 | 2,829 | 37,047 | 40,100 | 92% |
| 5210 Agency Administration Fee | 5,404 | 54,039 | 13,896 | 3,860 | 0 | 77,199 | 75,043 | 103% |
| 5215 Agriculture | 0 | 0 | 8,624 | 0 | 225 | 8,849 | 7,500 | 118% |
| 5220 Audit & Accounting | 20,445 | 5,000 | 0 | 0 | 0 | 25,445 | 25,000 | 102% |
| 5221 Bank Charges | 1,343 | 0 | 0 | 3,703 | 6,394 | 11,441 | 12,000 | 95% |
| 5230 Clothing/Uniforms | 0 | 1,914 | 1,696 | 0 | 268 | 3,878 | 4,400 | 88% |
| 5231 Computer Software | 2,307 | 1,110 | 710 | 3,174 | 3,174 | 10,475 | 12,700 | 82% |
| 5240 Contractual Services - other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | no budget |
| 5235 Contractual Services | 35,631 | 34,897 | 88,326 | 5,299 | 75,405 | 239,558 | 187,500 | 128% |
| 5236 Contractual Services - Provider | 0 | 2,980,486 | 0 | 0 | 0 | 2,980,486 | 3,254,054 | 92% |
| 5250 Directors Compensation | 11,600 | 0 | 0 | 0 | 0 | 11,600 | 18,000 | 64% |
| 5260 EDC Department Agency | 1,760 | 880 | 880 | 880 | 0 | 4,399 | 3,200 | 137% |
| 5265 Educational Material | 0 | 2,136 | 0 | 0 | 0 | 2,136 | 800 | 267% |
| 5270 Elections | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0% |
| 5275 Equipment-Minor/Small Tools | 0 | 1,394 | 8,437 | 460 | 4,729 | 15,019 | 18,000 | 83% |
| 5282 Deposit Refund | 0 | 0 | 0 | 0 | 0 | 0 | 0 | no budget |
| 5285 Fire & Safety Supplies | 0 | 1,812 | 552 | 0 | 252 | 2,616 | 2,900 | 90% |
| 5295 Fire Turnouts | 0 | 27,054 | 0 | 0 | 0 | 27,054 | 21,000 | 129% |
| 5296 Fire-Volunteer/Resident | 0 | 12,120 | 0 | 0 | 0 | 12,120 | 29,200 | 42% |
| 5300 Food | 1,324 | 480 | 361 | 902 | 359 | 3,426 | 6,100 | 56% |
| 5305 Fuel | 0 | 36,349 | 5,543 | 0 | 0 | 41,892 | 73,000 | 57% |
| 5310 Government Fees/Permits | 0 | 1,496 | 6,511 | 0 | 4,460 | 12,467 | 12,650 | 99% |
| 5315 Household Supplies | 17 | 9,047 | 9,402 | 0 | 10,898 | 29,365 | 20,000 | 147% |
| 5316 Instructors | 0 | 0 | 0 | 18,125 | 48,319 | 66,444 | 67,000 | 99% |
| 5320 Insurance | 2,499 | 23,997 | 18,116 | 6,922 | 9,995 | 61,529 | 73,000 | 84% |
| 5335 Legal Services | 29,660 | 18,994 | 1,984 | 820 | 3,860 | 55,318 | 30,000 | 184% |
| 5345 Maintenance - Buildings | 0 | 8,087 | 7,170 | 0 | 10,079 | 25,336 | 28,000 | 90% |
| 5350 Maintenance - Equipment | 424 | 18,002 | 14,028 | 542 | 15,486 | 48,482 | 50,500 | 96% |
| 5355 Maintenance - Grounds | 463 | 2,409 | 45,595 | 0 | 2,788 | 51,255 | 44,500 | 115% |
| 5360 Maintenance - Radios & Phones | 0 | 1,923 | 0 | 0 | 0 | 1,923 | 1,000 | 192% |
| 5365 Maintenance - Tires & Tubes | 0 | 10,605 | 1,689 | 0 | 0 | 12,294 | 10,000 | 123% |
| 5370 Maintenance - Vehicles | 0 | 19,335 | 12,823 | 0 | 315 | 32,473 | 25,000 | 130% |
| 5375 Medical Supplies | 0 | 0 | 0 | 0 | 0 | 0 | 200 | 0% |
| 5380 Memberships & Subscriptions | 8,304 | 674 | 108 | 185 | 0 | 9,271 | 8,575 | 108% |
| 5385 Mileage Reimbursement | 366 | 0 | 0 | 0 | 340 | 706 | 5,600 | 13% |
| 5395 Miscellaneous | 20 | 0 | 44 | 0 | 0 | 64 | 0 | no budget |
| 5400 Office Supplies | 3,923 | 3,728 | 1,348 | 841 | 1,118 | 10,958 | 10,350 | 106% |

**Cameron Park Community Services District - General Fund
Statement of Revenues & Expenditures - PRELIMINARY
through TWELVE months of the Year Ended June 30, 2016.**

100%

Current Year: FY 2015-16 YTD ACTUAL (PRELIMINARY)

| General Fund: | Administration | Fire & JPA | Parks | Recreation | Community Center | 06/30/16 Actual | FY 2015-16 General Fund Budget | Actual as % of Budget |
|------------------------------------|-----------------------|-----------------------|-------------------|-------------------|-------------------------|------------------------|---------------------------------------|------------------------------|
| 5405 Pool Chemicals | 0 | 0 | 27,983 | 0 | 14,000 | 41,983 | 65,000 | 65% |
| 5410 Postage | 1,084 | 196 | 0 | 395 | 103 | 1,778 | 1,900 | 94% |
| 5415 Printing | 95 | 85 | 176 | 270 | 0 | 625 | 1,350 | 46% |
| 5420 Professional Services | 54,117 | 2,295 | 23,292 | 3,179 | 9,477 | 92,360 | 86,100 | 107% |
| 5421 Program Supplies | 0 | 0 | 0 | 12,400 | 11,876 | 24,276 | 24,100 | 101% |
| 5425 Publications & Legal Notices | 953 | 0 | 710 | 0 | 0 | 1,663 | 650 | 256% |
| 5430 Radios | 0 | 484 | 0 | 0 | 0 | 484 | 500 | 97% |
| 5431 Refund-Activity | 0 | 0 | 0 | (55) | 0 | (55) | 0 | no budget |
| 5435 Rent/Lease - Buildings | 153 | 0 | 0 | 800 | 9,905 | 10,858 | 7,570 | 143% |
| 5440 Rent/Lease - Equipment | 0 | 0 | 771 | 172 | 0 | 942 | 1,000 | 94% |
| 5455 Staff Development | 958 | 8,775 | 205 | 60 | 0 | 9,998 | 12,700 | 79% |
| 5470 Telephone | 6,749 | 11,114 | 595 | 2,199 | 2,874 | 23,531 | 28,300 | 83% |
| 5480 Travel/Lodging | 175 | 153 | 0 | 0 | 0 | 328 | 2,000 | 16% |
| 5490 Utilities - Water | 0 | 6,604 | 27,229 | 0 | 13,069 | 46,902 | 55,750 | 84% |
| 5492 Utilities - Electricity / Gas | 0 | 24,393 | 32,434 | 0 | 69,256 | 126,083 | 145,300 | 87% |
| 5500 Vandalism | 0 | 0 | 7,864 | 0 | 0 | 7,864 | 1,000 | 786% |
| 5466 Summer Spectacular | 0 | 0 | 0 | 13,985 | 0 | 13,985 | 52,000 | 27% |
| 5465 Special Events Expense | 0 | 0 | 0 | 8,793 | 0 | 8,793 | 17,500 | 50% |
| Total services and supplies | 190,223 | 3,332,065 | 369,102 | 121,681 | 331,853 | 4,344,925 | 4,679,592 | 93% |
| Revenues: | | | | | | | | |
| Property Tax | 237,558 | 2,375,577 | 610,863 | 169,684 | 0 | 3,393,682 | 3,555,460 | 95% |
| Interest | 503 | 0 | 0 | 0 | 0 | 503 | 7,500 | 7% |
| Recreation Program Revenue | 0 | 0 | 0 | 199,552 | 145,256 | 344,808 | 306,719 | 112% |
| Administration Process Fees | 7,500 | 0 | 0 | 0 | 0 | 7,500 | 7,000 | 107% |
| JPA Reimbursements | 0 | 1,026,240 | 0 | 0 | 0 | 1,026,240 | 1,056,705 | 97% |
| Grant Reimbursement | 0 | 0 | 0 | 0 | 0 | 0 | 0 | #DIV/0! |
| Facility Use Revenue | 0 | 0 | 0 | 19,885 | 200,345 | 220,230 | 184,510 | 119% |
| Special Events | 0 | 0 | 0 | 0 | 0 | 0 | 52,000 | 0% |
| Franchise Fees | 125,393 | 0 | 0 | 0 | 0 | 125,393 | 160,000 | 78% |
| Other Income | 6,082 | 0 | 0 | 0 | 0 | 6,082 | 0 | no budget |
| Sponsorships | 0 | 0 | 0 | 6,926 | 0 | 6,926 | 15,000 | 46% |
| Fire Engines Lease & Purchase | 0 | 0 | 0 | 0 | 0 | 0 | 0 | no budget |
| Total revenues | 377,036 | 3,401,817 | 610,863 | 396,047 | 345,601 | 5,131,363 | 5,344,894 | 96% |
| Expenditures: | | | | | | | | |
| Salaries and employee benefits | 246,017 | 76,408 | 249,319 | 161,928 | 128,058 | 861,730 | 942,846 | 91% |
| Services and supplies | 190,223 | 3,332,065 | 369,102 | 121,681 | 331,853 | 4,344,925 | 4,679,592 | 93% |
| Capital Equipment | 0 | 14,177 | 51,017 | 0 | 23,334 | 88,527 | 164,479 | 54% |
| Fire Engines Lease | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0% |
| Reserve for Capital Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0% |
| Total expenditures | 436,240 | 3,422,651 | 669,438 | 283,609 | 483,244 | 5,295,182 | 5,786,917 | 92% |
| Excess (deficit) | (\$59,205) | (\$20,833) | (\$58,575) | \$112,438 | (\$137,644) | (\$163,819) | (\$442,023) | |
| Contingency | | | | | | | | |
| Transfers In/(Out) of General Fund | | | | | | | \$442,023 | |
| Excess (deficit) | (\$59,205) | (\$20,833) | (\$58,575) | \$112,438 | (\$137,644) | (\$163,819) | \$0 | |

