

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



Budget and Administration Committee
Tuesday, March 8, 2016
5:30 p.m.
2502 Country Club Drive, Cameron Park

Agenda

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

CALL TO ORDER

ROLL CALL

ADOPTION OF AGENDA

APPROVAL OF CONFORMED AGENDA

OPEN FORUM

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

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

DEPARTMENT MATTERS

PUBLIC COMMENT

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

1. Presentation

- a. Independent Forensic Construction Inspection of the Community Center
 - o Presentation by Brad Epstein, Attorney at Law, Angius & Terry, LLP

2. Updates

- a. Long-Term Financial Plan
- b. Policy No. 3085, Disposal of Surplus Property or Equipment - Draft Revised Policy
- c. Preliminary February 2016 Financials

MATTERS TO AND FROM COMMITTEE MEMBERS

ADJOURNMENT

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



Budget and Administration Committee
Tuesday, February 9, 2016
5:30 p.m.
2502 Country Club Drive, Cameron Park

DRAFT Conformed Agenda

Members: Director Greg Stanton (GS), Director Scott McNeil (SM)
Alternate Director Margaret Mohr (MM),
Staff: General Manager Mary Cahill, Senior Accountant Ted Williams

CALL TO ORDER – 5:02 p.m.

ROLL CALL – SM, GS

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

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. Selection of Chair and Vice Chair

Director McNeil was selected chair and Director Stanton vice chair.

2. Updates

- a. Preliminary January 2016 Financials
- b. Preliminary Mid-year Capital Improvement Plan (CIP) and Operating Expense Discussion
- c. Fire JPA Draft Fiscal Year 2016/17 Budget
- d. Parks & Fire Impact Fees - Five-year Findings on Unexpended Balances
- e. Long Term Financial Plan Update

MATTERS TO AND FROM COMMITTEE MEMBERS

ADJOURNMENT – 6:30 p.m.

Budget and Administration Committee Meeting

March 8, 2016

1. Presentation

- a. Independent Forensic Construction Inspection of the Community Center
Discuss the Possibility of an Independent Construction Consultant Performing a Free Inspection of the Community Center. Exhibit A

2. Updates

- a. Long-Term Financial Plan Update
Staff met with Paul Rankin from Regional Government Services (RGS) to provide District overview, budget information and general needs. Initial documents were sent to RGS and a follow up list was established. The requested documents have been sent and the review process is underway. RGS will meet with the Budget and Administration Committee on April 12, 2016, to review recommendations and the Board of Directors on April 20, 2016. The recommendations will be reviewed by the board and recommendations will be incorporated into the Fiscal Year 2016/17 Budget.
- b. Policy No. 3055, Disposal of Surplus Property or Equipment – Draft Revised Policy
Current Policy No. 3085, Disposal of Surplus Property or Equipment, is being revised into two separate policies – one for surplus real property (real estate) and one for personal property. These policies will include information more specific to the topic. The revised policies will be presented at the March Board of Directors' meeting for review and adoption. Exhibits B and C.
- c. See attached Preliminary February 2016 Financials. Exhibits D and E.



A T T O R N E Y S

PAUL P. TERRY, JR.
BRADLEY J. EPSTEIN
JULIE M. MOUSER
JOHN J. STANDER
KEVIN C. CANTY
ZER IYER
SAM Y. CHON
SCOTT P. KELSEY¹
MICHAEL HARDY
SUSANA C. CENDEJAS
TROY R. DICKERSON¹
MARY CATHERINE GARCIA
RICHARD V. DE GRUCCIO
AARON C. YEN
JORDAN O'BRIEN
DAVID M. BRAY¹
VIANA G. BARBU
SCOTT M. GROSS²
PAIGE SIMMONS
HEATHER J. ROEMBKE²
ANNE T. ACUÑA
ROSALIND D. OLSON

Of Counsel
DANIEL E. ANGIUS

¹ Admitted in Nevada only

² Admitted in Florida only

3001 Lava Ridge Court
Suite 130
Roseville, CA 95661
Telephone 916-567-1400
Fax 916-567-1401
www.angius-terry.com

Walnut Creek, CA
Manteca, CA
Newport Beach, CA
Las Vegas, NV
Reno, NV
Palm Harbor, FL
Sarasota, FL

March 3, 2016

By email and First Class U.S. Mail

Mary Cahill, General Manager
Cameron Park Community Services District
2502 Country Club Drive
Cameron Park, CA 95682

Re: Independent forensic construction inspection of the community center

Dear Ms. Cahill:

Thank you for discussing with me having independent forensic construction consultants perform a free inspection of the community center. I look forward to meeting with the committee.

The purpose of the free inspection will be to determine whether there are construction defects in the community center before the statutes of limitations expire. The primary statute of limitation provides that the District must make a construction defect claim within ten years from completion of construction of the community center. (CCP 337.15)¹

The failure to make a construction claim within the ten-year statute of limitation is typically the only defense that a builder may have. This is because State law provides that an owner will succeed in their claim if an expert witness, i.e. a competent forensic construction consultant, proves that the construction is not built to industry standards, in accordance with the product manufacturers' requirements, or to the minimum governmental building codes.

A primary benefit to the District from the inspection is that if no defective components are found, then the board and the owners will be able to rest assured that they will not be surprised by unexpected expenses for repairs and increased maintenance costs.

¹ CCP 337 provides that on a component-by-component basis, claims must be brought within four years of when the owner knew or should have known that a component was defective.



ATTORNEYS

Mary Cahill, General Manager

Re: Independent forensic construction inspection of the community center

March 3, 2016

Page 2

The inspection will be performed by an independent forensic construction consultant with the assistance of a skilled construction crew. The forensic construction consultant and construction crew have decades of experience in inspecting for defective construction. They will give an unbiased analysis since their greatest asset is their reputation in providing evidence to prove construction defect claims.

The inspection will last about one day. The inspection will entail removal and reinstallation of components, such as roofing, stucco, and drywall. The construction consultants and the assisting construction crew each carries millions of dollars in insurance. Further, my firm, with millions of dollars of insurance coverage, guarantees that the components will be reinstalled to an equal or better quality and appearance. I will attend the inspection at no charge.

If construction defects are found, then my firm will be willing to represent the District in a claim against the builders. We would represent the District for a 30% contingency fee where we advance all costs, including consultant fees, and where the District would reimburse us for the costs only if we obtain a recovery for the District. Accordingly, we would only get paid if we obtain a recovery for the District.

The builders' insurance should cover any construction defect claims. 99% of builders carry insurance that specifically covers construction defect claims. It is extremely rare for builders to pay anything in addition to their insurance to resolve the claims. As a result, 99% of the claims are resolved without trial.

