



## **Budget and Administration Committee**

**Tuesday, March 5, 2019**

**7:00 p.m.**

**2502 Country Club Drive, Cameron Park**

### **Agenda**

Members: Director Margaret Mohr (MM), Director Monique Scobey (MS),  
and Alternate Director Holly Morrison (HM)  
Staff: Jill Ritzman, General Manager  
and Vicky Neibauer, Finance/Human Resources Officer

#### **CALL TO ORDER**

#### **ROLL CALL**

#### **ADOPTION OF AGENDA**

#### **APPROVAL OF CONFORMED AGENDA**

#### **OPEN FORUM**

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

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

#### **DEPARTMENT MATTERS**

##### ***PUBLIC COMMENT***

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

- 1. Waste Connections – Adjustments for Extraordinary Circumstances (J. England)**
- 2. Capital Campaign – Items to Consider (J. Ritzman)**
- 3. Reserves Policy (V. Neibauer)**
- 4. El Dorado Disposal/Waste Connections Report – Update (informational)**

**5. Staff Updates (V. Neibauer)**

- Check Register for Month of February (through the 21<sup>st</sup>)

**6. Items for the April & Future Committee Meetings**

- Investment Policy

**7. Items to take to the Board of Directors**

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

**ADJOURNMENT**



**Budget and Administration Committee**  
**Tuesday, February 12, 2019**  
**6:30 p.m.**  
**2502 Country Club Drive, Cameron Park**  
**Conformed Agenda**

Members: Director Margaret Mohr (MM), Director Monique Scobey (MS),  
and Alternate Director Holly Morrison (HM)  
Staff: Jill Ritzman, General Manager  
and Vicky Neibauer, Finance/Human Resources Officer

**CALL TO ORDER** – 6:40pm

**ROLL CALL** – MM/MS

**ADOPTION OF AGENDA** - Approved

**APPROVAL OF CONFORMED AGENDA** - Approved

**OPEN FORUM**

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

*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**

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**1. Capital Campaign – Presentation & Discussion** (Mark Harris, President, Cameron Park Foundation)

- *Discussed endowments, capital campaigns to raise funds for specific project, formation of non-profits, other community foundations, idea to change service area boundaries.*

2. **Status Report – FY 2018-19 Budget Plan of Action to Address Deficit Spending** (J. Ritzman, V. Neibauer)
  - *Staff provide specifics regarding opportunities, pros & cons to reduce health care costs for retirees and employees*
3. **FY 2019-20 Budget Calendar** (V. Neibauer)
  - *Committee provided input and calendar will be attached to Finance Officer's Board staff report*
4. **Large Revenue Generating and Grant Opportunities** (oral report & hand-outs, J. Ritzman)
  - Sale of District Properties
    - *Discussed next steps for staff to work with County planning staff*
5. **El Dorado Disposal/Waste Connections Reports** (informational)
6. **Staff Updates** (V. Neibauer)
  - Report Back Fire Engine Revenues and Expenditures (informational)
  - Check Register for Month of January
7. **Items for the March & Future Committee Meetings**
  - Reserves Policy
  - Investment Policy
  - Grant Projects Ideas
  - Community Center Use Reports from RecTrac (in 6 months)
8. **Items to take to the Board of Directors**
  - *Sole Source Purchase of Fire Engine*
  - *Budget Calendar*

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

**ADJOURNMENT** – 8:50pm

***NOTE – THERE WAS NO AUDIO RECORDING MADE OF THIS MEETING.***



**WASTE CONNECTIONS INC.**  
*Connect with the Future®*

Jill Ritzman  
Cameron Park Community Services District General Manager  
2502 Country Club Lane, Cameron Park, CA 95682

Date: 2/7/2019

Re: Adjustment for Extraordinary Circumstances Request

Ms. Ritzman,

We have enjoyed a wonderful partnership with the Cameron Park Community Services District for many years and over thirteen years as a Waste Connections company. We have worked very hard to keep rates low, price changes small and services robust to continue to march toward the state-wide ever increasing recycling goals. We have seen fuel prices continue to escalate, with fuel tax law changes, we have absorbed changes in minimum wage laws, we've seen cost increases in health care and the price of steel, for example, escalate faster than CPI. Throughout all of these years we have not asked to initiate the extraordinary circumstances clause.

Most recently, the cost of recycling and the limited markets for the materials hit us all across the U.S. Locally we have always done a good job cushioning our communities from the fluctuating marketplace. In the past, we had some years up and some down with regard to commodity pricing. These ups and downs always leveled off making each year on average palatable. With China, the largest importer of U.S. recyclable materials changing its environmental laws forever, the marketplace has changed. Standards for materials have increased and prices have decreased. This new marketplace we believe as do experts across the U.S. is our "new norm".

This major change in recycling creates the need to initiate an adjustment in rates based on the "Adjustments for Extraordinary Circumstances" clause in our franchise agreement, Section 20 (D)—the well-documented global catastrophic recycling market disruption initiated by the Chinese government in late 2016 is something we cannot absorb. Even though we are faced with declining commodity markets and cost increases while commodity values continue to decline, the State continues to march ahead to a 75% diversion mandate from the landfills by the year 2020.

**Recycle Markets**

The Chinese ban on mixed recycled material has forced the recovered materials industry to slow down its sort lines and add labor to remove contamination that had crept into the mix over the past two decades. Even with the slowed lines, the reduced demand in China has pushed prices of our commodity revenue per ton dramatically downward. Furthermore, there has been a steep increase in improper recycling since 2013, with contamination rising from 9% to 27% of delivered tons. This triple punch of higher costs, lower material pricing, and increased contamination have resulted in a 249% increase in our net processing costs (includes trucking, processing, commodity values) since January 2016. This phenomenon has played out throughout the western U.S. However, we know that our cost to deliver to the Cal Waste Facility is still significantly lower than any other delivery options.

#### Impact to El Dorado Disposal

\$ 48.54 Per Ton Revenue from Commingle Recycle Material

\$ (72.36) Per Ton Expense for Commingle Recycle Material

\$(120.90) Rev (Exp) difference between 2015 and current

\* Processing costs have gone from \$75/ton to \$135/ton

#### Proposed Changes to Rates

As you know, we have always maintained that customers can recycle for "free". Commercial customers have been afforded any size recycle container at no extra charge. Residential customers have been able to get up to two 96 gallon carts for recycling. El Dorado Disposal is now paying for the processing and transportation of recyclable materials with no associated revenue to cover the costs.

We propose a small rate change to the residential customers to be included in their rate. For commercial customers we propose a percentage increase to every rate. Here is an example:

64 gallon Residential Customer – current rate \$28.43, proposed rate \$29.56, a \$1.13 increase per month. 3 yard Commercial Customer with a 3 yard recycle container picked up weekly – current rate per month \$220.57, proposed rate \$242.89 for trash which equates to \$22.32 attributable to recycle.

We look forward to discussing with you further how best to handle this rate request. We are open to different ideas as to how to apply this rate change. Thank you sincerely for partnering with us as we navigate through this uncharted territory while maintaining our recycling efforts in order to reach the state's diversion goals.

