

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



Budget and Administration Committee
Tuesday September 13, 2016
5:30 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, Interim Finance Officer Amy Trier

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

- **Preliminary August 2016 Financials** – Attachments A and B

2. District Strategic Planning Comparison Chart – Attachment C

3. Cameras for the Community Center

4. Green Waste Discussion

5. Items for October Committee Agenda

6. Items to take to the Board of Directors

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 August 9, 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

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.

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DEPARTMENT MATTERS

PUBLIC COMMENT

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1. Updates

- a. Preliminary July 2016 Financials Final 2016/17 – Attachments A and B
- b. Fiscal Year 2016/17 Budget – Attachment C
- c. Health Care Trust update (verbal)
- d. District Policies update (verbal)
- e. Lake Tahoe Community College Fiscal Year Review – Attachment D

2. Items for September Committee Agenda

3. Items to take to the Board of Directors

MATTERS TO AND FROM COMMITTEE MEMBERS

ADJOURNMENT – 5:45 p.m.

Budget and Administration Committee

Conformed Agenda
August 9, 2016

Comparison of:

- Cameron Park Community Services District Marketing Plan
- Five-Year Forecast and Assessment (Fiscal Year 2017 – Fiscal Year 2021)
- Five-Year Strategic Plan 2016-2021
- Fire Department Master Plan and Capital Improvement Plan 2015-2016
- Successes 2015/16
- Goals 2016/17

| Strategic Element | Marketing and Program Plan | Five Year Forecast and Assessment | Five-Year Strategic Plan | Successes 2015/16 | Goals 2016/17 |
|-------------------|--|--|--|--|--|
| Increase Revenue | Increase revenue in Recreation Department programs by a 5% baseline for Fiscal Year 2015/16. (Goal #1) | Staff should continue efforts to seek cost effective changes in the delivery of services. (Recommendations page 8, #4) | <ul style="list-style-type: none"> • Funding • Recreation • Parks & Facilities • CC&R/Architectural Review and Evaluate Fees (Strategy #B) | <ul style="list-style-type: none"> • Applied for grants • Received grant from El Dorado County Air Quality Management District for Summer Spectacular Shuttle • Received sponsorships • Received a premium discount from SDRMA • Installed six security cameras at Christa McAuliffe Park • Processed 352 architectural review applications – generating \$16,375 in revenue • Architectural Review Committee increased | <ul style="list-style-type: none"> • Apply for more grants and seek additional partnerships and funding sources • Continue to build on current sponsorships and attract/establish new sponsors • Evaluate fee schedule related to property improvement applications to determine if modifications are warranted |
| | Increase revenue via facility rentals by a baseline of 5% by the end of Fiscal Year 2015/16. (Goal #3) | In addition to the current focus on marketing plans, the District should proactively examine all sources of revenue | | | |
| | Increase sponsorships revenue. (Goal #9) | enhancement to maintain the public investment in facilities, equipment | | | |

Cameron Park Community Services District

| Strategic Element | Marketing and Program Plan | Five Year Forecast and Assessment | Five-Year Strategic Plan | Successes 2015/16 | Goals 2016/17 |
|------------------------------|--|---|--|--|---|
| Increase Revenue (continued) | Use events to bring in revenue. (Goal #12) | and emergency services. This could include grants, assessments and/or property-related fees and taxes. (Recommendations page 9, #11,) | | revenue generated by 19% in 2015/16 | |
| Increase Attendance | <p>Increase program attendance by 5%. (Goal #2)</p> <p>Use various events (i.e., concerts, Summer Spectacular, etc.) to promote classes and facilities. (Goal #11)</p> <p>Grow participation in our classes, activities and events for underserved community members. (Goal #10)</p> | | <ul style="list-style-type: none"> • Provide top-quality programs • Increase marketing and public relations • Increase facility rentals and identify new and diverse opportunities • Volunteer involvement • Improve the image of the CSD (Strategy #C) | <ul style="list-style-type: none"> • Increased data collection, resulting in additional program and facility analysis • Implemented 82 new classes • Began eight new senior programs • Increased participation in adult basketball and indoor futsal • Lowered the price of CPL/aquatic season passes • Improved training programs for parks staff • Upgraded District website • Attended Open House and Back to School nights | <ul style="list-style-type: none"> • Continue to explore new programs and events to meet community interests • Identify trends, needs and desires of the community and develop new activities • Install a deck area in front of the concession stand at Cameron Park Lake (DIF) • Redo the turf picnic area at Cameron Park Lake (DIF) – to increase rental revenue • Refurbish the gazebo at Cameron Park Lake (CIP) – to increase rental revenue |

Cameron Park Community Services District

| Strategic Element | Marketing and Program Plan | Five Year Forecast and Assessment | Five-Year Strategic Plan | Successes 2015/16 | Goals 2016/17 |
|--|----------------------------|-----------------------------------|--------------------------|---|--|
| <p>Increase Attendance (continued)</p> | | | | <ul style="list-style-type: none"> • Participated in the El Dorado Business Showcase, Kids Expo and high school career exposition • Improved promotional materials • Increase social medial following • Completed Map project • Hosted fundraisers • Recorded 658.75 volunteer project hours • Replaced Cameron Park Lake (CPL) lagoon lining • Made improvements to the CPL picnic area • Installed solar lights at Northview Park • Replaced the pool pump at the Community Center pool • Installed an ice machine at the Community Center kitchen | <ul style="list-style-type: none"> • Reseal the tennis court area and add pickle ball features at Cameron Park Lake (CIP) • Reseal the parking lot at Christa McAuliffe Park (CIP) – high use park • Install new drinking fountains at various parks (CIP) • Complete Northview Trail project (LLAD) • Implement Air Park lighting project (LLAD) • Complete analysis for park maintenance standards for parks and facilities and identify park improvements for return on investment • Upgrade the playground area at Christa McAuliffe Park – alternative funding source • Continue monthly training sessions for maintenance staff in |

Cameron Park Community Services District

| Strategic Element | Marketing and Program Plan | Five Year Forecast and Assessment | Five-Year Strategic Plan | Successes 2015/16 | Goals 2016/17 |
|--|--|-----------------------------------|---|---|---|
| <p>Increase Attendance (continued)</p> | | | | <ul style="list-style-type: none"> • Purchased kayaks for rent at CPL • Created a new trail at Northview Park • Installed new drinking fountains and playground chips at the four park playgrounds | <p>various work-related subjects</p> <ul style="list-style-type: none"> • Work with GM to purchase discounted equipment 2017 CPRS Conference |
| <p>Marketing</p> | <p>Increase awareness of programs and facilities. <i>(Goal #4)</i></p> <p>Survey the public annually via the website to determine interests and ideas. <i>(Goal #5)</i></p> <p>Improve the website so that the community will made it the go-to source for activities in Cameron Park. <i>(Goal #7)</i></p> <p>Improve the website by making</p> | | <ul style="list-style-type: none"> • Participate with other public organizations • Keep the District website current • Branding and marketing <i>(Strategy #F)</i> | <ul style="list-style-type: none"> • Partnered with El Dorado County and the El Dorado Food Bank to offer a Senior Nutrition Program • Partnering with the Shingle Springs Band of Miwok Indians • Upgraded District website • Hosted fundraisers – FFA, Ponderosa High School Baseball, Ponderosa Jr. Bruin Club, Women’s Fund, Soroptomist and Hands for Hope • Attended Open House and Back to School nights at area schools to promote Cameron | <ul style="list-style-type: none"> • Continue to network with other professionals by attending monthly/bi-monthly training and meetings • Increase community outreach to schools, businesses, faith-based groups, non-profit organizations and other governmental agencies, with a minimum of one per week • Continue to implement the marketing plan • Continue to market the value added for non-profit groups when renting the facility , which includes posting |

Cameron Park Community Services District

| Strategic Element | Marketing and Program Plan | Five Year Forecast and Assessment | Five-Year Strategic Plan | Successes 2015/16 | Goals 2016/17 |
|------------------------------|--|-----------------------------------|--|---|--|
| Marketing (continued) | it more informative and user-friendly. (Goal #8) | | | Park Community Services District (CPCSD) programs and facilities <ul style="list-style-type: none"> • Attended the El Dorado Business Showcase, Kids Expo, and a high school career exposition to promote employment opportunities, facilities, activities, and special events • Improved promotional materials, i.e., brochures, post cards, activities, flyers, and banners • Increased social media, Facebook following from 582 to 912 | flyers in the lobby for their event <ul style="list-style-type: none"> • Increase facility rentals by expanding marketing (brochures, ads, attending events, press releases and social media) • Continue to keep the updated website current and fresh with pictures, program and event information • Continue to review and evaluate information and format related to the CC&R and ARC links on the District’s new home page to determine if modifications should be made |
| Relationships with Community | Expand on community partnerships. (Goal #6) | | Strengthen Community Partnerships <ul style="list-style-type: none"> • Partnership development • Build strong community partnerships (Strategy #G) | | <ul style="list-style-type: none"> • Continue to provide the highest level of customer service to every individual, every day • Continue to enforce all CC&Rs in a timely, consistent, reasonable |

Cameron Park Community Services District

| Strategic Element | Marketing and Program Plan | Five Year Forecast and Assessment | Five-Year Strategic Plan | Successes 2015/16 | Goals 2016/17 |
|---|----------------------------|---|--|-------------------|--|
| | | | | | and non-discriminatory manner |
| Continue to Follow Top-Level Plans | | <p>As a monitoring tool, the forecast should be updated annually in order to reflect the current environment and progress or changes in the outcome (positive or negative). <i>(Recommendations page 8, #3)</i></p> <p>The District should monitor and refine, as needed, its Marketing Plan to insure that targets are reasonable and account for any deterioration of the base. <i>(Recommendations page 8, #6)</i></p> | <ul style="list-style-type: none"> • GASB 45 Actuarial Valuation Report Update • Browning Reserve Study Update • Marketing and Program Plan Update • Long-Term Financial Plan • Five-Year Strategic Plan <i>(Strategy #D)</i> | | <ul style="list-style-type: none"> • Review and tie marketing strategies to Parks & Recreation Master Plan goals, policies and implementation • Revise District policies with updates • Update records retention and system management • Update Browning Reserve Study • Update financial Analysis – District operations • Update Actuarial – every two year requirement • Continue to periodically review the CC&R Procedures Handbook to determine if any procedure changes are necessary |
| Reserve Fund | | The District should establish a reserve for on-time and /or contributions | <p>Optimize Reserve Programs</p> <ul style="list-style-type: none"> • Long-Range Financial Plan | | <ul style="list-style-type: none"> • Review District fund balances and assist the Board with reserve decisions |

Cameron Park Community Services District

| Strategic Element | Marketing and Program Plan | Five Year Forecast and Assessment | Five-Year Strategic Plan | Successes 2015/16 | Goals 2016/17 |
|--------------------------|----------------------------|---|---|-------------------|---------------|
| Reserve Fund (continued) | | <p>towards OPEB liabilities. Then potential annual funding should be prioritized within an established available cap. <i>(Recommendations page 8, #7)</i></p> <p>The District should consider the priority ranking of additional funding of its OPEB obligation, compared to other one-time needs. Although this will provide long-term savings and responsibly address the obligation, it needs to be considered in the overall context of District services. <i>(Recommendations page 9, #9)</i></p> <p>The District should establish a target cash-flow reserve of between 4-6 months.</p> | <ul style="list-style-type: none"> • Browning Reserve Study Update • Postretirement Health Benefit (Actuarial) Report • Postretirement Pension Benefit (Actuarial) Report • Adoption of Reserve Policies <i>(Strategy #A)</i> <p>Address Deferred Maintenance Needs</p> <ul style="list-style-type: none"> • Browning Reserve Study • Adopt Reserve Plan <i>(Strategy #H)</i> | | |

Cameron Park Community Services District

| Strategic Element | Marketing and Program Plan | Five Year Forecast and Assessment | Five-Year Strategic Plan | Successes 2015/16 | Goals 2016/17 |
|------------------------------|----------------------------|--|--------------------------|--|---------------|
| Reserve Fund (continued) | | The more conservative the target will provide additional time to address funding shortfalls, should this be necessary. <i>(Recommendations page 9, #10)</i> | | | |
| Stay Ahead of Best Practices | | | | Staff and Board members attended numerous training and workshops | |

| Strategic Element | Five Year Forecast and Assessment | Five Year Strategic Plan | Fire Department Master Plan and Capital Improvement Plan 2015-2020 | Successes 2015/16 | Goals 2016/17 |
|-------------------|---|---|--|--|---|
| Fire Service | The District should continue to assess the costs of Fire Services as they represent the most significant spending and identify means to address cost increases. This includes monitoring whether contract | Maintain and Improve Fire Service <ul style="list-style-type: none"> Maintain and improve Fire Prevention Program <i>(Strategy #E)</i> | <ul style="list-style-type: none"> Define the scope for an updated Capital Improvement Plan Include forecasting revenues based on build out Identify and recommend the best ways to use an existing fire protection fund balance for department needs | <ul style="list-style-type: none"> Budget savings of approximately \$300,000 due to strong fiscal management Earned approximately \$270,000 for the Fire Equipment Replacement Fund from fire assistance reimbursements \$1.2 Million available through Impact Fees to implement the Fire | <ul style="list-style-type: none"> Continue provide professional service to the community while maintaining personnel safety Master Plan, Capital Improvement Plan, Nexus Study and Impact Mitigation Fee implementation Continued fiscal management |

