

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



Budget and Administration Committee
Tuesday, January 7, 2020
6:30 p.m.

Cameron Park Community Center
2502 Country Club Drive, Cameron Park
Agenda

Members: Director Monique Scobey (MS), Eric Aiston (EA),
and Alternate Director Felicity Wood Carlson (FC)

Staff: Jill Ritzman, General Manager
and Vicky Neibauer, Finance/Human Resources Officer

CALL TO ORDER

ROLL CALL

- Nominate Committee Chair

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

ADOPTION OF AGENDA

APPROVAL OF CONFORMED AGENDA

OPEN FORUM

Members of the public may speak on any item not on the agenda that falls within the jurisdiction of the Board of Directors.

DEPARTMENT MATTERS

- 1. Fiscal Year 2019-20 Mid-Year Budget Adjustment, General Fund 001 - Recreation Department 5000**
(J. Ritzman, W. Kahn)
- 2. Fiscal Year 2019-20 District General Fund 001, and Quimby Fund 003 Mid-Year Budget Adjustment**
(V. Neibauer)
- 3. Fiscal Year 2020-21 Budget Calendar** (V. Neibauer)

4. **Strategic Plan Objectives** (J. Ritzman)
5. **Revised Policy 4060: Committees of the Board of Directors** (J. Ritzman)
6. **Discuss 2020 Committee Work Plan** (all; discussion)
7. **Staff Updates**
 - a. Fire Department Fiscal 2018-19 Year End - Snapshot (V. Neibauer)
 - b. December Check Register Review (V. Neibauer)
 - c. 2nd Quarter Budget to Actuals (V. Neibauer)
8. **Items for February & Future Committee Meetings**
 - Five Year Budget Projection
 - Reserve Policy Update
 - VTD Final Report and Recommendations
 - Fiscal Year 2018-19 Audit
9. **Items to take to the Board of Directors**

MATTERS TO AND FROM COMMITTEE MEMBERS & STAFF

ADJOURNMENT



Budget and Administration Committee
Tuesday, December 3, 2019
6:30 p.m.
2502 Country Club Drive, Cameron Park
Conformed Agenda

Members: Chair Director Monique Scobey (MS), Vice Chair Eric Aiston (EA),
and Alternate Director Holly Morrison (HM)
Staff: Jill Ritzman, General Manager
and Vicky Neibauer, Finance/Human Resources Officer

CALL TO ORDER – 6:50pm

ROLL CALL – MS/EA

ADOPTION OF AGENDA – Approved

APPROVAL OF CONFORMED AGENDA – Approved with the following changes:

Job Descriptions & 1st Qtr Budget to Actual on Consent Calendar

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. Fire Department Fiscal 2018-19 Year End (V. Neibauer)

- *Discussed Fire Department Fiscal 2018-19 Year End. Bring back to next committee meeting as a snapshot of the net cost to the District.*

2. El Dorado Disposal/Waste Connections Quarterly Update Reports (informational)

- *Committee would like to have reports condensed further.*

3. Accountability Act Report (V. Neibauer)

- *Discussed the Accountability Act Report; move to board with support.*

4. District Fees – CDs/Copies; Encroachment Permits (N. Garrison)

- *Discussed District Fees for CDS/Copies and Encroachment Permits; move to board on Consent Agenda with support.*

5. November Check Register Review (V. Neibauer)

6. Staff Updates

7. Items for January & Future Committee Meetings

- Five Year Budget Projection
- Reserve Policy Update
- Strategic Plan Objective Updates
- *Fire Department Fiscal 2018-19 Year End (snapshot)*
- *DSA report back – expenditures against budget*

8. Items to take to the Board of Directors

- *Accountability Act Report*
- *District Fees – CDs/Copies; Encroachment Permits*

MATTERS TO AND FROM COMMITTEE MEMBERS & STAFF

ADJOURNMENT – 8:12pm

Board Member Note: Tracking of Park and Recreation Dept revenues continue to be challenging due to the conversion from Fin Trac to Abila last fall, connecting Abila and Rec Trac in January, new account codes and sharing of revenues between the Departments. Staff are working to simply revenue tracking for the upcoming Fiscal Year. To assist you in reviewing revenue performance, the below spread sheet tally's all of the Park and Recreation Dept revenues generated through facility use and recreation program fees. Thanks for your patience as we settle into our new electronic tracking processes. Below is a tally of all revenues generated in accounts 4145 through 4225.

5/3/2019

		Budget FY 2018/19	Preliminary Budget FY 2019/20	Difference FY 2018/19 & 2019/20	Year To Date 3-31	Year To Date %
4145	youth classes	35,000	38,000	3,000	21,119	
4146	adult classes	25,000	36,727	11,727	14,855	
4147	youth sports	100,000	100,000	-	68,889	
4148	adult sports	10,000	18,800	8,800	6,154	
4149	camp revenues	12,800	12,800	-	-	
4153	seniors	12,000	12,000	-	10,886	
4170	special events	40,000	25,000	(15,000)	47,561	
4180	kiosk	40,800	42,024	1,224	7,469	
4181	lake passes	37,680	34,615	(3,065)	2,275	
4182	picnic rentals	9,960	34,860	24,900	189	
4183	summer kids camp	40,800	42,000	1,200	10,420	
4184	CP concessions	10,000	6,500	(3,500)	5,806	
4185	community center rentals	10,000	100,000	90,000	13,099	
4186	gym rentals	35,000	33,000	(2,000)	23,206	
4187	pool use fees	160,000	187,900	27,900	67,949	
4190	parks facilities rentals	65,000	37,000	(28,000)	58,921	
4220	sumer spectacular	30,800	32,400	1,600	-	
4250	donations	1,000	1,000	-	3,273	
4255	sponsors	22,067	30,000	7,933	4,000	
		<u>697,907</u>	<u>824,626</u>	<u>126,719</u>	<u>366,071</u>	<u>52%</u>

Revenue projections are ambitious, but current year-to-date is promising. Most Park and Recreation revenues arrive in the spring and early summer months.

Parks & Recreation Revenues		Actual FY17-18	Actual FY18-19	Difference FY 2017/18 & 2018/19	
4145	youth classes	31,887	35,927	4,040	
4146	adult classes	24,817	19,490	(5,327)	
4147	youth sports	99,155	85,915	(13,240)	
4148	adult sports	10,525	10,501	(24)	
4149	camp revenues	10,451	-	(10,451)	
4153	seniors	10,557	14,687	4,130	
4154	rec program rev	(17,139)	-	17,139	
4170	special events	32,138	92,857	60,719	
4180	kiosk	38,157	28,981	(9,176)	
4181	lake passes	32,138	31,565	(573)	
4182	picnic rentals	9,164	1,647	(7,517)	
4183	summer kids camp	39,232	48,615	9,383	
4184	CP concessions	7,053	7,549	496	
4185	community center rentals	66,079	37,583	(28,496)	
4186	gym rentals	31,098	29,375	(1,723)	
4187	pool use fees	115,309	137,389	22,080	
4190	parks facilities rentals	17,635	67,890	50,255	
4220	sumer spectacular	11,216	-	(11,216)	
4250	donations	-	8,794	8,794	
4255	sponsors	16,500	8,125	(8,375)	
		<u>585,972</u>	<u>666,890</u>	<u>80,918</u>	80,918
	rec only actual revenues	391,701	469,849		78,148
	rec concept budget	506,101			
	<i>increased revenues related to summer day camp, aquatics, summer spectacular</i>				



Agenda Transmittal

DATE: January 7, 2020

FROM: Jill Ritzman, General Manager

AGENDA ITEM #1: **FISCAL YEAR 2019-20 MID-YEAR BUDGET ADJUSTMENT;
RECREATION DEPARTMENT**

RECOMMENDED ACTION: **REVIEW AND DISCUSS**

INTRODUCTION

This report summarizes staff's recommendation for a new, annual Recreation Department budget including program service levels for future years, and a specific FY 2019-20 Mid-Year Budget Adjustment to implement those recommendations beginning in January 2020.

BACKGROUND

The following timeline outlines the District's efforts to assess the Recreation Department budget and implement operational improvements.

- In FY 2018-19, the District re-organized the budget by function to create greater staff accountability. This re-organization removed recreation program allocations from the Community Center budget and all recreation related revenues and expenditures were placed in the Recreation Department budget.
- November 2018, a Recreation Department Assessment Report was written by an experienced parks and recreation professional to assist staff in evaluating and improving programs and processes. Operational changes started to occur based on the Assessment Report findings.
- May 2019, summer programming started including operations of the Lagoon and concession operations Cameron Park Lake. The fiscal year ended June 30, 2019; summer programming concluded in September 2019.

- August 2019, during the FY 2019-20 Budget Hearings, the Board of Directors determined priorities for the limited property tax revenues. The Recreation Department and the Community Center, due to their ability to generate revenues, did not receive a property tax allocation. The Recreation Department received almost \$200,000 in previous years. The Swimming Lagoon operational costs were removed from the FY 2019-20 budget in both the Recreation and Parks departments.

Immediate, additional programming changes to reduce costs did not occur because residents had already received the Fall Activity Guide and registration started occurring for fall programs.

- In September 2019, the long-time Recreation Supervisor retired and was replaced by an interim appointment.
- October – December 2019, Finance and Recreation staff began examining the Recreation Department operations and budget in greater depth, while continuing operations according to the Fall Activity Guide.

PARKS AND RECREATION COMMITTEE

Staff presented an annual, conceptual Recreation Department budget and program service levels to the Parks and Recreation Committee in late December. Committee members had mixed opinions regarding the new, conceptual budget. One member supported staff's strategy to identify and eliminate under-performing programs and classes, which would create capacity within Recreation to expand successful programs and to develop new offerings. Another member expressed concern about staff's strategies and did not support the reduced recreation offerings

DISCUSSION

To meet the Board's directive from the FY 2019-20 Budget Hearings, staff's objective was to develop a Recreation Department budget that relies solely on program revenues, donations, and sponsorships. To establish a new budget, staff identified program priorities and strategies based on industry standards, performance review of current operations, and the Recreation Department Assessment Report (Attachment 1A). Staff identified program areas and built the budget program by program: Enrichment Classes, Sports, Aquatics, Special Events, Summer Spectacular, Seniors, District Outreach, Summer Day Camp, and Cameron Park Lake Kiosk. Service levels in the current

proposed budget are close to past service levels, and provide capacity to expand in the future (Attachment 1B).

The Recreation Department budget was developed from the ground up, program by program; a practice which will continue for future budgets (Attachment 1C). A tracking number will be assigned to each program area, to track budget to actuals by program area. Staff will provide program financial reports to the Parks and Recreation Committee, to evaluate a program's success starting in Fiscal Year 2020-21.

Most program areas are fully or mostly self-sustaining, but a few cannot, specifically:

- Senior programming offered by volunteers, El Dorado County, and community organizations;
- Special events such as Easter Egg Hunt and Halloween Pumpkin Patch;
- District community outreach activities.

Staffing

Staff is recommending the Recreation Supervisor salary be elevated to the same scale as the CC&R Officer. Recreation Supervisor salary scale is the lower than the Parks Supervisor and CC&R Officer, even though the position supervises up to 15 part-time employees year-round, 75 employees during the summer, and reports directly to the General Manager. The stringent safety standards are required for key programs, aquatics, and youth day camp.

This action would not have an immediate or significant financial impact. The past Recreation Supervisor was paid at top step for many years and benefits were provided under an old policy. The salary difference is \$3,200 comparing Step 1, and \$4,300 comparing Step 9. This small increase will assist with the recruitment and retention of a qualified and skilled employee. Recruitment and selection of a permanent Recreation Supervisor is expected this spring.

In addition to the Recreation Supervisor, a Recreation Coordinator is needed to maintain the quantity and quality of proposed service levels. Staff will recommend a full-time Recreation Coordinator during the Fiscal Year 2020-21 Budget Hearings, to ensure the District's ability to support the position in relation to other District priorities.

Part-time Recreation Coordinator wages and benefits, and the Recreation Supervisor

elevated salary scale is included in the recommended budget.

FISCAL IMPACT

Staff is recommending a FY 2019-20 Mid-Year Budget Adjustment for the Recreation Department (Attachment 1D), including a property tax allocation of \$58,092. In future years, staff expects to lower the request to approximately \$25,000 to support programs that are not self-sustaining, specifically special events, seniors, and District outreach activities. The request in FY 2019-20 is higher due to continued summer operations, mostly related to the operational cost of the Lagoon and concessions at Cameron Park Lake in July and August 2019.

Transfer of Revenues to Community Center

The Recreation Department budget is planning to meet the budgeted transfer of \$87,518 from program revenues to the Community Center budget, mostly generated by pool facility use fees. These revenues will almost fully offset the operational cost of the community pool. With the reduced number of enrichment classes, there may be additional opportunities to reduce the operating hours of the Community Center, saving on utilities and part-time staff wages.

CONCLUSION

Recreation staff are positive and enthusiastic about the changes in the Recreation Department. Developing stronger partnerships, concentrating on quality versus quantity, creating efficiencies, and retiring under-performing activities provides opportunities to re-direct resources to developing new, exciting programs for the community. These changes will take time to implement, but the Recreation Department will become a more effective organization in the upcoming months and year. Success will be measured by number of people served, meeting budget requirements, increasing and strengthening partnerships, increasing program and rental revenues, and providing great customer service.