Sincerely,



Jeff England

District Manager

El Dorado Disposal Service



## Agenda Transmittal

**DATE:** March 5, 2019

**FROM:** Jill Ritzman, General Manager

**AGENDA ITEM # 2:** CAPITAL CAMPAIGN – NEXT STEPS TO CONSIDER

**RECOMMENDED ACTION:** DISCUSSION

Items to consider when formulating an action plan:

- Establishing a non-profit
  - Organization name, location and office logistics (phone, email, office support, website)
  - Who is key contact, day-to-day?
  - Who should be on the board?
  - Who will complete paperwork to apply (EIN, IRS & State tax exemption)?
  - Who will fund startup costs (filings, legal counsel, tax preparer)?
  - Length of time for agency determination 6 – 9 months
  - Establish by-laws; draft mission statement & business plan
  - Who will provide annual reporting/compliance paperwork & submit taxes?
  - Obtain necessary licenses/permits
  
- Establish bank accounts
  - Investment advisors/cost
  - Seed money
  - Bank fees
  - Investment policy
  
- Raising money
  - Overall organizational leadership

- Up-front costs
  - What happens if you don't meet your goal?
  - Purpose and promotions
  - Who will formulate messages?
  - What fundraising activities will be organized – direct mail, events?
  - Who will plan, organize and fund fundraising activities?
  - Who are your donors, individuals, businesses (network)?
  - What is your “hook”?
- 
- How does new organization coordinate (or not) with other community non-profits raising money?





## Special District Reserve Guidelines



CSDA  
Providing value for  
special districts.

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## Acknowledgements

In preparing the *Special District Reserve Guidelines*, the California Special Districts Association (CSDA) greatly benefited from individuals who were very generous with their time and insightful with their views. Our task force consisted of finance staff and general managers from independent special districts and professional financial consultants.

CSDA extends its appreciation to its district task force members:

- ◆ Dewey Ausmus of North County Cemetery District
- ◆ Ward Winchell of Southgate Recreation & Park District
- ◆ Rainy Selamat of Olivenhain Municipal Water District
- ◆ Ray Waletzko of Contra Costa Mosquito & Vector Control District
- ◆ Janice Simcoe of Sacramento Metropolitan Fire District
- ◆ John Martin of Bear Valley Community Services District
- ◆ Jeff Ramos of Elk Grove Community Services District

To the finance professionals on our task force, who significantly contributed to the development of the treatises, in addition to the drafting of the principles and guidelines, CSDA extends its sincere gratitude. The contributions of the following were invaluable:

- ◆ Jim Marta, CPA, of James Marta & Company
- ◆ Tim Schaefer of the public financial advisory firm, Fieldman, Rolapp & Associates
- ◆ Saul Rosenbaum of the investment banking firm, Prager, McCarthy & Sealy
- ◆ Steven Northcote, CPA, of Leaf & Cole

## **The Formation of Special District Reserve Guidelines**

### **Answering a Call, Fulfilling a Need**

The genesis for CSDA's *Special District Reserve Guidelines* was a 2000 Little Hoover Commission report entitled, "Special Districts: Relics of the Past or Resources for the Future?" The report includes a section on special district reserves with an introductory finding that states: "*Hundreds of independent special districts have banked multi-million dollar reserves that are not well publicized and often not considered in regional or statewide infrastructure planning.*"

The section raises a number of issues relating to special district reserves including:

- ◆ Lack of guidelines and consistency
- ◆ Lack of visibility, and publication of, district financial information
- ◆ Lack of understanding among constituents and policymakers of district finances
- ◆ Lack of districts incorporating reserve information into infrastructure planning

The Commission's report claimed that, statewide, independent special districts have over \$19.4 billion in reserves and many special districts have excess retained earnings (reserves). The report recommends that guidelines for prudent reserves be established, and that investment policies and practices be reviewed to determine if additional oversight is warranted.

The Little Hoover Commission report generated significant media coverage with banner headlines claiming that "obscure" public agencies have "hoarded" billions in reserves. Legislative hearings on special district finances were held and interest was spiked among grand juries, leading them to investigate how special districts within their counties handle reserves. The Sacramento Grand Jury report of 2000-2001 states: "*Few of the enterprise districts have an easily understood, board-approved and documented plan describing the development and use of undesignated retained earnings.*"

### **CSDA Forms Task Force**

Although special district advocacy organizations have concerns with some of the report's findings and data interpretation, CSDA believes that the establishment of reserve guidelines will assist special district governing officials and administrators in fulfilling their fiduciary responsibilities. To accomplish this, CSDA formed a task force in 2001 to identify both the essential elements of a reserve policy and the issues to be discussed during policy development.

The *Special District Reserve Guidelines* were developed by the task force as a tool for special district governing officials and administrators to assist them in fulfilling their commitment to provide cost-effective and efficient public services for the communities they serve. The guidelines may be used to evaluate an existing reserve policy, develop a new reserve policy, and/or promote comprehensive and easily understood policies within a special district. CSDA encourages district officials to incorporate guideline elements into their policies that are applicable to their district based on its size and the services it offers.

**These guidelines are general in nature and should not be reviewed as legal or financial opinions. Prior to a district's adoption of any policy, the agency should seek review by its legal counsel, accountant and/or auditor to ensure compliance with all applicable rules and regulations.**

In developing the guidelines, the task force recognized that many independent special districts already have established reserve policies and most, if not all, special districts officials recognize their fiduciary responsibilities and take them very seriously. What may have generated the concern regarding special district reserves is not lack of policy, but lack of outreach to constituents and others regarding district operations. It is essential that special districts increase the level of understanding outside their boardroom and initiate an outreach program on district financial management to increase the level of understanding among the public, media and legislators.

To assist special districts in their effort to either launch or enhance their community outreach efforts, CSDA introduced a new member benefit – “Public Outreach Assistance Service”. CSDA’s outreach assistance program is a fee-based copy editing/writing and graphic design service developed to encourage districts to increase their visibility and the level of understanding among constituents, the media and other decision-makers. Additional information on this program can be obtained by calling CSDA at (877) 924-CSDA.

## Prudent Accumulation and Management of Reserves

The principles and guidelines that follow reflect the common belief among special districts that there should be clear and well-articulated rationale for the accumulation and management of reserve funds. Individual districts should formulate and adopt a reserve policy, as it is an integral part of the prudent accumulation and management of reserves. The public has a general lack of understanding regarding the purpose of special district reserves and appropriate reserve levels. Districts can make great strides in dispelling misperceptions related to reserve levels--while building stronger bonds with the communities they represent--through the adoption of a well-developed reserve policy and efforts to educate and inform the public of reserve particulars.

While it is essential that districts adopt reserve policies, it is critical to understand that a reserve policy must be developed in a manner consistent with other financial policies, budgetary practices, district programs, and legal requirements. Three foundational elements are essential prerequisites to the development of any reserve policy:

1. A clear, organizational philosophy/mission
2. A well-developed capital improvement plan, as a critical element of regular strategic-planning efforts
3. Use of a standardized method of financial reporting, such as GASB 34

### Principles and Guidelines

1. Identify the uniqueness of the district.
  - a) Consider district goals, needs, and constraints.
  - b) Utilize life-cycle analysis if district is capital intensive. Regularly measure condition of assets.
2. Have a complete understanding of the district's core business.
3. Develop and maintain a strategic plan, including a well-developed capital improvement plan.
4. Make communicating with customers and constituents a priority.
  - a) Seek input through customer surveys, community meetings, and other means.
  - b) Inform customers and constituents of output and seek their input in evaluating policies.
5. Recognize that a good reserve policy must be consistent with other financial policies, such as balanced operating budget or investment policies.\*

\*An excellent resource on this point is "Recommended Budget Practices: A Framework for Improved State and Local Government Budgeting," available from the Government Finance Officers Association. For more information, log onto [www.gfoa.org](http://www.gfoa.org).