Cameron Park Community Services District

| Strategic Element | Five Year Forecast and Assessment | Five Year Strategic Plan | Fire Department Master Plan and Capital Improvement Plan 2015-2020 | Successes 2015/16 | Goals 2016/17 |
|--------------------------|---|--------------------------|---|---|--|
| Fire Service (continued) | savings are continuing at the assumed level on an annual basis. <i>(Recommendations page 8, #5)</i> | | <ul style="list-style-type: none"> • Identify the funding options for the possible improvements (e.g., Prop. 218, parcel tax, development impact fees) • Analyze current levels of service, response times, station locations and adequacy, and related subjects so as to recommend future changes that will be incorporated into the revised plan • Address the scope and service impacts on the District of a potential major development in Marble Valley • Recommend an implementation strategy that addresses both time intervals and levels of complexity | <p>Department Capital Improvement Plan</p> <ul style="list-style-type: none"> • \$50,000 available in the Fire Department Training Fund for personnel development • Continued success from community events • Completed the Fire Department Master Plan, Impact Fee Nexus Study, Strategic Plan, and Long Term Financial Plan • Secured new contract with Lake Tahoe Community College • Revised Weed Abatement Ordinance • Increased Cooperation with El Dorado County Fire Departments on multiple county-wide projects | <ul style="list-style-type: none"> • Fund department reserves to cover unforeseen costs • Continue to look for outside funding sources • Continue training to promote firefighter development and career goals • Continued support for community events • Continue to maintain facilities and equipment in like-new condition • Continue and improve fire presentation programs • Continue the assistance by hire of development equipment to CAL Fire through local agreement • Continued support of explorer and resident programs |

Summary: General Fund Balance
For the Years ended June 30, 2013 - June 30, 2017

| | 2012-13 | 2013-14 | 2014-15 | 2015-16 | YTD 2016-17 | 2016-17 |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| | 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 | \$2,685,556 | \$3,151,485 | \$3,348,221 | \$3,853,790 | \$3,576,873 | \$3,576,873 |
| Revenues | | | | | | |
| Property Taxes | 3,234,835 | 3,305,549 | 3,415,687 | 3,393,682 | 0 | 3,626,569 |
| Interest | 7,732 | 9,409 | 6,430 | 503 | 0 | 7,500 |
| Program Fees, Special Events, and Facility Rentals | 558,036 | 594,807 | 623,777 | 652,484 | 122,719 | 598,610 |
| Intergovernmental-JPA | 905,233 | 989,719 | 1,063,792 | 1,026,240 | 0 | 1,075,523 |
| Reimbursement (rebates), Grants, Accounting Fee | 7,034 | 171,433 | 17,228 | 7,500 | 0 | 7,000 |
| Franchise Fees | 156,704 | 160,778 | 163,396 | 160,367 | 0 | 160,000 |
| Other Income | 28,453 | 8,827 | 4,402 | 6,082 | 0 | 0 |
| Transfers in from Equipment Funds | 45,950 | | | | 0 | 0 |
| Total revenues and other sources | 4,943,977 | 5,240,523 | 5,294,712 | 5,246,858 | 122,719 | 5,475,202 |
| Expenditures | | | | | | |
| Salaries and employee benefits | 775,239 | 677,367 | 743,939 | 865,330 | 217,339 | 996,500 |
| Cal Fire Personnel | 2,462,981 | 2,682,557 | 2,651,400 | 2,980,486 | 0 | 2,985,016 |
| Services and supplies | 1,220,001 | 1,435,496 | 1,448,947 | 1,527,527 | 197,739 | 1,488,347 |
| Capital Equipment | 38,877 | 248,367 | 89,581 | 150,431 | 0 | 157,000 |
| Fire Engines Lease & Purchase | 45,950 | | | | 0 | 0 |
| Reserve for Capital Equipment | | | | | | 0 |
| Total expenditures | 4,543,048 | 5,043,787 | 4,933,867 | 5,523,774 | 415,078 | 5,626,863 |
| Net Surplus (deficit) | 400,929 | 196,736 | 360,845 | (276,916) | (292,359) | (151,661) |
| Contingency | | | | | | |
| Interfund Transfer | | | 144,724 | | | |
| Net Change in General Fund Balance | 400,929 | 196,736 | 505,569 | (276,916) | (292,359) | (151,661) |
| Reserves | | | | | | |
| Economic Uncertainty Reserve | 65,000 | | | | | |
| Capital Replacement Reserve | | | | | 0 | 0 |
| Ending General Fund Balance 7/1 | \$3,151,485 | \$3,348,221 | \$3,853,790 | \$3,576,873 | \$3,284,515 | \$3,425,212 |
| Unreserved, undesignated | | | | | | |

Note: Source of 2012-13 through 2014-15 results are from the District's audited Financial Statements.

Cameron Park Community Services District
 General Fund, CCR Fund, Fire Training Fund, and Fire Prevention Fund Budgets
 For Fiscal Year Ended June 30, 2017
 Preliminary Budget Adopted June 15, 2016

Budgets FY 2016-17

| General Fund: | Administration | Fire & JPA | Parks | Recreation | Community Center | FY 2016-17 General Fund Preliminary Budget | FY 2016-17 CC&R Fund Budget | FY 2016-17 Fire Training Fund Budget | FY 2016-17 Fire Prevention Fund Budget |
|------------------------------------|----------------|---------------|----------------|----------------|------------------|--|-----------------------------|--------------------------------------|--|
| Expenditures: | | | | | | | | | |
| Salaries - Permanent | 156,000 | 0 | 154,000 | 84,000 | 37,000 | 431,000 | 53,374 | 0 | 0 |
| Salaries - Seasonal/PT/Funded | 23,800 | 0 | 0 | 60,000 | 99,000 | 182,800 | 0 | 0 | 4,000 |
| Health - Retired | 25,000 | 78,000 | 26,000 | 0 | 0 | 129,000 | 0 | 0 | 0 |
| Health & Dental | 19,000 | 0 | 42,000 | 32,000 | 15,000 | 108,000 | 0 | 0 | 0 |
| Vision Insurance | 300 | 0 | 600 | 500 | 200 | 1,600 | 0 | 0 | 0 |
| Retirement Benefits (active) | 35,000 | 0 | 34,000 | 29,000 | 4,500 | 102,500 | 6,000 | 0 | 0 |
| Workers' Compensation | 1,000 | 1,800 | 2,900 | 1,800 | 2,000 | 9,500 | 400 | 0 | 0 |
| FICA/Medicare Contribution | 2,500 | 0 | 3,200 | 5,600 | 9,000 | 20,300 | 700 | 0 | 400 |
| UI/TT Contribution | 1,400 | 0 | 1,800 | 3,600 | 5,000 | 11,800 | 434 | 0 | 300 |
| Total salaries and benefits | 264,000 | 79,800 | 264,500 | 216,500 | 171,700 | 996,500 | 60,908 | 0 | 4,700 |
| Advertising/Marketing | 600 | 0 | 0 | 30,000 | 9,500 | 40,100 | 0 | 0 | 0 |
| Agency Administration Fee | 5,500 | 55,000 | 14,200 | 3,700 | 0 | 78,400 | 2,000 | 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 | 2,000 | 0 | 0 |
| Bank Charge | 2,500 | 0 | 0 | 3,000 | 6,500 | 12,000 | 200 | 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 | 3,500 | 13,200 | 2,500 | 0 | 700 |
| Contractual Services - Plans | | 0 | | 10,000 | | 10,000 | 0 | 0 | 1,000 |
| Contractual Services | 37,440 | 56,730 | 40,000 | 0 | 91,720 | 225,890 | 0 | 0 | 0 |
| Contractual Services - Provider | 0 | 2,985,016 | 0 | 0 | 0 | 2,985,016 | 0 | 0 | 0 |
| Directors Compensation | 18,000 | 0 | 0 | 0 | 0 | 18,000 | 0 | 0 | 0 |
| EDC Department Agency | 1,800 | 800 | 800 | 800 | 0 | 4,200 | 900 | 0 | 0 |
| Educational Material | 300 | 0 | 200 | 0 | 500 | 1,000 | 0 | 2,000 | 2,500 |
| Elections | 10,000 | 0 | 0 | 0 | 0 | 10,000 | 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 | 2,100 | 300 | 4,400 | 0 | 500 | 0 |
| Fuel | 0 | 62,000 | 11,000 | 0 | 0 | 73,000 | 600 | 0 | 0 |
| Government Fees /Permits | 0 | 2,650 | 8,000 | 0 | 4,500 | 15,150 | 0 | 0 | 0 |
| Household Supplies | 0 | 6,000 | 6,000 | 0 | 9,000 | 21,000 | 0 | 0 | 0 |
| Instructors | 0 | 0 | 0 | 16,500 | 44,200 | 60,700 | 0 | 0 | 0 |
| Insurance | 3,000 | 21,600 | 17,400 | 7,800 | 10,200 | 60,000 | 2,000 | 0 | 0 |
| Legal Services | 30,000 | 10,000 | 0 | 0 | 0 | 40,000 | 20,000 | 0 | 0 |
| Maintenance - Buildings | 0 | 26,200 | 6,000 | 0 | 12,000 | 44,200 | 0 | 7,000 | 0 |
| Maintenance - Equipment | 600 | 25,000 | 12,000 | 1,500 | 13,000 | 52,100 | 400 | 2,000 | 0 |
| Maintenance - Grounds | 0 | 3,000 | 45,000 | 0 | 2,500 | 50,500 | 0 | 0 | 0 |
| Maintenance - Radios & Phones | 0 | 2,000 | 0 | 0 | 0 | 2,000 | 0 | 1,500 | 0 |
| Maintenance - Tires & Tubes | 0 | 12,000 | 0 | 0 | 0 | 12,000 | 300 | 0 | 0 |

Cameron Park Community Services District
 General Fund, CCR Fund, Fire Training Fund, and Fire Prevention Fund Budgets
 For Fiscal Year Ended June 30, 2017
 Preliminary Budget Adopted June 15, 2016

Budgets FY 2016-17

| General Fund: | Administration | Fire & JPA | Parks | Recreation | Community Center | FY 2016-17 General Fund Preliminary Budget | FY 2016-17 CC&R Fund Budget | FY 2016-17 Fire Training Fund Budget | FY 2016-17 Fire Prevention Fund Budget |
|-----------------------------|----------------|------------|--------|------------|------------------|--|-----------------------------|--------------------------------------|--|
| Maintenance - Vehicles | 0 | 20,000 | 10,000 | 0 | | 30,000 | 500 | 0 | 0 |
| Medical Supplies | 0 | 0 | 0 | 0 | 200 | 200 | 0 | 0 | 0 |
| Memberships & Subscriptions | 7,500 | 850 | 500 | 228 | 0 | 9,078 | 0 | 0 | 500 |
| Mileage Reimbursement | 300 | 0 | 0 | 0 | 5,200 | 5,500 | 0 | 0 | 0 |
| Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,500 | 0 |
| Office Supplies | 3,000 | 4,000 | 1,150 | 900 | 1,800 | 10,850 | 1,000 | 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, 2017
 Preliminary Budget Adopted June 15, 2016

