

CAMERON ESTATES COMMUNITY
SERVICES DISTRICT
ANNUAL FINANCIAL REPORT
FOR THE YEARS ENDED
JUNE 30, 2022 AND 2021

CAMERON ESTATES COMMUNITY SERVICES DISTRICT
For the Years Ended June 30, 2022 and 2021
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INDEPENDENT AUDITOR'S REPORT

To: The Board of Directors
Cameron Estates Community Services District
El Dorado County, California

I have audited the accompanying financial statements of Cameron Estates Community Services District (District) as of and for the years ended June 30, 2022, and 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities as of June 30, 2022, and 2021, and the respective changes in financial position for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's budgetary comparison information be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. I have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I do not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance.

Management has omitted the management's discussion and analysis that governmental accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. My opinion on the basic financial statements is not affected by this missing information.

Vaughn Johnson
Vaughn Johnson, CPA

December 31, 2022

CAMERON ESTATES COMMUNITY SERVICES DISTRICT
Balance Sheet and Statement of Net Position
June 30, 2022 and 2021

	2022			2021		
	General Fund	Adjustments	Statement of Net Position	General Fund	Adjustments	Statement of Net Position
ASSETS						
Cash in county treasury	\$ 410,716	\$ -	\$ 410,716	\$ 365,307	\$ -	\$ 365,307
Special assessments receivables			-			-
Accounts receivable						-
Prepays			-			-
Total Assets	<u>\$ 410,716</u>	<u>\$ -</u>	<u>\$ 410,716</u>	<u>\$ 365,307</u>	<u>\$ -</u>	<u>\$ 365,307</u>
LIABILITIES						
Accounts payable	\$ 472	\$	\$ 472	\$ 95,076	\$	\$ 95,076
Salaries and benefits payable	2,277		2,277	1,163		1,163
Deferred revenues						-
Total Liabilities	<u>2,749</u>		<u>2,749</u>	<u>96,239</u>		<u>96,239</u>
FUND BALANCE/NET POSITION						
Fund Balances:						
Unrestricted	407,967	(407,967)		269,068	(269,068)	
Total Fund Balance	<u>407,967</u>	<u>(407,967)</u>		<u>269,068</u>	<u>(269,068)</u>	
Total Liabilities and Fund Balance	<u>\$ 410,716</u>			<u>\$ 365,307</u>		
NET POSITION						
Unrestricted		407,967	407,967		269,068	269,068
TOTAL NET ASSETS		<u>407,967</u>	<u>\$ 407,967</u>		<u>\$ 269,068</u>	<u>\$ 269,068</u>

See notes to financial statements.

CAMERON ESTATES COMMUNITY SERVICES DISTRICT
Statement of Fund Revenues, Expenditures/Expenses and Changes in Fund Balance/
Statement of Activities
For the Years Ended June 30, 2022 and 2021

	<u>2022</u>	<u>2021</u>
PROGRAM EXPENSES		
Salaries and employee benefits	\$ 39,812	\$ 30,659
Road maintenance	50,438	232,286
Materials and services	<u>77,014</u>	<u>95,262</u>
TOTAL PROGRAM EXPENSES	167,264	358,207
PROGRAM REVENUES		
Other program revenues	<u>8,745</u>	<u>8,288</u>
TOTAL PROGRAM REVENUES	<u>8,745</u>	<u>8,288</u>
NET PROGRAM	<u>(158,519)</u>	<u>(349,919)</u>
GENERAL REVENUES		
Property taxes	118,533	111,539
Homeowners property tax relief	857	862
Direct benefit assessments	176,752	171,837
Investment earnings	<u>1,276</u>	<u>1,275</u>
TOTAL GENERAL REVENUES	297,418	285,512
INCREASE (DECREASE) IN NET POSITION	138,899	(64,406)
FUND BALANCE/NET POSITION		
Beginning of the year	<u>269,068</u>	<u>333,474</u>
End of the year	<u>\$ 407,967</u>	<u>\$ 269,068</u>

See notes to financial statements.