Cameron Park Community Service District - Administration
Statement of Revenues & Expenditures - PRELIMINARY
For the Year ended June 30, 2016; Compared to Prior Fiscal Years ended June 30, 2013-2015 and the Annual Budget for FY 2015-16

| Administration | Actual FY 2012-13 | Actual FY 2013-14 | Actual FY 2014-15 | YTD as of 6/30/2015 | MTD as of 6/30/2015 | YTD as of 6/30/2016 | MTD as of 6/30/2016 | Annual Budget FY 2015-16 | YTD Actual as % of Budget |
|---|----------------------|----------------------|----------------------|------------------------|------------------------|------------------------|------------------------|--------------------------------|------------------------------------|
| Revenues: | | | | | | | | | |
| 4110 Property Tax | \$226,439 | \$227,540 | \$239,099 | \$239,099 | \$10,516 | \$237,558 | \$0 | \$248,882 | 95% |
| 4113 Franchise Fees | 156,704 | 160,778 | 163,396 | 163,396 | 35,795 | 125,393 | 0 | 160,000 | 78% |
| 4115 Admin. Fee | 7,000 | 7,500 | 7,500 | 7,500 | 7,500 | 7,500 | 0 | 7,000 | 107% |
| 4400 Reimbursement | 29 | 4,546 | 9,728 | 9,728 | 4,584 | 6,082 | 1,113 | 0 | -% |
| 4505 Interest | 7,732 | 8,807 | 6,430 | 6,430 | 310 | 503 | 89 | 7,500 | 7% |
| 4600 Other Income | 5 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -% |
| Total revenues | 397,909 | 409,172 | 426,152 | 426,152 | 58,705 | 377,036 | 1,202 | 423,382 | 89% |
| Expenditures: | | | | | | | | | |
| 5000 Salaries - Permanent | 141,704 | 98,137 | 138,389 | 138,389 | 18,124 | 147,709 | 17,701 | 147,273 | 100% |
| 5010 Salaries - Seasonal/PT funded | 13,172 | 12,003 | 7,799 | 7,799 | 882 | 17,472 | 2,003 | 7,488 | 233% |
| 5135 Health - Retired | 21,206 | 25,333 | 22,380 | 22,380 | 1,295 | 22,026 | 0 | 23,515 | 94% |
| 5130 Health & Dental Insurance | 14,338 | 9,276 | 12,313 | 12,313 | 1,443 | 16,404 | 0 | 18,127 | 90% |
| 5140 Vision Insurance | 278 | 187 | 183 | 183 | 25 | 304 | 0 | 274 | 111% |
| 5150 Retirement Benefits (active) | 28,678 | 20,599 | 27,830 | 27,830 | 5,904 | 36,154 | 1,754 | 29,271 | 124% |
| 5160 Workers' Compensation | 352 | 550 | 659 | 659 | 0 | 824 | 0 | 820 | 101% |
| 5180 FICA/Medicare Contribution | 2,999 | 2,302 | 2,392 | 2,392 | 253 | 3,234 | 378 | 2,400 | 135% |
| 5190 UI/TT Contribution | 1,382 | 963 | 1,732 | 1,732 | 1,104 | 1,891 | 0 | 1,302 | 145% |
| Salaries & benefits | 224,109 | 169,350 | 213,675 | 213,675 | 29,029 | 246,017 | 21,836 | 230,469 | 107% |
| 5209 Advertising/Marketing | 351 | 582 | 2,636 | 2,636 | (0) | 448 | 173 | 600 | 75% |
| 5210 Agency Administration Fee | 5,985 | 4,314 | 3,363 | 3,363 | 0 | 5,404 | 0 | 5,253 | 103% |
| 5215 Agriculture | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -% |
| 5220 Audit & Accounting | 5,539 | 26,358 | 16,800 | 16,800 | 813 | 20,445 | 2,035 | 20,000 | 102% |
| 5221 Bank Charges | 2,709 | 2,455 | 1,807 | 1,807 | 270 | 1,343 | (73) | 2,500 | 54% |
| 5230 Clothing/Uniforms | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -% |
| 5231 Computer Software | 1,512 | 2,021 | 4,564 | 4,564 | 336 | 2,307 | 100 | 2,000 | 115% |
| 5235 Contractual Services - Other | 11,960 | 129,701 | 51,879 | 51,879 | 4,568 | 0 | 0 | 0 | -% |
| 5240 Temporary Help Contractual Service | 4,637 | 27,365 | 3,500 | 3,500 | 3,500 | 35,631 | 1,650 | 33,280 | 107% |
| 5250 Director Comp | 0 | 0 | 6,600 | 6,600 | 1,800 | 11,600 | 500 | 18,000 | 64% |
| 5260 EDC Department Agency | 835 | 842 | 749 | 749 | 0 | 1,760 | 0 | 800 | 220% |
| 5265 Educational Material | 0 | 0 | 138 | 138 | 0 | 0 | 0 | 300 | 0% |
| 5270 Elections | 1,500 | 0 | 9,727 | 9,727 | 0 | 0 | 0 | 0 | -% |
| 5275 Equipment-Minor/Small | 0 | 173 | 3,949 | 3,949 | 1,092 | 0 | 0 | 500 | 0% |
| 5300 Food | 683 | 951 | 875 | 875 | 16 | 1,324 | 187 | 700 | 189% |
| 5305 Fuel | 0 | 1,138 | 0 | 0 | 0 | 0 | 0 | 0 | -% |
| 5310 Government Fees/Permits | 0 | 53 | 0 | 0 | 0 | 0 | 0 | 0 | -% |
| 5315 Household Supplies | 0 | 0 | 23 | 23 | 0 | 17 | 0 | 0 | -% |
| 5320 Insurance | 2,997 | 2,619 | 2,833 | 2,833 | 0 | 2,499 | 0 | 3,000 | 83% |
| 5335 Legal Services | 32,710 | 40,680 | 39,038 | 39,038 | 5,760 | 29,660 | 5,960 | 30,000 | 99% |
| 5340 Maintenance - Vehicle Supplies | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -% |
| 5345 Maintenance - Buildings | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -% |
| 5350 Maintenance - Equipment | 966 | 1,282 | 609 | 609 | 126 | 424 | 49 | 1,000 | 42% |
| 5355 Maintenance - Grounds | 0 | 0 | 0 | 0 | 0 | 463 | 0 | 0 | -% |
| 5360 Maintenance - Radios & Phones | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -% |
| 5365 Maintenance - Tires & Tubes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -% |
| 5370 Maintenance - Vehicles | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -% |
| 5375 Medical Supplies | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -% |

Cameron Park Community Service District - Administration
Statement of Revenues & Expenditures - PRELIMINARY
For the Year ended June 30, 2016; Compared to Prior Fiscal Years ended June 30, 2013-2015 and the Annual Budget for FY 2015-16

| | Actual | Actual | Actual | YTD as of | MTD as of | YTD as of | MTD as of | Annual | YTD |
|---|-----------------|-------------------|-----------------|-----------------|-------------------|-------------------|-------------------|-------------------|-------------|
| Administration | FY 2012-13 | FY 2013-14 | FY 2014-15 | 6/30/2015 | 6/30/2015 | 6/30/2016 | 6/30/2016 | Budget | Actual |
| | | | | | | | | FY 2015-16 | as % of |
| | | | | | | | | | Budget |
| 5380 Memberships & Subscriptions | 5,453 | 5,881 | 6,666 | 6,666 | 0 | 8,304 | 470 | 7,000 | 119% |
| 5385 Mileage Reimbursement | 0 | 0 | 209 | 209 | 0 | 366 | 366 | 300 | 122% |
| 5395 Miscellaneous | 70 | 0 | 0 | 0 | 0 | 20 | 0 | 0 | -% |
| 5400 Office Supplies | 4,026 | 2,494 | 2,413 | 2,413 | 41 | 3,923 | 444 | 2,500 | 157% |
| 5410 Postage | 744 | 766 | 882 | 882 | 245 | 1,084 | 226 | 1,000 | 108% |
| 5415 Printing | 358 | 99 | 341 | 341 | 151 | 95 | 0 | 300 | 32% |
| 5420 Professional Services | 8,594 | 1,144 | 27,071 | 27,071 | 20,995 | 54,117 | 0 | 42,500 | 127% |
| 5425 Publications & Legal Notices | 14 | 288 | 493 | 493 | 186 | 953 | 30 | 400 | 238% |
| 5435 Rent/Lease - Buildings | 0 | 0 | 15 | 15 | 0 | 153 | 0 | 0 | -% |
| 5440 Rent/Lease - Equipment | 0 | 38 | 0 | 0 | 0 | 0 | 0 | 0 | -% |
| 5455 Staff Development | 217 | 139 | 3,494 | 3,494 | 2,138 | 958 | 625 | 4,200 | 23% |
| 5470 Telephone | 1,584 | 2,216 | 2,724 | 2,724 | 459 | 6,749 | 705 | 2,400 | 281% |
| 5480 Travel/Lodging | 0 | 0 | 595 | 595 | 0 | 175 | 175 | 1,000 | 18% |
| 5486 Tuition | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -% |
| 5490 Utilities - Water | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -% |
| 5492 Utilities - Electricity / Gas | 90 | 20 | 0 | 0 | 0 | 0 | 0 | 0 | -% |
| 5625 Capital Equipment | 17,031 | 8,170 | 0 | 0 | 0 | 0 | 0 | 0 | -% |
| Total services & supplies | 110,565 | 261,790 | 193,990 | 193,990 | 42,494 | 190,223 | 13,623 | 179,533 | 106% |
| Salaries & benefits | 224,109 | 169,350 | 213,675 | 213,675 | 29,029 | 246,017 | 21,836 | 230,469 | 107% |
| Total expenditures | 334,674 | 431,140 | 407,666 | 407,666 | 71,523 | 436,240 | 35,459 | 410,002 | 106% |
| Total revenues | 397,909 | 409,172 | 426,152 | 426,152 | 58,705 | 377,036 | 1,202 | 423,382 | 89% |
| Surplus/(deficit) | \$63,235 | (\$21,968) | \$18,486 | \$18,486 | (\$12,818) | (\$59,205) | (\$34,257) | \$13,380 | |
| Transfers In/(Out) of General Fund | | | | | | | | (\$13,380) | |