Budgets FY 2016-17

| General Fund: | Administration | Fire & JPA | Parks | Recreation | Community Center | FY 2016-17 General Fund Preliminary Budget | FY 2016-17 CC&R Fund Budget | FY 2016-17 Fire Training Fund Budget | FY 2016-17 Fire Prevention Fund Budget |
|------------------------------------|----------------|------------------|----------------|----------------|------------------|--|-----------------------------|--------------------------------------|--|
| Pool Chemicals | 0 | 0 | 27,129 | 0 | 28,900 | 56,029 | 0 | 0 | 0 |
| Postage | 1,000 | 500 | 0 | 400 | 0 | 1,900 | 450 | 0 | 500 |
| Printing | 300 | 350 | 500 | 0 | 200 | 1,350 | 100 | 2,000 | 250 |
| Professional Services | 42,500 | 4,200 | 14,000 | 5,000 | 8,000 | 73,700 | 600 | 1,500 | 0 |
| Program Supplies | 0 | 0 | 0 | 7,250 | 6,800 | 14,050 | 0 | 0 | 0 |
| Publications & Legal Notices | 1,000 | 300 | 0 | 0 | 0 | 1,300 | 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 | 0 | 900 | 9,000 | 9,900 | 0 | 0 | 0 |
| Rent/Lease - Equipment | 0 | 0 | 1,000 | 200 | 0 | 1,200 | 0 | 0 | 0 |
| Staff Development | 4,000 | 5,000 | 1,500 | 500 | 500 | 11,500 | 0 | 0 | 1,250 |
| Telephone | 6,000 | 15,000 | 3,000 | 2,500 | 2,400 | 28,900 | 2,000 | 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 | 3,000 | 0 | 1,000 | 4,000 | 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 | 199,540 | 3,423,396 | 309,779 | 167,278 | 373,370 | 4,473,363 | 35,850 | 24,500 | 8,900 |
| Revenues: | | | | | | | | | |
| Property Tax | 253,860 | 2,538,598 | 652,783 | 181,328 | 0 | 3,626,569 | 68,450 | 0 | 0 |
| ARC / Fire Plan Review Fees | 0 | 0 | 0 | 0 | 0 | 0 | 15,000 | 0 | 7,182 |
| Interest | 7,500 | 0 | 0 | 0 | 0 | 7,500 | 500 | 0 | 200 |
| Recreation Program Revenues | 0 | 0 | 0 | 128,708 | 171,016 | 299,724 | 0 | 0 | 0 |
| Administration Process Fees | 7,000 | 0 | 0 | 0 | 0 | 7,000 | 0 | 0 | 0 |
| JPA Reimbursements | 0 | 1,075,523 | 0 | 0 | 0 | 1,075,523 | 0 | 0 | 0 |
| Grant Reimbursements | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Special Events | 0 | 0 | 0 | 25,725 | 0 | 25,725 | 0 | 0 | 0 |
| Facility Use Revenue | 0 | 0 | 0 | 24,500 | 177,911 | 202,411 | 0 | 0 | 0 |
| Summer Spectacular | 0 | 0 | 0 | 55,000 | 0 | 55,000 | 0 | 0 | 0 |
| Franchise Fees | 160,000 | 0 | 0 | 0 | 0 | 160,000 | 0 | 0 | 0 |
| Sponsorships | 0 | 0 | 0 | 15,750 | 0 | 15,750 | 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 | 428,360 | 3,614,121 | 652,783 | 431,011 | 348,927 | 5,475,202 | 83,950 | 14,000 | 7,382 |
| Expenditures: | | | | | | | | | |
| Capital Equipment | 0 | 56,000 | 95,000 | 0 | 6,000 | 157,000 | 0 | 0 | 0 |
| Salaries and employee benefits | 264,000 | 79,800 | 264,500 | 216,500 | 171,700 | 996,500 | 60,908 | 0 | 4,700 |
| Services and supplies | 199,540 | 3,423,396 | 309,779 | 167,278 | 373,370 | 4,473,363 | 35,850 | 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 |

Cameron Park Community Services District
 General Fund, CCR Fund, Fire Training Fund, and Fire Prevention Fund Budgets
 For Fiscal Year Ended June 30, 2017
 Preliminary Budget Adopted June 15, 2016

Budgets FY 2016-17

| General Fund: | Administration | Fire & JPA | Parks | Recreation | Community Center | FY 2016-17 General Fund Preliminary Budget | FY 2016-17 CC&R Fund Budget | FY 2016-17 Fire Training Fund Budget | FY 2016-17 Fire Prevention Fund Budget |
|------------------------------------|-----------------------|-----------------------|-----------------|-------------------|-------------------------|---|--|---|---|
| Reserve for Capital Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL EXPENDITURES | 463,540 | 3,559,196 | 669,279 | 383,778 | 551,070 | 5,626,863 | 96,758 | 24,500 | 13,600 |
| Excess (deficit) | (35,180) | 54,925 | (16,496) | 47,233 | (202,143) | (151,661) | (12,808) | (10,500) | (6,218) |
| Contingency (from PY) | | 0 | | | | 0 | | | |
| Transfers In/(Out) of General Fund | | | | | | 0 | | | |
| Excess (deficit) | (35,180) | 54,925 | (16,496) | 47,233 | (202,143) | (151,661) | (12,808) | (10,500) | (6,218) |

**Cameron Park Community Services District - General Fund
Statement of Revenues & Expenditures - PRELIMINARY
through ONE months of the Year Ended June 30, 2017.**

17%

Current Year: FY 2016-17 YTD ACTUAL (PRELIMINARY)

| General Fund: | Administration | Fire & JPA | Parks | Recreation | Community Center | 07/31/16 Actual | FY 2016-17 General Fund Budget | Actual as % of Budget |
|--------------------------------------|-----------------------|-----------------------|---------------|-------------------|-------------------------|------------------------|---------------------------------------|------------------------------|
| Expenditures: | | | | | | | | |
| 5000 Salaries - Permanent | \$26,849 | \$0 | \$12,671 | \$6,308 | \$1,843 | \$47,672 | \$431,000 | 11% |
| 5010 Salaries - Seasonal/PT/Funded | 3,789 | 0 | 0 | 11,711 | 46,234 | 61,734 | 182,800 | 34% |
| 5135 Health - Retired | 25,757 | 7,396 | 21,650 | 21,772 | 0 | 76,575 | 129,000 | 59% |
| 5130 Health & Dental Insurance | 3,026 | 0 | 1,467 | 5,124 | 4,657 | 14,275 | 108,000 | 13% |
| 5140 Vision Insurance | 104 | 0 | 51 | 89 | 0 | 244 | 1,600 | 15% |
| 5150 Retirement Benefits (active) | 2,355 | 0 | 1,177 | 1,469 | 383 | 5,384 | 102,500 | 5% |
| 5160 Workers' Compensation | 1,030 | 875 | 1,545 | 927 | 1,030 | 5,406 | 9,500 | 57% |
| 5180 FICA/Medicare Contribution | 637 | 0 | 187 | 1,663 | 3,562 | 6,049 | 20,300 | 30% |
| 5190 UI/TT Contribution | 0 | 0 | 0 | 0 | 0 | 0 | 11,800 | 0% |
| Total salaries and benefits | 63,546 | 8,271 | 38,749 | 49,063 | 57,710 | 217,339 | 996,500 | 22% |
| 5209 Advertising/Marketing | 0 | 0 | 0 | 8,887 | 25 | 8,912 | 40,100 | 22% |
| 5210 Agency Administration Fee | 0 | 1,514 | 0 | 0 | 0 | 1,514 | 78,400 | 2% |
| 5215 Agriculture | 0 | 0 | 509 | 0 | 0 | 509 | 7,500 | 7% |
| 5220 Audit & Accounting | 0 | 0 | 0 | 0 | 0 | 0 | 25,000 | 0% |
| 5221 Bank Charges | 0 | 0 | 138 | 399 | 1,287 | 1,824 | 12,000 | 15% |
| 5230 Clothing/Uniforms | 0 | 0 | 76 | 0 | 0 | 76 | 4,400 | 2% |
| 5231 Computer Software | 0 | 673 | 677 | 781 | 3,065 | 5,196 | 13,200 | 39% |
| 5240 Contractual Services - other | 5,860 | 0 | 0 | 0 | 0 | 5,860 | 10,000 | 59% |
| 5235 Contractual Services | 0 | 2,664 | 10,445 | 0 | 6,037 | 19,146 | 225,890 | 8% |
| 5236 Contractual Services - Provider | 0 | 0 | 0 | 0 | 0 | 0 | 2,985,016 | 0% |
| 5250 Directors Compensation | 1,300 | 0 | 0 | 0 | 0 | 1,300 | 18,000 | 7% |
| 5260 EDC Department Agency | 1,247 | 1,247 | 1,247 | 1,247 | 0 | 4,989 | 4,200 | 119% |
| 5265 Educational Material | 0 | 0 | 0 | 0 | 0 | 0 | 1,000 | 0% |
| 5270 Elections | 0 | 0 | 0 | 0 | 0 | 0 | 10,000 | 0% |
| 5275 Equipment-Minor/Small Tools | 0 | 27 | 85 | 0 | 538 | 649 | 18,000 | 4% |
| 5282 Deposit Refund | 0 | 0 | 0 | 0 | 0 | 0 | 0 | #DIV/0! |
| 5285 Fire & Safety Supplies | 0 | 320 | 115 | 0 | 0 | 435 | 2,900 | 15% |
| 5295 Fire Turnouts | 0 | 0 | 0 | 0 | 0 | 0 | 21,000 | 0% |
| 5296 Fire-Volunteer/Resident | 0 | 0 | 0 | 0 | 0 | 0 | 29,200 | 0% |
| 5300 Food | 404 | 0 | 96 | 150 | 12 | 662 | 4,400 | 15% |
| 5305 Fuel | 0 | 7,047 | 0 | 0 | 0 | 7,047 | 73,000 | 10% |
| 5310 Government Fees/Permits | 0 | 1,514 | 1,891 | 0 | 0 | 3,404 | 15,150 | 22% |
| 5315 Household Supplies | 0 | 912 | 449 | 0 | 1,140 | 2,501 | 21,000 | 12% |
| 5316 Instructors | 0 | 0 | 0 | 3,873 | 5,985 | 9,858 | 60,700 | 16% |
| 5320 Insurance | 2,245 | 20,762 | 16,273 | 6,172 | 8,978 | 54,429 | 60,000 | 91% |
| 5335 Legal Services | 0 | 0 | 0 | 0 | 0 | 0 | 40,000 | 0% |
| 5345 Maintenance - Buildings | 0 | 461 | 366 | 0 | 5,921 | 6,747 | 44,200 | 15% |
| 5350 Maintenance - Equipment | 51 | 231 | 184 | 105 | 2,206 | 2,776 | 52,100 | 5% |
| 5355 Maintenance - Grounds | 0 | 644 | 1,053 | 0 | 218 | 1,914 | 50,500 | 4% |
| 5360 Maintenance - Radios & Phones | 0 | 0 | 0 | 0 | 0 | 0 | 2,000 | 0% |
| 5365 Maintenance - Tires & Tubes | 0 | 0 | 514 | 0 | 0 | 514 | 12,000 | 4% |
| 5370 Maintenance - Vehicles | 0 | 3,009 | 0 | 0 | 0 | 3,009 | 30,000 | 10% |
| 5375 Medical Supplies | 0 | 0 | 0 | 0 | 0 | 0 | 200 | 0% |
| 5380 Memberships & Subscriptions | 380 | 0 | 55 | 185 | 0 | 620 | 9,078 | 7% |
| 5385 Mileage Reimbursement | 0 | 0 | 0 | 0 | 0 | 0 | 5,500 | 0% |
| 5395 Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | #DIV/0! |
| 5400 Office Supplies | 803 | 46 | 292 | 126 | 138 | 1,405 | 10,850 | 13% |

**Cameron Park Community Services District - General Fund
Statement of Revenues & Expenditures - PRELIMINARY
through ONE months of the Year Ended June 30, 2017.**

17%

Current Year: FY 2016-17 YTD ACTUAL (PRELIMINARY)