CAMERON ESTATES COMMUNITY SERVICES DISTRICT
Notes to Financial Statements
June 30, 2022 and 2021

1. ORGANIZATION AND HISTORY

On August 26, 1969, the Cameron Estates Community Services District was created by the Board of Supervisors of the County of El Dorado Resolution No. 309-69. The purpose of the District is to provide:

- a. Maintenance and repair of road surfaces;
- b. Maintenance and cleanup of access easements on either side of the paved roadway surfaces; and
- c. Definition of riding trails within the District.
- d. Subsequently, additional authorities were added by a majority of the property owners of the District through special elections.

The District's powers are exercised through an elected Board of Directors composed of five members.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

Government-wide Financial Statements

The statement of net assets and statement of activities display information about the primary government (the District). These statements include the financial activities of the overall government, except fiduciary activities, if any.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the District's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include 1) charges paid by the recipients of goods or services offered by the programs and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented instead of general revenues.

When both restricted and unrestricted net assets are available, restricted resources are used only after the unrestricted resources are depleted.

Fund Financial Statements

The fund financial statements provide information about the District's funds, including fiduciary funds, if any. The emphasis of fund financial statements is on major governmental funds, displayed in a separate column. All remaining governmental funds, if any, are separately aggregated and reported as nonmajor funds. The District has only one fund.

The District reports the following major governmental fund:

- The General Fund is used to account for all revenues and expenditures necessary to carry out basic governmental activities of the District that are not accounted for through other funds. For the District, the General Fund includes such activities as general government, and road maintenance.

CAMERON ESTATES COMMUNITY SERVICES DISTRICT
Notes to Financial Statements
June 30, 2022 and 2021

Basis of Accounting

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting related to the timing of the measurements made, regardless of the measurement focus applied. The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting.

Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Non-exchange transactions, which the District does not give (or receive) equal value in exchange, includes property and sales taxes, grants, entitlements, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenues from grants, entitlements, and donations are recognized in the fiscal year in which all eligible requirements have been satisfied.

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. Expenditures are generally recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures as well as expenditures related to compensated absences, claims and judgments, are recorded only when payment is due. General capital assets acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and capital leases are reported as other financing resources.

Budgets

Budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP). Annual appropriated budgets are adopted and amended as required for the General Fund. Expenditures may not exceed budgeted appropriations at the activity level. The general fund completed the year within its legally authorized budget.

Cash and Investments

The District has instrumented the County of El Dorado to invest excess funds on deposit in their overall pooling of investment. The District's interest is then allocated according to the average cash balance in the County Treasury based upon the overall investments of the county.

The County sponsors an investment pool that is managed by the County Treasurer. The Treasurer invests on behalf of most funds of the County and external participants in accordance with the California State Government Code and the County's investment policy. The State of California (State) statutes the County to invest its cash surplus in obligations of the U.S. Treasury, agencies and instrumentalities, corporate bonds, medium term notes, bankers' acceptances, certificates of deposit, commercial paper, repurchase agreements, and the State of California Local Agency Investment Fund.

Investments are reported at fair value. The fair value represents the amount the County could reasonably expect to receive for an investment in a current sale between a willing buyer and seller. The fair value of investments is obtained by using quotations obtained from independent published sources.

CAMERON ESTATES COMMUNITY SERVICES DISTRICT
Notes to Financial Statements
June 30, 2022 and 2021

Participants' equity in the investment pool is determined by the dollar amount of participant deposits, adjusted for withdrawals and distributed investment income. Investment income is determined on an amortized cost basis. Amortized premiums and accredited discounts, accrued interest, and realized gains and losses, net of expense, are apportioned to pool participants every month. This method differs from the fair value method used to value investments in these financial statements, on an annual basis, as unrealized gains or losses are not apportioned to pool participants.