6. Clearly identify reserves, both categories and purposes. Set target level for reserves that are consistent with district's mission, the district's uniqueness, and the philosophy of the district's board and community.
7. A broad reserve policy may include many elements or sub-policies. Some areas that may need sub-policies include:
  - a) rate-stabilization funds
  - b) fees and charges
  - c) debt issuance and management
  - d) deferred maintenance
  - e) contingency funds
8. Engage in strategic planning.
  - a) By developing, regularly evaluating and, when necessary, modifying strategic plans, districts can more efficiently plan and shape their futures. Strategic planning can help district boards anticipate and adapt to changing environmental, regulatory and demographic conditions. This assists districts in establishing appropriate reserve funds and adopting adequate target levels.
  - b) Seek community input in the strategic planning process, i.e., ratepayers, business groups, community organizations, etc.
  - c) While a district might invite some community members to participate in a formal strategic planning meeting with the board, a more likely scenario is for the district to engage various stakeholders through surveys, focus groups, or a series of neighborhood meetings.
9. Make communicating with customers and constituents an integral part of the district's financial practices. Whether through a quarterly newsletter or a condensed annual report, it is critical for districts to explain their financial position to their customers in layman's terms. If a district needs assistance or new ideas on how to effectively communicate with its constituents or customers, CSDA is available to assist through its Public Outreach Assistance Service or other means.

### **Specific Considerations for Budgeting and Allocating Fund Balance or Retained Earnings**

1. Define organization's objectives:
  - ◆ Short-term
  - ◆ Long-term
  - ◆ Operating
  - ◆ Capital

2. Identify where funds are used:

- ◆ Operating revenues  
These are the general-purpose funds through which ongoing activities are funded.
- ◆ Special-purpose revenues  
Most often these are legally restricted for a particular use. For example, a special assessment for infrastructure must be separately accounted for and spent on the designated infrastructure costs.
- ◆ Debt proceeds  
These should be used to fund costs that provide a benefit across fiscal years. The issuance of debt allows the district to allocate these costs by spreading the debt service to these periods. Debt proceeds should never be used for short-term operating costs because this would entail allocating current operating costs to future periods.
- ◆ Other one-time revenues  
One-time revenues should be used for one-time expenses. If a special district gets one-time revenues and uses it to provide additional full-time positions or to fund on-going operating costs, there may be a budget crisis when the one-time funding runs out.



## Capital Planning

A Capital Improvement Program (CIP) exists to identify and prioritize a district's need for capital goods. A CIP should prioritize the importance and timing of the various assets to be acquired. In addition, a CIP should contemplate how those goods will be paid for – cash (equity) or debt. A capital plan is a strategic or comprehensive plan for the acquisition and implementation of the district's capital assets as a group, or over time. In that sense, it is different from a finance plan, which focuses on individual acquisitions and how to pay for them.

To fulfill its mission, the district must make capital investments. Debt -- especially tax-exempt debt -- is recognized as an important and continuing source of a district's capital to fund improvements necessary to achieve its mission and strategic objectives. A CIP provides the framework by which decisions will be made regarding the use of cash and debt to finance capital projects. Debt is defined to include all short- and long-term obligations, guarantees and instruments that have the effect of committing the district to future payments. The assumption of debt, both direct and indirect, will be subject to the district's approval. Any debt issued by subsidiary entities is subject to these policies. In satisfying their fiduciary responsibilities, it is critical that the district's board and management know the extent of debt obligations.

### CIP Objectives

1. To provide guidelines to management on the use of reserves and debt to support the district's capital needs while achieving the lowest overall cost of capital.
2. To provide selected financial measures, with specific targets, to ensure that the district continues to operate within appropriate financial parameters while allowing the agency to maintain financial stability and the highest acceptable credit rating that permits it to issue debt at favorable rates.
3. To bridge the cash flow gap between the district's available funds and its capital needs when the assumption of debt is deemed prudent.

### Debt Allocation

Given that a district has limited debt capacity, management must prioritize debt resources among all uses, including capital projects, equipment financing, real estate investment, financial opportunities, and other projects. In allocating debt, the following guidelines may be used:

- ◆ **Core mission:** Only projects which relate to the core mission of the district will be considered for tax-exempt debt financing.
- ◆ **New revenue stream or budgetary savings:** A project that has a related revenue stream or can create budgetary savings will receive priority consideration. However, this is not meant to exclude other projects that are key to the district's mission. For these projects, the use of debt must be supported by an achievable financial plan that includes servicing the debt and meeting any new or increased operating costs. These costs could include the funding of a replacement and renovation reserve. For projects that can create budgetary savings, the budget may be reduced to fund the debt service and any additional savings may be invested into other critical capital projects.
- ◆ **Length of useful life:** The useful life of a project needs to be taken into account when considering long-term debt for capital investment.
- ◆ **Capacity to attract outside funds:** Project-generating revenues, federal and state grants, expendable reserves, and other sources are expected to finance a portion of the cost of a project. Debt is to be used conservatively and strategically.
- ◆ **Other considerations:** The above factors are not intended to be all-inclusive. Management's judgment ultimately will determine the use and amount of debt.

### Debt Portfolio

No undue restriction should be imposed on the nature of a debt instrument as long as it can be appropriate and advantageous for the purpose of limiting interest-rate exposure and reducing debt-service costs. Fixed-rate debt provides more long-term interest rate stability than variable-rate debt, however, variable-rate debt can be a desirable component of the debt portfolio because it is typically issued at lower interest rates. Because the use of variable debt exposes the debt portfolio to interest rate fluctuations, the district should limit the use of variable-rate debt, and use it only when it is clearly advantageous.

### Credit-rating Maintenance

Maintaining the highest acceptable credit rating is a primary objective of a CIP. This permits the district to continue to issue debt and to finance capital projects at favorable interest rates, while meeting its strategic objectives. The district should limit its overall debt to a level that maintains an acceptable credit rating with the bond-rating agencies.

## Creating a Capital Plan

Creating a capital plan takes six basic steps:

1. Establish goals
2. Assess needs
3. Develop strategic cash vs. borrow approach
4. Identify methods available for funding
5. Design the loan or secure financing
6. Organize approach

## Establish Goals

The key elements in setting clear capital plan goals include:

1. Understanding the role of the planning horizon.
2. Integrating the use (or lack thereof) of reserves.
3. Understanding the repetitive nature of implementing the CIP.

Planning horizons are important considerations in well-developed capital plans. For example, it makes little sense to try to plan for a 10- or 20-year horizon if innovation, technology, demographics or legislative threats to the plan occur often or on short notice. Conversely, agencies that are in low-technology businesses and stable demographic circumstances can afford to (and probably should) plan for long periods.

The extent to which a particular district has accumulated reserves will dramatically impact the capital plan. The development of, and adherence to, strong reserve policies can greatly simplify funding choices for the capital plan. But, blind adherence to arbitrary reserve levels can be just as inhibiting as no reserves at all. The key is to make the reserve accumulation, or depletion, work in harmony with the capital plan, the operating budget and the risk management of the district.

The last point is worth emphasizing. The capital plan is by its nature repetitive. For that reason, many districts choose to review and update it annually, usually as an adjunct to deliberation of the operating budget. This keeps the capital plan current and tempered by current information on the financial and political priorities of the district.

## Assess Needs

Every capital plan starts with a needs assessment. The assessment should rely on a comprehensive inventory of capital assets already owned, an estimate of their remaining useful lives, and a good understanding of future requirements. While a detailed review of the steps necessary for an effective needs assessment are beyond the scope of the *Special District Reserve Guidelines*, the needs assessment is the foundation for virtually all of the decisions that will arise in the capital planning process. As a result, it pays big dividends to emphasize this element of the plan.