**Cameron Park Community Services District - Fire
Statement of Revenues & Expenditures - PRELIMINARY
For the Year ended June 30, 2016; Compared to Prior Fiscal Years ended June 30, 2013-2015 and the Annual Budget for FY 2015-16**

| Fire | Actual FY 2012-13 | Actual FY 2013-14 | Actual FY 2014-15 | YTD as of 6/30/2015 | MTD as of 6/30/2015 | YTD as of 6/30/2016 | MTD as of 6/30/2016 | Annual Budget FY 2015-16 | YTD Actual as % of Budget |
|--|----------------------|----------------------|----------------------|------------------------|------------------------|------------------------|------------------------|--------------------------------|------------------------------------|
| Revenues: | | | | | | | | | |
| 4110 Property Tax | \$2,264,383 | \$2,275,403 | \$2,390,981 | \$2,390,981 | \$105,159 | \$2,375,577 | \$0 | \$2,488,822 | 95% |
| 4260 JPA Reimbursement | 905,228 | 989,719 | 1,063,792 | 1,063,792 | 509,642 | 1,026,240 | 517,018 | 1,056,705 | 97% |
| 4320 Grant Reimbursement | 0 | 162,787 | 0 | 0 | 0 | 0 | 0 | 0 | -% |
| 4415 Fire Equipment Fund Reimbursement | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -% |
| 4400 Reimbursement Engines | 0 | 4,280 | 0 | 0 | 0 | 0 | 0 | 0 | -% |
| 4165 Fire Engine Lease | 0 | 45,950 | 0 | 0 | 0 | 0 | 0 | 0 | -% |
| Total revenues | 3,169,611 | 3,478,139 | 3,454,774 | 3,454,774 | 614,801 | 3,401,817 | 517,018 | 3,545,527 | 96% |
| Expenditures: | | | | | | | | | |
| 5000 Salaries - Permanent | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -% |
| 5010 Salaries - Seasonal/PT funded | 8,680 | 5,572 | 0 | 0 | 0 | 0 | 0 | 0 | -% |
| 5135 Health - Retired | 52,215 | 46,647 | 41,557 | 41,557 | 3,459 | 75,008 | 0 | 91,673 | 82% |
| 5160 Workers' Compensation | 1,005 | 935 | 1,120 | 1,120 | 0 | 1,400 | 0 | 1,394 | 100% |
| 5180 FICA/Medicare Contribution | 664 | 426 | 0 | 0 | 0 | 0 | 0 | 0 | -% |
| 5190 UI/TT Contribution | 310 | 54 | 0 | 0 | 0 | 0 | 0 | 0 | -% |
| Salaries & benefits | 62,874 | 53,634 | 42,677 | 42,677 | 3,459 | 76,408 | 0 | 93,067 | 82% |
| 5209 Advertising/Marketing | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -% |
| 5210 Agency Administration Fee | 59,850 | 43,145 | 33,625 | 33,625 | 0 | 54,039 | 0 | 52,530 | 103% |
| 5215 Agriculture | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -% |
| 5220 Audit & Accounting | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 0 | 5,000 | 100% |
| 5221 Bank Charges | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -% |
| 5230 Clothing/Uniforms | 2,543 | 3,000 | 2,920 | 2,920 | 2,280 | 1,914 | 1,685 | 2,500 | 77% |
| 5231 Computer Software | 4,667 | 1,344 | 1,010 | 1,010 | 320 | 1,110 | 0 | 2,500 | 44% |
| 5235 Contractual Services - Other | 13,630 | 25,739 | 27,341 | 27,341 | 25,342 | 34,897 | 9,025 | 25,000 | 140% |
| 5236 Contractual Services - Provider | 2,451,021 | 2,666,439 | 2,651,400 | 2,651,400 | 696,925 | 2,980,486 | 0 | 3,254,054 | 92% |
| 5250 Director Comp | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -% |
| 5260 EDC Department Agency | 835 | 842 | 749 | 749 | 0 | 880 | 0 | 800 | 110% |
| 5265 Educational Material | 196 | 57 | 0 | 0 | 0 | 2,136 | 0 | 0 | -% |
| 5270 Elections | 1,500 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -% |
| 5275 Equipment-Minor/Small | 2,276 | 1,954 | 2,041 | 2,041 | 472 | 1,394 | 701 | 2,000 | 70% |
| 5285 Fire & Safety Supplies | 423 | 3,000 | 1,561 | 1,561 | 16 | 1,812 | 1,351 | 1,500 | 121% |
| 5295 Fire Turnouts | 13,967 | 18,632 | 18,318 | 18,318 | 15,226 | 27,054 | 4,914 | 21,000 | 129% |
| 5296 Fire-Volunteer/Resident | 24,375 | 21,480 | 16,785 | 16,785 | 2,040 | 12,120 | 360 | 29,200 | 42% |
| 5300 Food | 540 | 1,582 | 720 | 720 | 0 | 480 | 254 | 1,000 | 48% |
| 5305 Fuel | 63,088 | 70,377 | 53,635 | 53,635 | 7,417 | 36,349 | 3,523 | 62,000 | 59% |
| 5310 Government Fees/Perm | 1,769 | 1,868 | 508 | 508 | 508 | 1,496 | 0 | 2,650 | 56% |
| 5315 Household Supplies | 2,577 | 6,660 | 6,569 | 6,569 | 2,330 | 9,047 | 3,859 | 6,000 | 151% |
| 5320 Insurance | 27,258 | 24,212 | 26,276 | 26,276 | 1,000 | 23,997 | 0 | 28,000 | 86% |
| 5335 Legal Services | 0 | 0 | 9,764 | 9,764 | 7,874 | 18,994 | 2,440 | 0 | -% |
| 5345 Maintenance - Buildings | 26,758 | 7,466 | 10,228 | 10,228 | 4,424 | 8,087 | 3,896 | 11,000 | 74% |
| 5350 Maintenance - Equipment | 11,377 | 16,806 | 18,300 | 18,300 | 6,671 | 18,002 | 5,409 | 25,000 | 72% |
| 5355 Maintenance - Grounds | 5,327 | 2,165 | 2,876 | 2,876 | 747 | 2,409 | 1,418 | 3,000 | 80% |
| 5360 Maintenance - Radios & Phones | 1,075 | 3,309 | 1,947 | 1,947 | 1,290 | 1,923 | 0 | 1,000 | 192% |
| 5365 Maintenance - Tires & Tubes | 4,597 | 7,158 | 9,719 | 9,719 | 0 | 10,605 | 2,458 | 10,000 | 106% |
| 5370 Maintenance - Vehicles | 14,507 | 20,985 | 20,385 | 20,385 | 4,418 | 19,335 | 2,779 | 20,000 | 97% |
| 5375 Medical Supplies | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -% |
| 5380 Memberships & Subscriptions | 705 | 962 | 863 | 863 | 150 | 674 | 0 | 850 | 79% |
| 5385 Mileage Reimbursement | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 100 | 0% |

Cameron Park Community Services District - Fire
Statement of Revenues & Expenditures - PRELIMINARY
For the Year ended June 30, 2016; Compared to Prior Fiscal Years ended June 30, 2013-2015 and the Annual Budget for FY 2015-16

| Fire | Actual FY 2012-13 | Actual FY 2013-14 | Actual FY 2014-15 | YTD as of 6/30/2015 | MTD as of 6/30/2015 | YTD as of 6/30/2016 | MTD as of 6/30/2016 | Annual Budget FY 2015-16 | YTD Actual as % of Budget |
|---|----------------------|----------------------|----------------------|------------------------|------------------------|------------------------|------------------------|--------------------------------|------------------------------------|
| 5395 Miscellaneous | 0 | 4,327 | 0 | 0 | 0 | 0 | 0 | 0 | -% |
| 5400 Office Supplies | 5,097 | 3,748 | 3,550 | 3,550 | 720 | 3,728 | 0 | 4,000 | 93% |
| 5410 Postage | 561 | 192 | 540 | 540 | 226 | 196 | 0 | 500 | 39% |
| 5415 Printing | 359 | 0 | 20 | 20 | 20 | 85 | 0 | 350 | 24% |
| 5420 Professional Services | 4,972 | 1,910 | 5,402 | 5,402 | 3,177 | 2,295 | 290 | 4,200 | 55% |
| 5425 Publications & Legal Notices | 0 | 35 | 358 | 358 | 358 | 0 | 0 | 250 | 0% |
| 5430 Radios | 19 | 0 | 403 | 403 | 0 | 484 | 484 | 500 | 97% |
| 5440 Rent/Lease - Equip | (100) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -% |
| 5455 Staff Development | 2,080 | 5,536 | 5,000 | 5,000 | 1,638 | 8,775 | 3,872 | 5,000 | 176% |
| 5470 Telephone | 11,917 | 15,086 | 12,684 | 12,684 | 2,486 | 11,114 | 959 | 18,000 | 62% |
| 5480 Travel/Lodging | 925 | 840 | 25 | 25 | 0 | 153 | 25 | 1,000 | 15% |
| 5486 Tuition | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -% |
| 5490 Utilities - Water | 8,084 | 8,435 | 9,404 | 9,404 | 1,459 | 6,604 | 599 | 12,000 | 55% |
| 5492 Utilities - Electricity / Gas | 26,111 | 27,397 | 25,316 | 25,316 | 4,403 | 24,393 | 1,900 | 27,000 | 90% |
| 5625 Capital Equipment | 6,965 | 220,261 | 10,755 | 10,755 | 6,322 | 14,177 | 193 | 18,500 | 77% |
| Reserve for Capital Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -% |
| Fire Engine purchase and Fire Engine | 0 | 45,950 | 0 | 0 | 0 | 0 | 0 | 0 | -% |
| Total services & supplies | 2,806,851 | 3,287,898 | 2,995,998 | 2,995,998 | 805,259 | 3,346,242 | 52,392 | 3,657,984 | 91% |
| Salaries & benefits | 62,874 | 53,634 | 42,677 | 42,677 | 3,459 | 76,408 | 0 | 93,067 | 82% |
| Total expenditures | 2,869,725 | 3,341,532 | 3,038,675 | 3,038,675 | 808,718 | 3,422,651 | 52,392 | 3,751,051 | 91% |
| Total revenues | 3,169,611 | 3,478,139 | 3,454,774 | 3,454,774 | 614,801 | 3,401,817 | 517,018 | 3,545,527 | 96% |
| Surplus/(deficit) | \$299,886 | \$136,608 | \$416,099 | \$416,099 | (\$193,917) | (\$20,833) | \$464,626 | (\$205,524) | |
| Transfers In/(Out) of General Fund | | | | | | | | \$205,524 | |
| Net Surplus/(deficit) | \$299,886 | \$136,608 | \$416,099 | \$416,099 | (\$193,917) | (\$20,833) | \$464,626 | \$0 | |