Income from pooled investments is allocated to the individual funds or external participants based on the fund or participants' average daily cash balance at month end in relation to the total pool investments.

The County investment pool is not registered with the Securities and Exchange Commission as an investment company. Investments made by the Treasurer are regulated by the California Government Code and by the County's investment policy. The objectives of the policy are in order of priority, safety, liquidity, public trust, and yield. The County has established a treasury oversight committee to monitor and review the management of public funds maintained in the investment pool in accordance with Article 6 Section 27131 of the California Government Code. The oversight committee and the Board of Supervisors review and approve the investment policy annually.

Capital Assets and Depreciation

Capital assets are recorded at historical cost, or at estimated historic cost, if actual historical cost is not available. Contributed fixed assets are valued at their estimated fair market value on the date contributed. Capital equipment consists of purchased equipment with an initial, individual cost of more than \$1,500 and an estimated useful life in excess of one year.

Compensated Absences

The District has not accumulated compensated absences which were considered immaterial.

Property Taxes

The District receives property taxes from El Dorado County (County), which has been assigned the responsibility for assessment, collection, and apportionment of property taxes for all taxing jurisdictions within the County. The District's property taxes are levied each July 1, on the assessed values as of the prior January 1 for all real and personal property located in the District. Property sold after the assessment date (January 1) is reassessed and the amount of the supplemental property tax levied is prorated. Secured property taxes are due in two installments on November 1 and February 1 and are delinquent after December 10 and April 10, respectively. Property taxes on the unsecured roll are due on the January 1 lien date and become delinquent if unpaid by August 31.

The District participates in the County's Teeter Plan method of property tax distribution and thus receives 100% of the District's apportionment each fiscal year, eliminating the need for an allowance for uncollectibles. The County, in return, receives all penalties and interest on the related delinquent taxes. Under the Teeter Plan, the County remits property taxes to the District based on assessments, not on collections, according to the following schedule: 55 percent in December, 40 percent in April, and 5 percent at the end of the fiscal year.

Use of Estimates

The preparation of financial statements in accordance with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues, and expenses during the reporting period. Actual results could differ from these estimates and the differences may be material.

CAMERON ESTATES COMMUNITY SERVICES DISTRICT
Notes to Financial Statements
June 30, 2022 and 2021

3. TAXES FOR MAINTENANCE DISTRICT

The District operates under provisions of Section 2167.1 of the Revenue and Taxation Code which allows for a property tax levy in the amount sufficient to pay for the services provided by the maintenance district.

RESOLUTION NO. 341-83, COUNTY OF EL DORADO

At a regular meeting of the El Dorado Board of Supervisors held December 6, 1983, the Board voted to remain on the Teeter Plan on apportioning ad valorem property taxes for an indefinite period of time. Clarifying this action on February 14, 1984, the Board declared its intent for bond assessment that were in effect at the time the Board took such action to also stay on the Teeter Plan.

The Board's action means that property tax apportionments will continue to be apportioned at a 100% rate in October each year. Direct assessment (those charges added to the roll as a dollar amount) not representing bonding indebtedness, repayments, and all direct assessments begun after the 1983-84 fiscal year, will be apportioned as collected.

The District has assessed a special assessment as approved by a special election of the property owners of the District. The parcels within the District's boundaries are assessed \$595 for residential parcels for fiscal years 2022/2021 and 2021/2020 to provide and maintain the present level of road maintenance services. The total assessment for 2022/2021 and 2021/2020 were \$173,740. Measure H was approved November 6, 2018 special assessment starting fiscal years 2019/2020 imposes \$595 for all parcels including commercial parcels.

4. SUMMARY OF CHANGES IN CAPITAL ASSETS

Capital assets are recorded as expenditures in the budgetary fund at the time of purchase. Such assets are capitalized at cost in the general fixed assets group of accounts. There are currently no capital assets.