My firm has routinely provided this service over the last twenty-five years. As a result, we have obtained over \$470,000,000 in construction defect claim recoveries for our clients. Typically the claims are resolved within eighteen months.

Thanks!

Very truly yours,
ANGIUS & TERRY LLP

Bradley J. Epstein

Cameron Park Community Services District

POLICY HANDBOOK

POLICY TITLE: Disposal of Surplus Property or Equipment

POLICY NUMBER: 3085

3085.1 Sale of Surplus Equipment.

3085.1.1 Board of Directors takes action to declare equipment surplus.

3085.1.2 Item is advertised for sale with notation of location/hours/days it can be seen and deadline date for submission of sealed bids. (Advertisement also notes that the District reserves the right to reject any or all bids, equipment sold AS IS.)

3085.1.3 Sealed bids are opened at the next Regular Board Meeting and action is taken by the Board to accept or reject highest bid.

3085.1.4 Bidders are notified of Board's action.

3085.1.5 Junked Certificates are obtained for vehicles that are sold to protect the District from liability.

3085.2 Sale of Real Estate:

3085.2.1 Board takes action to declare property surplus and authorizes District staff to obtain appraisal.

3085.2.2 Property is offered to public agencies at the appraised price. (State law requires that public agencies have the opportunity to purchase property prior to advertisement to the general public.)

3085.2.3 If property is not purchased by a public agency, it is advertised in the newspaper with a request that sealed bids be submitted to the District.

3085.2.4 Board takes action at the next regular Board Meeting to accept or reject highest bid.

3085.2.5 Bidders are notified of the Board's action.

Cameron Park Community Services District

POLICY HANDBOOK

POLICY TITLE: Disposal of Surplus Real Property

POLICY NUMBER: 3085.2

3085.2 Sale of Surplus Real Estate:

Sale of surplus real property sales shall be in conformity with the Government Code §§ 54220-54223

3085.2.1 Board takes action to declare property surplus and authorizes District staff to obtain appraisal.

3085.2.2 Property is offered to public agencies at the appraised price. (State law requires that public agencies have the opportunity to purchase property prior to advertisement to the general public.)

3085.2.3 If property is not purchased by a public agency, it is advertised in the newspaper with a request that sealed bids be submitted to the District.

3085.2.4 Board takes action at the next regular Board Meeting to accept or reject highest bid offer.

3085.2.5 Bidders Potential purchasers are notified of the Board's action.

Adopted _____ Regular Board Meeting

3085 – 1

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

This report summarizes the General Fund's financial performance for the period of July 1, 2015 – February 29, 2016. The District is 67% of the way through its fiscal year. All comparisons to Budget are to the adopted Final FY 2015-16 Budget including midyear adjustments.

REVENUES

Year to Date (YTD) revenues through January are \$2,714,061, 51% of the budgeted revenues for the year of \$5,344,894. The first property tax installment of the year arrived in December. The payment of \$1,848,773 is 4% higher than last year's first payment of \$1,781,036. The next payment is expected to arrive in May.

The District has received the second of its four quarterly franchise fee payments from Waste Connections. YTD fee payments received are \$79,972, 50% of budget.

Recreation revenues are \$185,581 YTD, 45% of budget. This includes \$92,439 in property tax receipts. Excluding property tax receipts, YTD revenues are 40% of budget. Recreation revenue is seasonal in nature, therefore a straight line comparison to budget is not applicable.

Community Center revenues are \$181,768 YTD, 56% of budget. Community Center revenue is also somewhat seasonal. Therefore, revenue of 56% of budget when the District is 67% through the fiscal year should be considered on budget.

EXPENDITURES

YTD expenditures through December are \$2,748,949, 48% of the budgeted expenses for the year of \$5,786,917. Excluding the expense of the District's agreement with CalFire, which is paid quarterly, expenses are at 52% of budget.

Expenditure line-items of note are:

- Salaries and Benefits are \$576,611 (61% of budget). In November the District paid the balance of the \$95k "catch up" CalPERS pension assessment for the year. This expense is budgeted.
- Computer Software is \$9,695 (76% of budget) due to the annual renewal of our Rec Trac (Recreation) and Fin Trac (Accounting) software. This item is on budget.
- Contractual Services is \$23,575 (71% of budget) due to temporary administrative support. This item should be on budget by year end.

- Contractual Services – Provider is \$1,433,081 (44% of budget). This line is used exclusively to account for the Cal Fire contract expense. Two quarters have been paid and thus far this expense has been under budget.
- Insurance is \$61,479 (84% of budget) due to the District’s annual insurance premium. This is a budgeted item.
- Legal Services is \$26,638 (89% of budget) due to unanticipated legal issues related to Fire.
- Maintenance – Tires & Tubes is \$7,997 (80% of budget) due to several purchases of tires during the month by the Fire department.
- Maintenance - Vehicles is \$22,246 (89% of budget) due to spending in Fire & Parks.
- Memberships and Subscriptions is \$7,569 (88% of budget) due to the annual membership dues payment to the California Special Districts Association (CSDA). This item will be on budget.
- Utilities – Water is \$29,549 (53% of budget) in line with budget.
- Utilities – Electric/Gas is \$86,805 (60% of budget) due to rate increases.

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

Exhibit E

	2011-12	2012-13	2013-14	2014-15	YTD 2015-16	2015-16
	General Fund	General Fund	General Fund	General Fund	General Fund	General Fund
	Actual	Actual	Actual	Actual	Actual	Budget
General Fund SUMMARY:						
Beginning General Fund Balance 7/1	\$2,533,743	\$2,685,556	\$3,151,485	\$3,348,221	\$3,714,366	\$3,714,366
Revenues						
Property Taxes	3,244,259	3,234,835	3,305,549	3,415,687	1,848,773	3,555,460
Interest	9,793	7,732	9,409	6,430	0	7,500
Program Fees, Special Events, and Facility Rentals	588,620	558,036	594,807	623,877	274,910	543,229
Intergovernmental-JPA	895,227	905,233	989,719	1,063,792	505,437	1,056,705
Reimbursement (rebates), Grants, Accounting Fee	51,550	7,034	171,433	4,302	0	0
Franchise Fees	152,517	156,704	160,778	163,396	79,972	160,000
Other Income	0	28,453	8,827	22,529	4,969	22,000
Transfers in from Equipment Funds	447,360	45,950			0	0
Total revenues and other sources	5,389,326	4,943,977	5,240,523	5,300,013	2,714,061	5,344,894
Expenditures						
Salaries and employee benefits	787,657	775,239	677,367	743,939	576,611	942,845
Cal Fire Personnel	2,525,645	2,462,981	2,682,557	2,651,400	1,433,081	3,254,054
Services and supplies	1,227,866	1,220,001	1,435,496	1,448,948	733,034	1,425,538
Capital Equipment	53,985	38,877	248,367	89,581	6,223	51,301
Fire Engines Lease & Purchase	447,360	45,950			0	0
Reserve for Capital Equipment						0
Total expenditures	5,042,513	4,543,048	5,043,787	4,933,868	2,748,949	5,673,738
Net Surplus (deficit)	346,813	400,929	196,736	366,145	(34,888)	(328,844)
Contingency						
Transfer out to Capital Projects	(130,000)					
Net Change in General Fund Balance	216,813	400,929	196,736	366,145	(34,888)	(328,844)
Reserves						
Economic Uncertainty Reserve	(65,000)	65,000				
Capital Replacement Reserve					0	0
Ending General Fund Balance 7/1	\$2,685,556	\$3,151,485	\$3,348,221	\$3,714,366	\$3,679,478	\$3,385,522
Unreserved, undesignated						