**Cameron Park Community Services District - Parks
Statement of Revenues & Expenditures - PRELIMINARY
For the Year ended June 30, 2016; Compared to Prior Fiscal Years ended June 30, 2013-2015 and the Annual Budget for FY 2015-16**

| Parks | Actual FY 2012-13 | Actual FY 2013-14 | Actual FY 2014-15 | YTD as of 6/30/2015 | MTD as of 6/30/2015 | YTD as of 6/30/2016 | MTD as of 6/30/2016 | Annual Budget FY 2015-16 | YTD Actual as % of Budget |
|---|----------------------|----------------------|----------------------|------------------------|------------------------|------------------------|------------------------|--------------------------------|------------------------------------|
| Revenues: | | | | | | | | | |
| 4110 Property Tax | \$582,273 | \$585,103 | \$614,823 | \$614,823 | \$27,041 | \$610,863 | \$0 | \$639,983 | 95% |
| 4600 Other Income | 0 | 3,670 | 4,302 | 4,302 | 127 | 0 | 0 | 0 | -% |
| 4190 Parks/Field Use Fees | 0 | 0 | 100 | 100 | 0 | 0 | 0 | 0 | -% |
| Total revenues | 582,273 | 588,773 | 619,225 | 619,225 | 27,168 | 610,863 | 0 | 639,983 | 95% |
| Expenditures: | | | | | | | | | |
| 5000 Salaries - Permanent | 154,960 | 149,653 | 163,043 | 163,043 | 22,580 | 175,305 | 11,155 | 172,546 | 102% |
| 5010 Salaries - Seasonal/PT funded | 0 | 0 | 0 | 0 | 0 | 0 | (1,876) | 0 | -% |
| 5135 Health - Retired | 0 | 0 | 0 | 0 | 0 | 7,885 | 0 | 0 | -% |
| 5130 Health & Dental Insurance | 35,409 | 40,394 | 40,548 | 40,548 | 3,323 | 21,940 | (192) | 41,455 | 53% |
| 5140 Vision Insurance | 571 | 645 | 764 | 764 | 62 | 564 | 0 | 544 | 104% |
| 5150 Retirement Benefits (active) | 33,317 | 35,193 | 39,883 | 39,883 | 4,909 | 37,286 | 868 | 30,678 | 122% |
| 5160 Workers' Compensation | 1,507 | 1,650 | 1,977 | 1,977 | 0 | 2,471 | 0 | 2,460 | 100% |
| 5180 FICA/Medicare Contribution | 2,348 | 2,346 | 2,408 | 2,408 | 323 | 2,567 | 138 | 3,000 | 86% |
| 5190 UI/TT Contribution | 1,736 | 1,643 | 1,628 | 1,628 | 1,628 | 1,302 | 0 | 1,736 | 75% |
| Salaries & benefits | 229,848 | 231,524 | 250,252 | 250,252 | 32,823 | 249,319 | 10,092 | 252,419 | 99% |
| 5209 Advertising/Marketing | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| 5210 Agency Administration Fee | 15,390 | 11,094 | 8,646 | 8,646 | 0 | 13,896 | 0 | 13,508 | 103% |
| 5215 Agriculture | 7,097 | 8,414 | 8,465 | 8,465 | 2,737 | 8,624 | 3,899 | 6,000 | 144% |
| 5220 Audit & Accounting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -% |
| 5221 Bank Charges | 78 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -% |
| 5230 Clothing/Uniforms | 1,292 | 1,832 | 1,528 | 1,528 | 0 | 1,696 | 190 | 1,500 | 113% |
| 5231 Computer Software | 1,240 | 793 | 808 | 808 | 0 | 710 | 0 | 1,200 | 59% |
| 5235 Temporary Help Contractual Service | 28,810 | 40,426 | 46,237 | 46,237 | 17,509 | 88,326 | 8,634 | 32,500 | 272% |
| 5240 Contractual Services - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -% |
| 5250 Director Comp | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -% |
| 5260 EDC Department Agency | 859 | 842 | 749 | 749 | 0 | 880 | 0 | 800 | 110% |
| 5265 Educational Material | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -% |
| 5270 Elections | 1,505 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -% |
| 5275 Equipment-Minor/small | 681 | 3,085 | 4,296 | 4,296 | 0 | 8,437 | 4,305 | 10,000 | 84% |
| 5285 Fire & Safety Sup | 92 | 333 | 139 | 139 | 42 | 552 | 0 | 400 | 138% |
| 5300 Food | 215 | 76 | 222 | 222 | 114 | 361 | 0 | 300 | 120% |
| 5305 Fuel | 11,966 | 5,139 | 6,596 | 6,596 | 0 | 5,543 | 0 | 11,000 | 50% |
| 5310 Government Fees/Perm | 5,371 | 6,746 | 5,576 | 5,576 | 0 | 6,511 | 0 | 6,600 | 99% |
| 5315 Household Supplies | 5,210 | 5,918 | 6,164 | 6,164 | 1,562 | 9,402 | 23 | 6,000 | 157% |
| 5316 Internet | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -% |
| 5320 Insurance | 19,852 | 18,966 | 20,476 | 20,476 | 0 | 18,116 | 0 | 22,000 | 82% |
| 5335 Legal Services | 0 | 0 | 1,540 | 1,540 | 200 | 1,984 | 820 | 0 | -% |
| 5345 Maintenance - Buildings | 18,401 | 5,239 | 14,654 | 14,654 | 12,423 | 7,170 | 16 | 5,000 | 143% |

Cameron Park Community Services District - Parks
Statement of Revenues & Expenditures - PRELIMINARY
For the Year ended June 30, 2016; Compared to Prior Fiscal Years ended June 30, 2013-2015 and the Annual Budget for FY 2015-16

| Parks | Actual FY 2012-13 | Actual FY 2013-14 | Actual FY 2014-15 | YTD as of 6/30/2015 | MTD as of 6/30/2015 | YTD as of 6/30/2016 | MTD as of 6/30/2016 | Annual Budget FY 2015-16 | YTD Actual as % of Budget |
|---|----------------------|----------------------|----------------------|------------------------|------------------------|------------------------|------------------------|--------------------------------|------------------------------------|
| 5350 Maintenance - Equipment | 9,712 | 11,317 | 33,573 | 33,573 | 10,741 | 14,028 | 1,954 | 10,000 | 140% |
| 5355 Maintenance - Grounds | 22,230 | 21,859 | 38,876 | 38,876 | (1,690) | 45,595 | 1,149 | 40,000 | 114% |
| 5360 Maintenance - Radios & Phones | 108 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -% |
| 5365 Maintenance - Tires & Tubes | 0 | 27 | 0 | 0 | 0 | 1,689 | 0 | 0 | -% |
| 5370 Maintenance - Vehicles | 3,158 | 6,556 | 5,580 | 5,580 | 994 | 12,823 | 1,445 | 5,000 | 256% |
| 5375 Medical Supplies | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -% |
| 5380 Memberships & Subscriptions | 85 | 0 | 60 | 60 | 0 | 108 | 0 | 500 | 22% |
| 5385 Mileage Reimbursement | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -% |
| 5395 Miscellaneous | 0 | 1,950 | 0 | 0 | 0 | 44 | 0 | 0 | -% |
| 5400 Office Supplies | 1,114 | 1,722 | 1,720 | 1,720 | 226 | 1,348 | 164 | 1,150 | 117% |
| 5405 Pool Chemicals | 34,894 | 37,036 | 30,297 | 30,297 | 17,463 | 27,983 | 6,170 | 30,000 | 93% |
| 5410 Postage | 0 | 6 | 0 | 0 | 0 | 0 | 0 | 0 | -% |
| 5415 Printing | 60 | 81 | 87 | 87 | 0 | 176 | 0 | 500 | 35% |
| 5420 Professional Services | 10,253 | 10,366 | 22,425 | 22,425 | 3,926 | 23,292 | 0 | 28,400 | 82% |
| 5425 Publications & Legal Notices | 0 | 0 | 162 | 162 | 0 | 710 | 0 | 0 | -% |
| 5430 Radios | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -% |
| 5435 Rent/Lease - Buildings | 0 | 0 | 60 | 60 | 0 | 0 | 0 | 0 | -% |
| 5440 Rent/Lease - Equipment | 1,101 | 1,098 | 1,312 | 1,312 | 116 | 771 | 0 | 1,000 | 77% |
| 5445 Staff Development | 840 | 240 | 0 | 0 | 0 | 205 | 0 | 1,500 | 14% |
| 5470 Telephone | 1,669 | 1,425 | 3,631 | 3,631 | 589 | 595 | 21 | 3,000 | 20% |
| 5480 Travel/Lodging | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -% |
| 5490 Utilities - Water | 20,352 | 26,963 | 26,310 | 26,310 | 5,055 | 27,229 | 4,396 | 28,000 | 97% |
| 5492 Utilities - Electricity / Gas | 42,373 | 38,339 | 37,925 | 37,925 | 12,049 | 32,434 | 6,375 | 40,000 | 81% |
| 5500 Vandalism | 2,510 | (36) | 320 | 320 | 320 | 7,864 | 962 | 1,000 | 786% |
| 5625 Capital Equipment | 14,277 | 19,945 | 71,086 | 71,086 | 48,180 | 51,017 | 0 | 110,000 | 46% |
| Total services & supplies | 282,795 | 287,794 | 399,520 | 399,520 | 132,556 | 420,119 | 40,522 | 416,858 | 101% |
| Salaries & benefits | 229,848 | 231,524 | 250,252 | 250,252 | 32,823 | 249,319 | 10,092 | 252,419 | 99% |
| Total expenditures | 512,643 | 519,317 | 649,772 | 649,772 | 165,379 | 669,438 | 50,614 | 669,277 | 100% |
| Total revenues | 582,273 | 588,773 | 619,225 | 619,225 | 27,168 | 610,863 | 0 | 639,983 | 95% |
| Surplus/(deficit) | \$69,630 | \$69,456 | (\$30,547) | (\$30,547) | (\$138,212) | (\$58,575) | (\$50,614) | (\$29,294) | |
| Transfers In/(Out) of General Fund | | | | | | | | \$29,294 | |