| General Fund: | Administration | Fire & JPA | Parks | Recreation | Community Center | 07/31/16 Actual | FY 2016-17 General Fund Budget | Actual as % of Budget |
|---|-----------------------|-----------------------|--------------------|-------------------|-------------------------|------------------------|---------------------------------------|------------------------------|
| 5405 Pool Chemicals | 0 | 0 | 14,567 | 0 | 2,895 | 17,461 | 56,029 | 31% |
| 5410 Postage | 94 | 0 | 0 | 0 | 0 | 94 | 1,900 | 5% |
| 5415 Printing | 0 | 0 | 0 | 0 | 0 | 0 | 1,350 | 0% |
| 5420 Professional Services | 690 | 110 | 152 | 497 | 727 | 2,175 | 73,700 | 3% |
| 5421 Program Supplies | 0 | 0 | 0 | 2,963 | 1,065 | 4,029 | 14,050 | 29% |
| 5425 Publications & Legal Notices | 51 | 0 | 0 | 0 | 0 | 51 | 1,300 | 4% |
| 5430 Radios | 0 | 0 | 0 | 0 | 0 | 0 | 500 | 0% |
| 5431 Refund-Activity | 0 | 0 | 0 | 0 | 0 | 0 | 0 | #DIV/0! |
| 5435 Rent/Lease - Buildings | 0 | 0 | 0 | 0 | 0 | 0 | 9,900 | 0% |
| 5440 Rent/Lease - Equipment | 0 | 81 | 0 | 0 | 0 | 81 | 1,200 | 7% |
| 5455 Staff Development | 0 | 0 | 80 | 0 | 0 | 80 | 11,500 | 1% |
| 5470 Telephone | 522 | 1,361 | 407 | 505 | 1,514 | 4,308 | 28,900 | 15% |
| 5480 Travel/Lodging | 0 | 0 | 0 | 0 | 0 | 0 | 2,000 | 0% |
| 5490 Utilities - Water | 0 | 0 | 6,669 | 0 | 0 | 6,669 | 55,750 | 12% |
| 5492 Utilities - Electricity / Gas | 0 | 0 | 17,443 | 0 | 0 | 17,443 | 145,300 | 12% |
| 5500 Vandalism | 0 | 0 | 52 | 0 | 0 | 52 | 4,000 | 1% |
| 5466 Summer Spectacular | 0 | 0 | 0 | 0 | 0 | 0 | 52,000 | 0% |
| 5465 Special Events Expense | 0 | 0 | 0 | 0 | 0 | 0 | 17,500 | 0% |
| Total services and supplies | 13,646 | 42,622 | 73,832 | 25,890 | 41,749 | 197,739 | 4,473,363 | 4% |
| Revenues: | | | | | | | | |
| Property Tax | 0 | 0 | 0 | 0 | 0 | 0 | 3,626,569 | 0% |
| Interest | 0 | 0 | 0 | 0 | 0 | 0 | 7,500 | 0% |
| Recreation Program Revenue | 0 | 0 | 0 | 29,523 | 39,850 | 69,372 | 299,724 | 23% |
| Administration Process Fees | 0 | 0 | 0 | 0 | 0 | 0 | 7,000 | 0% |
| JPA Reimbursements | 0 | 0 | 0 | 0 | 0 | 0 | 1,075,523 | 0% |
| Grant Reimbursement | 0 | 0 | 0 | 0 | 0 | 0 | 0 | #DIV/0! |
| Facility Use Revenue | 0 | 0 | 0 | 1,953 | 51,394 | 53,347 | 202,411 | 26% |
| Special Events | 0 | 0 | 0 | 0 | 0 | 0 | 80,725 | 0% |
| Franchise Fees | 0 | 0 | 0 | 0 | 0 | 0 | 160,000 | 0% |
| Other Income | 0 | 0 | 0 | 0 | 0 | 0 | 0 | no budget |
| Sponsorships | 0 | 0 | 0 | 0 | 0 | 0 | 15,750 | 0% |
| Fire Engines Lease & Purchase | 0 | 0 | 0 | 0 | 0 | 0 | 0 | no budget |
| Total revenues | 0 | 0 | 0 | 31,475 | 91,244 | 122,719 | 5,475,202 | 2% |
| Expenditures: | | | | | | | | |
| Salaries and employee benefits | 63,546 | 8,271 | 38,749 | 49,063 | 57,710 | 217,339 | 996,500 | 22% |
| Services and supplies | 13,646 | 42,622 | 73,832 | 25,890 | 41,749 | 197,739 | 4,473,363 | 4% |
| Capital Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 157,000 | 0% |
| 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 | 77,193 | 50,893 | 112,580 | 74,953 | 99,458 | 415,078 | 5,626,863 | 7% |
| Excess (deficit) | (\$77,193) | (\$50,893) | (\$112,580) | (\$43,478) | (\$8,215) | (\$292,359) | (\$151,661) | |
| Contingency | | | | | | | | |
| Transfers In/(Out) of General Fund | | | | | | | | |
| Excess (deficit) | (\$77,193) | (\$50,893) | (\$112,580) | (\$43,478) | (\$8,215) | (\$292,359) | (\$151,661) | |

Cameron Park Community Service District - Administration
Statement of Revenues & Expenditures - PRELIMINARY
For the Year ended June 30, 2017; Compared to Prior Fiscal Years ended June 30, 2014-2016 and the Annual Budget for FY 2016-17

| Administration | Actual FY 2013-14 | Actual FY 2014-15 | Actual FY 2015-16 | YTD as of 8/31/2015 | MTD as of 8/31/2015 | YTD as of 8/31/2016 | MTD as of 8/31/2016 | Annual Budget FY 2016-17 | YTD Actual as % of Budget |
|---|----------------------|----------------------|----------------------|------------------------|------------------------|------------------------|------------------------|--------------------------------|------------------------------------|
| Revenues: | | | | | | | | | |
| Property Tax | \$227,540 | \$239,099 | \$237,558 | \$0 | \$0 | \$0 | \$0 | \$253,860 | 0% |
| Franchise Fees | 160,778 | 163,396 | 160,367 | 0 | 0 | 0 | 0 | 160,000 | 0% |
| Admin. Fee | 7,500 | 7,500 | 7,500 | 0 | 0 | 0 | 0 | 7,000 | 0% |
| Reimbursement | 4,546 | 9,728 | 6,082 | 0 | 0 | 0 | 0 | 0 | -% |
| Interest | 8,807 | 6,430 | 503 | 0 | 0 | 0 | 0 | 7,500 | 0% |
| Other Income | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -% |
| Total revenues | 409,172 | 426,152 | 412,009 | 0 | 0 | 0 | 0 | 428,360 | 0% |
| Expenditures: | | | | | | | | | |
| 5000 Salaries - Permanent | 98,137 | 138,389 | 147,709 | 28,129 | 11,252 | 26,849 | 15,048 | 156,000 | 17% |
| 5010 Salaries - Seasonal/PT funded | 12,003 | 7,799 | 17,472 | 4,228 | 2,353 | 3,789 | 1,997 | 23,800 | 16% |
| 5135 Health - Retired | 25,333 | 22,380 | 22,026 | 3,789 | 2,589 | 25,757 | 1,395 | 25,000 | 103% |
| 5130 Health & Dental Insurance | 9,276 | 12,313 | 16,404 | 3,003 | 2,886 | 3,026 | 1,631 | 19,000 | 16% |
| 5140 Vision Insurance | 187 | 183 | 304 | 75 | 50 | 104 | 52 | 300 | 35% |
| 5150 Retirement Benefits (active) | 20,599 | 27,830 | 36,154 | 2,407 | 1,089 | 2,355 | 1,144 | 35,000 | 7% |
| 5160 Workers' Compensation | 550 | 659 | 824 | 412 | 412 | 1,030 | 515 | 1,000 | 103% |
| 5180 FICA/Medicare Contribution | 2,302 | 2,392 | 3,234 | 515 | 217 | 637 | 350 | 2,500 | 25% |
| 5190 UI/TT Contribution | 963 | 1,732 | 2,239 | 0 | 0 | 0 | 0 | 1,400 | 0% |
| Salaries & benefits | 169,350 | 213,675 | 246,365 | 42,558 | 20,847 | 63,546 | 22,132 | 264,000 | 24% |
| 5209 Advertising/Marketing | 582 | 2,636 | 548 | 0 | 0 | 0 | 0 | 600 | 0% |
| 5210 Agency Administration Fee | 4,314 | 3,363 | 5,404 | 0 | 0 | 0 | 0 | 5,500 | 0% |
| 5215 Agriculture | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -% |
| 5220 Audit & Accounting | 26,358 | 16,800 | 20,445 | 0 | 0 | 0 | 0 | 20,000 | 0% |
| 5221 Bank Charges | 2,455 | 1,807 | 1,343 | 0 | 0 | 0 | 0 | 2,500 | 0% |
| 5230 Clothing/Uniforms | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -% |
| 5231 Computer Software | 2,021 | 4,564 | 2,723 | 710 | 0 | 0 | 0 | 2,000 | 0% |
| 5235 Contractual Services - Other | 129,701 | 51,879 | 0 | 0 | 0 | 5,860 | 5,111 | 37,440 | 16% |
| 5240 Temporary Help Contractual Service | 27,365 | 3,500 | 37,065 | 6,850 | 4,840 | 0 | 0 | 0 | -% |
| 5250 Director Comp | 0 | 6,600 | 13,600 | 500 | 200 | 1,300 | 1,300 | 18,000 | 7% |
| 5260 EDC Department Agency | 842 | 749 | 1,760 | 1,760 | 1,760 | 1,247 | 0 | 1,800 | 69% |
| 5265 Educational Material | 0 | 138 | 0 | 0 | 0 | 0 | 0 | 300 | 0% |
| 5270 Elections | 0 | 9,727 | 0 | 0 | 0 | 0 | 0 | 10,000 | 0% |
| 5265 Equipment-Minor/Small | 173 | 3,949 | 0 | 0 | 0 | 0 | 0 | 500 | 0% |
| 5300 Food | 951 | 875 | 1,395 | 28 | 28 | 404 | 278 | 700 | 58% |
| 5305 Fuel | 1,138 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -% |
| 5310 Government Fees/Permits | 53 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -% |
| 5315 Household Supplies | 0 | 23 | 17 | 0 | 0 | 0 | 0 | 0 | -% |
| 5320 Insurance | 2,619 | 2,833 | 2,874 | 2,499 | 0 | 2,245 | 0 | 3,000 | 75% |
| 5335 Legal Services | 40,680 | 39,038 | 32,990 | 0 | 0 | 0 | 0 | 30,000 | 0% |
| 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 | 1,282 | 609 | 724 | 45 | 45 | 51 | (0) | 600 | 8% |
| 5355 Maintenance - Grounds | 0 | 0 | 463 | 0 | 0 | 0 | 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, 2017; Compared to Prior Fiscal Years ended June 30, 2014-2016 and the Annual Budget for FY 2016-17

| | Actual | Actual | Actual | YTD as of | MTD as of | YTD as of | MTD as of | Annual | YTD |
|---|-------------------|-----------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-----------|
| Administration | FY 2013-14 | FY 2014-15 | FY 2015-16 | 8/31/2015 | 8/31/2015 | 8/31/2016 | 8/31/2016 | Budget | Actual |
| | | | | | | | | FY 2016-17 | as % of |
| | | | | | | | | | Budget |
| 5380 Memberships & Subscriptions | 5,881 | 6,666 | 8,354 | 325 | 170 | 380 | 225 | 7,500 | 5% |
| 5385 Mileage Reimbursement | 0 | 209 | 641 | 0 | 0 | 0 | 0 | 300 | 0% |
| 5395 Miscellaneous | 0 | 0 | 20 | 0 | 0 | 0 | 0 | 0 | -% |
| 5400 Office Supplies | 2,494 | 2,413 | 4,010 | 1,370 | 1,374 | 803 | 801 | 3,000 | 27% |
| 5410 Postage | 766 | 882 | 1,084 | 98 | 98 | 94 | 0 | 1,000 | 9% |
| 5415 Printing | 99 | 341 | 95 | 0 | 0 | 0 | 0 | 300 | 0% |
| 5420 Professional Services | 1,144 | 27,071 | 55,958 | 705 | 705 | 690 | 350 | 42,500 | 2% |
| 5425 Publications & Legal Notices | 288 | 493 | 986 | 400 | 400 | 51 | 17 | 1,000 | 5% |
| 5435 Rent/Lease - Buildings | 0 | 15 | 153 | 0 | 0 | 0 | 0 | 0 | -% |
| 5440 Rent/Lease - Equipment | 38 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -% |
| 5455 Staff Development | 139 | 3,494 | 958 | 10 | 10 | 0 | 0 | 4,000 | 0% |
| 5470 Telephone | 2,216 | 2,724 | 7,251 | 289 | 289 | 522 | 223 | 6,000 | 9% |
| 5480 Travel/Lodging | 0 | 595 | 647 | 0 | 0 | 0 | 0 | 1,000 | 0% |
| 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 | 20 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -% |
| 5625 | 8,170 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -% |
| Total services & supplies | 261,790 | 193,990 | 201,509 | 15,589 | 9,920 | 13,646 | 8,304 | 199,540 | 7% |
| Salaries & benefits | 169,350 | 213,675 | 246,365 | 42,558 | 20,847 | 63,546 | 22,132 | 264,000 | 24% |
| Total expenditures | 431,140 | 407,666 | 447,873 | 58,146 | 30,766 | 77,193 | 30,436 | 463,540 | 17% |
| Total revenues | 409,172 | 426,152 | 412,009 | 0 | 0 | 0 | 0 | 428,360 | 0% |
| Surplus/(deficit) | (\$21,968) | \$18,486 | (\$35,864) | (\$58,146) | (\$30,766) | (\$77,193) | (\$30,436) | (\$35,180) | |
| Transfers In/(Out) of General Fund | | | | | | | | | |