Note: Source of 2010-11 through 2013-14 results are from the District's audited Financial Statements.

Note: 2014-15 results are unaudited.

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

Budgets FY 2015-16

General Fund:	Administration	Fire & JPA	Parks	Recreation	Community Center	FY 2015-16 Final Adopted Final General Fund Budget	FY 2015-16 CC&R Fund Budget	FY 2015-16 Fire Training Fund Budget	FY 2015-16 Fire Prevention Fund Budget
Expenditures:									
Salaries - Permanent	147,273	0	172,546	82,005	33,516	435,340	53,374	0	0
Salaries - Seasonal/PT/Funded	7,488	0	0	54,009	105,190	166,687	0	0	4,000
Health - Retired	23,515	91,673	0	0	0	115,188	0	0	0
Health & Dental	18,127	0	41,455	29,866	13,143	102,591	0	0	0
Vision Insurance	274	0	544	472	188	1,478	0	0	0
Retirement Benefits (active)	29,271	0	30,678	16,418	6,755	83,122	10,696	0	0
Workers' Compensation	820	1,394	2,460	1,476	1,640	7,790	300	0	0
FICA/Medicare Contribution	2,400	0	3,000	5,362	8,550	19,312	700	0	400
UI/TT Contribution	1,302	0	1,736	3,500	4,800	11,338	434	0	300
Total salaries and benefits	230,469	93,067	252,419	193,108	173,782	942,845	65,504	0	4,700
Advertising/Marketing	600	0	0	30,000	9,500	40,100	0	0	0
Agency Administration Fee	5,253	52,530	13,508	3,752	0	75,043	4,000	500	0
Agriculture	0	0	6,000	0	1,500	7,500	0	0	0
Audit & Accounting	20,000	5,000	0	0	0	25,000	1,000	0	0
Bank Charge	2,500	0	0	3,000	6,500	12,000	167	0	0
Clothing/Uniform	0	2,500	1,500	0	400	4,400	0	0	200
Computer Software	2,000	2,500	1,200	4,000	3,000	12,700	2,500	0	700
Contractual Services - Plans		0		0		0	0		1,000
Contractual Services	33,280	25,000	32,500	0	96,720	187,500	0	0	0
Contractual Services - Provider	0	3,254,054	0	0	0	3,254,054	0	0	0
Directors Compensation	18,000	0	0	0	0	18,000	0	0	0
EDC Department Agency	800	800	800	800	0	3,200	900	0	0
Educational Material	300	0	0	0	500	800	0	2,000	2,500
Elections	0	0	0	0	0	0	0	0	0
Equipment-Minor/Small Tools	500	2,000	10,000	500	5,000	18,000	100	2,000	250
Deposit Refund	0	0	0	0	0	0	0	0	0
Fire & Safety Supplies	0	1,500	400	0	1,000	2,900	0	2,000	0
Fire Prevention & Inspection	0	21,000	0	0	0	21,000	0	0	0
Personal Protective Equipment	0	0	0	0	0	0	0	0	0
Fire-Volunteer/Resident	0	29,200	0	0	0	29,200	0	0	1,200
Food	700	1,000	300	3,800	300	6,100	100	500	0
Fuel	0	62,000	11,000	0	0	73,000	800	0	0
Government Fees /Permits	0	2,650	6,600	0	3,400	12,650	0	0	0
Household Supplies	0	6,000	6,000	0	8,000	20,000	0	0	0
Instructors	0	0	0	16,000	51,000	67,000	0	0	0
Insurance	3,000	28,000	22,000	8,500	11,500	73,000	2,000	0	0
Legal Services	30,000	0	0	0	0	30,000	20,000	0	0
Maintenance - Buildings	0	11,000	5,000	0	12,000	28,000	0	7,000	0
Maintenance - Equipment	1,000	25,000	10,000	1,500	13,000	50,500	400	2,000	0
Maintenance - Grounds	0	3,000	40,000	0	1,500	44,500	0	0	0
Maintenance - Radios & Phones	0	1,000	0	0	0	1,000	0	1,500	0
Maintenance - Tires & Tubes	0	10,000	0	0	0	10,000	300	0	0
Maintenance - Vehicles	0	20,000	5,000	0	0	25,000	500	0	0
Medical Supplies	0	0	0	0	200	200	0	0	0
Memberships & Subscriptions	7,000	850	500	225	0	8,575	0	0	500
Mileage Reimbursement	300	100	0	0	5,200	5,600	0	0	0
Miscellaneous	0	0	0	0	0	0	200	1,500	0
Office Supplies	2,500	4,000	1,150	900	1,800	10,350	800	1,000	0