5. OTHER CONTINGENT LIABILITIES AND SUBSEQUENT EVENTS

There are claims and litigations pending which are considered normal to the District's operations. After reviewing these actions and proceeding with District counsel, the management believes that the outcome of such proceedings will have no material effect on the financial position or results of operations of the District. The District has evaluated subsequent events through December 31, 2022, the date which financial statements were available to be issued.

6. INSURANCE COVERAGE

The District contracts for Public Liability and Property Damage insurance through the Special District Risk Management Authority. The Special District Risk Management Authority is an intergovernmental risk sharing joint powers authority created pursuant to California Government Code Section 6500 et. seq. Premiums are based on a combination of potential loss exposure (risk) and prior period loss experience. The specific insurance coverage and loss exposures, for contracts currently in force appears to adequately cover potential losses. The District has general and auto liability insurance, officials and employees' errors and omissions and employment practices liability. Total risk financing limits of \$5 million. No claims for audit period.

CAMERON ESTATES COMMUNITY SERVICES DISTRICT
Notes to Financial Statements
June 30, 2022 and 2021

7. PROPOSITION 218 DISCLOSURES

Proposition 218, which was approved by the voters in November 1996, will regulate the District's ability to impose, increase and extend taxes, assessments, and fees. Any new, increased or extended taxes, assessments, and fees subject to the provisions of Proposition 218, requires voter approval before they can be implemented. Additionally, Proposition 218 provides that these taxes, assessments, and fees are subject to the voter initiative process and may be rescinded in the future by voters. Therefore, the District's ability to finance the services for which the taxes, assessments, and fees were imposed may be significantly impaired. At this time, it is uncertain how Proposition 218 will affect the District's ability to maintain or increase the revenue it receives from taxes, assessments, and fees.

8. NET POSITION/FUND BALANCE

Net Position

The government-wide and proprietary fund financial statements utilize a net position presentation. Net position is categorized as net investment in capital assets, restricted and unrestricted.

- *Net Investment in Capital Assets:* This category groups all capital assets, including Infrastructure, into one component of net position. Accumulated depreciation and the outstanding balances of debt that are attributable to the acquisition, construction or improvement of these assets reduce the balance in this category.
- *Restricted Net Position:* This category presents external restrictions imposed by creditors, grantors, contributors or laws or regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation. Included in governmental activities restricted net position at June 30, 2022 is net position restricted by enabling legislation of \$94,240.
- *Unrestricted Net Position:* This category represents net assets of the District, not restricted for any project or other project.

Fund Balances

As prescribed by GASB Statement No. 54, governmental funds report fund balances in classifications based primarily on the extent to which the District is bound to observe constraints imposed upon the use of the resources reported in those funds. As of June 30, 2022, fund balances for governmental funds comprise the following based on the relative strength of the constraints that control how specific amounts can be spent:

- *Nonspendable Fund Balance:* This category includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. The not in spendable form criterion includes items that are not expected to be converted to cash, for example, inventories, and prepaid amounts.
- *Restricted Fund Balance:* This category includes amounts that can be spent only for the specific purposes stipulated by constitution, external resource providers, or through enabling legislation. Restrictions may effectively be changed or lifted only with the consent of resource providers.
- *Committed Fund Balance:* This category includes amounts that can be used only for the specific purposes determined by a formal action of the District's highest level of decision-making authority (resolution by the District's Board). Commitments may be changed or lifted only by the District's Board taking the same formal action that imposed the constraint originally.
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CAMERON ESTATES COMMUNITY SERVICES DISTRICT
Notes to Financial Statements
June 30, 2022 and 2021

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- *Assigned Fund Balance:* This category comprises amounts intended to be used by the District for specific purposes that are neither restricted nor committed. *Intent* is expressed by (a) the District Board or (b) a body (a budget or finance committee, for example) or official to which the District Board has delegated the authority to assign amounts to be used for specific purposes.
- *Unassigned Fund Balance:* This category is the residual classification for the General Fund and includes all spendable amounts not contained in the other classifications. In other funds, the unassigned classification was used only to report a deficit balance resulting from overspending for specific purposes for which amounts had been restricted, committed, or assigned.