Useful tools in the operation of the needs assessment may include: community focus groups or commissions, local and regional planning agency studies, staff input, and reviews by engineering, accounting and legal experts.

### **A Strategic Decision – Pay-as-you-go or Borrow?**

Once major acquisition needs are identified and service goals established, the district faces the decision of whether to pay cash or borrow to acquire capital assets. There are two theories as to which is the best approach to take. Those who believe that paying cash is the most desirable way of funding capital assets point to the inherent fiscal conservatism of such an approach. This approach is often referred to as “pay-as-you-go” or “pay-as-you-acquire.” Use of this approach produces cash equity in capital assets and is often promoted because a dollar not borrowed is a dollar on which interest need not be paid.

On the other side of the spectrum are the “pay-as-you-use” proponents, who usually argue that accumulation or creation of major amounts of equity in capital assets is economically inefficient, particularly for those districts that are capital intense and whose capital goods are “used up” over long periods of time. The rationale behind this approach is that the district’s stakeholders should “pay” for the assets required to deliver the goods or services of the agency over a time period that more closely mirrors the useful life of those assets.

Most districts use a blended approach. Often, a district’s approach is dictated as much by affordability as by philosophy, as few public bodies can afford (either in a political sense or economic one) to pay cash for all capital assets. Similarly, financing of smaller capital goods, or those with short or uncertain useful lives, is also inefficient.

### **Identify Methods Available for Financing**

Once the goals have been set, the needs assessed and the decision whether to pay cash or finance the asset has been made, some thought must be given to the method of financing. For example, even if an asset is to be procured for cash, and the cash is on hand in a reserve set aside for that purpose, a decision still must be made on whether to replenish or restore that reserve, and over what time period and from what source it will be replenished.

Choosing to issue debt means that the following choices must be made: form of debt, mode (fixed or variable rate), repayment terms, and method of sale. These are the tactical decisions that often blur the understanding of the strategic elements of the capital plan.

### **Designing the Loan – The Tactical Plan**

If a decision is made to borrow, there is a dizzying array of choices to be made. Some districts choose to borrow from banks or private lenders; others choose public offerings of debt. Lease financing may be considered as an alternate to bond financing. Some districts pool their needs with other similarly situated districts in order to reduce costs through efficiencies of scale.

Regardless of the choice of lenders or approach, important considerations of this element include matching the useful life of the financed asset to the borrowing term. Common sense tells us that we should hesitate to finance automobiles with 30-year bonds. By the same token, a water treatment plant with a design life of 50 years can be safely and prudently financed over long periods of time.

This element of the capital plan should also carefully consider other needs within the strategic plan when pledging assets or revenues to lenders. A generous package to a lender on today's asset may make tomorrow's asset financing problematic or impossible. The key is to ensure that each tactical financing plan within the capital plan works harmoniously with other elements of the plan and is flexible enough to allow for the inherently changing nature of the capital plan.

### **Organizing the Approach**

The successful capital planning process looks a great deal like the successful budgeting process. The end-result articulates the goals and objectives of the organization to all stakeholders and relies on accurate and unbiased assessment of needs. It provides for an evaluation of the desired assets to distinguish between "wants" and "needs." It is written and shared with the district's stakeholders.

The capital plan is revisited often and provisions for changing or amending it are straightforward. Finally, it incorporates periodic analysis of results and achievements for management and governing bodies.

### **Summary**

A capital plan need not be elaborate or weighty to be effective. Many effective capital plans consist of a single spreadsheet and several paragraphs of supporting text. The development of the plan is vital to the efficient use of capital. It is a key ingredient in a lender's assessment of management's effectiveness and control. It is among the most important tools an elected official possesses to discharge the duties of office.

Readers who are interested in additional information about the development of capital plans should consider a variety of books, and other information sources, on the topic. Some suggested examples are shown in the attached resource listing at the back of this document.

## Fund Equity and Retained Earnings

In a public entity, the board and management have to decide how much money is enough for the district's needs and how much is too much. Public entities such as utility districts collect fees from users to provide day-to-day services, as well as to maintain the corporate facilities. A water district has operating expenses such as water purchase and delivery costs, maintenance and operations and infrastructure costs. Fees collected by districts need to provide for day-to-day operations, as well as the anticipated repair and replacement of the infrastructure. The excess of the amount collected in fees and other revenues during the fiscal year over the amount expended during the same period go into the fund equity or retained earnings. Fund equity and retained earnings is the net excess of assets over liabilities.

Governmental-fund types use the terminology "fund balance" to describe the net excess of assets over liabilities. Enterprise-fund types (governmental organizations that are operated and account like a commercial enterprise) use the term "retained earnings" to describe the net excess of assets over liabilities.

To further understand the fund balance or retained earnings and how much is enough, review the following financial statement (*Exhibit 1*). Under the enterprise statement, the total assets are \$3.5 million dollars and the retained earnings are in excess of \$2.5 million dollars. Is this enough?

### Exhibit 1

#### XYZ GOVERNMENT BALANCE SHEET

	General	Enterprise
Assets:		
Total Assets	423,450	3,502,459
Liabilities and Fund Equity:		
Total Liabilities	136,000	935,000
Total fund balance/retained earnings	287,450	2,567,459
Total liabilities and fund equity	423,450	3,502,459

In Exhibit 2, more detail shows that the assets are primarily invested in buildings and improvements. Analysis of the components of the retained earnings shows that over \$2.1 million of the \$2.5 million in retained earnings is a result of net investment in fixed (not spendable) assets.

**Exhibit 2****XYZ GOVERNMENT BALANCE SHEET**

	<u>General</u>	<u>Enterprise</u>
<b>Assets:</b>		
Cash	65,000	113,559
Cash with fiscal agent	25,000	-
Investments	258,000	1,178,400
Receivables	48,000	29,000
Inventory	7,200	24,000
Prepaid expenses	250	1,500
Restricted investments	20,000	-
Building and improvements		3,580,125
Accumulated depreciation		(1,424,125)
<b>Total Assets</b>	<u>423,450</u>	<u>3,502,459</u>
<b>Liabilities and Fund Equity:</b>		
Accounts payable	118,000	135,000
Deferred revenue	18,000	-
Bonds Payable		800,000
<b>Total Liabilities</b>	<u>136,000</u>	<u>935,000</u>
<b>Fund Equity:</b>		
Investment in fixed assets	-	2,156,000
Retained earnings:		
unreserved		7,459
Reserved for:		
inventory	7,200	24,000
Designated for:		
debt service	-	200,000
capital improvements	-	150,000
contingencies	100,000	30,000
Undesignated	180,250	
<b>Total fund balance/retained earnings</b>	<u>287,450</u>	<u>2,567,459</u>
<b>Total liabilities and fund equity</b>	<u>423,450</u>	<u>3,502,459</u>

Is this organization in good financial shape? That depends on the condition of the current assets and the short- and long-term needs of the organization as they relate to its resources. If there exists \$2 million dollars in current infrastructure needs, then financing may be required. Is enough set aside for contingencies? If water costs increase by 10 percent, how will that affect total retained earnings? If the federal government mandates high water-quality standards, then what will be the equipment costs related to meeting this new standard?