Attachments:

1A – Recreation Department Program Priorities & Strategies

1B – Recreation Annual Calendar

1C – Recreation Department – Program Budget & Tracking

1D – FY 2019-20 Recreation Budget Request

Recreation Department Program Priorities & Strategies

- Concentrate on programming District facilities, especially programs and events at the Community Center and Community Pool.
- Concentrate on program quality not quantity.
- Leverage partnerships recognizing that the success of swim teams and youth sports leagues is the District's success as well in terms of increasing rental revenues at a low cost.
- Leverage partners, volunteers, and contractors to provide services instead of hiring District employees.
- Seek funding partners by finding common goals: Friends of Seniors grant for community art room and Marshall Medical Center sponsorship for new aquatic fitness program.
- Recognize tracking attendance for all programs is important and future decisions will be based on attendance and reaching underserved populations.
- Implement new class protocols for instructors: minimum class sizes (currently 3 but will increase to 5 in future); classes must be held on District property.
- Consolidate and re-fresh special events when opportunity arises, such as combining traditional Halloween Pumpkin Patch & Community Showcase into a Trunk and Treat event around the lake, inviting community organizations and local businesses to have a booth.
- Eliminate low performing programs at District, especially those offered at neighboring agencies (ie: adult softball)
- Be cost conscious and efficient: reduce Activity Guide pages dedicated to Recreation, and reduce front office time registering participants in classes that are cancelled due to low attendance.
- Spread recreation overhead costs, such as Recreation Supervisor salary and Activity Guide costs, to all program budgets. Program fees will be established to offset all costs for program delivery.
- Promote and expand on scholarship opportunities for residents needing financial assistance.

Recreation Annual Calendar

Attachment 1B

	jan	feb	mar	apr	may	june	july	aug	sept	oct	nov	dec	
special events	1. concert	2. affair of heart		3. community clean up 4. easter egg hunt	5. free swim lesson day	6. Trucks & Tunes	7. Summer Spectacular	8. Trucks & Tunes	9. Labor Day @ Pool 10. Trucks & Tunes 11. Community clean up	12. Halloween	13. Craft fair	14. santa swim 15. tree light 16. symphony	
aquatics	aquasol												
				sharks									
					public swim, lessons								
sports			football										
	open gym/rentals												
											sports field sched		
	youth basketball												youth basketball
	adult basketball - year round												
seniors													
lake operations					lake operations - kiosk								
enrichmt classes													
activity guide	development							development			development		
day camp						day camp							

ON GOING TASKS: website updates, social media posting, Enewsletter, charter school billing & agreemts, rec trac maint, community calendars

ACTIVITIES & EVENTS ELIMINATED TO DATE: July Trucks & Tunes, Community Camp Out, Wedding Affair, Spring Garden Show, March Concert, Movie with Library, Yard Sale, Lake Concessions

FUTURE POSSIBILITIES: Fall Community Camp-out, Family Fun Day(s) at Lake

Recreation Department - Program Budget & Tracking

- Special Events
- Summer Spectacular
- Seniors
- Enrichment Classes
- Sports
- Aquatics
- District Outreach
- Day Camp
- Cameron Park Lake Kiosk

Cameron Park Community Services District
Recreation Budget Adjustment
FY 19-20

Attachment 1D

		ANNUAL PROPOSED REC BUDGET	FY 2019-20 FINAL REC BUDGET	FY 2019-20 YEAR TO DATE ACTUALS THROUGH 12/30/2019	PROJECTED BUDGET FOR REMAINDER OF THE PERIOD 1/1/2020- 6/30/2021	FY 2019-20 TOTAL REVISED REC BUDGET	MIDYEAR REC REQUEST (ADJUSTMENT FROM FINAL APPROVED FY 2019-20 BUDGET TO TOTAL REVISED FY 2019-20 BUDGET)
Operating Revenue							
Property Taxes	4110	0	0	0	0	0	0
Youth Classes	4145	0	38,000	6,278	0	6,278	(31,722)
Adult Classes	4146	0	36,727	10,260	0	10,260	(26,468)
Youth Sports	4147	0	100,000	36,317	0	36,317	(63,683)
Adult Sports	4148	0	18,800	3,598	0	3,598	(15,202)
Camp Revenues	4149	0	12,800	0	0	0	(12,800)
Senior Programs	4153	0	12,000	5,624	0	5,624	(6,376)
Rec Program Revenues	4154	443,395	0	0	318,891	318,891	318,891
Special Events	4170	0	25,000	9,360	0	9,360	(15,640)
Park Lake Kiosk Revenues	4180	0	21,012	14,904	0	14,904	(6,108)
Lake Season Pass	4181	0	9,420	147	0	147	(9,273)
Picnic Site Rentals	4182	0	830	34	0	34	(796)
Summer Kids Camp	4183	0	42,000	11,778	0	11,778	(30,223)
CP Lake Concessions	4184	0	3,250	4,013	0	4,013	763
CC Facility Rentals	4185	0	29,546	15	0	15	(29,531)
Gym Rentals	4186	14,688	20,000	5,627	9,061	14,688	(5,312)
Pool Use Fees	4187	0	90,882	19,500	0	19,500	(71,382)
Parks Facility Rev (fields)	4190	13,572	0	1,383	12,189	13,572	13,572
Summer Spectacular	4220	0			0	0	0
Sponsorships/donations	4255	34,447	30,000	5,800	28,647	34,447	4,447
Reimbursement	4400	(100,300)	(88,744)	1,226	(88,744)	(87,518)	1,226
Other Income	4600	0	3,000	225	0	225	(2,775)
Total Operating Revenue		405,802	404,523	136,087	280,044	416,132	11,609
Expenditures							
Salaries - Permanent	5000	84,517	110,973	49,247	42,259	91,506	(19,467)
Salaries - Part-time	5010	115,000	69,775	84,770	39,000	123,770	53,995
Overtime	5020	0	1,000	899	1,000	1,899	899
Health Benefit	5130	16,550	28,854	17,211	8,275	25,486	(3,368)
Retiree Health Benefit		0	0	5,622	0	5,622	5,622
Dental Insurance	5140	486	2,208	737	243	980	(1,228)
Vision Insurance	5150	260	285	112	130	242	(43)
CalPERS Employer	5160	5,903	8,705	3,998	1,952	5,950	(2,755)
Worker's Compensation	5170	4,666	5,179	5,472	2,333	7,805	2,626
FICA/Medicare	5180	1,847	1,062	7,266	924	8,190	7,128
UI/TT Contribution	5190	6,569	3,662	5,053	3,285	8,337	4,675
sub-total personnel		235,798	231,703	0	180,387	279,787	0
Advertising/Marketing	5209	29,810	26,960	12,401	17,409	29,810	2,850
Bank Charge	5221	4,000	4,000	0	4,000	4,000	0
Agency Administration Fee	5210	0			0	0	0
Audit/Accounting	5220	0			0	0	0

Cameron Park Community Services District
Recreation Budget Adjustment
FY 19-20

Attachment 1D

		ANNUAL PROPOSED REC BUDGET	FY 2019-20 FINAL APPROVED REC BUDGET	FY 2019-20 YEAR TO DATE ACTUALS THROUGH 12/30/2019	PROJECTED BUDGET FOR REMAINDER OF THE PERIOD 1/1/2020- 6/30/2021	FY 2019-20 TOTAL REVISED REC BUDGET	MIDYEAR REC REQUEST (ADJUSTMENT FROM FINAL APPROVED FY 2019-20 BUDGET TO TOTAL REVISED FY 2019-20 BUDGET)		
Clothing/Uniforms	5230	735	1,900	290	446	735	(1,165)		
Computer Software	5231	3,500	3,500	5,103	2,500	7,603	4,103		
Computer Hardware		0	0	8	0	8	8		
Contract Services - Other	5240	3,500	3,500	3,014	450	3,464	(36)		
EDC Department Agency	5260	0			0	0	0		
Fire & Safety Supplies		0	0	53	0	53	53		
Food	5300	0	2,100	1,617	0	1,617	(483)		
Fuel		0	0	28	0	28	28		
Household Supplies		0	0	6	0	6	6		
Instructors	5316	52,090	66,500	26,698	25,392	52,090	(14,410)		
Insurance	5320	0			0	0	0		
Maint. - Equipment	5350	0	1,000	128	0	128	(872)		
Medical Supplies	5375	0	1,000	116	0	116	(884)		
Memberships/Subscriptions	5380	460	460	155	305	460	0		
Mileage Reimbursement	5385	0	500	53	0	53	(447)		
Office Supplies/Expense	5400	800	800	410	390	800	(0)		
Postage	5410	0			0	0	0		
Printing	5415	0	0	19	0	19	19		
Professional Services	5420	41,464	5,700	332	31,000	31,332	25,632		
Program Supplies	5421	31,779	15,000	7,242	18,000	25,242	10,242		
Rent/Lease - Bldgs, Fields,	5435	0	8,300	30	0	30	(8,270)		
Rent/Lease - Equipment	5440	0	100	5,740	0	5,740	5,640		
Staff Development	5455	1,950	500	990	960	1,950	1,450		
Special Events	5465	0	6,000	3,410	0	3,410	(2,590)		
Summer Spectacular	5466	0	0	828	0	828	828		
Phones/internet	5470	5,000	5,000	2,414	2,500	4,914	(86)		
Travel/Lodging	5480	0			0	0	0		
Utilities - Electric/Gas	5492	20,000	20,000	12,202	7,798	20,000	0		
sub-total supplies, srvc		195,088	172,820	0	83,287	111,150	194,437	0	21,617
Total Expenditures		430,886	404,523	0	263,674	210,549	474,223	0	69,700
Net Revenue Over Expenditure		(25,084)	0	(127,587)	69,495	(58,092)	(58,092)		
special events		(18,916)							
seniors		(3,334)							
district outreach		(2,834)							
total		(25,084)							



Agenda Transmittal

DATE: January 7, 2020

FROM: Vicky Neibauer, Finance and Human Resources Officer

AGENDA ITEM #2: **FISCAL YEAR 2019-20 DISTRICT GENERAL FUND 001 MID-YEAR BUDGET ADJUSTMENT; AND MID-YEAR QUIMBY BUDGET ADJUSTMENT**

RECOMMENDED ACTION: RECEIVE AND DISCUSS

INTRODUCTION

This report summaries Fiscal Year 2019-20 Mid-Year Budget Adjustment in two distinct Funds: General Fund 001 and Quimby Fund 003.

DISCUSSION

General Fund 001

When department heads reviewed their budgets in December, Parks, Fire and Administration staff did not need changes to their current approved department operating budgets. The exception is the Recreation Department. The proposed Fiscal Year 2019-20 District General Fund 001 Mid-Year Budget Adjustment (Attachment 2A) includes changes proposed for the Recreation Department.

In addition, the General Fund budget is being adjusted for additional revenues, interest earnings, and property taxes. The additional interest earnings is based on an analysis of the District's new money market account at Umpqua Bank. The additional property tax revenues is based upon actual revenues from last Fiscal Year 2019-20.

In summary, the staff is adding a total of \$111,609 in revenues and \$69,700 in expenditures. The District's General Fund 001 budgeted deficit will be reduced from \$224,400 to \$182,491, of which most is dedicated to fixed asset purchases. The ending budgeted Fund Balance is \$3,280,259. Staff is expected to make recommendations to the

Budget and Administration Committee and Board of Directors regarding the establishment of reserves for both Fire and Parks & Facilities departments during Fiscal Year 2020-21 Budget Hearings.

Quimby Fund

Staff is recommending a FY 2019-20 Mid-Year Budget Adjustment to appropriate funds of \$45,000 from the Quimby Funds for the Parks and Facilities Department (Attachment 2B). Staff is recommending funding for the Rasmussen Parking Lot Asphalt Repairs and Re-striping (Attachment 2C). This appropriation adjustment will be made to the District Quimby Fund for both revenues and expenditures, and does not affect the General Fund budget.

The Quimby Fund 003 currently has a fund balance of \$44,344, considering projects approved in the Final FY 2019-20 Budget. With the Mid-Year Budget request of \$45,000 in expenditures and a revenue adjustment for interest of \$800 the remaining fund balance will be \$144.

The Quimby Fund is a restricted fund within the District and is funded by Quimby Act Fees assessed to developers that can only be used for the purpose of developing new or rehabilitating existing neighborhood or community park and recreation facilities (California Government Code Section 66477).