In circumstances when an expenditure is incurred for purposes for which amounts are available in multiple fund balance classifications, fund balance is generally depleted in the order of restricted, committed, assigned, and unassigned.

9. POTENTIAL CONFLICTS OF INTEREST

Government Code Sections 1090-1099 stipulate certain activities considered to be a conflict of interest if performed by district board members and/or employees in their official capacity. These prohibited activities include:

- The involvement in the disbursement of moneys or payments with vendors in which they have a financial interest.
- The disclosure of information, which is not a matter of public record, which may result in a financial gain to a district board member, district employee, or another party.

The District Board members are aware of these Government Code restrictions and, further, assert their avoidance of these activities and any other that might be perceived, by a reasonable person, to be a conflict of interest.

10. PREVAILING WAGE RATES

The provisions of Labor Code 1770-1771 related to contracts entered into by governmental agencies impose a liability to pay prevailing wage rates to workers employed on public works projects. California Labor Code requires that workers employed on public works be paid not less than the prevailing rate of per diem wages for work of a similar character in the locality. A public works contractor who pays less than the prevailing wage rates will be liable to the worker for the difference. The State of California may sue for the amounts due.

The District Board members are aware of this Labor Code and understand their responsibilities to call this requirement to the attention of contractors employed by the District. Further, the District Board members understand that the notification of potential contractors of the applicability of the Labor Codes, limits the liability of the District for a contractor's failure to comply with the law.

CAMERON ESTATES COMMUNITY SERVICES DISTRICT

Budgetary Comparison Schedule

General Fund

For the Year Ended June 30, 2022

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Budgetary fund balances July 1	\$ 365,307	\$ 365,307	\$ 269,068	(96,239)
Resources (inflows)				
Property taxes	106,000	106,000	116,940	10,940
Direct special assessments	173,740	173,740	176,752	3,012
State homeowner's property tax exemption	900	900	857	(43)
Use of Money interest	2,000	2,000	1,276	(724)
Penalty & Cost Delinquent Taxes	300	300	1,593	1,293
Permit: road privileges	4,000	4,000	4,000	-
Miscellaneous revenue	5,000	5,000	4,745	(255)
Amounts available for appropriation	<u>657,247</u>	<u>657,247</u>	<u>575,231</u>	<u>(82,016)</u>
Charges to appropriations (outflows)				
Employee wages	35,100	35,100	36,135	(1,035)
Payroll taxes: OASDI	2,176	2,176	2,240	(64)
Payroll taxes: Medi Care	509	509	524	(15)
Workers' compensation	913	913	913	0
Telephone	10,000	10,000	7,864	2,136
Insurance	8,000	8,000	6,497	1,503
Maint: Office Equip	500	500	24	476
Maint: Service Contract	300	300		300
Maint: Building & Improvement	15,000	15,000	4,700	10,300
Maintenance: Roads	40,000	40,000	39,294	706
Maintenance Building: Supplies	4,000	4,000	3,805	195
Membership	1,500	1,500	1,968	(468)
Miscellaneous expenses	600	600	266	335
Office	700	700	133	567
Postage	400	400	379	21
Printing	200	200		200
Professional & Specialized Services	5,000	5,000	282	4,718
Road Maint & Construction	399,449	399,449	50,438	349,011
Agency Administration	250	250	148	102
Audit & Accounting	6,500	6,500	500	6,000
Legal	30,000	30,000	5,260	24,740
Edc Dept	1,800	1,800		1,800
Director Services	2,800	2,800	1,780	1,020
Publications & Legal Notices	400	400	185	215
Rent & Lease: Equipment			101	(101)
Rent & Lease: Bld & Improv	600	600	600	-
Equip: Small Tools	650	650		650
Equip: Minor	10,100	10,100		10,100
Computer	2,000	2,000		2,000
Spec Dept	200	200		200
Software	300	300	142	158
Software Licenses	2,900	2,900	107	2,793
Road Signs	1,000	1,000	634	366
Transportation & Travel	200	200		200
Mileage	1,000	1,000	834	166
Staff Dev	700	700		700
Utilities	1,500	1,500	1,511	(11)
Total services and supplies	<u>587,247</u>	<u>587,247</u>	<u>167,264</u>	<u>419,983</u>
Appropriation for contingencies	<u>70,000</u>	<u>70,000</u>	<u>-</u>	<u>70,000</u>
Total charges to appropriations	<u>657,247</u>	<u>657,247</u>	<u>167,264</u>	<u>489,983</u>
Budgetary Balances June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 407,967</u>	<u>\$ 407,967</u>