Governmental entities collect, hold and expend resources in public trust. If not enough is collected, they risk not being able to meet mandated needs. If too much is collected, then the government overburdens the public and ties up resources that taxpayers could use in the economy. Governments have not always done a good job budgeting and making long-term plans for capital needs and for contingencies. Historically, governments spend most of their resources each year. Governmental entities need to examine their operations and make long-term plans and budgets to ensure that expenses are anticipated and resources set aside.

Some governments, either through good fortune or good planning, have set aside retained earnings for future plans and needs. What most governments have failed to do, as emphasized in the Little Hoover Commission's report, is to effectively communicate their plans for the retained earnings and explain why the balance is appropriate.

Each district needs to:

1. Examine its financial position.
2. Examine its current and long-term needs.
3. Determine the need for a long-term capital plan.
4. Establish target fund balance or retained earnings.
5. Communicate its goals and needs through policy, budgets and enhanced financial statements note disclosures.
6. Anticipate public scrutiny of financial statements and disclose how finances are being used.

### **Summary**

CSDA facilitated the Reserve Guidelines Task Force in response to the concerns outlined in the Little Hoover Commission's report "Special Districts: Relics of the Past or Resources for the Future?" Our goal was to prepare a document that could be used by all independent special districts as a map in the preparation or review of the district's reserve policy. We encourage you to have your financial and legal professionals review the final policy prior to adoption to ensure you are in compliance with all current laws and regulations. Districts should schedule a regular review of their reserve policy as the financial environment within which it operates may be dynamic as well as there may be applicable legislative or regulatory changes.



The report concluded that there is a disconnect between special districts and their constituents and other local government entities. Districts should consider preparation of a public outreach program to communicate financial and program information on a regular basis to affected or interested populations. How involved each respective public outreach program is for a district is typically determined by the size and complexity of the district. It may be as simple as adding the information to an agency's website or the development of an annual report. In response to the demand for help in effectively communicating this information, CSDA launched its Public Outreach Assistance Service. This program is a member service of CSDA and can be tailored to meet the various communication needs of both small and large districts. It is important that each agency not only develop a reserve policy, but ensure that your constituents and fellow local governments understand your financial position and decision-making tools.

We hope you find these guidelines helpful and if you have any comments or suggestions on how we can improve this document, please contact us at (877) 924-CSDA.

## Glossary

**Net assets:** The amount of assets in excess of liabilities  
 For governmental-fund types, this excess is referred to as “fund balance.”  
 For enterprise-fund types, this excess is referred to as “retained earnings.”

*The GASB has made a distinction between reserved equity and designated equity in accordance with NCGA-1 (Governmental Accounting and Financial Reporting Principles).*

### **Designations v. Reservations**

While cash set asides are popularly referred to as “reserves,” it is important and more accurate to identify them as designations or reservations. The two are distinctly different.

**Designations:** Net funds that are set aside based on board policy or tentative plans. Discretionary.

Examples:

- ◆ Designated for cash-flow (to help cover operating expenses during shortfalls)
- ◆ Designated for capital improvements
- ◆ Designated for contingency
- ◆ Designated for rate stabilization

Fund-balance designations may be established to indicate tentative plans for financial resource utilization in a future period, such as for general contingencies or for equipment replacement. Such designations reflect tentative managerial plans, or intent, and should be clearly distinguished from reserves. Such plans, or intent, are subject to change and may never be legally authorized or result in expenditures. Designated portions of fund balance represent financial resources available to finance expenditures other than those tentatively planned. Designations should be reported as part of the unreserved fund balance, i.e., “Designated for ...” or disclosed parenthetically or in the notes to the financial statements.

(National Council on Governmental Accounting Statement: NCGAS-1, paragraph 120)

**Reservations:** Net funds that are not appropriable. Assets that cannot be spent or are limited by legal or contractual requirements.

The following are examples of reservations that may be made because the funds are not appropriable:

- ◆ Reserved for inventory
- ◆ Reserved for restricted cash or investments
- ◆ Reserved for investment in net fixed assets

Often debt covenants require that certain reserve balances be maintained to secure payment of the debt service. **Debt-service reserves** is an example of a contractual requirement to set-aside funds.

Many governments and their accountants have referred to the excess of assets over liabilities as “reserves,” however, preparers and users need to be careful with the terminology used in conjunction with financial information.

Reserves should be reported in the “Fund Balance” section of governmental fund balance sheets, not as liabilities or between liabilities and fund balance. The “Fund Balance” section may be subdivided between or among its reserved and unreserved components, or separate “Reserved Fund Balance” and “Unreserved Fund Balance” sections may be used. (NCGAS-1, paragraph 121)

Use of the term “reserve” in proprietary fund accounting should parallel commercial accounting and reporting. Thus, it should be limited to indicating “Reserved Retained Earnings.” (NCGAS-1, paragraphs 121)

**Restricted Funds:** Equivalent to reserved funds.

Some governments often need special funds for building projects or special funding. Resources restricted for expenditure for specific purposes may be accounted in the general fund, provided that any applicable legal requirements can be met and the use of a separate fund is not legally mandated. If this type of funding is accounted along with other general funding, any excess balances should be recorded as restricted funds in the “Fund Balance” section of the financial statements.

### **Fund Balance Reserves (Reservations) and Designations**

In governmental-fund accounting and reporting, use of the term “reserve” should be limited to indicating that a portion of the fund balance is not appropriable for expenditure or is legally segregated for a specific future use.

An example of a portion of a fund balance that is not appropriable for expenditure is the Reserve for Inventories, which indicates that the portion of fund balance represented by inventories is not available for appropriation and expenditure at a balance sheet date.

An example of a reserve indicating that a portion of the fund balance is legally segregated is the Reserve for Encumbrances, which indicates that a portion of the fund balance has been segregated for expenditure on vendor performance.

In instances where part of the fund balance is reserved, the remainder should be reported as Unreserved Fund Balance. (NCGAS-1, paragraph 118)

**GASB 34 Note:**

Under GASB 34, the formal presentation of the report should not include use of the terms reservations, reserves, or designations. Funds are broadly classified as either restricted funds (equivalent to reserved funds) or unrestricted funds (designated or undesignated surpluses). In the footnotes to the financial report, however, these additional terms can be effectively employed to provide greater detail and full disclosure of plans for the district's fund balance/retained earnings, the importance of which cannot be overstated.

## Resources

The Government Finance Officers Association (GFOA) is a great source for more information regarding various government financial matters, including fund balance and financial reporting. GFOA has an extensive publications department. View a list of their full offerings by logging onto their website at [www.gfoa.org](http://www.gfoa.org). The following publications may be useful:

- ◆ “Recommended Budget Practices: A Framework for Improved State and Local Government Budgeting”
- ◆ “An Elected Official’s Guide to Fund Balance”
- ◆ “An Elected Official’s Guide to Financial Reporting”
- ◆ “Governmental Accounting, Auditing, and Financial Reporting”



## Cameron Park Monthly Performance Standards

### Month December

Performance Standard	System of Record	Result
<b>Missed Pickup</b>	Route Manager	5
The missed pickup rate for residential customers shall not exceed .005 or five per one thousand customers		
<b>Call Answer Rate in Seconds</b>	NEC Phone System	107
Customer calls shall be answered within an average of 180 seconds		
Acquisition/mailling new programs		
<b>Customer Complaints</b>	Logged into Excel	0
Contractor shall on average correct 99.95% of customer complaints for each operating year		
Total complaints for the year		0
<b>Litter Complaint</b>		0
Contractor shall on average correct 99.95% of customer complaints for litter attributive to contractor within 48 hours	Logged into Excel	
Litter complaints for the year		0
<b>New Starts</b>		24
<b>Special removal(batteries, bulky, oil)</b>		105
<b>Reporting</b>		100%
All reports required to be filed by contractor within the specified time. Specifically refers to franchise fee and diversion reporting.	Waste Works/Route Manager	