Attachments:

2A – Fiscal Year 2019-20 District General Fund 001 Mid-Year Budget Adjustment

2B – Fiscal Year 2019-20 Quimby Fund 003 Mid-Year Budget Adjustment

2C – Rasmussen Park Repair Project Description

Cameron Park Community Services District
Proposed Programmatic District Budget - Total Budget with MidYear Adjustment
Fiscal Year 2019-20

General Fund SUMMARY:	Approved Budget 2019-20	MidYear Adjustment 2019-20	Adjusted Budget 2019-20
Beginning General Fund Balance 7/1	3,462,750		3,462,750
Revenues			
Property Taxes	4,134,387	50,000	4,184,387
Interest	9,000	50,000	59,000
Parks and Rec Revenues (Program Fees, Special Events and Facility Rentals)	775,398	11,609	787,007
Intergovernmental -JPA	1,150,000		1,150,000
Reimbursement (rebates), Grants, Accounting Fee, Quimby	201,534		201,534
Franchise Fees	200,000		200,000
Other Income	111,592		111,592
Fire Dept Revenues (Apparatus Equipment, Fire Marshall, Tuition, Weed Abatement Reimbursement)	118,000		118,000
Total revenues and other sources:	6,699,911	111,609	6,811,520
Expenditures			
Administration	635,578		635,578
Fire	4,048,809		4,048,809
Parks and Facilities*	853,703		853,703
Community Center*	0		0
Recreation*	404,523	69,700	474,223
Fixed Cost	384,882		384,882
Weed Abatement	76,679		76,679
Capital Outlay	520,137		520,137
Total Expenditures:	6,924,311	69,700	6,994,011
Net Surplus (Deficit)	(224,400)	41,909	(182,491)
Interfund Transfer	224,400	(41,909)	182,491
Net Change in General Fund Balance	(224,400)	41,909	(182,491)
Ending General Fund Balance			
Unreserved, undesignated	3,238,350	41,909	3,280,259

Quimby Fund 3 Summary

Final Approved Budget 2019-20	MidYear Adjustment 2019-20	Total Adjusted Budget 2019-20
--	----------------------------------	--

Beginning General Fund Balance 7/1	72,898		72,898
Revenues			
Quimby Fees	0	0	0
Interest	0	800	800
Total revenues and other so	0	800	800
Expenditures			
Parks and Facilities*	28,554	45,000	73,554
Total Expenditures:	28,554	45,000	73,554
Net Surplus (Deficit)	44,344	(44,200)	144
Interfund Transfer	(44,344)	44,200	(144)
Net Change in General Fund	44,344	(44,200)	144
Ending General Fund Balance			
Unreserved, undesignated	44,344	(44,200)	144

DOUG VEERKAMP GENERAL ENGINEERING, INC.
CA Lic. No. 440233
2585 Cold Springs Rd.
Placerville, CA 95667
www.dougveerkamp.com
(530) 676-0825

PROPOSAL

In the State of California: Contractors are required by law to be licensed and regulated by the Contractors' State License Board. Any questions concerning a contractor may be referred to the Registrar of the board whose address is:
Contractors' State License Board
9835 Goethe Road, Sacramento, CA 95827
Mailing Address:
P.O. Box 26000, Sacramento, CA 95826

Submitted To: Attn: Mike Grassle
Cameron Park CSD
2502 Country Club Drive
Cameron Park, CA 95682

JOB NAME/NO. Asphalt Repairs, Re-Stripe

PHONE 530-558-1146; Permits; Excavation; Paving; Engineering; Compaction; Testing; Repair, removal or replacement of unknown lines or utilities; Tree trimming; Repair of Cracks opening over time; Tracking of oil in any way; Any item not listed above
DATE 10/1/19
JOB LOCATION Rasmussen Park
ARCHITECT
DATE OF PLANS

We hereby submit specifications and estimates for:

Option #1: Sawcut and Excavate the 6 most damaged areas on the East side of Parking lot as followed: Areas totaling: Approx. 2,360SF. Saw cut and excavate to a depth of 4" recompact Subgrade, water and compact. Pave areas back with 4" compacted depth asphalt placed in two lifts and rolled smooth. Price Includes removing, replacing 10- 4' Parking bumpers as needed and re-striping per existing.

Lump Sum Bid: \$18,365.00

Option #2: Includes East side of Parking Lot and 6,890SF of Failing asphalt in West Side of parking lot for a total of 9,250 SF of failing asphalt. Grind the 8 Worst Locations in parking lot to a depth of 4" recompact subgrade, water and compact. Pave areas back with 4" compacted depth asphalt placed in two lifts and rolled smooth. Price Includes Removing and replacing 29 -4' Parking bumpers as needed and re-striping per existing.

Lump Sum Bid: \$49,946.00

Note: This work to be completed weather permitting in December of 2019 or Spring of 2020

Mid Year Quimby Request

Rasmussen Parking lot

Service Charge of 1-1/2% per month will be assessed on the unpaid balance.
The prevailing party in any dispute or litigation arising from this agreement shall be entitled to attorney fees.
THE OWNER HAS THE RIGHT TO REQUIRE CONTRACTOR TO HAVE A PERFORMANCE OR PAYMENT BOND, EXPENSE TO BE BORNE BY THE OWNER.

We Propose hereby to furnish material and labor - complete in accordance with above specifications, for the sum of:

_____ dollars (\$ _____).
Payment to be made as follows:

All material is guaranteed to be as specified. All work to be completed in a workmanlike manner according to standard practice. Any alteration or deviation from above specifications involving extra costs will be executed only upon written orders, and will become an extra charge over and above the estimate. All agreements contingent upon strikes, accidents or delays beyond our control.

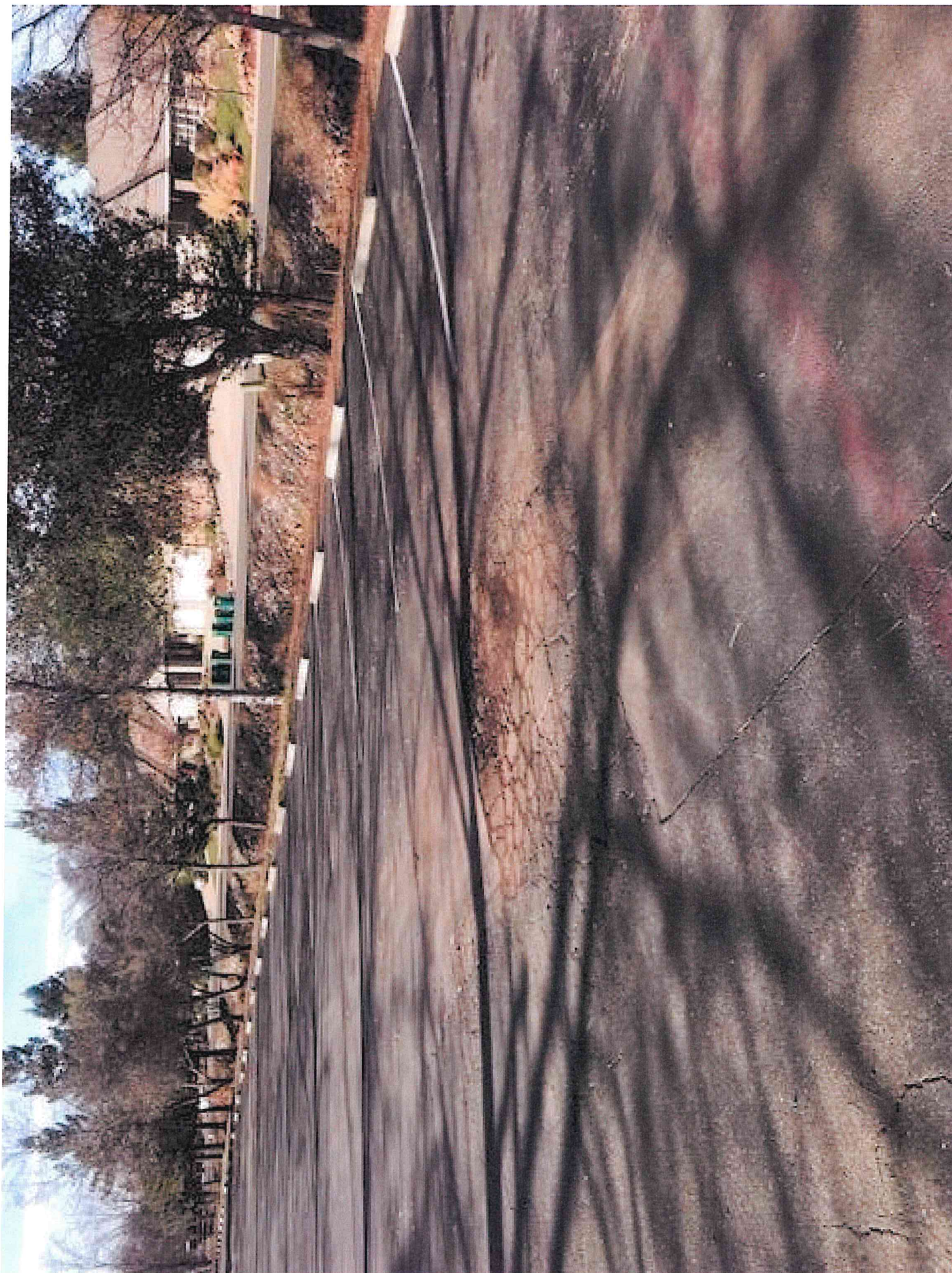
Authorized Signature: *Thomas Weber*

Note: This proposal may be withdrawn by us if not accepted within _____ days.

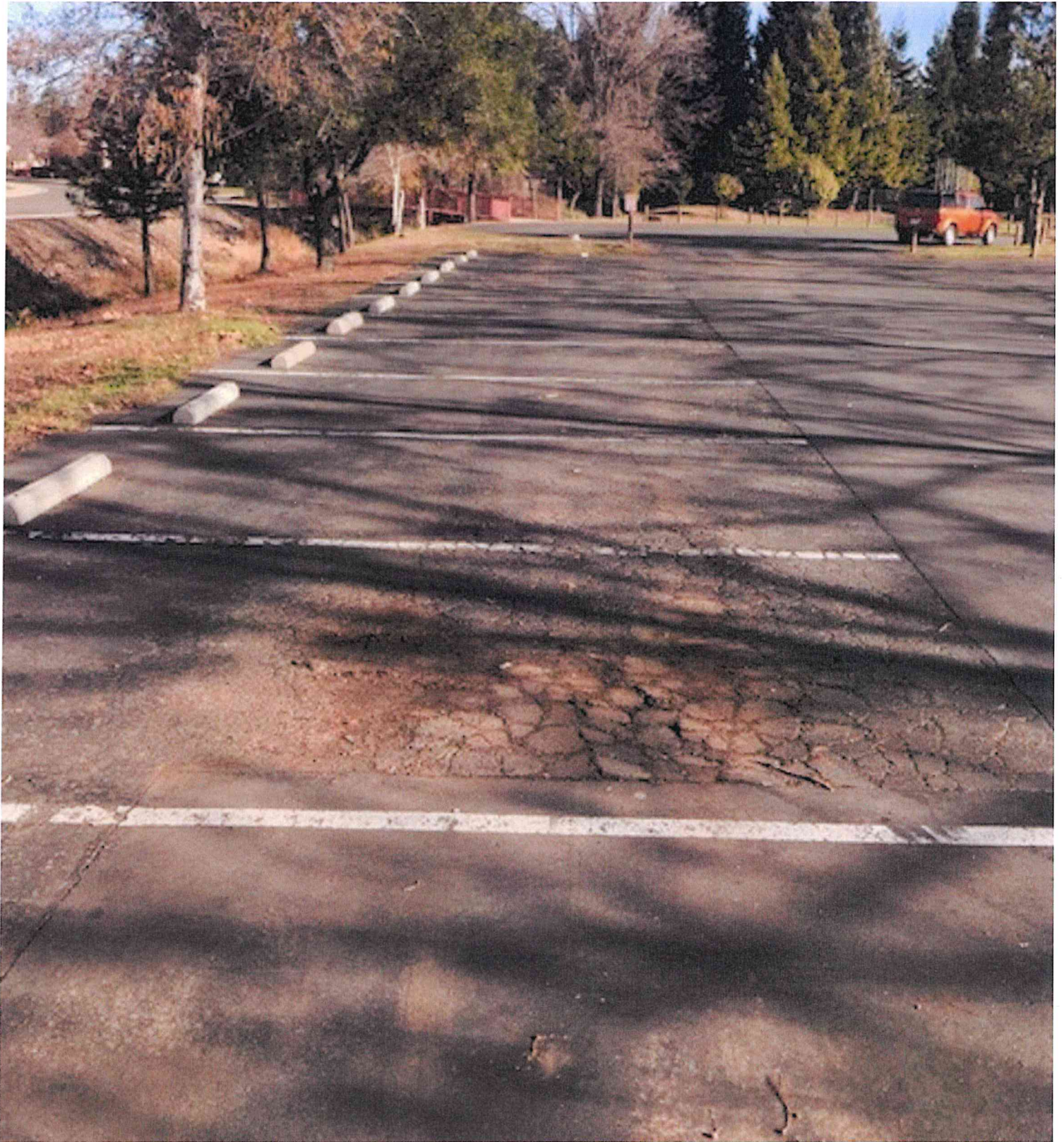
Acceptance of Proposal - The above prices, specifications and conditions are satisfactory and are hereby accepted. You are authorized to do the work as specified. Payment will be made as outlined above.