Cameron Park Community Services District - Recreation
Statement of Revenues & Expenditures - PRELIMINARY
For the Year ended June 30, 2016; Compared to Prior Fiscal Years ended June 30, 2013-2015 and the Annual Budget for FY 2015-16

| Recreation | Actual FY 2012-13 | Actual FY 2013-14 | Actual FY 2014-15 | YTD as of 6/30/2015 | MTD as of 6/30/2015 | YTD as of 6/30/2016 | MTD as of 6/30/2016 | Annual Budget FY 2015-16 | YTD Actual as % of Budget |
|---|----------------------|----------------------|----------------------|------------------------|------------------------|------------------------|------------------------|--------------------------------|------------------------------------|
| Revenues: | | | | | | | | | |
| 4110 Property Tax | \$161,740 | \$162,529 | \$170,784 | \$170,784 | \$7,511 | \$169,684 | \$0 | \$177,773 | 95% |
| 4145 Youth Programs | 7,313 | 6,937 | 12,968 | 12,968 | 4,400 | 7,580 | 395 | 5,175 | 146% |
| 4146 Adult Programs | 2,963 | 4,795 | 6,318 | 6,318 | 1,292 | 5,495 | 650 | 1,863 | 295% |
| 4147 Youth Sports | 23,828 | 32,157 | 41,733 | 41,733 | 6,646 | 46,304 | 464 | 25,162 | 184% |
| 4148 Adult Sports | 2,089 | 767 | 5,602 | 5,602 | 363 | 4,377 | 2,379 | 3,760 | 116% |
| 4149 Sport Camp Revenues | 18,319 | 12,149 | 9,196 | 9,196 | 5,085 | 10,432 | 1,058 | 9,891 | 105% |
| 4170 Special Events | 34,693 | 26,854 | 26,322 | 26,322 | 100 | 34,453 | 511 | 24,500 | 141% |
| 4195 Special Event Rental | 0 | 8,610 | 5,026 | 5,026 | 1,000 | 544 | 0 | 0 | -% |
| 4180 CP Lake Kiosk/Day Pass | 24,651 | 28,780 | 29,652 | 29,652 | 12,362 | 25,719 | 9,893 | 32,000 | 80% |
| 4181 CP Lake Season Pass | 17,812 | 22,538 | 20,687 | 20,687 | 10,788 | 34,761 | 2,515 | 19,325 | 180% |
| 4182 CP Lake Reservations | 9,799 | 8,622 | 5,714 | 5,714 | 2,283 | 5,109 | 2,116 | 7,800 | 65% |
| 4183 Summer Kids Camp | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -% |
| 4184 CP Lake Concessions | 7,249 | 8,782 | 5,540 | 5,540 | 2,869 | 4,130 | 1,948 | 8,000 | 52% |
| 4190 Park/Field Use Fees | 25,285 | 27,154 | 21,370 | 21,370 | 18,640 | 14,776 | 3,485 | 24,500 | 60% |
| 4255 Sponsorships | 28,180 | 13,803 | 5,264 | 5,264 | (2,736) | 6,926 | 0 | 15,000 | 46% |
| 4220 Summer Spectacular | 27,781 | 50,942 | 51,331 | 51,331 | 48,346 | 24,258 | 20,893 | 52,000 | 47% |
| 4210 Sponsorships Ads | 2,100 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -% |
| 4209 Brochure Ads | 1,958 | 2,393 | 1,000 | 1,000 | 0 | 1,325 | 0 | 3,800 | 35% |
| 4250 Donations | 250 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -% |
| 4400 Reimbursement (vending) | 1,856 | 1,273 | 329 | 329 | 0 | 176 | 0 | 2,500 | 7% |
| Total revenues | 397,866 | 419,084 | 418,834 | 418,834 | 118,947 | 396,047 | 46,306 | 413,049 | 96% |
| Expenditures: | | | | | | | | | |
| 5000 Salaries - Permanent | 76,845 | 64,307 | 49,965 | 49,965 | 6,126 | 76,788 | 9,462 | 82,005 | 94% |
| 5010 Salaries - Seasonal/PT funded | 31,812 | 28,186 | 44,781 | 44,781 | 17,856 | 33,935 | 14,128 | 54,009 | 63% |
| 5135 Health - Retired | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -% |
| 5130 Health & Dental Insurance | 24,625 | 25,318 | 21,274 | 21,274 | 1,696 | 20,953 | (1,403) | 29,866 | 70% |
| 5140 Vision Insurance | 374 | 443 | 352 | 352 | 31 | 422 | 0 | 472 | 89% |
| 5150 Retirement Benefits (active) | 17,748 | 16,332 | 15,418 | 15,418 | 1,606 | 21,788 | 1,099 | 16,418 | 133% |
| 5160 Workers' Compensation | 904 | 990 | 1,186 | 1,186 | 0 | 1,483 | 0 | 1,476 | 100% |
| 5180 FICA/Medicare Contribution | 3,516 | 3,049 | 3,624 | 3,624 | 1,445 | 3,552 | 1,194 | 5,362 | 66% |
| 5190 UI/TT Contribution | 3,318 | 2,605 | 3,156 | 3,156 | 1,411 | 3,007 | 0 | 3,500 | 86% |
| Salaries & benefits | 159,142 | 141,229 | 139,757 | 139,757 | 30,171 | 161,928 | 24,481 | 193,108 | 84% |
| 5209 Advertising/Marketing | 26,853 | 29,847 | 30,964 | 30,964 | 724 | 33,770 | 1,008 | 30,000 | 113% |
| 5210 Agency Admin | 4,275 | 3,082 | 2,402 | 2,402 | 0 | 3,860 | 0 | 3,752 | 103% |
| 5220 Audit & Accounting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -% |
| 5221 Bank Charges | 2,669 | 2,121 | 3,183 | 3,183 | 553 | 3,703 | 419 | 3,000 | 123% |
| 5230 Clothing/Uniforms | 0 | 874 | 0 | 0 | 0 | 0 | 0 | 0 | -% |
| 5231 Computer Software | 2,421 | 3,281 | 3,217 | 3,217 | 0 | 3,174 | 0 | 4,000 | 79% |
| 5235 Contractual Services - Other | 0 | 10,289 | 17,964 | 17,964 | 3,952 | 5,299 | 235 | 0 | -% |
| 5240 Temporary Help Contractual Service | 1,501 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -% |
| 5250 Director Comp | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -% |
| 5260 EDC Department Agency | 835 | 842 | 749 | 749 | 0 | 880 | 0 | 800 | 110% |
| 5265 Educational Material | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -% |

Cameron Park Community Services District - Recreation
Statement of Revenues & Expenditures - PRELIMINARY
For the Year ended June 30, 2016; Compared to Prior Fiscal Years ended June 30, 2013-2015 and the Annual Budget for FY 2015-16