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

Budgets FY 2015-16

General Fund:	Administration	Fire & JPA	Parks	Recreation	Community Center	FY 2015-16 Final Adopted Final General Fund Budget	FY 2015-16 CC&R Fund Budget	FY 2015-16 Fire Training Fund Budget	FY 2015-16 Fire Prevention Fund Budget
Pool Chemicals	0	0	30,000	0	35,000	65,000	0	0	0
Postage	1,000	500	0	400	0	1,900	450	0	500
Printing	300	350	500	0	200	1,350	0	2,000	250
Professional Services	42,500	4,200	28,400	5,000	6,000	86,100	600	1,500	0
Program Supplies	0	0	0	7,000	17,100	24,100	0	0	0
Publications & Legal Notices	400	250	0	0	0	650	200	0	300
Radios	0	500	0	0	0	500	0	1,000	0
Refund - Activity	0	0	0	0	0	0	0	0	0
Rent/Lease - Buildings	0	0	1,000	0	7,500	8,500	0	0	0
Rent/Lease - Equipment	0	0	1,500	70	0	1,570	0	0	0
Staff Development	4,200	5,000	3,000	1,500	500	14,200	0	0	1,250
Telephone	2,400	18,000	0	2,500	2,400	25,300	1,800	0	0
Travel/Lodging	1,000	1,000	0	0	0	2,000	0	0	250
Tuition	0	0	0	0	0	0	0	0	0
Utilities - Water	0	12,000	28,000	0	15,750	55,750	0	0	0
Utilities - Electricity / Gas	0	27,000	40,000	0	78,300	145,300	0	0	0
Vandalism	0	0	1,000	0	0	1,000	0	0	0
Summer Spectacular	0	0	0	52,000	0	52,000	0	0	0
Special Events Expense	0	0	0	17,500	0	17,500	0	0	0
Total services and supplies	179,533	3,639,484	306,858	158,947	394,770	4,679,592	36,817	24,500	8,900
Revenues:									
Property Tax	248,882	2,488,822	639,983	177,773	0	3,555,460	82,140	0	0
ARC / Fire Plan Review Fees	0	0	0	0	0	0	12,000	0	13,600
Interest	7,500	0	0	0	0	7,500	500	0	0
Recreation Program Revenues	0	0	0	119,276	162,943	282,219	0	0	0
Administration Process Fees	7,000	0	0	0	0	7,000	0	0	0
JPA Reimbursements	0	1,056,705	0	0	0	1,056,705	0	0	0
Grant Reimbursements	0	0	0	0	0	0	0	0	0
Special Events	0	0	0	24,500	0	24,500	0	0	0
Facility Use Revenue	0	0	0	24,500	160,010	184,510	0	0	0
Summer Spectacular	0	0	0	52,000	0	52,000	0	0	0
Franchise Fees	160,000	0	0	0	0	160,000	0	0	0
Sponsorships	0	0	0	15,000	0	15,000	0	0	0
Training	0	0	0	0	0	0	0	14,000	0
Fund Transfer: Fire Engines Lease	0	0	0	0	0	0	0	0	0
Total revenues	423,382	3,545,527	639,983	413,049	322,953	5,344,894	94,640	14,000	13,600
Expenditures:									
Capital Equipment	0	18,500	110,000	0	35,979	164,479	0	0	0
Salaries and employee benefits	230,469	93,067	252,419	193,108	173,782	942,845	65,504	0	4,700
Services and supplies	179,533	3,639,484	306,858	158,947	394,770	4,679,592	36,817	24,500	8,900
Equipment Replacement	0	0	0	0	0	0	0	0	0
Fire Engines Lease	0	0	0	0	0	0	0	0	0
Reserve for Capital Equipment	0	0	0	0	0	0	0	0	0
TOTAL EXPENDITURES	410,002	3,751,051	669,277	352,055	604,531	5,786,916	102,321	24,500	13,600
Excess (deficit)	13,380	(205,524)	(29,294)	60,994	(281,578)	(442,022)	(7,681)	(10,500)	0
Contingency (from PY)						0			
Transfers In/(Out) of General Fund	(13,380)	205,524	29,294	(60,994)	281,578	442,022			
Excess (deficit)	0	0	0	0	0	0	(7,681)	(10,500)	0

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

67%

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

General Fund:	Administration	Fire & JPA	Parks	Recreation	Community Center	02/29/16 Actual	FY 2015-16 General Fund Budget	Actual as % of Budget
Expenditures:								
5000 Salaries - Permanent	\$94,898	\$0	\$113,110	\$48,401	\$11,215	\$267,625	\$435,340	61%
5010 Salaries - Seasonal/PT/Funded	10,182	0	1,876	19,437	47,006	78,500	166,687	47%
5135 Health - Retired	14,056	60,224	4,047	0	0	78,327	115,188	68%
5130 Health & Dental Insurance	10,355	0	14,782	11,268	2,355	38,760	102,591	38%
5140 Vision Insurance	204	0	388	250	0	842	1,478	57%
5150 Retirement Benefits (active)	30,132	0	32,674	18,047	7,858	88,710	83,122	107%
5160 Workers' Compensation	824	1,400	2,471	1,483	1,647	7,825	7,790	100%
5180 FICA/Medicare Contribution	2,011	0	1,679	2,102	3,592	9,384	19,312	49%
5190 UI/TT Contribution	725	0	0	2,121	3,792	6,638	11,338	59%
Total salaries and benefits	163,386	61,624	171,027	103,109	77,466	576,611	942,846	61%
5209 Advertising/Marketing	156	0	0	21,229	1,506	22,891	40,100	57%
5210 Agency Administration Fee	0	0	0	0	0	0	75,043	0%
5215 Agriculture	0	0	1,440	0	150	1,590	7,500	21%
5220 Audit & Accounting	4,181	0	0	0	0	4,181	25,000	17%
5221 Bank Charges	(673)	0	0	2,131	4,495	5,953	12,000	50%
5230 Clothing/Uniforms	0	(580)	568	0	268	256	4,400	6%
5231 Computer Software	1,527	1,110	710	3,174	3,174	9,695	12,700	76%
5240 Contractual Services - other	23,575	0	0	0	0	23,575	33,280	71%
5235 Contractual Services	0	7,806	49,254	4,930	50,933	112,923	154,220	73%
5236 Contractual Services - Provider	0	1,433,081	0	0	0	1,433,081	3,254,054	44%
5250 Directors Compensation	7,400	0	0	0	0	7,400	18,000	41%
5260 EDC Department Agency	1,760	880	880	880	0	4,399	3,200	137%
5265 Educational Material	0	2,136	0	0	0	2,136	800	267%
5270 Elections	0	0	0	0	0	0	0	0%
5275 Equipment-Minor/Small Tools	0	693	1,609	0	1,475	3,777	18,000	21%
5282 Deposit Refund	0	0	0	0	0	0	0	no budget
5285 Fire & Safety Supplies	0	437	0	0	252	689	2,900	24%
5295 Fire Turnouts	0	4,320	0	0	0	4,320	21,000	21%
5296 Fire-Volunteer/Resident	0	9,440	0	0	0	9,440	29,200	32%
5300 Food	777	226	275	310	298	1,886	6,100	31%
5305 Fuel	0	24,726	2,685	0	0	27,411	73,000	38%
5310 Government Fees/Permits	0	1,496	1,218	0	1,995	4,710	12,650	37%
5315 Household Supplies	0	2,315	2,470	0	7,243	12,028	20,000	60%
5316 Instructors	0	0	0	11,604	29,087	40,691	67,000	61%
5320 Insurance	2,499	23,997	18,116	6,872	9,995	61,479	73,000	84%
5335 Legal Services	17,840	7,378	0	820	600	26,638	30,000	89%
5345 Maintenance - Buildings	0	2,342	5,929	0	6,297	14,568	28,000	52%
5350 Maintenance - Equipment	213	6,957	8,674	277	8,180	24,300	50,500	48%
5355 Maintenance - Grounds	463	805	20,759	0	2,633	24,660	44,500	55%
5360 Maintenance - Radios & Phones	0	1,923	0	0	0	1,923	1,000	192%
5365 Maintenance - Tires & Tubes	0	7,997	0	0	0	7,997	10,000	80%
5370 Maintenance - Vehicles	0	13,710	9,415	0	315	23,440	25,000	94%
5375 Medical Supplies	0	0	0	0	0	0	200	0%
5380 Memberships & Subscriptions	7,043	233	108	185	0	7,569	8,575	88%
5385 Mileage Reimbursement	0	0	0	0	340	340	5,600	6%
5395 Miscellaneous	0	0	44	0	0	44	0	no budget
5400 Office Supplies	2,174	2,188	851	465	778	6,455	10,350	62%