Signature: _____ Date: _____ Signature: _____ Date: _____

**Construction Lender? _____ no _____ yes. If yes, who _____ Initial: _____







FY 2020-21 BUDGET TIMELINE

- April 3** B&A Committee Budget Report released (Friday)
- April 7** 1st Review by Budget & Administration Committee
- May 1** B&A Committee Budget Report released (Friday)
- May 5** 2nd Review by Budget & Administration Committee
- May 20** 1st Public Hearing, Board of Directors - Operating
- June 17** 2nd Public Hearing, Board of Director – Special Funds



Agenda Transmittal

DATE: January 7, 2020

FROM: Jill Ritzman, General Manager

AGENDA ITEM #4: FIVE YEAR STRATEGIC PLAN REVIEW

RECOMMENDED ACTION: REVIEW AND DISCUSS

Background

On February 17, 2016, the Board of Directors approved the Five Year Strategic Plan 2016-2021 (Plan) for the Cameron Park Community Services District (District). The Plan is a comprehensive document which is meant to serve as a roadmap for decision making over a five-year period. The effort kicked-off in late 2015 with two Special Board of Directors Meetings/Community Workshops to collect information and provide feedback about elements for the Plan. Brent Ives, BHI Management Consulting, coordinated the Plan's development.

A key part of the Plan process is to conduct annual reviews. These reviews allow for regular maintenance of the Plan so that it reflects the actual progress and current needs of the District. The reviews to be documented and followed up by either a Plan supplement or an updated Plan. Staff did not find record of any past reviews or updates. The Plan is now 4 years into its term.

Introduction

On September 3, 2019, staff sought feedback from the Budget and Administration Committee regarding a process to review the status of the current Plan. The decision was to have the various Standing Committees review the Plan's objectives that related to their program area. Staff sought and received feedback last fall from the Parks and Recreation Committee, Fire and Emergency Services Committee, Architectural Review Committee, and CC&R Committee regarding the Plan's objectives for the District.

Discussion

Staff is seeking input from the Budget and Administration Committee and community to determine if the Strategic Objective is:

- ✓ Not Implemented,
- ✓ Partially Implement,
- ✓ Implemented,
- ✓ Objective Recommended to Roll Forward

Conclusion

The Budget and Administration Committee is the last Committee to provide staff with input. With feedback from all committees now complete, staff will develop a comprehensive report back to the Board of Directors which will summarize the District's progress on meeting its Strategic Plan Objectives.

Attachment:

4A – Budget and Administration Committee Strategic Objectives

Strategic Implementation

The Implementation Plan below contains tactics organized around the Vision Strategies and plan actions and initiatives then sorted by year within the planning period. They are provided in tabular form in Table 1 - Strategic Plan “At-a-Glance” (page 22).

A. Optimize Reserve Programs – *Our objective is to institute and fund reserves to support a wide variety of District needs. Our strategy is to implement a reserve program by establishing necessary reserves in the early stages of this Plan and those being substantially funded and in accordance with our long-range financial plan.*

A.1 Long-Range Financial Plan – *A long-range financial plan will examine the District’s finances in depth. An independent consultant will analyze the District’s finances and provide an opinion on the District’s current financial condition and ability to fund future need, including our reserves. The Board and staff will use this plan to determine the appropriate financial reserves for the District.*

Partially Implemented. A Five Year Budget Projection, FY 2017-2021 was completed in April 2016; staff is working to update the projection early 2020 based upon recent budget changes. No plan for financial reserves was developed to date; staff plans to propose Reserve Policies in conjunction with FY2020-21 Budget development.

A.2 Browning Reserve Study Update – *A detailed analysis of the District’s physical assets is necessary to plan for future needs and allow the District to set aside the money required to meet those needs. Staff has engaged the Browning Reserve Group to create a detailed study that recommends the appropriate reserve levels needed to keep the District’s physical assets in good working condition. The Board will use this study when considering the amount to be reserved each year for maintenance or replacement of District assets.*

Implemented May 2014 and includes a 30 year forecast

A.3 Postretirement Health Benefit (Actuarial) Report – *An analysis of the District’s postretirement health benefit obligations and Annual Required Contributions in accordance with Government Accounting Standard GASB 45 will identify for the Board projected funding amounts annually for the next 50 years. The Board can use this information to make decisions regarding amounts to reserve now for to cover these future obligations.*

Implemented. Report completed; an annual allocation to fund Postretirement Health is included in the District’s annual budget. This amount lowered significantly in FY 2019-20 due to attrition. Policy changes in 2007 significantly lowered new financial obligations for retiree health.

A.4 Postretirement Pension Benefit (Actuarial) Report - *An analysis of the District’s postretirement pension obligations and Annual Required Contributions in accordance with Government Accounting Standard GASB 48 will identify for the Board projected funding amounts annually for the next 30 years. The Board can then use this information to make decisions regarding amounts to reserve now to cover these future obligations.*

Implemented. An annual allocation to fund Postretirement Health is included in the District’s annual budget. Due to contracting of the Fire Department personnel, the District’s financial responsibility is lower than most other agencies of the same size. Contracting for Fire services significantly lowers financial obligations for pension benefits.

A.5 Adoption of Reserve Policies - *Upon completing the studies above, the staff will prepare and propose to the Board the adoption of policies that reflect the needed reserves for the District now and in the future.*

Not Implemented. The District established Policy 3272 Reserve Policies in 2011. Staff will initiate updating the policy with the Budget and Administration Committee in early 2020.

B. Increase Revenues – *Our objective is to increase revenues to improve services provided to our community. Our strategy is to adopt policies that acknowledge community’s needs and desires by appropriately staffing, supporting and providing quality, diverse and cost-appropriate activities, programs, events, services.*

B.1 Funding – *Evaluate District fees. The ability for the CSD to increase revenues from non-property tax revenue sources will be key to having adequate resources to implement many of the recommendations from the Master Plan. This evaluation will study the following:*

- *Sources - Other potentially important funding sources that will be studied include park impact fees, grants, donations, sponsorships, and more.*
- *Staffing – The ability of the CSD to develop proper funding will depend on having adequate staffing numbers, with the right professional qualifications, training, and support.*

Implemented. Fees under review annually. Grants and sponsorships sought routinely.

D. Continue to Follow our Top-Level Plans – Our objective is to leverage and implement existing long-range plans. Our strategy is to execute, integrate and update plans in the next five years.

D.1 GASB 45 Actuarial Valuation Report Update – (Adopted March 20, 2013)
Details the amount we need to budget for retiree health care expenses.

D.2 Browning Reserve Study Update – (Adopted April 16, 2014)
Lists the physical assets and plan for future needs, allowing CSD to set aside money to meet those needs.

D.3 Parks and Recreation Master Plan Update – (Adopted May 14, 2014)
Includes the diverse recreational, parks and facility needs, such as lit ball fields, quality turf, safe playgrounds and technological facility upgrades.

D.4 Marketing and Program Plan Update – Set of goals, strategies and tactics that can be used to build a strong relationship with District residents and visitors which result in mutual value with the Cameron Park CSD. (Details outlined below, Section F3.) (Adopted August 19, 2015)

D.5 Fire Department Master Plan and Capital Improvement Plan 2015-2020 Update – Planning tool for future expenditures. (Adopted August 19, 2015)

D.6 Fire Impact Fee Nexus Study Update – Establishes the legal and policy basis for a new fire impact fee program for the District. (Adopted September 16, 2015)

D.7 Park Impact Fee Nexus Study Update – Establishes the legal and policy basis for a new park impact fee program for the District. (Adopted November 18, 2015)

Implemented. Plans are used for budget and planning purposes by staff. The Parks Impact Fees scheduled for update at the Board of Supervisors in August/September 2019. Marketing and Program Plan should be updated after the Recreation Dept changes finalized.

D.8 Pending New Plans

- Long-Term Financial Plan – To be initiated January 31, 2016
Examines the District's finances in depth, analyzing current financial condition and ability to fund future needs.
- Five-Year Strategic Plan 2016-2021 – Completion February 29, 2016
States clear direction over all operational aspects of the CSD and serves as a framework for decision making over a five-year period.
- Park and Open Space Evaluation - Completion 2016/17
 - *Analysis of Future Value to the District*
 - *Park Maintenance Standards*

Implemented. Staff will update the five year forecast this fall. Strategic Plan completed in 2016 and annual review is under review. Staff is working with appropriate Board committees regarding open space.

- District Policy Handbook Update – Completion 2017/18
 - *Series 1000 – General*
 - *Series 2000 - Personnel*
 - *Series 4000 – Board of Directors*
 - *Series 5000 – Board Meetings*

Not Implemented.

F. Enhance our Relations with the County and Community – The objective is to actively communicate with the public and promote the District. We will educate the public on our programs, services, parks and facilities while projecting a positive image in the community. Ensure involvement and representation at meetings where issues are discussed affecting the District and work toward solution-oriented outcomes. Our strategy is to be aware of and engaged when plans are proposed that impact the District and provide exceptional customer service.

F.1 Participate with other Public Organizations - The District will develop an approach for staff participation on public committees, membership in community organizations and non-profit boards, whose missions are consistent with the District's.

- Participating in County Technical Advisory Committee (TAC)
- Attending Development Projects Meetings – District on mailing list
- Attending and participating in El Dorado County Board of Supervisors Meetings – staff and appropriate CSD Board members attend.
- Keeping community apprised of meetings pertinent to Cameron Park.
 - List or link on CSD website
 - Disburse information via email list
- Working with the County department staff on projects such as sign ordinance, special use permits, General Plan and certifications
- Attending community and individual meetings such as civic, chamber, faith-based, etc.
- Anticipating community needs and meeting with pertinent groups
- Exploring joint CSD Board of Directors and El Dorado County Board of Supervisors meetings

Implemented.

F.4 Community Involvement – District employees and Board members should and will be involved in the community, whether as committee members, partners or participants. Members of the Board of Directors and designated

employees will become more involved in the community via attending community group meetings and local events and fairs (per the CSD Marketing and Program Plan 2015/2016). Community involvement is simply a part of the continued strategic success of the District. Responsiveness and collaboration within the community shall be a priority of the District.

Implemented.

F.6 Governmental Relations – *Relations and Legislation advocacy are critical to the District. Establishing good working relationships with local legislators, (City, County and State) is an essential responsibility for Board members and the General Manager and this must continue to be a high priority. Board members and the General Manager will meet individually with key members of local government to maintain and enhance these relationships. Active participation in legislature and programs that impact the District will continue to be a primary focus for both the Staff and Board of Directors.*

Implemented; roll forward.

G. Strengthen Community Partnerships – Our objective is to seek opportunities to strengthen existing partnerships and enter into new relationships to maintain a high level of community engagement. Our overarching strategy is to articulate District value and seek support for District programs, services, and initiatives.

G.1 Partnership Development – In order to enhance strategic partnerships, the District will initiate meetings with the County of El Dorado, neighboring public agencies, and local agencies to include community and county Civic Groups.

G.2 Build Strong Community Partnerships – The District will reach out to the community to explore how CSD can work with community supporters to build stronger partnerships. The District will increase staff participation at the Shingle Springs/Cameron Park, El Dorado County and El Dorado Hills Chambers of Commerce activities and other community groups to make sure the CSD is out in the community. Build on partnerships with different organizations throughout the Cameron Park Community and look for and solicit new relationships and partnerships.

G.3 Government Partnerships – The District will create ad hoc committees with government partners, as needed, to discuss relevant District issues. The District will partner with existing governing agencies and tribal nations to mutually implement a permanent desired solution to our current major corridor issues such as weed abatement projects.

G.4 Non-Profit Partnerships – To strengthen community events and spread costs on an on-going basis, the District will seek out and develop co-sponsorship opportunities with community based non-profit organizations. Continue to work with the Cameron Park Community Foundation, 501c3, to co-sponsor events and to utilize for grants that require a non-profit status.

G.5 Program Partnerships –*District employees will meet with local partners (senior community, medical facilities, etc.) regularly to review collaborative efforts and facility utilization to best serve the community. The CSD will correlate, review and update current facility use agreements and memorandums of understanding (MOU), as well as program contracts between the District and other agencies.*

Implemented.

H. Address Deferred Maintenance Needs – Our objective is to make significant strides on identified deferred maintenance needs within the five-year term of this Plan. Our strategy is to update plans and to prioritize and implement them in a fiscally responsible manner.

H.1 Browning Reserve Study – A detailed analysis of the District’s physical assets is necessary to plan for future needs and allow the District to set aside the money required to meet those needs. Staff has engaged the Browning Reserve Group to create a detailed study that recommends the appropriate reserve levels needed to keep the District’s physical assets in good working condition. The Board will strategically use and update this study when considering the amount to be reserved each year for maintenance or replacement of District assets, including vehicle replacement considerations.

Implemented.

H.2 Adopt Reserve Plan – As mentioned in Part A above, the District must set aside funds for the purpose of maintaining its physical assets. This is a necessary strategy to insure that repair or replacement work can take place immediately when it is required. Funding and expense decisions will be based on a Reserve Program developed by staff and adopted by the Board.

Not Implemented.

- I. **Stay Ahead of Best Practices for Administration of the District** – District Board members and staff will strive to continue to keep current with the latest administration practices.
 - I.1 **Staff and Board Development** – Training for both District Board of Directors and staff.
 - I.2 **Certifications** - Earn certifications for the Board of Directors, staff and the District demonstrating compliance and excellence.
 - I.3 **Strategic Plan Update** – Annually update the Strategic Plan to make adjustments for current needs and priorities.

Implemented.

Cameron Park
Community Services District



Agenda Transmittal

DATE: January 7, 2020

FROM: Jill Ritzman, General Manager

AGENDA ITEM #5: POLICY 4060: COMMITTEES OF THE BOARD OF DIRECTORS

RECOMMENDED ACTION: REVIEW AND DISCUSS

Since December 2017, staff provided a list of best practices for Board Presidents to consider when assigning Board members to standing committees. The best practices are taken from other local agencies in the region. Since this same document has been used by the past three Presidents, staff is recommending that these best practices be considered for inclusion in *Policy 4060: Committees of the Board of Directors*.