| Recreation | Actual FY 2012-13 | Actual FY 2013-14 | Actual FY 2014-15 | YTD as of 6/30/2015 | MTD as of 6/30/2015 | YTD as of 6/30/2016 | MTD as of 6/30/2016 | Annual Budget FY 2015-16 | YTD Actual as % of Budget |
|---|----------------------|----------------------|----------------------|------------------------|------------------------|------------------------|------------------------|--------------------------------|------------------------------------|
| 5270 Elections | 1,500 | 0 | 997 | 997 | 997 | 0 | 0 | 0 | -% |
| 5275 Equipment-Minor/Small | 0 | 0 | 0 | 0 | (423) | 460 | 266 | 500 | 92% |
| 5282 Refund - Deposit | 2,350 | 5,342 | 0 | 0 | 0 | 0 | 0 | 0 | -% |
| 5285 Fire & Safety Supplies | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -% |
| 5300 Food | 2,100 | 2,457 | 3,140 | 3,140 | 2,566 | 902 | 505 | 3,800 | 24% |
| 5305 Fuel | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -% |
| 5310 Government Fees/Perm | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -% |
| 5315 Household Supplies | 0 | 146 | 0 | 0 | 0 | 0 | 0 | 0 | -% |
| 5316 Instructors | 9,471 | 17,208 | 23,244 | 23,244 | 5,254 | 18,125 | 1,934 | 16,000 | 113% |
| 5320 Insurance | 7,916 | 7,428 | 7,564 | 7,564 | 0 | 6,922 | 0 | 8,500 | 81% |
| 5335 Legal Services | 0 | 0 | 0 | 0 | 0 | 820 | 0 | 0 | -% |
| 5350 Maintenance - Equipment | 771 | 1,726 | 717 | 717 | 180 | 542 | 103 | 1,500 | 36% |
| 5380 Memberships & Subscriptions | 225 | 248 | 248 | 248 | 0 | 185 | 0 | 225 | 82% |
| 5385 Mileage Reimbursement | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -% |
| 5395 Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -% |
| 5400 Office Supplies | 962 | 875 | 1,109 | 1,109 | 156 | 841 | 93 | 900 | 93% |
| 5410 Postage | 153 | 258 | 412 | 412 | 98 | 395 | 47 | 400 | 99% |
| 5415 Printing | 0 | 0 | 0 | 0 | 0 | 270 | 0 | 0 | -% |
| 5420 Professional Services | 1,721 | 5,699 | 5,702 | 5,702 | 592 | 3,179 | 209 | 5,000 | 64% |
| 5421 Program Supplies | 3,882 | 11,593 | 9,866 | 9,866 | 658 | 12,400 | 1,812 | 7,000 | 177% |
| 5425 Publications & Legal Notices | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -% |
| 5431 Refund - Activity | 1,279 | 1,095 | 0 | 0 | 0 | (55) | 0 | 0 | -% |
| 5435 Rent/Lease - Bldgs | 0 | 91 | 920 | 920 | 140 | 800 | 0 | 0 | -% |
| 5440 Rent/Lease - Equip | 54 | 0 | 0 | 0 | 0 | 172 | 0 | 70 | 245% |
| 5455 Staff Development | 752 | 309 | 481 | 481 | 0 | 60 | 0 | 1,500 | 4% |
| 5470 Telephone | 3,467 | 3,735 | 1,736 | 1,736 | 295 | 2,199 | 203 | 2,500 | 88% |
| 5480 Travel/Lodging | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -% |
| 5625 Capital Equipment | 604 | (8) | 0 | 0 | 0 | 0 | 0 | 0 | -% |
| 5466 Summer Spectacular | 43,209 | 47,713 | 46,184 | 46,184 | 32,155 | 13,985 | 11,639 | 52,000 | 27% |
| 5465 Special Events Expense | 19,663 | 3,850 | 4,748 | 4,748 | 0 | 8,793 | 300 | 17,500 | 50% |
| Total services & supplies | 138,633 | 160,100 | 165,546 | 165,546 | 47,895 | 121,681 | 18,771 | 158,947 | 77% |
| Salaries & benefits | 159,142 | 141,229 | 139,757 | 139,757 | 30,171 | 161,928 | 24,481 | 193,108 | 84% |
| Total expenditures | 297,775 | 301,329 | 305,302 | 305,302 | 78,066 | 283,609 | 43,252 | 352,055 | 81% |
| Total revenues | 397,866 | 419,084 | 418,834 | 418,834 | 118,947 | 396,047 | 46,306 | 413,049 | 96% |
| Surplus/(deficit) | \$100,091 | \$117,755 | \$113,532 | \$113,532 | \$40,882 | \$112,438 | \$3,054 | \$60,994 | |
| Transfers In/(Out) of General Fund | | | | | | | | (\$60,994) | |

Cameron Park Community Services District - Community Center
Statement of Revenues & Expenditures - PRELIMINARY
For the Year ended June 30, 2016; Compared to Prior Fiscal Years ended June 30, 2013-2015 and the Annual Budget for FY 2015-16

| Community Center | Actual FY 2012-13 | Actual FY 2013-14 | Actual FY 2014-15 | YTD as of 6/30/2015 | MTD as of 6/30/2015 | YTD as of 6/30/2016 | MTD as of 6/30/2016 | Annual Budget FY 2015-16 | YTD Actual as % of Budget |
|---|----------------------|----------------------|----------------------|------------------------|------------------------|------------------------|------------------------|--------------------------------|------------------------------------|
| Revenues: | | | | | | | | | |
| 4145 CC Youth Programs | \$18,807 | \$24,677 | \$30,647 | \$30,647 | \$12,377 | \$22,351 | \$5,367 | \$19,330 | 116% |
| 4146 CC Adult Programs | 42,938 | 36,763 | 35,947 | 35,947 | 4,820 | 30,087 | 1,754 | 32,958 | 91% |
| 4150 Pre-School Program | 4,303 | 1,134 | 0 | 0 | 0 | 0 | 0 | 0 | -% |
| 4151 Teen Center/Activities | 2,670 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -% |
| 4170 CC Special Events/Concerts | 0 | 0 | 7 | 7 | 0 | (77) | 0 | 0 | -% |
| 4153 Senior Program | 261 | 1,426 | 6,085 | 6,085 | 921 | 7,917 | 700 | 5,000 | 158% |
| 4183 Summer Kids Camp | 39,884 | 49,160 | 54,058 | 54,058 | 31,536 | 37,131 | 9,146 | 40,000 | 93% |
| 4184 CC Concessions | 1,919 | 855 | 606 | 606 | 319 | 958 | 315 | 1,500 | 64% |
| 4185 Community Center Rentals | 49,869 | 45,100 | 46,449 | 46,449 | 5,796 | 68,907 | 5,987 | 36,750 | 188% |
| 4186 Gym Use Fees/Programs | 20,007 | 12,093 | 11,823 | 11,823 | 673 | 12,106 | 650 | 10,160 | 119% |
| 4187 Community Center Pool | 122,340 | 118,185 | 141,411 | 141,411 | 60,520 | 119,332 | 17,790 | 113,100 | 106% |
| 4147 Youth Sports | 27,938 | 38,059 | 39,682 | 39,682 | 1,117 | 37,517 | 3,661 | 49,755 | 75% |
| 4148 Adult Sports | 14,477 | 8,735 | 8,975 | 8,975 | (100) | 9,372 | 1,644 | 14,400 | 65% |
| 4255 Sponsorships | 0 | 0 | 37 | 37 | (101) | 0 | 0 | 0 | -% |
| Total revenues | 345,413 | 336,186 | 375,727 | 375,727 | 117,878 | 345,601 | 47,014 | 322,953 | 107% |
| Expenditures: | | | | | | | | | |
| 5000 Salaries - Permanent | 7,643 | 9,481 | 8,221 | 8,221 | 0 | 19,009 | 2,649 | 33,516 | 57% |
| 5010 Salaries - Seasonal/PT funded | 74,257 | 55,304 | 70,916 | 70,916 | 29,323 | 83,717 | 33,549 | 105,190 | 80% |
| 5130 Health & Dental Insurance | 4,062 | 4,344 | 4,165 | 4,165 | 332 | 3,751 | 0 | 13,143 | 29% |
| 5140 Vision Insurance | 50 | 0 | 0 | 0 | 0 | 0 | 0 | 188 | 0% |
| 5150 Retirement Benefits (active) | 2,184 | 3,109 | 3,191 | 3,191 | 392 | 9,210 | 395 | 6,755 | 136% |
| 5160 Workers' Compensation | 1,005 | 1,100 | 1,318 | 1,318 | 0 | 1,647 | 0 | 1,640 | 100% |
| 5180 FICA/Medicare Contribution | 5,839 | 4,133 | 5,535 | 5,535 | 2,243 | 6,507 | 2,603 | 8,550 | 76% |
| 5190 UI/TT Contribution | 4,250 | 4,160 | 4,232 | 4,232 | 1,169 | 4,216 | 0 | 4,800 | 88% |
| Salaries & benefits | 99,290 | 81,631 | 97,578 | 97,578 | 33,459 | 128,058 | 39,196 | 173,782 | 74% |
| 5209 Advertising/Marketing | 1,571 | 4,056 | 3,810 | 3,810 | 634 | 2,829 | 0 | 9,500 | 30% |
| 5210 Agency Administration Fee | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -% |
| 5215 Agriculture | 1,642 | 640 | 1,510 | 1,510 | 607 | 225 | 0 | 1,500 | 15% |
| 5220 Audit & Accounting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -% |
| 5221 Bank Charges | 4,880 | 5,714 | 6,881 | 6,881 | 1,788 | 6,394 | 831 | 6,500 | 98% |
| 5230 Clothing/Uniforms | 0 | 0 | 853 | 853 | 322 | 268 | 0 | 400 | 67% |
| 5231 Computer Software | 2,421 | 2,362 | 3,197 | 3,197 | 0 | 3,174 | 0 | 3,000 | 106% |
| 5235 Temporary Help Contractual Service | 74,066 | 121,421 | 133,666 | 133,666 | 23,018 | 75,405 | 3,708 | 96,720 | 78% |
| 5240 Contract Services - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -% |
| 5250 Director Comp | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -% |
| 5260 EDC Department Agency | 24 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -% |
| 5265 Educational Material | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 500 | 0% |
| 5270 Elections | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -% |
| 5275 Equipment-Minor/Small | 193 | 816 | 5,759 | 5,759 | 546 | 4,729 | 0 | 5,000 | 95% |

Cameron Park Community Services District - Community Center
Statement of Revenues & Expenditures - PRELIMINARY
For the Year ended June 30, 2016; Compared to Prior Fiscal Years ended June 30, 2013-2015 and the Annual Budget for FY 2015-16