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

67%

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

General Fund:	Administration	Fire & JPA	Parks	Recreation	Community Center	02/29/16 Actual	FY 2015-16 General Fund Budget	Actual as % of Budget
5405 Pool Chemicals	0	0	14,594	0	7,900	22,495	65,000	35%
5410 Postage	392	0	0	319	103	814	1,900	43%
5415 Printing	12	85	176	270	0	543	1,350	40%
5420 Professional Services	26,525	1,300	15,632	1,999	5,438	50,894	86,100	59%
5421 Program Supplies	0	0	0	4,815	8,140	12,955	24,100	54%
5425 Publications & Legal Notices	46	0	0	0	0	46	650	7%
5430 Radios	0	0	0	0	0	0	500	0%
5431 Refund-Activity	0	0	0	(55)	0	(55)	0	no budget
5435 Rent/Lease - Buildings	153	0	0	0	30	183	7,570	2%
5440 Rent/Lease - Equipment	0	0	157	172	0	329	1,000	33%
5455 Staff Development	60	787	235	60	0	1,142	12,700	9%
5470 Telephone	3,958	6,712	462	1,382	2,020	14,532	28,300	51%
5480 Travel/Lodging	0	103	0	0	0	103	2,000	5%
5490 Utilities - Water	0	5,062	20,012	0	9,615	34,689	55,750	62%
5492 Utilities - Electricity / Gas	0	18,182	22,876	0	48,093	89,151	145,300	61%
5500 Vandalism	0	0	2,244	0	0	2,244	1,000	224%
5466 Summer Spectacular	0	0	0	241	0	241	52,000	0%
5465 Special Events Expense	0	0	0	3,366	0	3,366	17,500	19%
Total services and supplies	100,080	1,587,843	201,394	65,444	211,354	2,166,114	4,679,592	46%
Revenues:								
Property Tax	129,414	1,294,141	332,779	92,439	0	1,848,773	3,555,460	52%
Interest	0	0	0	0	0	0	7,500	0%
Recreation Program Revenue	0	0	0	89,167	80,731	169,898	282,219	60%
Administration Process Fees	0	0	0	0	0	0	7,000	0%
JPA Reimbursements	0	505,437	0	0	0	505,437	1,056,705	48%
Grant Reimbursement	0	0	0	0	0	0	24,500	0%
Facility Use Revenue	0	0	0	3,975	101,037	105,012	184,510	57%
Special Events	0	0	0	0	0	0	52,000	0%
Franchise Fees	79,972	0	0	0	0	79,972	160,000	50%
Other Income	4,969	0	0	0	0	4,969	0	no budget
Sponsorships	0	0	0	0	0	0	15,000	0%
Fire Engines Lease & Purchase	0	0	0	0	0	0	0	no budget
Total revenues	214,355	1,799,578	332,779	185,581	181,768	2,714,061	5,344,894	51%
Expenditures:								
Salaries and employee benefits	163,386	61,624	171,027	103,109	77,466	576,611	942,846	61%
Services and supplies	100,080	1,587,843	201,394	65,444	211,354	2,166,114	4,679,592	46%
Capital Equipment	0	0	45	0	6,178	6,223	164,479	4%
Fire Engines Lease	0	0	0	0	0	0	0	0%
Reserve for Capital Equipment	0	0	0	0	0	0	0	0%
Total expenditures	263,466	1,649,466	372,466	168,553	294,998	2,748,949	5,786,917	48%
Excess (deficit)	(\$49,111)	\$150,112	(\$39,687)	\$17,028	(\$113,230)	(\$34,888)	(\$442,023)	
Contingency								
Transfers In/(Out) of General Fund							\$442,023	
Excess (deficit)	(\$49,111)	\$150,112	(\$39,687)	\$17,028	(\$113,230)	(\$34,888)	\$0	