Attachment:

5A – Policy 4060 in Track Changes

Cameron Park Community Services District

POLICY HANDBOOK

POLICY TITLE: Committees of the Board of Directors

POLICY NUMBER: 4060

4060.1 The Board President shall appoint such ad hoc committees as may be deemed necessary or advisable by himself/herself and/or the Board. The duties of the ad hoc committees shall be outlined at the time of appointment, and the committee shall be considered dissolved when its final report has been made.

4060.2 The following shall be standing committees of the Board:

4060.2.1 —Covenants Conditions & Restrictions Committee;

4060.2.2 Parks and Recreation Committee;

4060.2.3 Budget & Finance Committee; and,

4060.2.4 Fire & Emergency Services Committee

4060.3 The purpose and objectives of standing committees is to: have Board members become familiar with all aspects of the District's operations; build strong staff-Board member and Board member-Board member relationships; provide feedback and in-depth discussion on topics prior to Board consideration; work with staff to prepare items for Board agendas; and prepare all Board members for serving as Vice President and President. The President will consider an equal, fair division of labor and influence when assigning Board members to committees.

4060.3.1 Rotate Board members through all committees depending upon the Board member's longevity.

4060.3.2 Board members serve two years on same committee leaving one Board member behind for continuity; or Board members serve one year.

4060.3.3 Existing member moves to committee chair.

4060.3.4 Avoid pairing same two Board members on two committees.

4060.3.5 In a four year term, Board member has opportunity to serve on at least two committees.

4060.3.6 President and/or Vice President serves on Budget and Administration Committee.

4060.3 The Board President shall appoint and publicly announce the members of the standing committees for the ensuing year no later than the Board's regular meeting in January.

4060.4 The Board's standing committees may be assigned to review District functions, activities, policies, and/or operations pertaining to their assigned committee. ~~designated concerns, as specified below.~~ Said assignment may be made by the Board President, a majority vote of the Board, or on their own initiative. Any recommendations resulting from said review should be submitted to the Board via a written or oral report.

4060.4.1 All meetings of standing committees shall conform to all open meeting laws (e.g., "Brown Act") that pertain to regular meetings of the Board of Directors.

Adopted 1/16/08 Regular Board Meeting

Revised January XX, 2020

4060—1



Agenda Transmittal

DATE: January 7, 2020

FROM: Vicky Neibauer, Finance and Human Resources Officer

AGENDA ITEM #7A: **FIRE DEPARTMENT FISCAL YEAR 2018-19 YEAR END**

RECOMMENDED ACTION: RECEIVE AND DISCUSS

This is a report back regarding CAL FIRE's 2018-19 year end contract costs to the Cameron Park Community Services District (District).

The District contracts with CAL FIRE to provide fire and emergency response services including providing those advanced life support ambulance services required in the El Dorado County Emergency Services Authority (JPA) contract. CAL FIRE supplies the staffing to support the JPA ambulance services. CAL FIRE's contract includes both agencies expected costs and CAL FIRE invoices the District for a combination of both agencies service costs. The JPA reimburses the District for the JPA services paid under the CAL FIRE contract. CAL FIRE contributes to the District's financial position by holding down contract costs while still providing exceptional services.

This Committee requested two worksheets to summarize CAL FIRE's financial results at the close of Fiscal Year 2018-19. One worksheet is an analysis of CAL FIRE and JPA costs combined as the CAL FIRE Contract includes both. The second is an analysis with CAL FIRE contract service costs separate from the JPA's services costs. Looking at the final calculations, CAL FIRE's total under contract amount is the same amount on both worksheets, \$398,894. The difference between the two reporting methods is that the second worksheet splits the under contract amount by CAL FIRE and the JPA showing that the JPA contributed \$19,918 to the under contract amount while CAL FIRE's reported contribution is less by \$19,918.

Attachments:

7AA – CAL FIRE/JPA billing and contract rates combined
7AAA – CAL FIRE/JPA billing and contract rates split

**FISCAL YEAR 2018-19 CALFIRE Contract Costs To the District
Without JPA**

	FY 18-19
CalFire Not To Exceed Contract amount	3,863,473
CalFire Invoices To District for services	3,464,579
CalFire Under Contract amount (District payments)	398,894
CAL Fire Reported Under Contract (CalFire invoices)	(396,278)
Unaudited Audited Fund Balance in Rental Equipment	*578,323*

FY 18-19 is currently being audited

**FISCAL YEAR 2018-19 CALFIRE Contract Costs To the District
With JPA**

	FY 18-19	Total Amounts
CalFire Not To Exceed Contract amount without JPA	2,713,473	
JPA's cost estimate (the JPA cost reimbursement to the District	<u>1,150,000</u>	
Total Cal Fire Contract Amount		3,863,473
CalFire Invoices To District for services without JPA	2,334,497	
JPA Costs (CalFire 27753 invoices)	<u>1,130,082</u>	
Total CalFire invoices to District		3,464,579
CalFire Under Contract amount (District payments)	378,976	
JPA Under Contract amount (District payments 27753)	<u>19,918</u>	
Total CalFire over(under) Contract Amount		<u><u>398,894</u></u>

CALFire Reported Under Contract	396,278
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Unadited Audited Fund Balance in Rental Equipment	*578,323*
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FY 18-19 is currently being audited

Cameron Park Community Services District
Check/Voucher Register - Check Register
From 11/22/2019 Through 12/26/2019

<u>Vendor Name</u>	<u>Check Amount</u>	<u>Description</u>	<u>Check Num...</u>	<u>Check Date</u>
	<u>32,005.51</u>	Payroll GL 11-29-19	Payroll GL 11-...	11/29/2019
	32,005.51		Total Payroll ...	11/29/2019
	<u>29,343.88</u>	Payroll GL 12-13-19	Payroll GL 12-...	12/13/2019
	29,343.88		Total Payroll ...	12/13/2019
	<u>0.00</u>		test001	12/4/2019
	0.00		Total test001	12/4/2019
ADM Screening	<u>45.00</u>	Pre-emp testing 12/17/19	31622	12/19/2019
	45.00		Total 31622	12/19/2019
Airespring Inc.	<u>564.57</u>	Internet Broadbands CC/Lake Nov. 2019	31572	12/12/2019
	564.57		Total 31572	12/12/2019
Airgas National Carbonation	<u>252.98</u>	CO2 delv - pool 11/26/19	31498	12/5/2019
	252.98		Total 31498	12/5/2019
Airgas National Carbonation	<u>260.95</u>	CO2 tank rental - lagoon 11/30/19	31573	12/12/2019
	260.95		Total 31573	12/12/2019
Airgas National Carbonation	<u>253.67</u>	CO2 delv. Pool 12/07/19	31623	12/19/2019
	253.67		Total 31623	12/19/2019
Airgas National Carbonation	<u>115.36</u>	CO2 - pool 12/13/19	31660	12/26/2019
	115.36		Total 31660	12/26/2019
Alexis Ongaco	<u>570.00</u>	Pool rental 10/26 - Power outage refund	31609	12/12/2019
	570.00		Total 31609	12/12/2019
Alhambra	<u>73.53</u>	Wtr delv 11/04 & 11/18 w/ cooler rental	31500	12/5/2019
	73.53		Total 31500	12/5/2019
Alhambra	<u>52.55</u>	Water Delv 12/02 & 12/16/19	31661	12/26/2019
	52.55		Total 31661	12/26/2019
Alison S. Lloyd	<u>648.00</u>	Inst. Ballet classes 11/15-12/11/19	31604	12/12/2019

Cameron Park Community Services District
Check/Voucher Register - Check Register
 From 11/22/2019 Through 12/26/2019

<u>Vendor Name</u>	<u>Check Amount</u>	<u>Description</u>	<u>Check Num...</u>	<u>Check Date</u>
	648.00		Total 31604	12/12/2019
All Star Rents	321.81	Xmas tree lighting boom rental 12/5/19	31574	12/12/2019
	321.81		Total 31574	12/12/2019
AllGood Driving School, Inc	25.20	Int. Online drvr ed Nov 2019	31625	12/19/2019
	25.20		Total 31625	12/19/2019
Allstar Fire Equipment, Inc.	1,274.55	FD89 gear straps, etc. 12/10/19	31575	12/12/2019
	1,274.55		Total 31575	12/12/2019
Amber Montoya	115.00	YBB 3/4 girls cancelled - refund	31548	12/5/2019
	115.00		Total 31548	12/5/2019
Angius & Terry LLP	638.90	CC&R Legal 10/15-10/29/19	31501	12/5/2019
	638.90		Total 31501	12/5/2019
Angius & Terry LLP	376.50	CC&R legal srvc 11/04-11/22/19	31662	12/26/2019
	376.50		Total 31662	12/26/2019
AT&T Calnet 3	361.27	Phones 10/24-11/23/19 BAN 9391035823	31502	12/5/2019
	361.27		Total 31502	12/5/2019
AT&T Calnet 3	154.48	FD Phones 10/24-11/23/19	31576	12/12/2019
	154.48		Total 31576	12/12/2019
AT&T Calnet 3	21.43	FD89 phone fax line 11/10-12/09/19	31626	12/19/2019
	21.43		Total 31626	12/19/2019
AT&T Calnet 3	359.53	Phones 11/24-12/23/19 BAN 9391035823	31663	12/26/2019
	359.53		Total 31663	12/26/2019
Basil Alfaqih	120.00	YBB Girls 3/4 cancelled - refund	31499	12/5/2019
	120.00		Total 31499	12/5/2019
Bauer Compressors, Inc.	1,040.72	FD89 Compressor repair 11/25/19	31578	12/12/2019

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<u>Vendor Name</u>	<u>Check Amount</u>	<u>Description</u>	<u>Check Num...</u>	<u>Check Date</u>
	1,040.72		Total 31578	12/12/2019
Blain Stumpf Trucking	337.77	BBall dirt mix for Tball Field 11/13/19	31564	12/5/2019
	337.77		Total 31564	12/5/2019
Cal.Net	600.00	East Hall rental 12/13 - deposits refund	31627	12/19/2019
	600.00		Total 31627	12/19/2019
California Public Employee's Retirement System	1,131.46	PPE 11/23/19 CalPERS Retirement - Classic	1001452131	11/29/2019
	1,131.46		Total 100145...	11/29/2019
California Public Employee's Retirement System	3,111.87	PPE 11/23/19 CalPERS Retirement - Pepra	1001452140	11/29/2019
	3,111.87		Total 100145...	11/29/2019
California Public Employee's Retirement System	1,100.45	PPE 12/07/19 CalPERS Retirement - Classic	1001461335	12/13/2019
	1,100.45		Total 100146...	12/13/2019
California Public Employee's Retirement System	2,964.45	PPE 12/07/19 CalPERS Retirement - Pepra	1001461337	12/13/2019
	2,964.45		Total 100146...	12/13/2019
California Public Employee's Retirement System	18,784.96	December 2019 CalPERS Health Payment	1001466740	12/2/2019
	18,784.96		Total 100146...	12/2/2019
CalPERS 457 Plan	200.00	PPE 11/23/19 CalPERS 457 Plan	1001452129	11/29/2019
	200.00		Total 100145...	11/29/2019
CalPERS 457 Plan	200.00	PPE 12/07/19 CalPERS 457 Plan	1001461330	12/13/2019
	200.00		Total 100146...	12/13/2019
Camino Power Tool	54.72	FD machinery oil 12/6/19	31580	12/12/2019
	54.72		Total 31580	12/12/2019
Cap City Sports Academy LLC	1,001.20	Inst. Soccer tots camps Nov 2019	31628	12/19/2019
	1,001.20		Total 31628	12/19/2019

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<u>Vendor Name</u>	<u>Check Amount</u>	<u>Description</u>	<u>Check Num...</u>	<u>Check Date</u>
Capital Private Patrol	644.80	CC Private Patrol for December 2019	31504	12/5/2019
Capital Private Patrol	799.55	Parks- Private Patrol December 2019		12/5/2019
	<u>1,444.35</u>		Total 31504	12/5/2019
Capital Private Patrol	700.60	CC Patrol Srvcs January 2020	31664	12/26/2019
	<u>700.60</u>		Total 31664	12/26/2019
Carbon Copy, Inc.	99.92	Copier Count CCR/REC/Admin Nov 2019	31505	12/5/2019
	<u>99.92</u>		Total 31505	12/5/2019
Carbon Copy, Inc.	5.97	FD88 Copier Count Nov. 2019	31581	12/12/2019
Carbon Copy, Inc.	27.83	FD89 Copier Count Nov. 2019		12/12/2019
	<u>33.80</u>		Total 31581	12/12/2019
CardConnect	50.00	Bolt CC device lease Nov 2019	31506	12/5/2019
	<u>50.00</u>		Total 31506	12/5/2019
Churchill's Hardware, Inc.	197.79	FD's hardware/supplies 11/20-11/27/19	31507	12/5/2019
	<u>197.79</u>		Total 31507	12/5/2019
Cintas Corporation #622	413.61	CC Janitorial Supplies 11/27/19	31508	12/5/2019
Cintas Corporation #622	91.16	Gloves - CC Janitorial 11/22/19		12/5/2019
Cintas Corporation #622	335.17	Janitorial Supplies CC 11/21/19		12/5/2019
	<u>839.94</u>		Total 31508	12/5/2019
Cintas Corporation #622	335.17	CC Janitorial Supplies 12/05/19	31583	12/12/2019
	<u>335.17</u>		Total 31583	12/12/2019
Cintas Corporation #622	287.23	CC Janitorial supplies 12/12/19	31630	12/19/2019
	<u>287.23</u>		Total 31630	12/19/2019
Cintas Corporation #622	336.52	CC Janitorial Supplies 12/19/19	31665	12/26/2019
Cintas Corporation #622	413.61	CC Janitorial Supplies 12/26/19		12/26/2019
	<u>750.13</u>		Total 31665	12/26/2019
Comcast	153.08	FD89 Internet 12/11/19-01/10/20	31631	12/19/2019
	<u>153.08</u>		Total 31631	12/19/2019