| Community Center | Actual FY 2012-13 | Actual FY 2013-14 | Actual FY 2014-15 | YTD as of 6/30/2015 | MTD as of 6/30/2015 | YTD as of 6/30/2016 | MTD as of 6/30/2016 | Annual Budget FY 2015-16 | YTD Actual as % of Budget |
|---|------------------------------|------------------------------|------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|---|--|
| 5285 Fire & Safety Supplies | 0 | 1,048 | 145 | 145 | 0 | 252 | 0 | 1,000 | 25% |
| 5290 Fire Prevention & Inspection | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -% |
| 5282 Refund - Deposit | 15,716 | 12,438 | 300 | 300 | 300 | 0 | 0 | 0 | -% |
| 5300 Food | 268 | 19 | 459 | 459 | 260 | 359 | 12 | 300 | 120% |
| 5310 Government Fees/Perm | 1,491 | 2,928 | 3,252 | 3,252 | 464 | 4,460 | 136 | 3,400 | 131% |
| 5315 Household Supplies | 9,583 | 7,005 | 8,478 | 8,478 | 1,954 | 10,898 | 0 | 8,000 | 136% |
| 5316 Instructors | 48,285 | 50,019 | 64,975 | 64,975 | 17,602 | 48,319 | 1,150 | 51,000 | 95% |
| 5320 Insurance | 10,487 | 10,477 | 11,005 | 11,005 | 0 | 9,995 | 0 | 11,500 | 87% |
| 5335 Legal Services | 0 | 0 | 3,200 | 3,200 | 370 | 3,860 | 0 | 0 | -% |
| 5345 Maintenance - Buildings | 10,890 | 14,289 | 7,382 | 7,382 | 3,125 | 10,079 | 2,312 | 12,000 | 84% |
| 5350 Maintenance - Equipment | 4,731 | 11,478 | 20,547 | 20,547 | 2,436 | 15,486 | 1,640 | 13,000 | 119% |
| 5355 Maintenance - Grounds | 1,359 | 7,615 | 1,519 | 1,519 | 76 | 2,788 | 86 | 1,500 | 186% |
| 5360 Maintenance - Radio & Phones | 0 | 288 | 0 | 0 | 0 | 0 | 0 | 0 | -% |
| 5370 Maintenance - Vehicles | 0 | 27 | 0 | 0 | 0 | 315 | 0 | 0 | -% |
| 5375 Medical Supplies | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 200 | 0% |
| 5380 Memberships & Subscriptions | 3,347 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -% |
| 5385 Mileage Reimbursement | 0 | 6,020 | 1,460 | 1,460 | 0 | 340 | 0 | 5,200 | 7% |
| 5395 Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -% |
| 5400 Office Supplies | 517 | 698 | 2,927 | 2,927 | 251 | 1,118 | 67 | 1,800 | 62% |
| 5405 Pool Chemicals | 30,691 | 29,856 | 25,516 | 25,516 | 3,740 | 14,000 | 1,881 | 35,000 | 40% |
| 5410 Postage | 0 | 0 | 4 | 4 | 4 | 103 | 0 | 0 | -% |
| 5415 Printing | 0 | 1 | 160 | 160 | 0 | 0 | 0 | 200 | 0% |
| 5420 Professional Services | 13,725 | 4,198 | 4,974 | 4,974 | 1,206 | 9,477 | 412 | 6,000 | 158% |
| 5421 Program Supplies | 7,047 | 8,587 | 12,531 | 12,531 | 2,767 | 11,876 | 1,873 | 17,100 | 69% |
| 5425 Publications & Legal Notices | 5,270 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -% |
| 5431 Refund - Activity | 7,388 | 9,444 | 0 | 0 | 0 | 0 | 0 | 0 | -% |
| 5435 Rent/Lease - Bldgs | 649 | 6,209 | 9,910 | 9,910 | 0 | 9,905 | 0 | 7,500 | 132% |
| 5440 Rent/Lease - Equip | 1,862 | 463 | 178 | 178 | 0 | 0 | 0 | 0 | -% |
| 5455 Staff Development | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 500 | 0% |
| 5470 Telephone | 2,102 | 2,879 | 1,760 | 1,760 | 305 | 2,874 | 203 | 2,400 | 120% |
| 5480 Tuition | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -% |
| 5490 Utilities - Water | 9,744 | 10,709 | 10,164 | 10,164 | 1,311 | 13,069 | 2,343 | 15,750 | 83% |
| 5492 Utilities - Electricity / Gas | 53,285 | 61,083 | 80,614 | 80,614 | 14,278 | 69,256 | 1,138 | 78,300 | 88% |
| 5493 Utilities - Garbage | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -% |
| 5625 Capital Equipment | 0 | 0 | 7,740 | 7,740 | 0 | 23,334 | 7,961 | 35,979 | 65% |
| Total services & supplies | 323,234 | 392,786 | 434,876 | 434,876 | 77,365 | 355,186 | 25,754 | 430,749 | 82% |
| Salaries & benefits | 99,290 | 81,631 | 97,578 | 97,578 | 33,459 | 128,058 | 39,196 | 173,782 | 74% |
| Total expenditures | 422,524 | 474,416 | 532,453 | 532,453 | 110,823 | 483,244 | 64,950 | 604,531 | 80% |
| Total revenues | 345,413 | 336,186 | 375,727 | 375,727 | 117,878 | 345,601 | 47,014 | 322,953 | 107% |
| Surplus/(deficit) | (77,111) | (138,231) | (156,727) | (156,727) | 7,055 | (137,644) | (17,936) | (281,578) | 49% |
| Transfers In/(Out) of General Fund | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 281,578 | |
| Net Surplus/(deficit) | (\$77,111) | (\$138,231) | (\$156,727) | (\$156,727) | \$7,055 | (\$137,644) | (\$17,936) | \$0 | |

**Cameron Park Community Services District - General Fund
Statement of Revenues & Expenditures - PRELIMINARY UNAUDITED
For the Year Ended June 30, 2015**

Prior Year: FY 2014-15 ACTUAL (UNAUDITED)

| General Fund: | Administration | Fire & JPA | Parks | Recreation | Community Center | FY 2014-15 Actual | FY 2014-15 General Fund Budget | Actual as % of Budget |
|--------------------------------------|-----------------------|-----------------------|----------------|-------------------|-------------------------|--------------------------|---------------------------------------|------------------------------|
| Expenditures: | | | | | | | | |
| 5000 Salaries - Permanent | 138,389 | 0 | 163,043 | 49,965 | 8,221 | 359,618 | 416,753 | 86% |
| 5010 Salaries - Seasonal/PT/Funded | 7,799 | 0 | 0 | 44,781 | 70,916 | 123,495 | 162,554 | 76% |
| 5135 Health - Retired | 22,380 | 41,557 | 0 | 0 | 0 | 63,937 | 84,539 | 76% |
| 5130 Health & Dental Insurance | 12,313 | 0 | 40,548 | 21,274 | 4,165 | 78,300 | 107,657 | 73% |
| 5140 Vision Insurance | 183 | 0 | 764 | 352 | 0 | 1,300 | 1,371 | 95% |
| 5150 Retirement Benefits (active) | 27,830 | 0 | 39,883 | 15,418 | 3,191 | 86,323 | 86,691 | 100% |
| 5160 Workers' Compensation | 659 | 1,120 | 1,977 | 1,186 | 1,318 | 6,261 | 5,500 | 114% |
| 5180 FICA/Medicare Contribution | 2,392 | 0 | 2,408 | 3,624 | 5,535 | 13,958 | 14,097 | 99% |
| 5190 UI/TT Contribution | 1,732 | 0 | 1,628 | 3,156 | 4,232 | 10,749 | 11,904 | 90% |
| Total salaries and benefits | 213,675 | 42,677 | 250,252 | 139,757 | 97,578 | 743,939 | 891,066 | 83% |
| 5209 Advertising/Marketing | 2,636 | 0 | 0 | 30,964 | 3,810 | 37,410 | 35,100 | 107% |
| 5210 Agency Administration Fee | 3,363 | 33,625 | 8,646 | 2,402 | 0 | 48,036 | 87,275 | 55% |
| 5215 Agriculture | 0 | 0 | 8,465 | 0 | 1,510 | 9,975 | 11,500 | 87% |
| 5220 Audit & Accounting | 16,800 | 5,000 | 0 | 0 | 0 | 21,800 | 26,000 | 84% |
| 5221 Bank Charges | 1,807 | 0 | 0 | 3,183 | 6,881 | 11,870 | 10,000 | 119% |
| 5230 Clothing/Uniforms | 0 | 2,920 | 1,528 | 0 | 853 | 5,300 | 4,400 | 120% |
| 5231 Computer Software | 4,564 | 1,010 | 808 | 3,217 | 3,197 | 12,796 | 15,500 | 83% |
| 5240 Contractual Services - other | 51,879 | 27,341 | 0 | 0 | 0 | 79,220 | 33,280 | 238% |
| 5235 Contractual Services | 3,500 | 0 | 46,237 | 17,964 | 133,666 | 201,367 | 133,320 | 151% |
| 5236 Contractual Services - Provider | 0 | 2,651,400 | 0 | 0 | 0 | 2,651,400 | 2,953,237 | 90% |
| 5250 Directors Compensation | 6,600 | 0 | 0 | 0 | 0 | 6,600 | 18,000 | 37% |
| 5260 EDC Department Agency | 749 | 749 | 749 | 749 | 0 | 2,994 | 3,450 | 87% |
| 5265 Educational Material | 138 | 0 | 0 | 997 | 0 | 1,135 | 1,000 | 113% |
| 5270 Elections | 9,727 | 0 | 0 | 0 | 0 | 9,727 | 8,000 | 122% |
| 5275 Equipment-Minor/Small Tools | 3,949 | 2,041 | 4,296 | 0 | 5,759 | 16,046 | 18,800 | 85% |
| 5282 Deposit Refund | 0 | 0 | 0 | 0 | 300 | 300 | 0 | #DIV/0! |
| 5285 Fire & Safety Supplies | 0 | 1,561 | 139 | 0 | 145 | 1,846 | 3,400 | 54% |
| 5290 Fire Prevention & Inspection | 0 | 0 | 0 | 0 | 0 | 0 | 0 | #DIV/0! |
| 5295 Fire Turnouts | 0 | 18,318 | 0 | 0 | 0 | 18,318 | 21,000 | 87% |
| 5296 Fire-Volunteer/Resident | 0 | 16,785 | 0 | 0 | 0 | 16,785 | 29,200 | 57% |
| 5300 Food | 875 | 720 | 222 | 3,140 | 459 | 5,416 | 5,800 | 93% |
| 5305 Fuel | 0 | 53,635 | 6,596 | 0 | 0 | 60,231 | 76,000 | 79% |
| 5310 Government Fees/Permits | 0 | 508 | 5,576 | 0 | 3,252 | 9,336 | 12,650 | 74% |
| 5315 Household Supplies | 23 | 6,569 | 6,164 | 0 | 8,478 | 21,234 | 16,200 | 131% |
| 5316 Instructors | 0 | 0 | 0 | 23,244 | 64,975 | 88,219 | 56,825 | 155% |
| 5320 Insurance | 2,833 | 26,276 | 20,476 | 7,564 | 11,005 | 68,154 | 73,000 | 93% |
| 5335 Legal Services | 39,038 | 9,764 | 1,540 | 0 | 3,200 | 53,542 | 40,000 | 134% |
| 5345 Maintenance - Buildings | 0 | 10,228 | 14,654 | 0 | 7,382 | 32,264 | 31,000 | 104% |
| 5350 Maintenance - Equipment | 609 | 18,300 | 33,573 | 717 | 20,547 | 73,745 | 40,000 | 184% |
| 5355 Maintenance - Grounds | 0 | 2,876 | 38,876 | 0 | 1,519 | 43,271 | 42,000 | 103% |
| 5360 Maintenance - Radios & Phones | 0 | 1,947 | 0 | 0 | 0 | 1,947 | 1,000 | 195% |
| 5365 Maintenance - Tires & Tubes | 0 | 9,719 | 0 | 0 | 0 | 9,719 | 8,000 | 121% |
| 5370 Maintenance - Vehicles | 0 | 20,385 | 5,580 | 0 | 0 | 25,965 | 26,500 | 98% |
| 5375 Medical Supplies | 0 | 0 | 0 | 0 | 0 | 0 | 200 | 0% |
| 5380 Memberships & Subscriptions | 6,666 | 863 | 60 | 248 | 0 | 7,836 | 7,575 | 103% |
| 5385 Mileage Reimbursement | 209 | 0 | 0 | 0 | 1,460 | 1,669 | 5,300 | 31% |
| 5395 Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 70 | 0% |
| 5400 Office Supplies | 2,413 | 3,550 | 1,720 | 1,109 | 2,927 | 11,720 | 8,750 | 134% |