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

Administration	Actual FY 2012-13	Actual FY 2013-14	Actual FY 2014-15	YTD as of 2/28/2015	MTD as of 2/28/2015	YTD as of 2/29/2016	MTD as of 2/29/2016	Annual Budget FY 2015-16	YTD Actual as % of Budget
Revenues:									
4110 Property Tax	\$226,439	\$227,540	\$239,099	\$124,673	\$0	\$129,414	\$0	\$248,882	52%
4113 Franchise Fees	156,704	160,778	163,396	79,339	0	79,972	0	160,000	50%
4115 Admin. Fee	7,000	7,500	7,500	0	0	0	0	7,000	0%
4400 Reimbursement	29	4,546	9,728	5,144	0	4,969	0	0	-%
4505 Interest	7,732	8,807	6,430	0	0	0	0	7,500	0%
4600 Other Income	5	0	0	0	0	0	0	0	-%
Total revenues	397,909	409,172	426,152	209,155	0	214,355	0	423,382	51%
Expenditures:									
5000 Salaries - Permanent	141,704	98,137	138,389	86,544	11,113	94,898	11,341	147,273	64%
5010 Salaries - Seasonal/PT funded	13,172	12,003	7,799	5,135	635	10,182	(7,749)	7,488	136%
5135 Health - Retired	21,206	25,333	22,380	13,506	2,495	14,056	1,392	23,515	60%
5130 Health & Dental Insurance	14,338	9,276	12,313	5,271	722	10,355	1,395	18,127	57%
5140 Vision Insurance	278	187	183	107	0	204	0	274	74%
5150 Retirement Benefits (active)	28,678	20,599	27,830	15,932	4,373	30,132	331	29,271	103%
5160 Workers' Compensation	352	550	659	659	330	824	412	820	101%
5180 FICA/Medicare Contribution	2,999	2,302	2,392	2,610	189	2,011	279	2,400	84%
5190 UI/TT Contribution	1,382	963	1,732	379	0	725	321	1,302	56%
Salaries & benefits	224,109	169,350	213,675	130,142	19,855	163,386	7,722	230,469	71%
5209 Advertising/Marketing	351	582	2,636	2,636	0	156	0	600	26%
5210 Agency Administration Fee	5,985	4,314	3,363	0	0	0	0	5,253	0%
5215 Agriculture	0	0	0	0	0	0	0	0	-%
5220 Audit & Accounting	5,539	26,358	16,800	2,125	1,225	4,181	3,236	20,000	21%
5221 Bank Charges	2,709	2,455	1,807	(420)	0	(673)	0	2,500	-27%
5230 Clothing/Uniforms	0	0	0	0	0	0	0	0	-%
5231 Computer Software	1,512	2,021	4,564	1,811	192	1,527	0	2,000	76%
5235 Contractual Services - Other	11,960	129,701	51,879	36,796	2,744	23,575	917	33,280	71%
5240 Temporary Help Contractual Service	4,637	27,365	3,500	0	0	0	0	0	-%
5250 Director Comp	0	0	6,600	1,800	900	7,400	800	18,000	41%
5260 EDC Department Agency	835	842	749	749	0	1,760	0	800	220%
5265 Educational Material	0	0	138	30	0	0	0	300	0%
5270 Elections	1,500	0	9,727	9,727	0	0	0	0	-%
5275 Equipment-Minor/Small	0	173	3,949	1,800	1,800	0	0	500	0%
5300 Food	683	951	875	481	60	777	189	700	111%
5305 Fuel	0	1,138	0	0	0	0	0	0	-%
5310 Government Fees/Permits	0	53	0	0	0	0	0	0	-%
5315 Household Supplies	0	0	23	0	0	0	0	0	-%
5320 Insurance	2,997	2,619	2,833	2,833	50	2,499	0	3,000	83%
5335 Legal Services	32,710	40,680	39,038	27,440	9,040	17,840	0	30,000	59%
5340 Maintenance - Vehicle Supplies	0	0	0	0	0	0	0	0	-%
5345 Maintenance - Buildings	0	0	0	0	0	0	0	0	-%
5350 Maintenance - Equipment	966	1,282	609	344	44	213	0	1,000	21%
5355 Maintenance - Grounds	0	0	0	0	0	463	0	0	-%
5360 Maintenance - Radios & Phones	0	0	0	0	0	0	0	0	-%
5365 Maintenance - Tires & Tubes	0	0	0	0	0	0	0	0	-%
5370 Maintenance - Vehicles	0	0	0	0	0	0	0	0	-%
5375 Medical Supplies	0	0	0	0	0	0	0	0	-%

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

	Actual	Actual	Actual	YTD as of	MTD as of	YTD as of	MTD as of	Annual	YTD
Administration	FY 2012-13	FY 2013-14	FY 2014-15	2/28/2015	2/28/2015	2/29/2016	2/29/2016	Budget	Actual
								FY 2015-16	as % of
									Budget
5380 Memberships & Subscriptions	5,453	5,881	6,666	6,666	0	7,043	0	7,000	101%
5385 Mileage Reimbursement	0	0	209	209	209	0	0	300	0%
5395 Miscellaneous	70	0	0	0	0	0	0	0	-%
5400 Office Supplies	4,026	2,494	2,413	1,788	74	2,174	107	2,500	87%
5410 Postage	744	766	882	392	0	392	98	1,000	39%
5415 Printing	358	99	341	178	0	12	0	300	4%
5420 Professional Services	8,594	1,144	27,071	4,126	2,049	26,525	5,160	42,500	62%
5425 Publications & Legal Notices	14	288	493	307	0	46	0	400	11%
5435 Rent/Lease - Buildings	0	0	15	15	0	153	0	0	-%
5440 Rent/Lease - Equipment	0	38	0	0	0	0	0	0	-%
5455 Staff Development	217	139	3,494	1,090	0	60	0	4,200	1%
5470 Telephone	1,584	2,216	2,724	1,580	227	3,958	696	2,400	165%
5480 Travel/Lodging	0	0	595	595	595	0	0	1,000	0%
5486 Tuition	0	0	0	0	0	0	0	0	-%
5490 Utilities - Water	0	0	0	0	0	0	0	0	-%
5492 Utilities - Electricity / Gas	90	20	0	0	0	0	0	0	-%
5625 Capital Equipment	17,031	8,170	0	0	0	0	0	0	-%
Total services & supplies	110,565	261,790	193,990	105,097	19,208	100,080	11,204	179,533	56%
Salaries & benefits	224,109	169,350	213,675	130,142	19,855	163,386	7,722	230,469	71%
Total expenditures	334,674	431,140	407,666	235,239	39,063	263,466	18,926	410,002	64%
Total revenues	397,909	409,172	426,152	209,155	0	214,355	0	423,382	51%
Surplus/(deficit)	\$63,235	(\$21,968)	\$18,486	(\$26,084)	(\$39,063)	(\$49,111)	(\$18,926)	\$13,380	
Transfers In/(Out) of General Fund								(\$13,380)	