**Cameron Park Community Services District - Fire
Statement of Revenues & Expenditures - PRELIMINARY
For the Year ended June 30, 2017; Compared to Prior Fiscal Years ended June 30, 2014-2016 and the Annual Budget for FY 2016-17**

| Fire | Actual FY 2013-14 | Actual FY 2014-15 | Actual FY 2015-16 | YTD as of 8/31/2015 | MTD as of 8/31/2015 | YTD as of 8/31/2016 | MTD as of 8/31/2016 | Annual Budget FY 2016-17 | YTD Actual as % of Budget |
|---------------------------------------|----------------------|----------------------|----------------------|------------------------|------------------------|------------------------|------------------------|--------------------------------|------------------------------------|
| Revenues: | | | | | | | | | |
| Property Tax | \$2,275,403 | \$2,390,981 | \$2,375,577 | \$0 | \$0 | \$0 | \$0 | \$2,538,598 | 0% |
| JPA Reimbursement | 989,719 | 1,063,792 | 1,026,240 | 0 | 0 | 0 | 0 | 1,075,523 | 0% |
| Grant Reimbursement | 162,787 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -% |
| Fire Equipment Fund Reimbursement | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -% |
| Reimbursement Engines | 4,280 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -% |
| Fire Engine Lease | 45,950 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -% |
| Salary Savings | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -% |
| Total revenues | 3,478,139 | 3,454,774 | 3,401,817 | 0 | 0 | 0 | 0 | 3,614,121 | 0% |
| Expenditures: | | | | | | | | | |
| 5000 Salaries - Permanent | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -% |
| 5010 Salaries - Seasonal/PT funded | 5,572 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -% |
| 5135 Health - Retired | 46,647 | 41,557 | 75,008 | 0 | 0 | 7,396 | (26,030) | 78,000 | 9% |
| 5160 Workers' Compensation | 935 | 1,120 | 1,400 | 0 | 0 | 875 | 0 | 1,800 | 49% |
| 5180 FICA/Medicare Contribution | 426 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -% |
| 5190 UI/TT Contribution | 54 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -% |
| Salaries & benefits | 53,634 | 42,677 | 76,408 | 0 | 0 | 8,271 | (26,030) | 79,800 | 10% |
| 5209 Advertising/Marketing | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -% |
| 5210 Agency Administration Fee | 43,145 | 33,625 | 54,039 | 0 | 0 | 1,514 | 1,514 | 55,000 | 3% |
| 5215 Agriculture | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -% |
| 5220 Audit & Accounting | 5,000 | 5,000 | 5,000 | 0 | 0 | 0 | 0 | 5,000 | 0% |
| 5221 Bank Charges | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -% |
| 5230 Clothing/Uniforms | 3,000 | 2,920 | 2,446 | 0 | 0 | 0 | 0 | 2,500 | 0% |
| 5231 Computer Software | 1,344 | 1,010 | 1,110 | 710 | 710 | 673 | 673 | 2,500 | 27% |
| 5235 Contractual Services - Other | 25,739 | 27,341 | 34,897 | 0 | 0 | 2,664 | 2,664 | 56,730 | 5% |
| 5236 Contractual Services - Provider | 2,666,439 | 2,651,400 | 2,980,486 | 0 | 0 | 0 | 0 | 3,285,016 | 0% |
| Contractual Services - Salary Savings | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (300,000) | 0% |
| 5250 Director Comp | 0 | 749 | 0 | 0 | 0 | 0 | 0 | 0 | -% |
| 5260 EDC Department Agency | 842 | 0 | 880 | 0 | 0 | 1,247 | 0 | 800 | 156% |
| 5265 Educational Material | 57 | 0 | 2,136 | 0 | 0 | 0 | 0 | 0 | -% |
| 5270 Elections | 0 | 2,041 | 0 | 0 | 0 | 0 | 0 | 0 | -% |
| 5275 Equipment-Minor/Small | 1,954 | 1,561 | 1,394 | 0 | 0 | 27 | 27 | 2,000 | 1% |
| 5285 Fire & Safety Supplies | 3,000 | 18,318 | 1,812 | 0 | 0 | 320 | 320 | 1,500 | 21% |
| 5295 Fire Turnouts | 18,632 | 16,785 | 27,054 | 0 | 0 | 0 | 0 | 21,000 | 0% |
| 5296 Fire-Volunteer/Resident | 21,480 | 720 | 12,520 | 0 | 0 | 0 | 0 | 29,200 | 0% |
| 5300 Food | 1,582 | 53,635 | 539 | 0 | 0 | 0 | 0 | 1,000 | 0% |
| 5305 Fuel | 70,377 | 508 | 37,839 | 3,177 | 3,177 | 7,047 | 5,442 | 62,000 | 11% |
| 5310 Government Fees/Perm | 1,868 | 6,569 | 2,076 | 1,496 | 1,496 | 1,514 | (0) | 2,650 | 57% |
| 5315 Household Supplies | 6,660 | 26,276 | 9,047 | 0 | 0 | 912 | 912 | 6,000 | 15% |
| 5320 Insurance | 24,212 | 9,764 | 23,997 | 23,114 | 23,114 | 20,762 | (0) | 21,600 | 96% |
| 5335 Legal Services | 0 | 10,228 | 19,504 | 0 | 0 | 0 | 0 | 10,000 | 0% |
| 5345 Maintenance - Buildings | 7,466 | 18,300 | 8,294 | 0 | 0 | 461 | 461 | 26,200 | 2% |
| 5350 Maintenance - Equipment | 16,806 | 2,876 | 18,060 | 66 | 66 | 231 | 231 | 25,000 | 1% |
| 5355 Maintenance - Grounds | 2,165 | 1,947 | 2,598 | 0 | 0 | 644 | 454 | 3,000 | 21% |
| 5360 Maintenance - Radios & Phones | 3,309 | 9,719 | 1,923 | 0 | 0 | 0 | 0 | 2,000 | 0% |
| 5365 Maintenance - Tires & Tubes | 7,158 | 20,385 | 10,605 | 0 | 0 | 0 | 0 | 12,000 | 0% |
| 5370 Maintenance - Vehicles | 20,985 | 0 | 19,546 | 0 | 0 | 3,009 | 2,895 | 20,000 | 15% |
| 5375 Medical Supplies | 0 | 863 | 0 | 0 | 0 | 0 | 0 | 0 | -% |

Cameron Park Community Services District - Fire
Statement of Revenues & Expenditures - PRELIMINARY
For the Year ended June 30, 2017; Compared to Prior Fiscal Years ended June 30, 2014-2016 and the Annual Budget for FY 2016-17

| | Actual FY 2013-14 | Actual FY 2014-15 | Actual FY 2015-16 | YTD as of 8/31/2015 | MTD as of 8/31/2015 | YTD as of 8/31/2016 | MTD as of 8/31/2016 | Annual Budget FY 2016-17 | YTD Actual as % of Budget |
|---|----------------------|----------------------|----------------------|------------------------|------------------------|------------------------|------------------------|--------------------------------|------------------------------------|
| Fire | | | | | | | | | |
| 5380 Memberships & Subscriptions | 962 | 0 | 674 | 0 | 0 | 0 | 0 | 850 | 0% |
| 5385 Mileage Reimbursement | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -% |
| 5395 Miscellaneous | 4,327 | 3,550 | 53 | 0 | 0 | 0 | 0 | 0 | -% |
| 5400 Office Supplies | 3,748 | 540 | 4,401 | 0 | 0 | 46 | 46 | 4,000 | 1% |
| 5410 Postage | 192 | 20 | 196 | 0 | 0 | 0 | 0 | 500 | 0% |
| 5415 Printing | 0 | 5,402 | 85 | 0 | 0 | 0 | 0 | 350 | 0% |
| 5420 Professional Services | 1,910 | 358 | 2,295 | 0 | 0 | 110 | 110 | 4,200 | 3% |
| 5425 Publications & Legal Notices | 35 | 403 | 0 | 0 | 0 | 0 | 0 | 300 | 0% |
| 5430 Radios | 0 | 0 | 484 | 0 | 0 | 0 | 0 | 500 | 0% |
| 5440 Rent/Lease - Equip | | 5,000 | 0 | 0 | 0 | 81 | 35 | 0 | -% |
| 5455 Staff Development | 5,536 | 12,684 | 9,835 | 47 | 47 | 0 | 0 | 5,000 | 0% |
| 5470 Telephone | 15,086 | 25 | 11,916 | 157 | 157 | 1,361 | 631 | 15,000 | 9% |
| 5480 Travel/Lodging | 840 | 0 | 153 | 0 | 0 | 0 | (1) | 1,000 | 0% |
| 5486 Tuition | 0 | | 0 | 0 | 0 | 0 | 0 | 0 | -% |
| 5490 Utilities - Water | 8,435 | 9,404 | 6,604 | 0 | 0 | 0 | 0 | 12,000 | 0% |
| 5492 Utilities - Electricity / Gas | 27,397 | 25,316 | 27,051 | 0 | 0 | 0 | 0 | 27,000 | 0% |
| 5625 Capital Equipment | 220,261 | 10,755 | 14,177 | 0 | 0 | 0 | 0 | 56,000 | 0% |
| Reserve for Capital Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -% |
| Fire Engine purchase and Fire Engine | 45,950 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -% |
| Total services & supplies | 3,287,898 | 2,995,997 | 3,355,725 | 28,767 | 28,767 | 42,622 | 16,412 | 3,479,396 | 1% |
| Salaries & benefits | 53,634 | 42,677 | 76,408 | 0 | 0 | 8,271 | (26,030) | 79,800 | 10% |
| Total expenditures | 3,341,532 | 3,038,674 | 3,432,134 | 28,767 | 28,767 | 50,893 | (9,617) | 3,559,196 | 1% |
| Total revenues | 3,478,139 | 3,454,774 | 3,401,817 | 0 | 0 | 0 | 0 | 3,614,121 | 0% |
| Surplus/(deficit) | \$136,608 | \$416,100 | (\$30,316) | (\$28,767) | (\$28,767) | (\$50,893) | \$9,617 | \$54,925 | |
| Transfers In/(Out) of General Fund | | | | | | | | | |
| Net Surplus/(deficit) | \$136,608 | \$416,100 | (\$30,316) | (\$28,767) | (\$28,767) | (\$50,893) | \$9,617 | \$54,925 | |

**Cameron Park Community Services District - Parks
Statement of Revenues & Expenditures - PRELIMINARY
For the Year ended June 30, 2017; Compared to Prior Fiscal Years ended June 30, 2014-2016 and the Annual Budget for FY 2016-17**

| Parks | Actual FY 2013-14 | Actual FY 2014-15 | Actual FY 2015-16 | YTD as of 8/31/2015 | MTD as of 8/31/2015 | YTD as of 8/31/2016 | MTD as of 8/31/2016 | Annual Budget FY 2016-17 | YTD Actual as % of Budget |
|---|----------------------|----------------------|----------------------|------------------------|------------------------|------------------------|------------------------|--------------------------------|------------------------------------|
| Revenues: | | | | | | | | | |
| 4110 Property Tax | \$585,103 | \$614,823 | \$610,863 | \$0 | \$0 | \$0 | \$0 | \$652,783 | 0% |
| 4600 Other Income | 3,670 | 4,302 | 0 | 0 | 0 | 0 | 0 | 0 | -% |
| 4190 Parks/Field Use Fees | 0 | 100 | 0 | 0 | 0 | 0 | 0 | 0 | -% |
| Total revenues | 588,773 | 619,226 | 610,863 | 0 | 0 | 0 | 0 | 652,783 | 0% |
| Expenditures: | | | | | | | | | |
| 5000 Salaries - Permanent | 149,653 | 163,043 | 175,305 | 20,811 | 20,811 | 12,671 | 6,547 | 154,000 | 8% |
| 5010 Salaries - Seasonal/PT funded | 0 | 0 | 0 | 812 | 812 | 0 | 0 | 0 | -% |
| 5135 Health - Retired | 0 | 0 | 7,885 | 0 | 0 | 21,650 | 1,433 | 26,000 | 83% |
| 5130 Health & Dental Insurance | 40,394 | 40,548 | 21,940 | (471) | (471) | 1,467 | 898 | 42,000 | 3% |
| 5140 Vision Insurance | 645 | 764 | 564 | 62 | 62 | 51 | 0 | 600 | 9% |
| 5150 Retirement Benefits (active) | 35,193 | 39,883 | 37,286 | 2,537 | 2,537 | 1,177 | 581 | 34,000 | 3% |
| 5160 Workers' Compensation | 1,650 | 1,977 | 2,471 | 0 | 0 | 1,545 | 0 | 2,900 | 53% |
| 5180 FICA/Medicare Contribution | 2,346 | 2,408 | 2,567 | 319 | 319 | 187 | 95 | 3,200 | 6% |
| 5190 UI/TT Contribution | 1,643 | 1,628 | 1,302 | 0 | 0 | 0 | 0 | 1,800 | 0% |
| Salaries & benefits | 231,524 | 250,252 | 249,319 | 24,069 | 24,069 | 38,749 | 9,554 | 264,500 | 15% |
| 4209 Advertising/Marketing | 0 | 0 | 169 | 0 | 0 | 0 | 0 | 0 | |
| 5210 Agency Administration Fee | 11,094 | 8,646 | 13,896 | 0 | 0 | 0 | 0 | 14,200 | 0% |
| 5215 Agriculture | 8,414 | 8,465 | 9,155 | 0 | 0 | 509 | 509 | 6,000 | 8% |
| 5220 Audit & Accounting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -% |
| 5221 Bank Charges | 0 | 0 | 0 | 0 | 0 | 138 | 138 | 0 | -% |
| 5230 Clothing/Uniforms | 1,832 | 1,528 | 1,696 | 0 | 0 | 76 | 76 | 1,500 | 5% |
| 5231 Computer Software | 793 | 808 | 710 | 710 | 710 | 677 | 677 | 1,200 | 56% |
| 5235 Temporary Help Contractual Service | 40,426 | 46,237 | 104,085 | 0 | 0 | 10,445 | 10,058 | 40,000 | 26% |
| 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 | 842 | 749 | 880 | 0 | 0 | 1,247 | 0 | 800 | 156% |
| 5265 Educational Material | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 200 | 0% |
| 5270 Elections | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -% |
| 5275 Equipment-Minor/small | 3,085 | 4,296 | 8,767 | 0 | 0 | 85 | 0 | 10,000 | 1% |
| 5285 Fire & Safety Sup | 333 | 139 | 842 | 0 | 0 | 115 | 0 | 400 | 29% |
| 5300 Food | 76 | 222 | 530 | 0 | 0 | 96 | 96 | 300 | 32% |
| 5305 Fuel | 5,139 | 6,596 | 5,543 | 0 | 0 | 0 | 0 | 11,000 | 0% |
| 5310 Government Fees/Perm | 6,746 | 5,576 | 8,856 | 0 | 0 | 1,891 | 1,891 | 8,000 | 24% |
| 5315 Household Supplies | 5,918 | 6,164 | 11,263 | 0 | 0 | 449 | 445 | 6,000 | 7% |
| Internet | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -% |
| 5320 Insurance | 18,966 | 20,476 | 18,116 | 18,116 | 18,116 | 16,273 | 0 | 17,400 | 94% |
| 5335 Legal Services | 0 | 1,540 | 4,064 | 0 | 0 | 0 | 0 | 0 | -% |
| 5345 Maintenance - Buildings | 5,239 | 14,654 | 7,287 | 0 | 0 | 366 | 341 | 6,000 | 6% |