## Call Answer Rate In Seconds

January	February	March	Aril	May	June
136	191	282	290	207	202

July	August	September	October	November	December
234	146	182	108	65	31

<b>YTD Average</b>
172.83



**Cameron Park Community Services District**  
**Check/Voucher Register - Check Register**  
From 2/1/2019 Through 2/21/2019

<u>Check Date</u>	<u>Check Number</u>	<u>Check Amount</u>	<u>Vendor Name</u>	<u>Description</u>
2/4/2019	Merch Fees	110.23	Umpqua Bank	CC Monthly Merch Fees - Elevon 1 - Jan 2019
2/4/2019		302.21	Umpqua Bank	CC Transaction Merch Fees - Elevon 2 - Jan 2019
	Total Merch Fees	412.44		
2/7/2019	29768	260.95	Airgas National Carbonation	Lagoon CO2 cylinder rental
	Total 29768	260.95		
2/7/2019	29769	154.27	AT&T Calnet 3	FD Phones 12/24/18-01/23/19
	Total 29769	154.27		
2/7/2019	29770	912.00	Stephen Beck	Inst. Futsal Sunday Nt 01/01-02/03/19 (old rec trac)
	Total 29770	912.00		
2/7/2019	29771	420.00	Buckeye Union School District	Blue Oak Gym rental YBB Jan 15,22,24 Feb 5,28 MPR Feb 19
	Total 29771	420.00		
2/7/2019	29772	560.70	Cap City Sports Academy LLC	Inst. Hoopster Tots 01/01-03/01/19
	Total 29772	560.70		
2/7/2019	29773	251.80	Churchill's Hardware, Inc.	Parks/CC Supplies 01/03-01/31/19
	Total 29773	251.80		
2/7/2019	29774	10,093.04	El Dorado County Registrar of Voters	Gubernatorial GE Nov 6, 2018, CSD Board Seats
	Total 29774	10,093.04		
2/7/2019	29775	2,455.42	El Dorado Irrigation District	Water/Sewer FD89 11/21/18-01/30/19
	Total 29775	2,455.42		
2/7/2019	29776	172.16	El Dorado Irrigation District	Water/Sewer CM Park Restrms 11/20/18-01/30/19
	Total 29776	172.16		

**Cameron Park Community Services District**  
**Check/Voucher Register - Check Register**  
 From 2/1/2019 Through 2/21/2019

Check Date	Check Number	Check Amount	Vendor Name	Description
2/7/2019	29777	278.08	El Dorado Irrigation District	Water/Sewer FD88 11/27/18-01/30/19
	Total 29777	278.08		
2/7/2019	29778	91.87	El Dorado Irrigation District	Water, dog park 11/20/18-01/22/19
	Total 29778	91.87		
2/7/2019	29779	227.99	El Dorado Irrigation District	Water/Sewer Rasm Park 11/22/18-01/30/19
	Total 29779	227.99		
2/7/2019	29780	314.41	El Dorado Irrigation District	Water CM Park 11/20/18-01/23/19
	Total 29780	314.41		
2/7/2019	29781	288.58	El Dorado Irrigation District	Water/Landscp, BarJA 11/27/18-01/25/19
	Total 29781	288.58		
2/7/2019	29782	174.99	El Dorado Irrigation District	Water, BarJB 11/20/18-01/23/19
	Total 29782	174.99		
2/7/2019	29783	183.55	El Dorado Irrigation District	Water, D. West 11/28/19-01/25/19
	Total 29783	183.55		
2/7/2019	29784	1,881.14	El Dorado Irrigation District	Water/Sewer CP Lake 11/27/18-01/30/19
	Total 29784	1,881.14		
2/7/2019	29785	84.08	El Dorado Irrigation District	Water/Landscape Wtr Chardi 11/20/18-01/22/19
	Total 29785	84.08		
2/7/2019	29786	520.92	El Dorado Irrigation District	Water/Sewer Main CC 11/21/18-01/30/19
	Total 29786	520.92		
2/7/2019	29787	659.36	El Dorado Irrigation District	Water/Sewer/RW, CC, Gym, etc. 11/21/18-01/30/19
	Total 29787	659.36		

Cameron Park Community Services District  
 Check/Voucher Register - Check Register  
 From 2/1/2019 Through 2/21/2019

Check Date	Check Number	Check Amount	Vendor Name	Description
2/7/2019	29788	104.94	Ewing Irrigation Products, Inc.	Lagoon piping replacement
	Total 29788	104.94		
2/7/2019	29789	140.00	Michael Galves	Spanish class cancelled - refund
	Total 29789	140.00		
2/7/2019	29790	528.00	Robert A. Godwin	02/02/19 BB Officials 11 games x2
	Total 29790	528.00		
2/7/2019	29791	125.00	Tina Lynn Goins	February E-Newsletter
2/7/2019		83.00	Tina Lynn Goins	Workshop Series Flyers & Board Mtg Photo
	Total 29791	208.00		
2/7/2019	29792	49.67	Gold Country Equipment Center	Chain saw repair for Lake
2/7/2019		78.51	Gold Country Equipment Center	Equipment oil
	Total 29792	128.18		
2/7/2019	29793	100.00	Michael Grassle	Cell Allowance - Feb 2019
2/7/2019		182.70	Michael Grassle	Mileage Reimb - Jan 2019
	Total 29793	282.70		
2/7/2019	29794	60.00	Bettina S. Helm	Cell Allowance - Feb 2019
	Total 29794	60.00		
2/7/2019	29795	418.41	Home Depot Credit Services	purchases 01/04-01/23/19
	Total 29795	418.41		
2/7/2019	29796	1,256.24	Hunt & Sons	Fuel 01/25/19
	Total 29796	1,256.24		
2/7/2019	29797	112.61	Idle Wheels R.V. Center Inc.	Water Pump, Lake inmate trailer
	Total 29797	112.61		
2/7/2019	29798	194.74	LightBulbsPlusInc.	D. West lighting
	Total 29798	194.74		
2/7/2019	29799	600.00	Larry McBride	In Lieu Med Bens Retired
	Total 29799	600.00		

Cameron Park Community Services District  
 Check/Voucher Register - Check Register  
 From 2/1/2019 Through 2/21/2019

Check Date	Check Number	Check Amount	Vendor Name	Description
2/7/2019	29800	200.00	Motherlode Rugby Football Club	Dave West Field Rental 11/04/18, Deposit Refund
	Total 29800	200.00		
2/7/2019	29801	54.00	Milauni Nagar	Inst. Yoga 01/01-01/31/19 (new rec trac)
2/7/2019		42.00	Milauni Nagar	Inst. Yoga 01/01-01/31/19 (old rectrac)
	Total 29801	96.00		
2/7/2019	29802	11,405.56	PG&E	ELEC 12/26/18-12/31/18 & 01/01/19-01/24/19
	Total 29802	11,405.56		
2/7/2019	29803	978.11	PG&E	Elec. 12/26/18-12/31/18 & 01/01/19-01/24/19
	Total 29803	978.11		
2/7/2019	29804	138.12	Public Employee's Union Local 1	Union Dues for payroll 02-08-19
	Total 29804	138.12		
2/7/2019	29805	1,440.00	R.J. Ricciardi, Inc CPA's	Audit prep through Jan 31, 2019
	Total 29805	1,440.00		
2/7/2019	29806	160.00	Blake Rayback	Res FF Shifts 01/10,18,23,29
	Total 29806	160.00		
2/7/2019	29807	91.09	Riebes Auto Parts	Auto parts - lake
	Total 29807	91.09		
2/7/2019	29808	100.00	Jill Ritzman	Cell Allowance - Feb 2019
	Total 29808	100.00		
2/7/2019	29809	82.20	Sarah Scatton	Inst. Chair Yoga 01/01-01/31/19 (new rectrac)
2/7/2019		132.60	Sarah Scatton	Inst. Chair Yoga 01/01-01/31/19 (old rectrac)
	Total 29809	214.80		
2/7/2019	29810	60.00	Craig Shuler	Cell Allowance - Feb 2019