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

Fire	Actual FY 2012-13	Actual FY 2013-14	Actual FY 2014-15	YTD as of 2/28/2015	MTD as of 2/28/2015	YTD as of 2/29/2016	MTD as of 2/29/2016	Annual Budget FY 2015-16	YTD Actual as % of Budget
Revenues:									
4110 Property Tax	\$2,264,383	\$2,275,403	\$2,390,981	\$1,246,725	\$0	\$1,294,141	\$0	\$2,488,822	52%
4260 JPA Reimbursement	905,228	989,719	1,063,792	300,828	300,828	505,437	293,207	1,056,705	48%
4320 Grant Reimbursement	0	162,787	0	0	0	0	0	0	-%
4415 Fire Equipment Fund Reimbursement	0	0	0	0	0	0	0	0	-%
4400 Reimbursement Engines	0	4,280	0	0	0	0	0	0	-%
4165 Fire Engine Lease	0	45,950	0	0	0	0	0	0	-%
Total revenues	3,169,611	3,478,139	3,454,774	1,547,553	300,828	1,799,578	293,207	3,545,527	51%
Expenditures:									
5000 Salaries - Permanent	0	0	0	0	0	0	0	0	-%
5010 Salaries - Seasonal/PT funded	8,680	5,572	0	0	0	0	0	0	-%
5135 Health - Retired	52,215	46,647	41,557	23,213	3,984	60,224	3,694	91,673	66%
5160 Workers' Compensation	1,005	935	1,120	1,120	560	1,400	700	1,394	100%
5180 FICA/Medicare Contribution	664	426	0	0	0	0	0	0	-%
5190 UI/TT Contribution	310	54	0	0	0	0	0	0	-%
Salaries & benefits	62,874	53,634	42,677	24,333	4,544	61,624	4,394	93,067	66%
5209 Advertising/Marketing	0	0	0	0	0	0	0	0	-%
5210 Agency Administration Fee	59,850	43,145	33,625	0	0	0	0	52,530	0%
5215 Agriculture	0	0	0	0	0	0	0	0	-%
5220 Audit & Accounting	5,000	5,000	5,000	0	0	0	0	5,000	0%
5221 Bank Charges	0	0	0	0	0	0	0	0	-%
5230 Clothing/Uniforms	2,543	3,000	2,920	432	0	(580)	0	2,500	-23%
5231 Computer Software	4,667	1,344	1,010	690	0	1,110	0	2,500	44%
5235 Contractual Services - Other	13,630	25,739	27,341	1,833	537	7,806	0	25,000	31%
5236 Contractual Services - Provider	2,451,021	2,666,439	2,651,400	588,694	0	1,433,081	725,754	3,254,054	44%
5250 Director Comp	0	0	0	0	0	0	0	0	-%
5260 EDC Department Agency	835	842	749	749	0	880	0	800	110%
5265 Educational Material	196	57	0	0	0	2,136	0	0	-%
5270 Elections	1,500	0	0	0	0	0	0	0	-%
5275 Equipment-Minor/Small	2,276	1,954	2,041	517	108	693	0	2,000	35%
5285 Fire & Safety Supplies	423	3,000	1,561	1,497	0	437	0	1,500	29%
5295 Fire Turnouts	13,967	18,632	18,318	2,560	0	4,320	0	21,000	21%
5296 Fire-Volunteer/Resident	24,375	21,480	16,785	10,945	0	9,440	1,040	29,200	32%
5300 Food	540	1,582	720	589	0	226	0	1,000	23%
5305 Fuel	63,088	70,377	53,635	31,833	622	24,726	2,063	62,000	40%
5310 Government Fees/Perm	1,769	1,868	508	0	0	1,496	0	2,650	56%
5315 Household Supplies	2,577	6,660	6,569	2,610	0	2,315	335	6,000	39%
5320 Insurance	27,258	24,212	26,276	25,276	0	23,997	0	28,000	86%
5335 Legal Services	0	0	9,764	600	260	7,378	0	0	-%
5345 Maintenance - Buildings	26,758	7,466	10,228	4,048	49	2,342	529	11,000	21%
5350 Maintenance - Equipment	11,377	16,806	18,300	9,576	112	6,957	116	25,000	28%
5355 Maintenance - Grounds	5,327	2,165	2,876	1,318	3	805	0	3,000	27%
5360 Maintenance - Radios & Phones	1,075	3,309	1,947	549	0	1,923	0	1,000	192%
5365 Maintenance - Tires & Tubes	4,597	7,158	9,719	6,572	0	7,997	0	10,000	80%
5370 Maintenance - Vehicles	14,507	20,985	20,385	9,240	728	13,710	1,068	20,000	69%
5375 Medical Supplies	0	0	0	0	0	0	0	0	-%
5380 Memberships & Subscriptions	705	962	863	241	0	233	233	850	27%
5385 Mileage Reimbursement	0	0	0	0	0	0	0	100	0%

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

Fire	Actual FY 2012-13	Actual FY 2013-14	Actual FY 2014-15	YTD as of 2/28/2015	MTD as of 2/28/2015	YTD as of 2/29/2016	MTD as of 2/29/2016	Annual Budget FY 2015-16	YTD Actual as % of Budget
5395 Miscellaneous	0	4,327	0	0	0	0	0	0	-%
5400 Office Supplies	5,097	3,748	3,550	1,490	27	2,188	115	4,000	55%
5410 Postage	561	192	540	259	0	0	0	500	0%
5415 Printing	359	0	20	0	0	85	0	350	24%
5420 Professional Services	4,972	1,910	5,402	1,861	127	1,300	14	4,200	31%
5425 Publications & Legal Notices	0	35	358	0	0	0	0	250	0%
5430 Radios	19	0	403	0	0	0	0	500	0%
5440 Rent/Lease - Equip	(100)	0	0	0	0	0	0	0	-%
5455 Staff Development	2,080	5,536	5,000	1,429	0	787	175	5,000	16%
5470 Telephone	11,917	15,086	12,684	7,365	935	6,712	426	18,000	37%
5480 Travel/Lodging	925	840	25	25	0	103	0	1,000	10%
5486 Tuition	0	0	0	0	0	0	0	0	-%
5490 Utilities - Water	8,084	8,435	9,404	6,425	1,696	5,062	1,205	12,000	42%
5492 Utilities - Electricity / Gas	26,111	27,397	25,316	16,425	1,338	18,182	1,360	27,000	67%
5625 Capital Equipment	6,965	220,261	10,755	4,433	0	0	0	18,500	0%
Reserve for Capital Equipment	0	0	0	0	0	0	0	0	-%
Fire Engine purchase and Fire Engine	0	45,950	0	0	0	0	0	0	-%
Total services & supplies	2,806,851	3,287,898	2,995,998	740,077	6,539	1,587,843	734,432	3,657,984	43%
Salaries & benefits	62,874	53,634	42,677	24,333	4,544	61,624	4,394	93,067	66%
Total expenditures	2,869,725	3,341,532	3,038,675	764,410	11,083	1,649,466	738,826	3,751,051	44%
Total revenues	3,169,611	3,478,139	3,454,774	1,547,553	300,828	1,799,578	293,207	3,545,527	51%
Surplus/(deficit)	\$299,886	\$136,608	\$416,099	\$783,142	\$289,745	\$150,112	(\$445,619)	(\$205,524)	
Transfers In/(Out) of General Fund								\$205,524	
Net Surplus/(deficit)	\$299,886	\$136,608	\$416,099	\$783,142	\$289,745	\$150,112	(\$445,619)	\$0	