**Cameron Park Community Services District - General Fund
Statement of Revenues & Expenditures - PRELIMINARY UNAUDITED
For the Year Ended June 30, 2015**

Prior Year: FY 2014-15 ACTUAL (UNAUDITED)

| General Fund: | Administration | Fire & JPA | Parks | Recreation | Community Center | FY 2014-15 Actual | FY 2014-15 General Fund Budget | Actual as % of Budget |
|------------------------------------|-----------------------|-----------------------|-----------------|-------------------|-------------------------|--------------------------|---------------------------------------|------------------------------|
| 5405 Pool Chemicals | 0 | 0 | 30,297 | 0 | 25,516 | 55,813 | 76,831 | 73% |
| 5410 Postage | 882 | 540 | 0 | 412 | 4 | 1,838 | 2,000 | 92% |
| 5415 Printing | 341 | 20 | 87 | 0 | 160 | 608 | 1,650 | 37% |
| 5420 Professional Services | 27,071 | 5,402 | 22,425 | 5,702 | 4,974 | 65,574 | 83,620 | 78% |
| 5421 Program Supplies | 0 | 0 | 0 | 9,866 | 12,531 | 22,397 | 13,850 | 162% |
| 5425 Publications & Legal Notices | 493 | 358 | 162 | 0 | 0 | 1,013 | 450 | 225% |
| 5430 Radios | 0 | 403 | 0 | 0 | 0 | 403 | 500 | 81% |
| 5431 Refund-Activity | 0 | 0 | 0 | 0 | 0 | 0 | 0 | #DIV/0! |
| 5435 Rent/Lease - Buildings | 15 | 0 | 60 | 920 | 9,910 | 10,905 | 8,500 | 128% |
| 5440 Rent/Lease - Equipment | 0 | 0 | 1,312 | 0 | 178 | 1,490 | 1,880 | 79% |
| 5455 Staff Development | 3,494 | 5,000 | 0 | 481 | 0 | 8,975 | 14,300 | 63% |
| 5470 Telephone | 2,724 | 12,684 | 3,631 | 1,736 | 1,760 | 22,536 | 26,400 | 85% |
| 5480 Travel/Lodging | 595 | 25 | 0 | 0 | 0 | 620 | 1,000 | 62% |
| 5486 Tuition | 0 | 0 | 0 | 0 | 0 | 0 | 0 | #DIV/0! |
| 5490 Utilities - Water | 0 | 9,404 | 26,310 | 0 | 10,164 | 45,878 | 61,750 | 74% |
| 5492 Utilities - Electricity / Gas | 0 | 25,316 | 37,925 | 0 | 80,614 | 143,855 | 148,450 | 97% |
| 5500 Vandalism | 0 | 0 | 320 | 0 | 0 | 320 | 4,000 | 8% |
| 5466 Summer Spectacular | 0 | 0 | 0 | 46,184 | 0 | 46,184 | 52,700 | 88% |
| 5465 Special Events Expense | 0 | 0 | 0 | 4,748 | 0 | 4,748 | 17,540 | 27% |
| Total services and supplies | 193,991 | 2,985,243 | 328,433 | 165,546 | 427,136 | 4,100,349 | 4,378,753 | 94% |
| Revenues: | | | | | | | | |
| Property Tax | 239,099 | 2,390,981 | 614,823 | 170,784 | | 3,415,687 | 3,373,676 | 101% |
| Interest | 6,430 | | | | | 6,430 | 7,000 | 92% |
| Recreation Program Revenue | | | | 170,085 | 176,007 | 346,091 | 264,877 | 131% |
| Administration Process Fees | 7,500 | | | | | 7,500 | 7,000 | 107% |
| JPA Reimbursements | | 1,063,792 | | | | 1,063,792 | 962,000 | 111% |
| Grant Reimbursement | 0 | 0 | 4,302 | | | 4,302 | 24,050 | 18% |
| Facility Use Revenue | | | 100 | 21,370 | 199,683 | 221,153 | 184,675 | 120% |
| Special Events | | | | 51,331 | | 51,331 | 58,600 | 88% |
| Franchise Fees | 163,396 | | | | | 163,396 | 155,000 | 105% |
| Other Income | 9,728 | 0 | | | | 9,728 | 70,000 | 14% |
| Sponsorships | | | | 5,264 | 37 | 5,301 | 15,100 | 35% |
| Fire Engines Lease & Purchase | | 0 | | | | 0 | | |
| Total revenues | 426,152 | 3,454,774 | 619,225 | 418,834 | 375,727 | 5,294,712 | 5,142,866 | 103% |
| Expenditures: | | | | | | | | |
| Salaries and employee benefits | 213,675 | 42,677 | 250,252 | 139,757 | 97,578 | 743,939 | 891,066 | 83% |
| Services and supplies | 193,991 | 2,985,243 | 328,433 | 165,546 | 427,136 | 4,100,349 | 4,378,753 | 94% |
| Capital Equipment | 0 | 10,755 | 71,086 | 0 | 7,740 | 89,581 | 153,355 | 58% |
| Fire Engines Lease | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0% |
| Reserve for Capital Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0% |
| Total expenditures | 407,666 | 3,038,675 | 649,772 | 305,302 | 532,453 | 4,933,868 | 5,256,157 | 94% |
| Excess (deficit) | 18,486 | 416,099 | (30,547) | 113,532 | (156,727) | 360,844 | (113,291) | |
| Contingency | | | | | | | | |
| Excess (deficit) | 18,486 | 416,099 | (30,547) | 113,532 | (156,727) | 360,844 | (113,291) | |

Note: The Fiscal Year 2014-15 financial results are unaudited.

RESOLUTION NO. 2016-12
of the Board of Directors
of the Cameron Park Community Services District
July 20, 2016

**RESOLUTION STATING THE PURPOSES AND FIXING THE AMOUNT OF MONEY
TO BE RAISED BY TAXATION IN THE DISTRICT TO PAY VOTER APPROVED
DEBT FOR 2016-2017 AND SETTING THE TAX RATE**

WHEREAS, a duly called municipal election (the "Election") was held in the Cameron Park Community Services District, El Dorado County, State of California (hereinafter referred to as the "District"), on March 8, 2005, at which the following measure (the "Bond Measure") was submitted to the qualified electors of the District:

"To construct and equip a Cameron Park recreational community center, including meeting/classrooms, a youth activity area, facilities for senior citizen meals and programs, recreational and competition pools, gym, exercise/dance room, assembly hall with a theatre and stage for community productions, shall Cameron Park Community Services District issue \$8,500,000 of bonds at legal rates and appoint a Citizens' Oversight Committee to maintain financial accountability, prevent waste and ensure that no bond money is used for operating expenses"

WHEREAS, at such election, the Bond Measure received the affirmative vote of more than two thirds of the voters of the District voting on the proposition as certified by the Registrar of Voters of the County of El Dorado in the official canvassing of votes;

WHEREAS, on August 24, 2005, the District issued \$8,499,457.70 of such voter-approved bonds (the "Bonds")

WHEREAS, on July 9, 2014, the District refunded \$7,436,000.00 of bonds to refinance the remaining balance of the 2005 bonds.

WHEREAS, the District is in receipt of the statement of assessed values and the assessment roll for the fiscal year 2016-17 and the total assessed value of the land within the District is \$2,221,809,418.00;

WHEREAS, the estimated minimum amount of money required to pay debt service on the Bonds for the current roll year is \$535,870.00;

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE CAMERON PARK COMMUNITY SERVICES DISTRICT, EL DORADO COUNTY, CALIFORNIA, AS FOLLOWS:

SECTION 1. For the purpose of paying debt service on the Bonds, the District hereby levies a tax of \$.0241 for each \$100 of secured assessed valuation of property on all taxable property within District for fiscal year 2016-17 (as further detailed on Exhibit A hereto).

SECTION 2. The District does hereby levy and affix the aforesaid taxes and tax rate on all taxable property within the District as described in Section 1 hereof and the District shall transmit a copy of this Resolution to the Auditor/Controller of the County of El Dorado.

SECTION 3. This Resolution shall take effect immediately upon its passage.

PASSED AND ADOPTED this 20th day of July, 2016, by the following vote:

AYES:

NOES:

ABSENT:

ABSTENTIONS:

Attest:

Greg Stanton, President
Board of Directors

Mary Cahill
Secretary to the Board of Directors

EXHIBIT A

General Obligation Bond - Voter Approved Debt

Debt Service

| | |
|---|---------------------|
| February 1, 2017 | \$109,935.00 |
| August 1, 2107 | \$155,935.00 |
| August 1, 2107 Capital Appreciation Bond | <u>\$270,000.00</u> |
| Total | \$535,870.00 |
| Less: unsecured roll revenues - current year | \$12,078.00 |
| Less: secured roll revenues - current year unitary assessment | \$0.00 |
| Add: other expenses for current roll year | \$1,000.00 |
| Less: available cash in the fund | <u>\$1,297.96</u> |
| Total Assessment | \$523,494.04 |
| Secured Assessed Value | \$2,146,699,699.00 |
| homeowner exemption | \$27,307,400.00 |
| Tax Rate 2016-17: | |
| per \$100 secured assessed value | \$0.0241 |