Cameron Park Community Services District  
 Check/Voucher Register - Check Register  
 From 2/1/2019 Through 2/21/2019

Check Date	Check Number	Check Amount	Vendor Name	Description
	Total 29810	60.00		
2/7/2019	29811	350.00	Uptown Studios, Inc	Web Maintenance, January 2019
	Total 29811	350.00		
2/7/2019	29812	8,350.00	Vavrinek, Trine, Day & Co., LLP	Prof Srvcs CPA January 2019
	Total 29812	8,350.00		
2/7/2019	29813	56.40	Heidi Yancey	Inst. Art is Good 01/01-01/31/19 (New RecTrac)
2/7/2019		28.20	Heidi Yancey	Inst. Art is Good 01/01-01/31/19 (Old RecTrac)
	Total 29813	84.60		
2/8/2019	1001255504	200.00	CalPERS 457 Plan	PPE 02/02/19 CalPERS 457 Plan
	Total 1001255504	200.00		
2/8/2019	1001255520	1,030.29	California Public Employee's Retirement ...	PPE 02/02/19 CalPERS Retirement
	Total 1001255520	1,030.29		
2/8/2019	1001255522	2,590.96	California Public Employee's Retirement ...	PPE 02/02/19 CalPERS Retirement
	Total 1001255522	2,590.96		
2/8/2019	2019020401	218.80	Paychex	Paychex Payroll Fees for 02/08/19
	Total 2019020401	218.80		
2/8/2019	Payroll 02-08-19	32,304.97		Payroll 02-08-19
	Total Payroll 02-0...	32,304.97		
2/11/2019	Merch Fees	442.30	Umpqua Bank	CC Merch Fees - Vantiv - Jan 2018
	Total Merch Fees	442.30		
2/14/2019	29814	45.00	ADM Screening	Pre-Emp test - MW1 CC
	Total 29814	45.00		

Cameron Park Community Services District  
 Check/Voucher Register - Check Register  
 From 2/1/2019 Through 2/21/2019

Check Date	Check Number	Check Amount	Vendor Name	Description
2/14/2019	29815	561.10	Airespring Inc.	Internet Broadbands CSD/Lake Jan. 2019
	Total 29815	561.10		
2/14/2019	29816	59.08	Alhambra	Water Delv/Dispenser 01/28 & 02/11/19
	Total 29816	59.08		
2/14/2019	29817	113.82	Allstar Fire Equipment, Inc.	FD Equip
	Total 29817	113.82		
2/14/2019	29818	840.00	Angius & Terry LLP	Gen Council calls/mtgs on CC&R issues Jan 2019
	Total 29818	840.00		
2/14/2019	29819	20.75	AT&T Calnet 3	FD Phones 01/10-02/09/18 Ban 9391035819
	Total 29819	20.75		
2/14/2019	29820	20.71	AT&T Calnet 3	Phones 01/10-02/09/18 Ban 9391035820 Rasm Pk Conc.
	Total 29820	20.71		
2/14/2019	29821	144.00	Stephen Beck	Inst. Futsal Clinic MLK, all ages 01/01-02/05/19
2/14/2019		2,772.00	Stephen Beck	Inst. Sunday Futsal League 01/01-02/05/19
	Total 29821	2,916.00		
2/14/2019	29822	103.20	Jean Louise Bransford	Inst. Cooking 01/01-02/28/19
	Total 29822	103.20		
2/14/2019	29823	80.00	Joel Burns	Res ff shifts 12/23,28
	Total 29823	80.00		
2/14/2019	29824	311.54	Cintas Corporation #622	Janitorial Supplies CC 01/10/19
2/14/2019		398.18	Cintas Corporation #622	Janitorial Supplies CC 01/24/19
2/14/2019		223.28	Cintas Corporation #622	Janitorial Supplies CC 01/31/19
2/14/2019		244.05	Cintas Corporation #622	Janitorial Supplies CC 02/14/19

**Cameron Park Community Services District**  
**Check/Voucher Register - Check Register**  
 From 2/1/2019 Through 2/21/2019

Check Date	Check Number	Check Amount	Vendor Name	Description
2/14/2019		400.87	Cintas Corporation #622	Janitorial Supplies CC 12/27/18
	Total 29824	1,577.92		
2/14/2019	29825	165.00	CoreLogic Solutions LLC	CC&R Metroscan software - mthly
	Total 29825	165.00		
2/14/2019	29826	176.96	De Lage Landen Financial Services, Inc.	FD89 Copier Lease, Feb 2019
	Total 29826	176.96		
2/14/2019	29827	726,215.05	Dept. of Forestry & Fire Protection	2nd QTR CAL FIRE 2018/2019 #27750
	Total 29827	726,215.05		
2/14/2019	29828	284,121.95	Dept. of Forestry & Fire Protection	2nd QTR CAL FIRE 2018/2019 #27753
	Total 29828	284,121.95		
2/14/2019	29829	4,730.78	Foothill Associates	CM Park, Tball Field Design thru 01/31/19
	Total 29829	4,730.78		
2/14/2019	29830	666.72	Foothill Auto Service, Inc.	Expedition repair - Parks
	Total 29830	666.72		
2/14/2019	29831	528.00	Robert A. Godwin	02/09/19 YBB officials 11 games x2
	Total 29831	528.00		
2/14/2019	29832	110.85	Gold Country Equipment Center	Chain - Parks Equip
	Total 29832	110.85		
2/14/2019	29833	161.07	HealthSmart Benefit Solutions, Inc.	Vision Benefits - March 2019
	Total 29833	161.07		
2/14/2019	29834	199.85	Hi - Tech E V S, Inc.	FD Engine parts - Dec. 2018
	Total 29834	199.85		
2/14/2019	29835	995.67	Hunt & Sons	Fuel 02/01/19
2/14/2019		1,065.02	Hunt & Sons	Fuel 02/08/19
	Total 29835	2,060.69		

Cameron Park Community Services District  
Check/Voucher Register - Check Register  
From 2/1/2019 Through 2/21/2019