Cameron Park Community Services District - Parks
Statement of Revenues & Expenditures - PRELIMINARY
For the Year ended June 30, 2017; Compared to Prior Fiscal Years ended June 30, 2014-2016 and the Annual Budget for FY 2016-17

| | Actual | Actual | Actual | YTD as of | MTD as of | YTD as of | MTD as of | Annual | YTD |
|---|-----------------|-------------------|--------------------|-------------------|-------------------|--------------------|-------------------|-------------------|------------|
| Parks | FY 2013-14 | FY 2014-15 | FY 2015-16 | 8/31/2015 | 8/31/2015 | 8/31/2016 | 8/31/2016 | Budget | Actual |
| | | | | | | | | FY 2016-17 | as % of |
| | | | | | | | | | Budget |
| 5350 Maintenance - Equipment | 11,317 | 33,573 | 17,089 | 0 | 0 | 184 | 0 | 12,000 | 2% |
| 5355 Maintenance - Grounds | 21,859 | 38,876 | 47,077 | 590 | 590 | 1,053 | 539 | 45,000 | 2% |
| 5360 Maintenance - Radios & Phones | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -% |
| 5365 Maintenance - Tires & Tubes | 27 | 0 | 1,689 | 0 | 0 | 514 | 514 | 0 | -% |
| 5370 Maintenance - Vehicles | 6,556 | 5,580 | 12,863 | 0 | 0 | 0 | 0 | 10,000 | 0% |
| 5375 Medical Supplies | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -% |
| 5380 Memberships & Subscriptions | 0 | 60 | 108 | 0 | 0 | 55 | 55 | 500 | 11% |
| 5385 Mileage Reimbursement | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -% |
| 5395 Miscellaneous | 1,950 | 0 | 44 | 0 | 0 | 0 | 0 | 0 | -% |
| 5400 Office Supplies | 1,722 | 1,720 | 2,489 | 0 | 0 | 292 | 292 | 1,150 | 25% |
| 5405 Pool Chemicals | 37,036 | 30,297 | 37,930 | 0 | 0 | 14,567 | 14,567 | 27,129 | 54% |
| 5410 Postage | 6 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -% |
| 5415 Printing | 81 | 87 | 176 | 0 | 0 | 0 | 0 | 500 | 0% |
| 5420 Professional Services | 10,366 | 22,425 | 25,745 | 0 | 0 | 152 | 102 | 14,000 | 1% |
| 5425 Publications & Legal Notices | 0 | 162 | 710 | 0 | 0 | 0 | 0 | 0 | -% |
| 5430 Radios | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -% |
| 5435 Rent/Lease - Buildings | 0 | 60 | 0 | 0 | 0 | 0 | 0 | 0 | -% |
| 5440 Rent/Lease - Equipment | 1,098 | 1,312 | 771 | 0 | 0 | 0 | 0 | 1,000 | 0% |
| 5455 Staff Development | 240 | 0 | 205 | 0 | 0 | 80 | 80 | 1,500 | 5% |
| 5470 Telephone | 1,425 | 3,631 | 936 | 17 | 17 | 407 | 407 | 3,000 | 14% |
| 5480 Travel/Lodging | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -% |
| 5490 Utilities - Water | 26,963 | 26,310 | 27,229 | 0 | 0 | 6,669 | 6,669 | 28,000 | 24% |
| 5492 Utilities - Electricity / Gas | 38,339 | 37,925 | 41,524 | 0 | 0 | 17,443 | 17,443 | 40,000 | 44% |
| 5500 Vandalism | (36) | 320 | 7,864 | 0 | 0 | 52 | 38 | 3,000 | 2% |
| 5625 Capital Equipment | 19,945 | 71,086 | 100,723 | 0 | 0 | 0 | 0 | 95,000 | 0% |
| Total services & supplies | 287,794 | 399,521 | 521,032 | 19,434 | 19,434 | 73,832 | 54,936 | 404,779 | 18% |
| Salaries & benefits | 231,524 | 250,252 | 249,319 | 24,069 | 24,069 | 38,749 | 9,554 | 264,500 | 15% |
| Total expenditures | 519,317 | 649,773 | 770,352 | 43,503 | 43,503 | 112,580 | 64,490 | 669,279 | 17% |
| Total revenues | 588,773 | 619,226 | 610,863 | 0 | 0 | 0 | 0 | 652,783 | 0% |
| Surplus/(deficit) | \$69,456 | (\$30,547) | (\$159,489) | (\$43,503) | (\$43,503) | (\$112,580) | (\$64,490) | (\$16,496) | |
| Transfers In/(Out) of General Fund | | | | | | | | | |

Cameron Park Community Services District - Recreation
Statement of Revenues & Expenditures - PRELIMINARY
For the Year ended June 30, 2017; Compared to Prior Fiscal Years ended June 30, 2014-2016 and the Annual Budget for FY 2016-17

| Recreation | Actual FY 2013-14 | Actual FY 2014-15 | Actual FY 2015-16 | YTD as of 8/31/2015 | MTD as of 8/31/2015 | YTD as of 8/31/2016 | MTD as of 8/31/2016 | Annual Budget FY 2016-17 | YTD Actual as % of Budget |
|------------------------------------|----------------------|----------------------|----------------------|------------------------|------------------------|------------------------|------------------------|--------------------------------|------------------------------------|
| Revenues: | | | | | | | | | |
| 4110 Property Tax | \$162,529 | \$170,784 | \$169,684 | \$0 | \$0 | \$0 | \$0 | \$181,328 | 0% |
| 4145 Youth Programs | 6,937 | 12,968 | 8,378 | 977 | 977 | 651 | 651 | 5,434 | 12% |
| 4146 Adult Programs | 4,795 | 6,318 | 6,085 | 64 | 64 | 445 | 241 | 1,956 | 23% |
| 4147 Youth Sports | 32,157 | 41,733 | 46,979 | 1,453 | 1,453 | 4,580 | 4,556 | 26,420 | 17% |
| 4148 Adult Sports | 767 | 5,602 | 5,061 | 0 | 0 | 177 | 177 | 3,948 | 4% |
| 4149 Sport Camp Revenues | 12,149 | 9,196 | 18,634 | 850 | 850 | 5,817 | 4,949 | 10,386 | 56% |
| 4170 Special Events | 26,854 | 26,322 | 34,543 | 485 | 485 | 5,072 | 4,937 | 25,725 | 20% |
| 4195 Special Event Rental | 8,610 | 5,026 | 544 | 0 | 0 | 90 | 90 | 0 | -% |
| 4180 CP Lake Kiosk/Day Pass | 28,780 | 29,652 | 28,591 | 8,567 | 8,567 | 9,317 | 20,176 | 33,600 | 28% |
| 4181 CP Lake Season Pass | 22,538 | 20,687 | 36,423 | 526 | 526 | 795 | 2,237 | 20,291 | 4% |
| 4182 CP Lake Reservations | 8,622 | 5,714 | 5,119 | 909 | 909 | 1,573 | 985 | 8,190 | 19% |
| 4183 Summer Kids Camp | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 4,183 | 0% |
| 4184 CP Lake Concessions | 8,782 | 5,540 | 5,327 | 1,459 | 1,459 | 2,579 | 976 | 8,000 | 32% |
| 4190 Park/Field Use Fees | 27,154 | 21,370 | 20,736 | 0 | 0 | 380 | 380 | 24,500 | 2% |
| 4255 Sponsorships | 13,803 | 5,264 | 6,926 | 0 | 0 | 0 | 0 | 15,750 | 0% |
| 4220 Summer Spectacular | 50,942 | 51,331 | 34,039 | 0 | 0 | 0 | 0 | 55,000 | 0% |
| 4255 Sponsorships Ads | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -% |
| Brochure Ads | 2,393 | 1,000 | 1,325 | 0 | 0 | 0 | 0 | 3,800 | 0% |
| 4250 Donations | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -% |
| 4400 Reimbursement (vending) | 1,273 | 329 | 176 | 0 | 0 | 0 | 0 | 2,500 | 0% |
| Total revenues | 419,084 | 418,834 | 428,569 | 15,289 | 15,289 | 31,475 | 40,355 | 431,011 | 7% |
| Expenditures: | | | | | | | | | |
| 5000 Salaries - Permanent | 64,307 | 49,965 | 76,788 | 5,743 | 5,743 | 6,308 | 13,225 | 84,000 | 8% |
| 5010 Salaries - Seasonal/PT funded | 28,186 | 44,781 | 33,935 | 18,521 | 18,521 | 11,711 | 19,624 | 60,000 | 20% |
| 5135 Health - Retired | 0 | 0 | 0 | 0 | 0 | 21,772 | 21,772 | 0 | -% |
| 5130 Health & Dental Insurance | 25,318 | 21,274 | 20,953 | (512) | (512) | 5,124 | (18,951) | 32,000 | 16% |
| 5140 Vision Insurance | 443 | 352 | 422 | 31 | 31 | 89 | 0 | 500 | 18% |
| 5150 Retirement Benefits (active) | 16,332 | 15,418 | 21,788 | 823 | 823 | 1,469 | 714 | 29,000 | 5% |
| 5160 Workers' Compensation | 990 | 1,186 | 1,483 | 0 | 0 | 927 | 0 | 1,800 | 51% |
| 5180 FICA/Medicare Contribution | 3,049 | 3,624 | 3,552 | 1,490 | 1,490 | 1,663 | 691 | 5,600 | 30% |
| 5190 UI/TT Contribution | 2,605 | 3,156 | 3,906 | 0 | 0 | 0 | 0 | 3,600 | 0% |
| Salaries & benefits | 141,229 | 139,757 | 162,827 | 26,097 | 26,097 | 49,063 | 37,076 | 216,500 | 23% |
| 5209 Advertising/Marketing | 29,847 | 30,964 | 34,094 | 0 | 0 | 8,887 | 8,887 | 30,000 | 30% |
| 5000 Agency Admin | 3,082 | 2,402 | 3,860 | 0 | 0 | 0 | 0 | 3,700 | 0% |
| 5220 Audit & Accounting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -% |
| 5221 Bank Charges | 2,121 | 3,183 | 4,247 | 0 | 0 | 399 | 399 | 3,000 | 13% |
| 5230 Clothing/Uniforms | 874 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -% |
| 5231 Computer Software | 3,281 | 3,217 | 3,174 | 3,174 | 3,174 | 781 | 781 | 4,000 | 20% |
| 5235 Contractual Services - Other | 10,289 | 17,964 | 6,358 | 0 | 0 | 0 | 0 | 10,000 | 0% |
| Temporary Help Contractual Service | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -% |
| 5250 Director Comp | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -% |
| 5260 EDC Department Agency | 842 | 749 | 880 | 0 | 0 | 1,247 | 0 | 800 | 156% |
| 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, 2017; Compared to Prior Fiscal Years ended June 30, 2014-2016 and the Annual Budget for FY 2016-17