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<u>Vendor Name</u>	<u>Check Amount</u>	<u>Description</u>	<u>Check Num...</u>	<u>Check Date</u>
Comcast	54.99	FD88 Internet 12/14/19-01/13/20	31632	12/19/2019
	54.99		Total 31632	12/19/2019
Conforti Plumbing, Inc	267.00	Parks Womans RR plumbing repair 12/20/19	31666	12/26/2019
	267.00		Total 31666	12/26/2019
CoreLogic Solutions LLC	165.00	CC&R mapping software Nov 2019	31584	12/12/2019
	165.00		Total 31584	12/12/2019
Craig Shuler	60.00	cell allowance Dec 2019	31560	12/5/2019
	60.00		Total 31560	12/5/2019
Cynthia J. Gillihan	225.88	Parks Ford Exp. door logo 12/03/19	31530	12/5/2019
	225.88		Total 31530	12/5/2019
Cynthia J. Gillihan	225.88	Parks truck F150 Logo 12/18/19	31641	12/19/2019
	225.88		Total 31641	12/19/2019
Dawn Avalon	99.00	Inst. Tai Chi Health Nov. 2019	31577	12/12/2019
	99.00		Total 31577	12/12/2019
De Lage Landen Financial Services, Inc.	87.97	FD88 Copier lease 11/15-12/14/19	31586	12/12/2019
	87.97		Total 31586	12/12/2019
De Lage Landen Financial Services, Inc.	176.96	FD89 Copier Lease Dec. 2019	31587	12/12/2019
	176.96		Total 31587	12/12/2019
De Lage Landen Financial Services, Inc.	316.39	CC Copier lease pymt & doc fees 12/21/19	31667	12/26/2019
	316.39		Total 31667	12/26/2019
Delta Dental of California	1,050.71	Dental - January 2020	31634	12/19/2019
	1,050.71		Total 31634	12/19/2019
Department of Industrial Relations	485.00	OSHA Penalty Pymt #6 due 12/29/19	31588	12/12/2019

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<u>Vendor Name</u>	<u>Check Amount</u>	<u>Description</u>	<u>Check Num...</u>	<u>Check Date</u>
	485.00		Total 31588	12/12/2019
Department of Justice	32.00	Inst. BG check Nov 2019 (Koll)	31589	12/12/2019
	32.00		Total 31589	12/12/2019
DSA Technologies, Inc	1,220.42	Monitors for upgraded comps w/ W10 (5)	31510	12/5/2019
	1,220.42		Total 31510	12/5/2019
DSA Technologies, Inc	1,415.16	FD88 Win 10 tower replaced Win 7 11/26/19	31590	12/12/2019
	1,415.16		Total 31590	12/12/2019
DSA Technologies, Inc	1,487.50	FD88 softwr new tower, CC/Rec addt'l IT srvc- sftwar Oct/Nv	31636	12/19/2019
	1,487.50		Total 31636	12/19/2019
DSA Technologies, Inc	2,674.31	MSA, IT Srvc, January 2020	31668	12/26/2019
	2,674.31		Total 31668	12/26/2019
EDC Department of Transportation	118.00	Encroachment Permits - Events 2020	31638	12/19/2019
	118.00		Total 31638	12/19/2019
Eide Bailly LLP	2,362.50	Prof. Srvc CPA Nov. 2019 FY18/19 Audit prep	31669	12/26/2019
	2,362.50		Total 31669	12/26/2019
El Dorado County Air Quality Mgmt Dist.	798.29	CC Boiler/Emiss fees Perm#06-1748 YR19/20 FA0006535	31637	12/19/2019
El Dorado County Air Quality Mgmt Dist.	603.63	CC Lake Engine fees Perm#15-1747 YR19/20 FA0006534		12/19/2019
	1,401.92		Total 31637	12/19/2019
El Dorado County Environmental Mgmt.	984.00	CC Klth/Pool Env. Mg fees #1623 & 3611 YR 19/20 FA 0004953	31639	12/19/2019
	984.00		Total 31639	12/19/2019
El Dorado Irrigation District	2,475.68	Cp Lake Wtr/Swr 09/24-11/27/19	31511	12/5/2019

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Vendor Name	Check Amount	Description	Check Num...	Check Date
	2,475.68		Total 31511	12/5/2019
El Dorado Irrigation District	1,482.02	Christa Park Wtr 09/25-11/20/19	31512	12/5/2019
	1,482.02		Total 31512	12/5/2019
El Dorado Irrigation District	152.18	Hacienda DP Wtr 09/21-11/27/19	31513	12/5/2019
	152.18		Total 31513	12/5/2019
El Dorado Irrigation District	169.12	Chardi Wtr 09/20-11/19/19	31514	12/5/2019
	169.12		Total 31514	12/5/2019
El Dorado Irrigation District	527.25	Bar J B Wtr 09/25-11/20/19	31515	12/5/2019
	527.25		Total 31515	12/5/2019
El Dorado Irrigation District	870.66	D. West Wtr 09/26-11/25/19	31516	12/5/2019
	870.66		Total 31516	12/5/2019
El Dorado Irrigation District	243.07	Rasm Park Wtr/Swr 09/21-11/27/19	31517	12/5/2019
	243.07		Total 31517	12/5/2019
El Dorado Irrigation District	423.93	Cam Val Lnd Wtr 09/14-11/14/19	31518	12/5/2019
	423.93		Total 31518	12/5/2019
El Dorado Irrigation District	335.69	Bar J 15A Wtr 09/24-11/19/19	31519	12/5/2019
	335.69		Total 31519	12/5/2019
El Dorado Irrigation District	178.37	EW Park Wtr 09/14-11/15/19	31520	12/5/2019
	178.37		Total 31520	12/5/2019
El Dorado Irrigation District	1,631.05	FD89 Wtr/Swr 09/21-11/27/19	31521	12/5/2019
	1,631.05		Total 31521	12/5/2019
El Dorado Irrigation District	268.26	EWPark Lnd Wtr 09/14-11/13/19	31522	12/5/2019
	268.26		Total 31522	12/5/2019
El Dorado Irrigation District	1,433.96	CC Wtr/Swr 09/21-11/27/19	31523	12/5/2019
	1,433.96		Total 31523	12/5/2019

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<u>Vendor Name</u>	<u>Check Amount</u>	<u>Description</u>	<u>Check Num...</u>	<u>Check Date</u>
El Dorado Irrigation District	817.52	CC Wtr/Rw/Swr 09/21-11/27/19	31524	12/5/2019
	817.52		Total 31524	12/5/2019
El Dorado Irrigation District	222.41	NView Lnd Wtr 09/14-11/13/19	31525	12/5/2019
	222.41		Total 31525	12/5/2019
El Dorado Irrigation District	68.11	EWPark Lnd Wtr 09/14-11/13/19	31526	12/5/2019
	68.11		Total 31526	12/5/2019
El Dorado Irrigation District	404.47	FD88 Wtr/Swr 09/21-11/27/19	31527	12/5/2019
	404.47		Total 31527	12/5/2019
El Dorado Irrigation District	194.00	CM RR's Wtr/Swr 09/25-11/27/19	31528	12/5/2019
	194.00		Total 31528	12/5/2019
Elizabeth Leal	40.00	Art class cancelled- refund	31541	12/5/2019
	40.00		Total 31541	12/5/2019
Ellamae J. Wooten	200.00	Dir Comp Mtgs 12/02, 12/18	31657	12/19/2019
	200.00		Total 31657	12/19/2019
Epperson Law Group, PC	666.00	Legal Srvc's, phone/emails 10/25-11/22/19	31592	12/12/2019
	666.00		Total 31592	12/12/2019
Eric William Blodgett Aiston	200.00	Dir Comp Mtgs 12/03,18	31624	12/19/2019
	200.00		Total 31624	12/19/2019
Felicity Wood Carlson	300.00	Dir Comp Ntgs 12/02,3,18	31629	12/19/2019
	300.00		Total 31629	12/19/2019
Financial Pacific Leasing, Inc	78,072.18	Fire Truck Pymt 013-0974317-001	31670	12/26/2019
	78,072.18		Total 31670	12/26/2019
Foothill Auto Service, Inc.	645.35	Parks - 02 Ford Exp Repairs/Maint. 12/12/19	31640	12/19/2019
	645.35		Total 31640	12/19/2019

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<u>Vendor Name</u>	<u>Check Amount</u>	<u>Description</u>	<u>Check Num...</u>	<u>Check Date</u>
Foothill Auto Service, Inc.	77.56	Parks 2008 F150 Oil Change 12/19/19	31671	12/26/2019
	77.56		Total 31671	12/26/2019
Gold Country Hardware	13.64	Parks, Bolts 11/21/19	31531	12/5/2019
	13.64		Total 31531	12/5/2019
Gold Country Hardware	28.91	Parks - painting supplies 12/11/19	31594	12/12/2019
	28.91		Total 31594	12/12/2019
Gold Ridge Forest POA	250.00	Staff Dev Rental 01/17 w/ \$100 dep return	31643	12/19/2019
	250.00		Total 31643	12/19/2019
Government Finance Officer's Assoc.	135.00	GAAP workshop - Finance Vicky 01/16/2020	31644	12/19/2019
	135.00		Total 31644	12/19/2019
Greg Dalbeck	7.64	Lake Trailer links - reimb	31509	12/5/2019
	7.64		Total 31509	12/5/2019
Highlander Termite & Pest Control	75.00	CC Pest Control 10/08/19	31534	12/5/2019
	75.00		Total 31534	12/5/2019
Highlander Termite & Pest Control	75.00	CC Pest Control 12/10/19	31596	12/12/2019
	75.00		Total 31596	12/12/2019
Hillyard, Inc.	247.93	Parks- garbage liners (10cs) 12/04/19	31597	12/12/2019
	247.93		Total 31597	12/12/2019
Holly Harper-Grohs	120.00	YBB 7/8 girls cancelled - refund	31533	12/5/2019
	120.00		Total 31533	12/5/2019
Holly Morrison	300.00	Dir Comp Mtgs 12/03, 12/18 (x2)	31651	12/19/2019
	300.00		Total 31651	12/19/2019
Home Depot Credit Services	652.36	parks supplies 11/12-11/25/19	31598	12/12/2019
	652.36		Total 31598	12/12/2019

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<u>Vendor Name</u>	<u>Check Amount</u>	<u>Description</u>	<u>Check Num...</u>	<u>Check Date</u>
Hunt & Sons	1,162.30	Fuel 11/22/19	31599	12/12/2019
Hunt & Sons	1,204.23	Fuel 11/29/19		12/12/2019
Hunt & Sons	1,027.47	Fuel 12/06/19		12/12/2019
	3,394.00		Total 31599	12/12/2019
Hunt & Sons	1,293.06	FD Fuel 12/13/19	31645	12/19/2019
	1,293.06		Total 31645	12/19/2019
Jana L. Martinez	210.00	Inst. Tamale class Nov. 2019	31606	12/12/2019
	210.00		Total 31606	12/12/2019
Jennifer Sabbagh	240.00	YBB 5/6 grd no coed play refund	31681	12/26/2019
	240.00		Total 31681	12/26/2019
Jennifer Yablonovsky	115.00	YBB 3/4 girls cancelled - refund	31570	12/5/2019
	115.00		Total 31570	12/5/2019
Jill Ritzman	100.00	cell allowance Dec 2019	31558	12/5/2019
	100.00		Total 31558	12/5/2019
Jill Ritzman	0.00	Testing check run - new printer	31615	12/12/2019
	0.00		Total 31615	12/12/2019
Jill Ritzman	0.00	Testing check run - new printer	31654	12/19/2019
	0.00		Total 31654	12/19/2019
Jill Ritzman	0.00	Testing check run - new printer	test-void	12/5/2019
	0.00		Total test-void	12/5/2019
Joann Perry	48.00	Coloma trip cancelled - refund	31552	12/5/2019
	48.00		Total 31552	12/5/2019
Jorgensen Company	180.18	FD88 fire extinguisher 11/15/19	31536	12/5/2019
	180.18		Total 31536	12/5/2019
Joseph Munizich	23.40	Inst. Bird Watching Nov. 2019	31608	12/12/2019
	23.40		Total 31608	12/12/2019
Joshua C. Marks	625.00	Janitorial Srvc Parks RR's 11/20 & 27	31543	12/5/2019