Check Date	Check Number	Check Amount	Vendor Name	Description
2/14/2019	29836	747.78	JS West Propane Gas	Propane CC 01/31/19
	Total 29836	747.78		
2/14/2019	29837	1,602.18	JS West Propane Gas	Propane fill - Gym/Classrooms/Pool 01/31/19
	Total 29837	1,602.18		
2/14/2019	29838	18,001.92	L.N. Curtis & Sons	FD Turnout & Volunteer Gear
	Total 29838	18,001.92		
2/14/2019	29839	390.00	Alison S. Lloyd	Inst. Ballets 01/01-02/15/19 (new rectrac)
2/14/2019		312.00	Alison S. Lloyd	Inst. Ballets 01/01-02/15/19 (old rectrac)
	Total 29839	702.00		
2/14/2019	29840	1,010.00	Joshua C. Marks	Janitorial Srvcs CC & Gym 2/04,11 Parks 02/06,13
	Total 29840	1,010.00		
2/14/2019	29841	65.00	Jake Mitchoff	Mini Gym class cancelled - Scarlette - Refund
	Total 29841	65.00		
2/14/2019	29842	120.00	Joshua Morton	Res ff shifts 01/18, 23, 31
	Total 29842	120.00		
2/14/2019	29843	7,748.50	Northern California Special Districts Insu...	Workers Comp - 2nd installment
	Total 29843	7,748.50		
2/14/2019	29844	160.00	Joseph Erik White Raffoul	Res ff shifts 01/14,15,28,29
2/14/2019		80.00	Joseph Erik White Raffoul	Res FF shifts 12/06, 13
	Total 29844	240.00		
2/14/2019	29845	87.50	Rescue Training Institute, Inc.	Inst. CPR & CABS 02/05 & 02/08/19
	Total 29845	87.50		
2/14/2019	29846	46.10	Jill Ritzman	Flowers HM - Reimb
	Total 29846	46.10		



Cameron Park Community Services District  
 Check/Voucher Register - Check Register  
 From 2/1/2019 Through 2/21/2019

Check Date	Check Number	Check Amount	Vendor Name	Description
2/14/2019	29847	120.00	Karissa Schroeder	Res ff shifts 01/03,10,17,18,31
	Total 29847	120.00		
2/14/2019	29848	6,508.12	SCI Consulting Group	LLAD Assessments FY 18/19
	Total 29848	6,508.12		
2/14/2019	29849	33.56	Susan Settle	Senior Art class supplies for 3/8/19 class - reimb
	Total 29849	33.56		
2/14/2019	29850	108.00	Michael R. Smith	Med/DMV for Chief's CDL - Reimb.
	Total 29850	108.00		
2/14/2019	29851	126.00	Rosalie M. Stearns	Inst. Hula 01/01-01/28/19 (new rectrac)
2/14/2019		60.00	Rosalie M. Stearns	Inst. Hula 01/01-01/31/19 (old rec trac)
	Total 29851	186.00		
2/14/2019	29852	240.00	Zachary Thornton	Res ff shifts 01/06,07,13,17,26,30
	Total 29852	240.00		
2/14/2019	29853	880.03	TPX Communications	CSD & Lake Phones/Internet Jan 2019
	Total 29853	880.03		
2/14/2019	29854	5.05	Verizon Business	FD phones, carrier access Jan. 2019
	Total 29854	5.05		
2/14/2019	29855	5.05	Verizon Business	FD phones, carrier access Jan. 2019
	Total 29855	5.05		
2/14/2019	29856	5.05	Verizon Business	FD phones, carrier access Jan. 2019
	Total 29856	5.05		
2/15/2019	1001262946	19,002.77	California Public Employee's Retirement ...	March 2019 CalPERS Health Payment

Cameron Park Community Services District  
Check/Voucher Register - Check Register  
From 2/1/2019 Through 2/21/2019

Check Date	Check Number	Check Amount	Vendor Name	Description
	Total 1001262946	19,002.77		
2/15/2019	19482263	679.97	Paychex	Paychex Fees HR Feb. 2019
2/15/2019		182.00	Paychex	Paychex Fees Stratustime Jan. 2019
	Total 19482263	861.97		
2/19/2019	Payroll 02-22-19	1,347.24		Payroll 02-22-19
	Total Payroll 02-2...	1,347.24		
2/20/2019	Maint Fee	251.65	Umpqua Bank	Maintenance Fee for Jan 2019
	Total Maint Fee	251.65		
2/21/2019	29857	687.00	Abila	Feb. 2019 Acctg. software monthly
	Total 29857	687.00		
2/21/2019	29858	45.00	ADM Screening	Pre-emp screening - Rec
	Total 29858	45.00		
2/21/2019	29859	4,581.00	Stephen Beck	Inst. Futsal Sun League & Pres Day clinics (01/01-03/17/19)
	Total 29859	4,581.00		
2/21/2019	29860	636.23	Burton's Fire, Inc.	E289 Switch & Control kit 01/24/19
	Total 29860	636.23		
2/21/2019	29861	644.80	Capital Private Patrol	CC Patrol March 2019
2/21/2019		953.26	Capital Private Patrol	Parks Patrol for March 2019
	Total 29861	1,598.06		
2/21/2019	29862	1,091.34	Delta Dental of California	Dental Benefits March 2019
	Total 29862	1,091.34		
2/21/2019	29863	1,649.00	DSA Technologies, Inc	MSA - IT Maint March 2019
	Total 29863	1,649.00		
2/21/2019	29864	600.00	El Dorado Community Foundation	Hall/Kitchen rental 02/07 - Deposits Refund
	Total 29864	600.00		

Cameron Park Community Services District  
 Check/Voucher Register - Check Register  
 From 2/1/2019 Through 2/21/2019

Check Date	Check Number	Check Amount	Vendor Name	Description
2/21/2019	29865	75.05	Michael Grassle	25yr appreciation gift for TH - Reimb
2/21/2019		150.00	Michael Grassle	Work Boots Reimb
	Total 29865	225.05		
2/21/2019	29866	62.40	Rosemarie Kelliher	Inst. Sewing 01/01-02/16/19
	Total 29866	62.40		
2/21/2019	29867	3,293.00	National Aquatic Services, Inc	CC Pool Float Valve Rebuild
	Total 29867	3,293.00		
2/21/2019	29868	322.00	National Aquatic Services, Inc	CC Pool - Heater troubleshoot
	Total 29868	322.00		
2/21/2019	29869	500.00	Chen Padilla	10% adv pymt of brush/tree removal @ Northview
	Total 29869	500.00		
2/21/2019	29870	58.20	Linda Kay Perschbacher-Lenhart	Inst. Kids Tap & Zumba 01/01-02/28/19
	Total 29870	58.20		
2/21/2019	29871	116.01	PG&E	Elec. 01/16-02/14/19
	Total 29871	116.01		
2/21/2019	29872	159.52	PG&E	Elec. 01/16-02/14/19
	Total 29872	159.52		
2/21/2019	29873	630.00	Prentice, Long & Epperson	Legal Counsel 01/09,16,23
	Total 29873	630.00		
2/21/2019	29874	136.89	Public Employee's Union Local 1	Dues for payroll check date 02-22-19
	Total 29874	136.89		
2/21/2019	29875	48.26	Sign Banner Print Express	Governance workshop flyers
2/21/2019		182.33	Sign Banner Print Express	Posters/Banner changes
	Total 29875	230.59		
2/21/2019	29876	6.51	Verizon Wireless	FD Wireless 01/10-02/09/19
	Total 29876	6.51		

Cameron Park Community Services District  
 Check/Voucher Register - Check Register  
 From 2/1/2019 Through 2/21/2019

Check Date	Check Number	Check Amount	Vendor Name	Description
2/21/2019	29877	376.88	Verizon Wireless	Wireless Phones, Parks, CC & Rec 01/11-02/10/19
	Total 29877	376.88		
2/21/2019	29878	183.00	Verizon Wireless	Wireless Ipads/Hotspots 01/11-02/10/19
	Total 29878	183.00		
2/21/2019	29879	4,054.50	WEST Consultants, Inc.	CPCSD Dam Breach & EAP Eng/Hydro 08/13/18-08/29/18
	Total 29879	4,054.50		
Report Total		1,191,529.32		