| Recreation | Actual FY 2013-14 | Actual FY 2014-15 | Actual FY 2015-16 | YTD as of 8/31/2015 | MTD as of 8/31/2015 | YTD as of 8/31/2016 | MTD as of 8/31/2016 | Annual Budget FY 2016-17 | YTD Actual as % of Budget |
|---|----------------------|----------------------|----------------------|------------------------|------------------------|------------------------|------------------------|--------------------------------|------------------------------------|
| 5270 Elections | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -% |
| 5275 Equipment-Minor/Small | 0 | 997 | 460 | 0 | 0 | 0 | 0 | 500 | 0% |
| 5282 Refund - Deposit | 5,342 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -% |
| 5285 Fire & Safety Supplies | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -% |
| 5300 Food | 2,457 | 3,140 | 1,615 | 0 | 0 | 150 | 150 | 2,100 | 7% |
| 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 | 146 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -% |
| 5316 Instructors | 17,208 | 23,244 | 25,799 | 0 | 0 | 3,873 | 3,873 | 16,500 | 23% |
| 5320 Insurance | 7,428 | 7,564 | 6,922 | 6,872 | 6,872 | 6,172 | 0 | 7,800 | 79% |
| 5335 Legal Services | 0 | 0 | 820 | 0 | 0 | 0 | 0 | 0 | -% |
| 5350 Maintenance - Equipment | 1,726 | 717 | 542 | 0 | 0 | 105 | 78 | 1,500 | 7% |
| 5380 Memberships & Subscriptions | 248 | 248 | 185 | 0 | 0 | 185 | 185 | 228 | 81% |
| 5385 Mileage Reimbursement | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -% |
| 5395 Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -% |
| 5400 Office Supplies | 875 | 1,109 | 974 | 0 | 0 | 126 | 126 | 900 | 14% |
| 5410 Postage | 258 | 412 | 395 | 0 | 0 | 0 | 0 | 400 | 0% |
| 5415 Printing | 0 | 0 | 270 | 0 | 0 | 0 | 0 | 0 | -% |
| 5420 Professional Services | 5,699 | 5,702 | 5,256 | 179 | 179 | 497 | 198 | 5,000 | 10% |
| 5421 Program Supplies | 11,593 | 9,866 | 12,875 | 178 | 178 | 2,963 | 2,423 | 7,250 | 41% |
| 5425 Publications & Legal Notices | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -% |
| 5431 Refund - Activity | 1,095 | 0 | (55) | 0 | 0 | 0 | 0 | 0 | -% |
| 5435 Rent/Lease - Bldgs | 91 | 920 | 800 | 0 | 0 | 0 | 0 | 900 | 0% |
| 5440 Rent/Lease - Equip | 0 | 0 | 172 | 0 | 0 | 0 | 0 | 200 | 0% |
| 5455 Staff Development | 309 | 481 | 60 | 0 | 0 | 0 | 0 | 500 | 0% |
| 5470 Telephone | 3,735 | 1,736 | 2,199 | 0 | 0 | 505 | 206 | 2,500 | 20% |
| 5480 Travel/Lodging | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -% |
| 5625 Capital Equipment | (8) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -% |
| 5466 Summer Spectacular | 47,713 | 46,184 | 42,316 | 0 | 0 | 0 | 0 | 52,000 | 0% |
| 5465 Special Events Expense | 3,850 | 4,748 | 8,793 | 0 | 0 | 0 | 0 | 17,500 | 0% |
| Total services & supplies | 160,100 | 165,546 | 163,009 | 10,403 | 10,403 | 25,890 | 17,306 | 167,278 | 15% |
| Salaries & benefits | 141,229 | 139,757 | 162,827 | 26,097 | 26,097 | 49,063 | 37,076 | 216,500 | 23% |
| Total expenditures | 301,329 | 305,303 | 325,836 | 36,500 | 36,500 | 74,953 | 54,382 | 383,778 | 20% |
| Total revenues | 419,084 | 418,834 | 428,569 | 15,289 | 15,289 | 31,475 | 40,355 | 431,011 | 7% |
| Surplus/(deficit) | \$117,755 | \$113,532 | \$102,733 | (\$21,210) | (\$21,210) | (\$43,478) | (\$14,027) | \$47,233 | |
| Transfers In/(Out) of General Fund | | | | | | | | | |

Cameron Park Community Services District - Community Center
Statement of Revenues & Expenditures - PRELIMINARY
For the Year ended June 30, 2017; Compared to Prior Fiscal Years ended June 30, 2014-2016 and the Annual Budget for FY 2016-17

| Community Center | Actual FY 2013-14 | Actual FY 2014-15 | Actual FY 2015-16 | YTD as of 8/31/2015 | MTD as of 8/31/2015 | YTD as of 8/31/2016 | MTD as of 8/31/2016 | Annual Budget FY 2016-17 | YTD Actual as % of Budget |
|------------------------------------|----------------------|----------------------|----------------------|------------------------|------------------------|------------------------|------------------------|--------------------------------|------------------------------------|
| Revenues: | | | | | | | | | |
| CC Youth Programs | \$24,677 | \$30,647 | \$26,527 | \$2,670 | \$2,670 | \$2,973 | \$2,300 | \$20,297 | 15% |
| CC Adult Programs | 36,763 | 35,947 | 31,227 | 1,509 | 1,509 | 3,283 | 2,797 | 34,606 | 9% |
| Pre-School Program | 1,134 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -% |
| Teen Center/Activities | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -% |
| CC Special Events/Concerts | 0 | 7 | (77) | 0 | 0 | 0 | 0 | 0 | -% |
| Senior Program | 1,426 | 6,085 | 8,099 | 144 | 144 | 227 | 0 | 5,250 | 4% |
| Summer Kids Camp | 49,160 | 54,058 | 61,053 | 9,351 | 9,351 | 28,700 | 25,226 | 42,000 | 68% |
| CC Concessions | 855 | 606 | 1,134 | 240 | 240 | 534 | 291 | 1,500 | 36% |
| Community Center Rentals | 45,100 | 46,449 | 67,794 | 4,672 | 4,672 | 5,812 | 3,984 | 38,588 | 15% |
| Gym Use Fees/Programs | 12,093 | 11,823 | 13,081 | 280 | 280 | 452 | 0 | 10,668 | 4% |
| Community Center Pool | 118,185 | 141,411 | 135,455 | 11,132 | 11,132 | 45,131 | 26,263 | 128,655 | 35% |
| Youth Sports | 38,059 | 39,682 | 39,936 | 900 | 900 | 3,956 | 3,696 | 52,243 | 8% |
| Adult Sports | 8,735 | 8,975 | 9,372 | 0 | 0 | 177 | 112 | 15,120 | 1% |
| Sponsorships | 0 | 37 | 0 | 0 | 0 | 0 | 0 | 0 | -% |
| Total revenues | 336,186 | 375,727 | 393,600 | 30,898 | 30,898 | 91,244 | 64,669 | 348,927 | 26% |
| Expenditures: | | | | | | | | | |
| Salaries - Permanent | 9,481 | 8,221 | 19,009 | 0 | 0 | 1,843 | 0 | 37,000 | 5% |
| Salaries - Seasonal/PT funded | 55,304 | 70,916 | 83,717 | 38,326 | 38,326 | 46,234 | 16,766 | 99,000 | 47% |
| Health & Dental Insurance | 4,344 | 4,165 | 3,751 | 0 | 0 | 4,657 | 350 | 15,000 | 31% |
| Vision Insurance | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 200 | 0% |
| Retirement Benefits (active) | 3,109 | 3,191 | 9,210 | 138 | 138 | 383 | 163 | 4,500 | 9% |
| Workers' Compensation | 1,100 | 1,318 | 1,647 | 0 | 0 | 1,030 | 103 | 2,000 | 51% |
| FICA/Medicare Contribution | 4,133 | 5,535 | 6,507 | 2,932 | 2,932 | 3,562 | 1,283 | 9,000 | 40% |
| UI/TT Contribution | 4,160 | 4,232 | 6,569 | 0 | 0 | 0 | 0 | 5,000 | 0% |
| Salaries & benefits | 81,631 | 97,578 | 130,411 | 41,396 | 41,396 | 57,710 | 18,664 | 171,700 | 34% |
| Advertising/Marketing | 4,056 | 3,810 | 3,452 | 0 | 0 | 25 | 25 | 9,500 | 0% |
| Agency Administration Fee | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -% |
| Agriculture | 640 | 1,510 | 225 | 0 | 0 | 0 | 0 | 1,500 | 0% |
| Audit & Accounting | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -% |
| Bank Charges | 5,714 | 6,881 | 7,798 | 0 | 0 | 1,287 | 1,287 | 6,500 | 20% |
| Clothing/Uniforms | 0 | 853 | 585 | 0 | 0 | 0 | 0 | 400 | 0% |
| Computer Software | 2,362 | 3,197 | 3,174 | 3,174 | 3,174 | 3,065 | 3,065 | 3,500 | 88% |
| Temporary Help Contractual Service | 121,421 | 133,666 | 82,154 | 0 | 0 | 6,037 | 5,107 | 91,720 | 7% |
| Contract Services - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -% |
| Director Comp | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -% |
| EDC Department Agency | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -% |
| Educational Material | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 500 | 0% |
| Elections | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -% |
| Equipment-Minor/Small | 816 | 5,759 | 4,729 | 0 | 0 | 538 | 538 | 5,000 | 11% |

Cameron Park Community Services District - Community Center
Statement of Revenues & Expenditures - PRELIMINARY
For the Year ended June 30, 2017; Compared to Prior Fiscal Years ended June 30, 2014-2016 and the Annual Budget for FY 2016-17

| Community Center | Actual FY 2013-14 | Actual FY 2014-15 | Actual FY 2015-16 | YTD as of 8/31/2015 | MTD as of 8/31/2015 | YTD as of 8/31/2016 | MTD as of 8/31/2016 | Annual Budget FY 2016-17 | YTD Actual as % of Budget |
|---|----------------------|----------------------|----------------------|------------------------|------------------------|------------------------|------------------------|--------------------------------|------------------------------------|
| Fire & Safety Supplies | 1,048 | 145 | 665 | 0 | 0 | 0 | 83 | 1,000 | 0% |
| Fire Prevention & Inspection | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -% |
| Refund - Deposit | 12,438 | 300 | 0 | 0 | 0 | 0 | 0 | 0 | -% |
| Food | 19 | 459 | 529 | 0 | 0 | 12 | 12 | 300 | 4% |
| Government Fees/Perm | 2,928 | 3,252 | 4,460 | 0 | 0 | 0 | 0 | 4,500 | 0% |
| Household Supplies | 7,005 | 8,478 | 11,487 | 0 | 0 | 1,140 | 1,140 | 9,000 | 13% |
| Instructors | 50,019 | 64,975 | 60,231 | 148 | 148 | 5,985 | 5,535 | 44,200 | 14% |
| Insurance | 10,477 | 11,005 | 9,995 | 9,995 | 9,995 | 8,978 | 0 | 10,200 | 88% |
| Legal Services | 0 | 3,200 | 3,860 | 0 | 0 | 0 | 0 | 0 | -% |
| Maintenance - Buildings | 14,289 | 7,382 | 13,488 | 0 | 0 | 5,921 | 5,127 | 12,000 | 49% |
| Maintenance - Equipment | 11,478 | 20,547 | 17,554 | 0 | 0 | 2,206 | 2,177 | 13,000 | 17% |
| Maintenance - Grounds | 7,615 | 1,519 | 3,535 | 0 | 0 | 218 | 0 | 2,500 | 9% |
| Maintenance - Radio & Phones | 288 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -% |
| Maintenance - Vehicles | 27 | 0 | 315 | 0 | 0 | 0 | 0 | 0 | -% |
| Medical Supplies | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 200 | 0% |
| Memberships & Subscriptions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -% |
| Mileage Reimbursement | 6,020 | 1,460 | 340 | 0 | 0 | 0 | 0 | 5,200 | 0% |
| Miscellaneous | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -% |
| Office Supplies | 698 | 2,927 | 1,313 | 177 | 177 | 138 | 138 | 1,800 | 8% |
| Pool Chemicals | 29,856 | 25,516 | 22,750 | 0 | 0 | 2,895 | 2,895 | 28,900 | 10% |
| Postage | 0 | 4 | 103 | 78 | 78 | 0 | 0 | 0 | -% |
| Printing | 1 | 160 | 0 | 0 | 0 | 0 | 0 | 200 | 0% |
| Professional Services | 4,198 | 4,974 | 11,675 | 179 | 179 | 727 | 273 | 8,000 | 9% |
| Program Supplies | 8,587 | 12,531 | 13,040 | 0 | 0 | 1,065 | 1,065 | 6,800 | 16% |
| Publications & Legal Notices | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -% |
| Refund - Activity | 9,444 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -% |
| Rent/Lease - Bldgs | 6,209 | 9,910 | 9,905 | 0 | 0 | 0 | 0 | 9,000 | 0% |
| Rent/Lease - Equip | 463 | 178 | 0 | 0 | 0 | 0 | 0 | 0 | -% |
| Staff Development | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 500 | 0% |
| Telephone | 2,879 | 1,760 | 2,880 | 0 | 0 | 1,514 | 1,215 | 2,400 | 63% |
| Tuition | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | -% |
| Utilities - Water | 10,709 | 10,164 | 13,069 | 0 | 0 | 0 | 0 | 15,750 | 0% |
| Utilities - Electricity / Gas | 61,083 | 80,614 | 78,325 | 0 | 0 | 0 | 0 | 78,300 | 0% |
| Vandalism | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,000 | 0% |
| Capital Equipment | 0 | 7,740 | 35,531 | 0 | 0 | 0 | 0 | 6,000 | 0% |
| Total services & supplies | 392,786 | 434,876 | 417,169 | 13,751 | 13,751 | 41,749 | 29,680 | 379,370 | 11% |
| Salaries & benefits | 81,631 | 97,578 | 130,411 | 41,396 | 41,396 | 57,710 | 18,664 | 171,700 | 34% |
| Total expenditures | 474,416 | 532,454 | 547,579 | 55,147 | 55,147 | 99,458 | 48,344 | 551,070 | 18% |
| Total revenues | 336,186 | 375,727 | 393,600 | 30,898 | 30,898 | 91,244 | 64,669 | 348,927 | 26% |
| Surplus/(deficit) | (138,231) | (156,727) | (153,980) | (24,249) | (24,249) | (8,215) | 16,324 | (202,143) | 4% |
| Transfers In/(Out) of General Fund | 0 | | | | | | | | |
| Net Surplus/(deficit) | (\$138,231) | (\$156,727) | (\$153,980) | (\$24,249) | (\$24,249) | (\$8,215) | \$16,324 | (\$202,143) | |