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Vendor Name	Check Amount	Description	Check Num...	Check Date
	625.00		Total 31543	12/5/2019
Joshua C. Marks	625.00	Janitorial Srvc's - Parks RR's 12/04,11	31605	12/12/2019
	625.00		Total 31605	12/12/2019
Joshua C. Marks	625.00	Parks Janitorial Srvc's 12/18 & 12/25/19	31674	12/26/2019
	625.00		Total 31674	12/26/2019
Joshua Sandoval	80.00	Res ff shifts 11/2, 10	31559	12/5/2019
	80.00		Total 31559	12/5/2019
JS West Propane Gas	1,995.49	Propane fill - Gym/Classrooms/Pool 60/40 split 11/18/19	31537	12/5/2019
	1,995.49		Total 31537	12/5/2019
JS West Propane Gas	321.94	FD88 propane 10/10/19	31538	12/5/2019
	321.94		Total 31538	12/5/2019
JS West Propane Gas	2,134.86	Propane fill - Gym/Class/Pool Splits 11/25/19	31600	12/12/2019
	2,134.86		Total 31600	12/12/2019
JS West Propane Gas	2,022.89	Propane fill - Gym/Classrooms/Pool 12/07/19	31646	12/19/2019
	2,022.89		Total 31646	12/19/2019
JS West Propane Gas	500.85	Propane FD89 11/27/19	31647	12/19/2019
	500.85		Total 31647	12/19/2019
JS West Propane Gas	2,964.94	Propane fill - Gym/Classrooms/Pool 12/02/19	31648	12/19/2019
	2,964.94		Total 31648	12/19/2019
JS West Propane Gas	326.46	Propane fill - CC 12/02/19	31649	12/19/2019
	326.46		Total 31649	12/19/2019
JS West Propane Gas	172.17	CC Propane 12/17/19	31672	12/26/2019
	172.17		Total 31672	12/26/2019

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<u>Vendor Name</u>	<u>Check Amount</u>	<u>Description</u>	<u>Check Num...</u>	<u>Check Date</u>
JS West Propane Gas	1,720.34	Propane fill - Gym/Classrooms/Pool 12/17/19 60/40 split	31673	12/26/2019
	1,720.34		Total 31673	12/26/2019
Knorr Systems, Inc.	350.00	Pool School class/R. Soto 10/27/19	31601	12/12/2019
	350.00		Total 31601	12/12/2019
Larry McBride	600.00	In Lieu Med Bens Ret - December 2019	31546	12/5/2019
	600.00		Total 31546	12/5/2019
Laura Sanders-Ito	52.03	Mileage Reimb - Sept-Dec 2019	31682	12/26/2019
	52.03		Total 31682	12/26/2019
Lighting Unlimited, Inc.	1,110.00	CC Parking lot lights replacement 12/04/19	31603	12/12/2019
	1,110.00		Total 31603	12/12/2019
Linae Wright	110.00	YBB 3/4 grd - cancelled w/ fee - refund	31658	12/19/2019
	110.00		Total 31658	12/19/2019
Lincoln Aquatics	508.67	Pool- wiring harness 12/02/19	31542	12/5/2019
	508.67		Total 31542	12/5/2019
Marquee Fire Protection	1,100.00	CC Annual Fire inspections hydrants, sprinklers 12/20/19	31675	12/26/2019
	1,100.00		Total 31675	12/26/2019
Master Medical Equipment	350.00	FD89 Zoll Equip calibration/repair 11/25/19	31607	12/12/2019
	350.00		Total 31607	12/12/2019
Matthew Bender & Co, Inc.	252.14	2019 Fire Laws Book for Smith	31545	12/5/2019
	252.14		Total 31545	12/5/2019
Melonie Miller	69.07	Mod Zumba class - customer cancelled	31547	12/5/2019
	69.07		Total 31547	12/5/2019
Michael Grassle	100.00	cell allowance Dec 2019	31532	12/5/2019

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<u>Vendor Name</u>	<u>Check Amount</u>	<u>Description</u>	<u>Check Num...</u>	<u>Check Date</u>
	100.00		Total 31532	12/5/2019
Mike Loeffler	115.00	YBB 7/8 grd - refund, not wanting co-ed	31650	12/19/2019
	115.00		Total 31650	12/19/2019
Mountain Democrat	123.90	Public Notice, fire code 2019 11/27/19	31549	12/5/2019
	123.90		Total 31549	12/5/2019
Myung Chong	480.00	Inst. Mod Zumba 10/29-11/21/19	31582	12/12/2019
	480.00		Total 31582	12/12/2019
National Aquatic Services, Inc	880.00	Pool Pump/Pressure gauge repairs 09/09/19	31550	12/5/2019
	880.00		Total 31550	12/5/2019
National Aquatic Services, Inc	3,598.00	Pool pump repairs 09/09/19	31551	12/5/2019
	3,598.00		Total 31551	12/5/2019
Pathian Administrators	145.32	Vision Benefits - January 2020	31652	12/19/2019
	145.32		Total 31652	12/19/2019
Paychex	211.80	Paychex Payroll Fees for 11-29-19	2019112501	11/29/2019
	211.80		Total 201911...	11/29/2019
Paychex	205.80	Paychex Payroll Fees for 12-13-19	2019120901	12/13/2019
	205.80		Total 201912...	12/13/2019
Paychex	184.40	Paychex Stratustime Fees Nov. 2019	20956026	12/13/2019
	184.40		Total 20956026	12/13/2019
PG&E	348.35	CP Lake, Lag, NC, Elec 10/25-10/31 & 11/01-11/24/19 w/creds	31553	12/5/2019
	348.35		Total 31553	12/5/2019
PG&E	1,069.52	FD's & carousel lamps Elec 10/25-10/31 & 11/01-11/24/19	31554	12/5/2019

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	1,069.52		Total 31554	12/5/2019
PG&E	5,080.15	CC Elec 10/21-10/31 & 11/01-11/18/19	31555	12/5/2019
	5,080.15		Total 31555	12/5/2019
PG&E	10,816.11	Elec. LLAD's & Parks portion 10/25-11/24/19	31610	12/12/2019
	10,816.11		Total 31610	12/12/2019
PG&E	116.06	Elec 11/16-12/16/19 8 lamps	31676	12/26/2019
	116.06		Total 31676	12/26/2019
PG&E	159.59	Elec 11/16-12/16/19 11 lamps	31677	12/26/2019
	159.59		Total 31677	12/26/2019
PG&E	4,732.41	CC Elec. 11/19-12/18/19	31678	12/26/2019
	4,732.41		Total 31678	12/26/2019
Public Employee's Union Local 1	112.36	Union Dues - payroll 11-29-19	31556	12/5/2019
	112.36		Total 31556	12/5/2019
Public Employee's Union Local 1	123.93	Union Dues for payroll 12-13-19	31611	12/12/2019
	123.93		Total 31611	12/12/2019
Public Employee's Union Local 1	121.17	Union Dues for payroll 12/27/19	31679	12/26/2019
	121.17		Total 31679	12/26/2019
R.J. Ricciardi, Inc CPA's	10,867.50	FY 18/19 Audit - Director/Staff Nov. 2019	31612	12/12/2019
	10,867.50		Total 31612	12/12/2019
Raul Gutierrez	115.00	YBB 3/4 grade (decided not to play) refund w/ fee	31595	12/12/2019
	115.00		Total 31595	12/12/2019
Raymond Everingham	70.00	Dance classes cancelled - refunds	31529	12/5/2019
	70.00		Total 31529	12/5/2019
Rescue Training Institute, Inc.	105.00	Inst. CPR class 12/07/19 (2)	31613	12/12/2019

Cameron Park Community Services District
 Check/Voucher Register - Check Register
 From 11/22/2019 Through 12/26/2019

Vendor Name	Check Amount	Description	Check Num...	Check Date
	105.00		Total 31613	12/12/2019
Richard A. Kowaleski	168.00	Inst. Dance classes Nov. 2019	31602	12/12/2019
	168.00		Total 31602	12/12/2019
Riebes Auto Parts	22.22	Lake mower parts 12/02	31557	12/5/2019
	22.22		Total 31557	12/5/2019
Riebes Auto Parts	125.64	Parks - Auto parts 12/11/19	31614	12/12/2019
Riebes Auto Parts	58.15	Parks- mower battery 12/04/19		12/12/2019
	183.79		Total 31614	12/12/2019
Riebes Auto Parts	16.08	FD car charger 12/12/19	31653	12/19/2019
Riebes Auto Parts	26.58	Parks Auto parts 12/16/19		12/19/2019
	42.66		Total 31653	12/19/2019
Riebes Auto Parts	84.76	Pool Vacuum Battery 12/20/19	31680	12/26/2019
	84.76		Total 31680	12/26/2019
Robert Ely	1,000.00	Deposit for Elvis Concert 12/12/19	31591	12/12/2019
	1,000.00		Total 31591	12/12/2019
Robert S. Dalton	365.28	CC&R Temp PP25 16 hrs	31585	12/12/2019
	365.28		Total 31585	12/12/2019
Robert S. Dalton	125.57	CC&R Temp PP26 TC1 - 5.5 hrs	31633	12/19/2019
Robert S. Dalton	102.74	CC&R Temp PP26 TC2 - 4.5 hrs		12/19/2019
	228.31		Total 31633	12/19/2019
Rochelle Brown	120.00	YBB 3/4 grade - refund (not wanting co-ed)	31579	12/12/2019
	120.00		Total 31579	12/12/2019
Rosalie M. Stearns	120.00	Inst. Adult Hula November 2019	31563	12/5/2019
Rosalie M. Stearns	96.00	Inst. Beyond/Youth Hula November 2019		12/5/2019
	216.00		Total 31563	12/5/2019
Sierra Moms	300.00	East Hall rental 12/8/19 - deposit refund	31617	12/12/2019
	300.00		Total 31617	12/12/2019

Cameron Park Community Services District
Check/Voucher Register - Check Register
From 11/22/2019 Through 12/26/2019

<u>Vendor Name</u>	<u>Check Amount</u>	<u>Description</u>	<u>Check Num...</u>	<u>Check Date</u>
Sierra Security & Fire	150.00	3rd Qtr Fire/Security Alarm - CC 2019	31561	12/5/2019
Sierra Security & Fire	99.00	3rd Qtr Fire/Security Alarm - Lake 2019		12/5/2019
Sierra Security & Fire	90.00	3rd Qtr Security/Alarms FD88 2019		12/5/2019
Sierra Security & Fire	90.00	3rd Qtr Security/Alarms FD89 2019		12/5/2019
Sierra Security & Fire	150.00	4th Qtr Fire/Security Alarm - CC 2019		12/5/2019
Sierra Security & Fire	99.00	4th Qtr Fire/Security Alarm - Lake 2019		12/5/2019
Sierra Security & Fire	90.00	4th Qtr Security/Alarms FD88 2019		12/5/2019
Sierra Security & Fire	90.00	4th Qtr Security/Alarms FD89 2019		12/5/2019
	<u>858.00</u>		Total 31561	12/5/2019
Sierra Striping, Inc.	<u>3,200.00</u>	Lake Pkng lot striping 10/18/19	31618	12/12/2019
	<u>3,200.00</u>		Total 31618	12/12/2019
SiteOne Landscape Supply	<u>67.56</u>	Tball field Irrig. supplies 11/13/19 W/ disc. -\$1.28	31562	12/5/2019
	<u>67.56</u>		Total 31562	12/5/2019
SiteOne Landscape Supply	<u>59.57</u>	landscape supply 12/16/19 (w/ pymt disc -\$1.13)	31683	12/26/2019
	<u>59.57</u>		Total 31683	12/26/2019
Stephen Beck	<u>630.00</u>	Inst. Futsal Clinics November 2019	31503	12/5/2019
	<u>630.00</u>		Total 31503	12/5/2019
Susie Martin	<u>300.00</u>	Full Hall rental 11/21 - Deposit refund	31544	12/5/2019
	<u>300.00</u>		Total 31544	12/5/2019
Taylor Doll	<u>120.00</u>	Res ff shifts 11/01,14,22	31635	12/19/2019
	<u>120.00</u>		Total 31635	12/19/2019
The Paint Spot, Inc.	<u>83.86</u>	Lake Tennis Courts Paint/supplies 12/10/19	31619	12/12/2019
	<u>83.86</u>		Total 31619	12/12/2019

Cameron Park Community Services District
Check/Voucher Register - Check Register
 From 11/22/2019 Through 12/26/2019