CAMERON ESTATES COMMUNITY SERVICES DISTRICT

Budgetary Comparison Schedule

General Fund

For the Year Ended June 30, 2021

	Original Budget	Final Budget	Actual Amount	Variance with Final Budget Positive (Negative)
Budgetary fund balances July 1	\$ 327,230	\$ 327,230	\$ 333,474	6,244
Resources (inflows)				
Property taxes	101,300	101,300	111,359	10,059
Direct special assessments	173,740	173,740	171,837	(1,903)
State homeowner's property tax exemptior	900	900	862	(38)
Use of Money interest	3,000	3,000	1,275	(1,725)
Permit: road privileges	4,000	4,000	4,000	-
Penalty & Cost Delinquent Taxes	100	100	180	80
Miscellaneous revenue	6,000	6,000	4,288	(1,712)
Amounts available for appropriator	<u>616,270</u>	<u>616,270</u>	<u>627,275</u>	<u>11,005</u>
Charges to appropriations (outflows)				
Employee salaries	26,000	26,000	28,480	(2,480)
Payroll taxes	2,080	2,080	2,179	(99)
Workers compensation	913	913	913	-
Telephone	12,000	12,000	11,084	916
Insurance	8,000	8,000	6,806	1,194
Maint: Service Contract	300	300	150	150
Maint: Building & Improvements	35,000	35,000	21,205	13,795
Maintenance: Roads	10,000	10,000	8,900	1,100
Maintenance Building: Supplies	3,500	3,500	4,159	(659)
Memberships	1,100	1,100	1,205	(105)
Miscellaneous expenses	500	500	427	73
Office	700	700	80	620
Postage	400	400	237	163
Printing	200	200		200
Professional & Specialized Services	3,000	3,000	5,205	(2,205)
Road Main & Construction	393,827	393,827	232,286	161,541
Agency administrative fee	250	250	162	88
Audit and accounting services	6,500	6,500	6,016	484
Legal services	30,000	30,000	6,100	23,900
Edc Dept	1,800	1,800	45	1,755
Director Services	2,800	2,800	1,680	1,120
Publication & Legal Notices	400	400		400
Rent & Lease	600	600	2,001	(1,401)
Equip: Small Tools & Instmnts			637	(637)
Equip: Minor			10,013	(10,013)
Computer	2,000	2,000	1,937	63
Spec Dept	200	200		200
Software	300	300	190	110
Software Licenses			2,874	(2,874)
Road: Signs	500	500	1,034	(534)
Transportation & Travel	200	200	821	(621)
Mileage: Employee	1,000	1,000		1,000
Staff Development	700	700		700
Utilities	1,500	1,500	1,383	117
Total services and supplies	<u>546,270</u>	<u>546,270</u>	<u>358,207</u>	<u>(188,063)</u>
Appropriation for contingencies	<u>70,000</u>	<u>70,000</u>	<u>-</u>	<u>(70,000)</u>
Total charges to appropriations	<u>616,270</u>	<u>616,270</u>	<u>358,207</u>	<u>(258,063)</u>
Budgetary Balances June 30	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 269,068</u>	<u>\$ 269,068</u>