Cameron Park Community Services District - General Fund
Statement of Revenues & Expenditures - PRELIMINARY UNAUDITED
For the Year Ended June 30, 2016

Prior Year: FY 2015-16 ACTUAL (UNAUDITED)

| 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 | 1,275 | 1,478 | 86% |
| 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 | 2,239 | 0 | 1,302 | 3,906 | 6,569 | 14,016 | 11,338 | 124% |
| Total salaries and benefits | 246,365 | 76,408 | 249,319 | 162,827 | 130,411 | 865,330 | 942,846 | 92% |
| 5209 Advertising/Marketing | 548 | 0 | 169 | 34,094 | 3,452 | 38,263 | 40,100 | 95% |
| 5210 Agency Administration Fee | 5,404 | 54,039 | 13,896 | 3,860 | 0 | 77,199 | 75,043 | 103% |
| 5215 Agriculture | 0 | 0 | 9,155 | 0 | 225 | 9,380 | 7,500 | 125% |
| 5220 Audit & Accounting | 20,445 | 5,000 | 0 | 0 | 0 | 25,445 | 25,000 | 102% |
| 5221 Bank Charges | 1,343 | 0 | 0 | 4,247 | 7,798 | 13,388 | 12,000 | 112% |
| 5230 Clothing/Uniforms | 0 | 2,446 | 1,696 | 0 | 585 | 4,728 | 4,400 | 107% |
| 5231 Computer Software | 2,723 | 1,110 | 710 | 3,174 | 3,174 | 10,891 | 12,700 | 86% |
| 5240 Contractual Services - other | 0 | 34,897 | 0 | 0 | 0 | 34,897 | 25,000 | 140% |
| 5235 Contractual Services | 37,065 | 0 | 104,085 | 6,358 | 82,154 | 229,662 | 129,220 | 178% |
| 5236 Contractual Services - Provider | 0 | 2,980,486 | 0 | 0 | 0 | 2,980,486 | 3,287,334 | 91% |
| 5250 Directors Compensation | 13,600 | 0 | 0 | 0 | 0 | 13,600 | 18,000 | 76% |
| 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 | #DIV/0! |
| 5275 Equipment-Minor/Small Tools | 0 | 1,394 | 8,767 | 460 | 4,729 | 15,350 | 18,000 | 85% |
| 5282 Deposit Refund | 0 | 0 | 0 | 0 | 0 | 0 | 0 | #DIV/0! |
| 5285 Fire & Safety Supplies | 0 | 1,812 | 842 | 0 | 665 | 3,319 | 2,900 | 114% |
| 5290 Fire Prevention & Inspection | 0 | 0 | 0 | 0 | 0 | 0 | 21,000 | 0% |
| 5295 Fire Turnouts | 0 | 27,054 | 0 | 0 | 0 | 27,054 | 0 | #DIV/0! |
| 5296 Fire-Volunteer/Resident | 0 | 12,520 | 0 | 0 | 0 | 12,520 | 29,200 | 43% |
| 5300 Food | 1,395 | 539 | 530 | 1,615 | 529 | 4,609 | 6,100 | 76% |
| 5305 Fuel | 0 | 37,839 | 5,543 | 0 | 0 | 43,382 | 73,000 | 59% |
| 5310 Government Fees/Permits | 0 | 2,076 | 8,856 | 0 | 4,460 | 15,392 | 12,650 | 122% |
| 5315 Household Supplies | 17 | 9,047 | 11,263 | 0 | 11,487 | 31,815 | 20,000 | 159% |
| 5316 Instructors | 0 | 0 | 0 | 25,799 | 60,231 | 86,030 | 67,000 | 100% |
| 5320 Insurance | 2,874 | 23,997 | 18,116 | 6,922 | 9,995 | 61,904 | 73,000 | 87% |
| 5335 Legal Services | 32,990 | 19,504 | 4,064 | 820 | 3,860 | 61,238 | 30,000 | 164% |
| 5345 Maintenance - Buildings | 0 | 8,294 | 7,287 | 0 | 13,488 | 29,069 | 28,000 | 126% |
| 5350 Maintenance - Equipment | 724 | 18,060 | 17,089 | 542 | 17,554 | 53,969 | 50,500 | 112% |
| 5355 Maintenance - Grounds | 463 | 2,598 | 47,077 | 0 | 3,535 | 53,674 | 44,500 | 105% |
| 5360 Maintenance - Radios & Phones | 0 | 1,923 | 0 | 0 | 0 | 1,923 | 1,000 | 354% |
| 5365 Maintenance - Tires & Tubes | 0 | 10,605 | 1,689 | 0 | 0 | 12,294 | 10,000 | 144% |
| 5370 Maintenance - Vehicles | 0 | 19,546 | 12,863 | 0 | 315 | 32,724 | 25,000 | 140% |
| 5375 Medical Supplies | 0 | 0 | 0 | 0 | 0 | 0 | 200 | 0% |
| 5380 Memberships & Subscriptions | 8,354 | 674 | 108 | 185 | 0 | 9,321 | 8,575 | 62% |
| 5385 Mileage Reimbursement | 641 | 0 | 0 | 0 | 340 | 981 | 5,600 | 92% |
| 5395 Miscellaneous | 20 | 53 | 44 | 0 | 0 | 117 | 0 | 97% |
| 5400 Office Supplies | 4,010 | 4,401 | 2,489 | 974 | 1,313 | 13,187 | 10,350 | 89% |

Cameron Park Community Services District - General Fund
Statement of Revenues & Expenditures - PRELIMINARY UNAUDITED
For the Year Ended June 30, 2016

Prior Year: FY 2015-16 ACTUAL (UNAUDITED)

| 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 | 37,930 | 0 | 22,750 | 60,680 | 65,000 | 70% |
| 5410 Postage | 1,084 | 196 | 0 | 395 | 103 | 1,778 | 1,900 | 26% |
| 5415 Printing | 95 | 85 | 176 | 270 | 0 | 625 | 1,350 | 9% |
| 5420 Professional Services | 55,958 | 2,295 | 25,745 | 5,256 | 11,675 | 100,929 | 86,100 | 57% |
| 5421 Program Supplies | 0 | 0 | 0 | 12,875 | 13,040 | 25,914 | 24,100 | 139% |
| 5425 Publications & Legal Notices | 986 | 0 | 710 | 0 | 0 | 1,696 | 650 | 72% |
| 5430 Radios | 0 | 484 | 0 | 0 | 0 | 484 | 500 | 0% |
| 5431 Refund-Activity | 0 | 0 | 0 | (55) | 0 | (55) | 0 | 135% |
| 5435 Rent/Lease - Buildings | 153 | 0 | 0 | 800 | 9,905 | 10,858 | 8,500 | 84% |
| 5440 Rent/Lease - Equipment | 0 | 0 | 771 | 172 | 0 | 942 | 1,570 | 148% |
| 5455 Staff Development | 958 | 9,835 | 205 | 60 | 0 | 11,058 | 14,200 | 58% |
| 5470 Telephone | 7,251 | 11,916 | 936 | 2,199 | 2,880 | 25,181 | 25,300 | 88% |
| 5480 Travel/Lodging | 647 | 153 | 0 | 0 | 0 | 800 | 2,000 | 84% |
| 5486 Tuition | 0 | 0 | 0 | 0 | 0 | 0 | 0 | N/A |
| 5490 Utilities - Water | 0 | 6,604 | 27,229 | 0 | 13,069 | 46,902 | 55,750 | 100% |
| 5492 Utilities - Electricity / Gas | 0 | 27,051 | 41,524 | 0 | 78,325 | 146,900 | 145,300 | 83% |
| 5500 Vandalism | 0 | 0 | 7,864 | 0 | 0 | 7,864 | 1,000 | -1% |
| 5466 Summer Spectacular | 0 | 0 | 0 | 42,316 | 0 | 42,316 | 52,000 | 68% |
| 5465 Special Events Expense | 0 | 0 | 0 | 8,793 | 0 | 8,794 | 17,500 | 22% |
| Total services and supplies | 201,509 | 3,341,548 | 420,310 | 163,009 | 381,638 | 4,508,014 | 4,679,592 | 97% |
| Revenues: | | | | | | | | |
| Property Tax | 237,558 | 2,375,577 | 610,863 | 169,684 | | 3,393,682 | 3,555,460 | 96% |
| Interest | 503 | | | | | 503 | 7,500 | 90% |
| Recreation Program Revenue | | | | 204,110 | 177,270 | 381,380 | 306,719 | 132% |
| Administration Process Fees | 7,500 | | | | | 7,500 | 7,000 | 0% |
| JPA Reimbursements | | 1,026,240 | | | | 1,026,240 | 1,056,705 | 74% |
| Grant Reimbursement | 0 | 0 | 0 | | | 0 | 0 | 102% |
| Facility Use Revenue | | | 0 | 20,736 | 216,330 | 237,066 | 184,510 | 103% |
| Special Events | | | | 34,039 | | 34,039 | 52,000 | 0% |
| Franchise Fees | 160,367 | | | | | 160,367 | 160,000 | 81% |
| Other Income | 6,082 | 0 | | | | 6,082 | 0 | no budget |
| Sponsorships | | | | | | 0 | 15,000 | 0% |
| Fire Engines Lease & Purchase | | 0 | | | | 0 | 0 | 100% |
| Total revenues | 412,009 | 3,401,817 | 610,863 | 428,569 | 393,600 | 5,246,858 | 5,344,894 | 92% |
| Expenditures: | | | | | | | | |
| Salaries and employee benefits | 246,365 | 76,408 | 249,319 | 162,827 | 130,411 | 865,330 | 942,846 | 77% |
| Services and supplies | 201,509 | 3,341,548 | 420,310 | 163,009 | 381,638 | 4,508,014 | 4,679,592 | 97% |
| Capital Equipment | 0 | 14,177 | 100,723 | 0 | 35,531 | 150,431 | 164,479 | 101% |
| Fire Engines Lease | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 100% |
| Reserve for Capital Equipment | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0% |
| Total expenditures | 447,874 | 3,432,134 | 770,352 | 325,836 | 547,579 | 5,523,774 | 5,786,917 | 94% |
| Excess (deficit) | (35,865) | (30,316) | (159,489) | 102,733 | (153,980) | (276,916) | (442,023) | |
| Contingency | | | | | | | | |
| Excess (deficit) | (35,865) | (30,316) | (159,489) | 102,733 | (153,980) | (276,916) | (442,023) | |

Security Camera in the Assembly Hall



The need for additional security cameras at the Community Center has come to our attention. We have had 2 walkthroughs of the facility with 2 different companies. The first walkthrough occurred on July 14th and the second on August 2nd. One of the points of emphasis was the assembly hall and being able to stream video and audio footage of our public board meetings. The Cameras are High Definition 1080p quality. Streaming abilities of the cameras would only be limited to our current website limitations. The camera will show all 5 board members, staff and audience members approaching and speaking at the podium. This bid only includes the East Hall of the community Center. We have gotten addition prices for additional coverage but extra cameras would be at an increased cost to the district. A third bid will be provided by the company who installed all of the existing cameras at the community center.

Proposal #1

| | |
|--|-----------------|
| Materials | \$ 4,500 |
| *NVR, Hard drive, Camera, Streaming ability, Miscellaneous | |
| Labor | \$ 500 |
| Total | \$ 5,000 |

Proposal #2

| | |
|---|-----------------|
| Materials | \$ 1,900 |
| *NVR, Hard drive, Camera, Miscellaneous | |
| Labor | \$ 500 |
| Total | \$ 2,400 |

Proposal #3

TBD