<u>Vendor Name</u>	<u>Check Amount</u>	<u>Description</u>	<u>Check Num...</u>	<u>Check Date</u>
The Sacramento Bee	428.27	FD89 Sac Bee subscrip. renewal 1 yr 11/28/19-11/26/20	31620	12/12/2019
	428.27		Total 31620	12/12/2019
The UPS Store # 1726	63.91	FD89 Postal Srvc 11/22/19	31565	12/5/2019
	63.91		Total 31565	12/5/2019
Think, Inc.	2,020.14	2020 Winter/Spring Act Guide POSTAGE	31684	12/26/2019
	2,020.14		Total 31684	12/26/2019
Tifni Landrus	115.00	YBB 3/4 girls cancelled - refund	31540	12/5/2019
	115.00		Total 31540	12/5/2019
Tina Lynn Goins	725.00	Wintr/Spring 2020 Actv Guide Production - Phase 1 11/20/19	31593	12/12/2019
	725.00		Total 31593	12/12/2019
Tina Lynn Goins	100.00	E Newsletter Dec. 2019	31642	12/19/2019
Tina Lynn Goins	785.00	Wntr/Spr 2020 Act Guide Production Ph II 12/16/19		12/19/2019
	885.00		Total 31642	12/19/2019
TPX Communications	909.81	CC Phones/Internet 12/01-12/31/19	31621	12/12/2019
	909.81		Total 31621	12/12/2019
Tracy Hubbard	115.00	YBB 3/4 girls cancelled - refund	31535	12/5/2019
	115.00		Total 31535	12/5/2019
Travis Knight	435.00	Adult BB cancelled - refund	31539	12/5/2019
	435.00		Total 31539	12/5/2019
U.S. Bank	10,204.28	Cal Cards 10/22-11/20/19	31566	12/5/2019
	10,204.28		Total 31566	12/5/2019
Umpqua Bank	43.56	Maintenance Fee for November 2019	Bank Maint Fee	12/20/2019
	43.56		Total Bank M...	12/20/2019
Umpqua Bank	651.63	CC Merch Fees - Vantiv - Nov. 2019	Merch Fees	12/10/2019

Cameron Park Community Services District
Check/Voucher Register - Check Register
 From 11/22/2019 Through 12/26/2019

<u>Vendor Name</u>	<u>Check Amount</u>	<u>Description</u>	<u>Check Num...</u>	<u>Check Date</u>
	651.63		Total Merch F...	12/10/2019
Uptown Studios, Inc	<u>350.00</u>	Web Maint. Nov 2019	31567	12/5/2019
	350.00		Total 31567	12/5/2019
Verizon Business	<u>5.28</u>	FD Phone line carrier access Y2620200 Nov 2019	31655	12/19/2019
	5.28		Total 31655	12/19/2019
Verizon Wireless	<u>395.11</u>	FD Wireless (10) 10/16-11/15/19	31568	12/5/2019
	395.11		Total 31568	12/5/2019
Verizon Wireless	<u>114.03</u>	FD Wireless (3) 10/16-11/15/19	31569	12/5/2019
	114.03		Total 31569	12/5/2019
Verizon Wireless	<u>615.83</u>	Wireless phones 11/11-12/10/19	31656	12/19/2019
	615.83		Total 31656	12/19/2019
Verizon Wireless	<u>181.38</u>	Parks, lpads/hotspots, etc. 11/11-12/10/19	31685	12/26/2019
	181.38		Total 31685	12/26/2019
Yamaha Golf Cars of California, Inc.	<u>937.93</u>	Lake Golf Car repair 11/26/19	31571	12/5/2019
	937.93		Total 31571	12/5/2019
YBA Shirts, Inc	<u>1,630.24</u>	YBB 3-8 Jerseys Winter 2020	31659	12/19/2019
	1,630.24		Total 31659	12/19/2019
Zachary Schnetz	<u>160.00</u>	Res ff shifts 11/06,19,21,26	31616	12/12/2019
	160.00		Total 31616	12/12/2019
Report Total	<u><u>305,427.46</u></u>			



Agenda Transmittal

DATE: January 7, 2020

FROM: Vicky Neibauer, Finance and Human Resources Officer

AGENDA ITEM #7C: **FISCAL YEAR 2019-20 SECOND QUARTER BUDGET TO ACTUALS REPORT**

RECOMMENDED ACTION: RECEIVE AND FILE

INTRODUCTION

The Fiscal Year 2019-20 Second Quarter Budget to Actuals report is attached, and the District is on track with revenue/expenditures to budget. The reporting period is 7/1/19 through 12/31/19 or 50% of the Fiscal Year.

DISCUSSION

For the Second Quarter Budget to Actuals report, variances are common due to one-time payments at the beginning of a fiscal year and seasonal programs. Some accounts appear to be over-expended, such as the one-time liability insurance payment; and seasonality of services such as pool and lagoon operations. Paid registration takes place for summer recreation programs during the months of April through June, and less revenues transacted July and August. Most of the summer expenditures occur during the months of July and August, and less during the month of June.

Total revenues are 15.5% collected at this time. This is largely due to the timing of property tax payments which are generally received in January, March and July. Also, much of our revenues for programs are collected between April and June. This is due to the seasonality of our operations.

Total Expenditures are 23.8% expensed at this time. Again, this is largely due the seasonality of our operations where most of our program expenditures occur during the

summer. Also, some expenses are on an annual basis so it may appear as though some accounts are over expended.

Staff is working towards better tracking of recreation and community center revenues, in both Abila and RecTrac. As staff reviews and updates the Recreation Department budget, measures will be put into place to more accurately track revenues and their sources.

Attachment:

7CC – Fiscal Year 2019-20 Second Quarter Budget to Actuals report

Cameron Park Community Services District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
From 7/1/2019 Through 12/31/2020

Attachment 7CC

01 - General Fund

		Total Budget - Final 2019-20	7/1/19-12/31/19 Actual	Actual to Budget Variance	Actual to Budget Variance Percentage
Operating Revenue					
Property Taxes	4110	4,134,387	89,853	4,044,534	2.17%
Franchise Fees	4113	200,000	53,188	146,812	26.59%
Park Impact Fees	4115	52,000	0	52,000	0.00%
Quimby Fees	4120	28,554	0	28,554	0.00%
Fire Development	4125	10,000	0	10,000	0.00%
Fire Marshall Plan Review	4132	18,000	27,451	(9,451)	152.50%
Tuition Fees	4142	0	150	(150)	0.00%
Youth Classes	4145	38,000	6,325	31,675	16.64%
Adult Classes	4146	36,727	10,260	26,468	27.93%
Youth Sports	4147	100,000	37,045	62,955	37.04%
Adult Sports	4148	18,800	3,739	15,061	19.88%
Camp Revenues	4149	12,800	0	12,800	0.00%
Senior Programs	4153	12,000	5,661	6,339	47.17%
Recreation Program Revenue	4154	0	943	(943)	0.00%
Special Events	4170	25,000	9,440	15,560	37.76%
Park Lake Kiosk Revenues	4180	21,012	23,196	(2,184)	110.39%
Lake Season Pass	4181	21,666	796	20,870	3.67%
Picnic Site Rentals	4182	27,436	170	27,266	0.61%
Summer Kids Camp	4183	42,000	11,778	30,223	28.04%
Cameron Park Lake Concessions	4184	3,250	4,013	(763)	123.48%
CC Facility Rentals	4185	129,114	26,482	102,632	20.51%
Gym Rentals	4186	33,650	11,484	22,166	34.12%
Pool Use Fees	4187	195,882	43,400	152,482	22.15%
Parks Facility Revenue	4190	27,061	15,557	11,504	57.48%
Donations	4250	1,000	0	1,000	0.00%
Sponsorships	4255	30,000	5,800	24,200	19.33%
JPA Reimbursable	4260	1,150,000	582,018	567,982	50.61%
Fire Apparatus Equip Replcmt	4262	100,000	40,000	60,000	40.00%
Reimbursement	4400	64,717	4,438	60,279	6.85%
Weed Abatement	4410	23,263	0	23,263	0.00%
Interest Income	4505	9,000	26,383	(17,383)	293.14%
Other Income	4600	111,592	1,132	110,461	1.01%
Grant - CI	4605	<u>23,000</u>	<u>0</u>	<u>23,000</u>	<u>0.00%</u>
Total Operating Revenue		<u>6,699,911</u>	<u>1,040,701</u>	<u>5,659,210</u>	<u>15.53%</u>
Expenditures					
Salaries - Permanent	5000	668,113	349,903	318,210	52.37%
Salaries - Part-time	5010	103,175	100,113	3,062	97.03%
Overtime	5020	5,000	5,626	(626)	112.51%
Health Benefit	5130	111,542	75,672	35,870	67.84%
Retiree Health Benefit	5135	63,420	42,377	21,043	66.81%
Dental Insurance	5140	10,716	6,465	4,251	60.32%
Vision Insurance	5150	1,503	966	537	64.27%
CalPERS Employer Retirement	5160	223,586	191,256	32,330	85.54%
Worker's Compensation	5170	53,501	58,277	(4,776)	108.92%
FICA/Medicare Employer Contribution	5180	12,835	13,897	(1,062)	108.27%

Cameron Park Community Services District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
From 7/1/2019 Through 12/31/2020

Attachment 7CC

01 - General Fund

		Total Budget - Final 2019-20	7/1/19-12/31/19 Actual	Actual to Budget Variance	Actual to Budget Variance Percentage
UI/TT Contribution	5190	37,513	4,236	33,277	11.29%
Advertising/Marketing	5209	27,245	15,551	11,694	57.07%
Agriculture	5215	18,485	3,612	14,873	19.54%
Audit/Accounting	5220	47,500	29,542	17,958	62.19%
Bank Charge	5221	14,141	5,065	9,076	35.81%
Clothing/Uniforms	5230	9,525	1,500	8,025	15.75%
Computer Software	5231	24,380	12,179	12,201	49.95%
Computer Hardware	5232	47,750	28,665	19,085	60.03%
Contractual Services	5235	20,000	1,823	18,177	9.11%
Contractual - Provider Services	5236	3,710,059	0	3,710,059	0.00%
Contract Services - Other	5240	96,627	23,621	73,006	24.44%
Director Compensation	5250	13,700	6,559	7,141	47.87%
EDC Department Agency	5260	4,268	4,268	(0)	100.00%
Educational Materials	5265	6,845	2,204	4,641	32.19%
Equipment-Minor/Small Tools	5275	9,500	3,940	5,560	41.47%
Fire & Safety Supplies	5285	4,750	3,599	1,151	75.77%
Fire Prevention & Inspection	5290	1,800	1,100	700	61.11%
Fire Turnout Gear	5295	31,000	8,946	22,054	28.85%
Fire- Volunteer/Resident	5296	29,200	5,560	23,640	19.04%
Food	5300	4,600	3,433	1,167	74.62%
Fuel	5305	71,000	32,768	38,232	46.15%
Government Fees/Permits	5310	29,934	12,380	17,554	41.35%
Household Supplies	5315	26,695	16,617	10,078	62.24%
Instructors	5316	66,500	26,698	39,802	40.14%
Insurance	5320	103,500	97,996	5,504	94.68%
Legal Services	5335	14,250	2,907	11,344	20.39%
Maint. - Vehicle Supplies	5340	4,000	27	3,973	0.66%
Maint. - Buildings	5345	50,495	11,006	39,489	21.79%
Maint. - Equipment	5350	47,540	24,826	22,714	52.22%
Maint. - Grounds	5355	86,488	14,224	72,264	16.44%
Maint. - Radio/Phones	5360	2,000	1,152	848	57.61%
Maint. - Tires & Tubes	5365	16,100	25	16,075	0.15%
Maint. - Vehicle	5370	21,000	14,154	6,846	67.39%
Medical Supplies	5375	1,650	116	1,534	7.04%
Memberships/Subscriptions	5380	9,445	9,935	(490)	105.18%
Mileage Reimbursement	5385	1,475	609	866	41.29%
Miscellaneous	5395	0	40	(40)	0.00%
Office Supplies/Expense	5400	10,848	7,667	3,181	70.68%
Pool Chemicals	5405	21,500	12,636	8,864	58.77%
Postage	5410	4,400	938	3,462	21.32%
Printing	5415	595	19	576	3.22%
Professional Services	5420	135,800	28,765	107,036	21.18%
Program Supplies	5421	15,000	7,242	7,758	48.27%
Publications & Legal Notices	5425	595	0	595	0.00%
Radios	5430	2,500	632	1,868	25.29%
Refund-Activity Pass	5431	1,500	0	1,500	0.00%
Rent/Lease - Bldgs, Fields, etc.	5435	8,300	30	8,270	0.36%
Rent/Lease - Equipment	5440	4,180	6,972	(2,792)	166.78%

Cameron Park Community Services District
Statement of Revenues and Expenditures - Unposted Transactions Included In Report
From 7/1/2019 Through 12/31/2020

Attachment 7CC

01 - General Fund

		Total Budget - Final 2019-20	7/1/19-12/31/19 Actual	Actual to Budget Variance	Actual to Budget Variance Percentage
Staff Development	5455	26,600	7,223	19,377	27.15%
Special Events	5465	6,000	3,410	2,590	56.84%
Summer Spectacular	5466	0	828	(828)	0.00%
Phones/internet	5470	44,675	18,986	25,689	42.49%
Utilities - Water	5490	42,500	20,640	21,860	48.56%
Utilities - Electric/Gas	5492	168,350	110,539	57,811	65.66%
Utilites - Water/Irrigation	5495	0	410	(410)	0.00%
Vandalism	5500	2,000	0	2,000	0.00%
Cal Fire In Kind Purchases	5501	13,500	8,978	4,522	66.50%
Capital Equipment Expense	5625	451,117	76,646	374,471	16.99%
Transfer Out	7000	_0	65,311	(65,311)	0.00%
Total Expenditures		<u>6,924,311</u>	<u>1,653,307</u>	<u>5,271,004</u>	<u>23.88%</u>
Net Revenue Over Expenditures		<u>(224,400)</u>	<u>(612,606)</u>	<u>388,206</u>	<u>272.99%</u>