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

Parks	Actual FY 2012-13	Actual FY 2013-14	Actual FY 2014-15	YTD as of 2/28/2015	MTD as of 2/28/2015	YTD as of 2/29/2016	MTD as of 2/29/2016	Annual Budget FY 2015-16	YTD Actual as % of Budget
Revenues:									
4110 Property Tax	\$582,273	\$585,103	\$614,823	\$320,586	\$0	\$332,779	\$0	\$639,983	52%
4600 Other Income	0	3,670	4,302	0	0	0	0	0	-%
4190 Parks/Field Use Fees	0	0	100	100	0	0	0	0	-%
Total revenues	582,273	588,773	619,225	320,686	0	332,779	0	639,983	52%
Expenditures:									
5000 Salaries - Permanent	154,960	149,653	163,043	107,803	12,540	113,110	10,132	172,546	66%
5010 Salaries - Seasonal/PT funded	0	0	0	0	0	1,876	390	0	-%
5135 Health - Retired	0	0	0	0	0	4,047	697	0	-%
5130 Health & Dental Insurance	35,409	40,394	40,548	24,121	3,323	14,782	1,836	41,455	36%
5140 Vision Insurance	571	645	764	512	0	388	0	544	71%
5150 Retirement Benefits (active)	33,317	35,193	39,883	27,664	6,166	32,674	429	30,678	107%
5160 Workers' Compensation	1,507	1,650	1,977	1,977	989	2,471	1,236	2,460	100%
5180 FICA/Medicare Contribution	2,348	2,346	2,408	1,606	181	1,679	150	3,000	56%
5190 UI/TT Contribution	1,736	1,643	1,628	0	0	0	0	1,736	0%
Salaries & benefits	229,848	231,524	250,252	163,684	23,198	171,027	14,869	252,419	68%
5209 Advertising/Marketing	0	0	0	0	0	0	0	0	
5210 Agency Administration Fee	15,390	11,094	8,646	0	0	0	0	13,508	0%
5215 Agriculture	7,097	8,414	8,465	1,396	0	1,440	0	6,000	24%
5220 Audit & Accounting	0	0	0	0	0	0	0	0	-%
5221 Bank Charges	78	0	0	0	0	0	0	0	-%
5230 Clothing/Uniforms	1,292	1,832	1,528	147	0	568	0	1,500	38%
5231 Computer Software	1,240	793	808	808	40	710	0	1,200	59%
5235 Temporary Help Contractual Service	28,810	40,426	46,237	20,650	1,385	49,254	3,789	32,500	152%
5240 Contractual Services - Other	0	0	0	0	0	0	0	0	-%
5250 Director Comp	0	0	0	0	0	0	0	0	-%
5260 EDC Department Agency	859	842	749	749	0	880	0	800	110%
5265 Educational Material	0	0	0	0	0	0	0	0	-%
5270 Elections	1,505	0	0	0	0	0	0	0	-%
5275 Equipment-Minor/small	681	3,085	4,296	3,985	216	1,609	0	10,000	16%
5285 Fire & Safety Sup	92	333	139	98	0	0	0	400	0%
5300 Food	215	76	222	57	0	275	0	300	92%
5305 Fuel	11,966	5,139	6,596	5,022	2,024	2,685	0	11,000	24%
5310 Government Fees/Perm	5,371	6,746	5,576	1,113	0	1,218	0	6,600	18%
5315 Household Supplies	5,210	5,918	6,164	3,375	513	2,470	292	6,000	41%
5316 Internet	0	0	0	0	0	0	0	0	-%
5320 Insurance	19,852	18,966	20,476	20,476	0	18,116	0	22,000	82%
5335 Legal Services	0	0	1,540	1,300	0	0	0	0	-%
5345 Maintenance - Buildings	18,401	5,239	14,654	1,031	0	5,929	403	5,000	119%

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

	Actual	Actual	Actual	YTD as of	MTD as of	YTD as of	MTD as of	Annual	YTD
Parks	FY 2012-13	FY 2013-14	FY 2014-15	2/28/2015	2/28/2015	2/29/2016	2/29/2016	Budget	Actual
								FY 2015-16	as % of
									Budget
5350 Maintenance - Equipment	9,712	11,317	33,573	9,965	1,478	8,674	125	10,000	87%
5355 Maintenance - Grounds	22,230	21,859	38,876	26,228	2,430	20,759	231	40,000	52%
5360 Maintenance - Radios & Phones	108	0	0	0	0	0	0	0	-%
5365 Maintenance - Tires & Tubes	0	27	0	0	0	0	0	0	-%
5370 Maintenance - Vehicles	3,158	6,556	5,580	3,311	55	9,415	126	5,000	188%
5375 Medical Supplies	0	0	0	0	0	0	0	0	-%
5380 Memberships & Subscriptions	85	0	60	0	0	108	0	500	22%
5385 Mileage Reimbursement	0	0	0	0	0	0	0	0	-%
5395 Miscellaneous	0	1,950	0	0	0	44	0	0	-%
5400 Office Supplies	1,114	1,722	1,720	836	0	851	458	1,150	74%
5405 Pool Chemicals	34,894	37,036	30,297	12,834	0	14,594	0	30,000	49%
5410 Postage	0	6	0	0	0	0	0	0	-%
5415 Printing	60	81	87	0	0	176	0	500	35%
5420 Professional Services	10,253	10,366	22,425	10,748	0	15,632	3,910	28,400	55%
5425 Publications & Legal Notices	0	0	162	162	0	0	0	0	-%
5430 Radios	0	0	0	0	0	0	0	0	-%
5435 Rent/Lease - Buildings	0	0	60	60	0	0	0	0	-%
5440 Rent/Lease - Equipment	1,101	1,098	1,312	979	277	157	0	1,000	16%
5445 Staff Development	840	240	0	0	0	235	0	1,500	16%
5470 Telephone	1,669	1,425	3,631	2,132	301	462	5	3,000	15%
5480 Travel/Lodging	0	0	0	0	0	0	0	0	-%
5490 Utilities - Water	20,352	26,963	26,310	18,516	2,700	20,012	2,737	28,000	71%
5492 Utilities - Electricity / Gas	42,373	38,339	37,925	22,870	907	22,876	986	40,000	57%
5500 Vandalism	2,510	(36)	320	0	0	2,244	484	1,000	224%
5625 Capital Equipment	14,277	19,945	71,086	21,018	0	45	0	110,000	0%
Total services & supplies	282,795	287,794	399,520	189,865	12,325	201,439	13,543	416,858	48%
Salaries & benefits	229,848	231,524	250,252	163,684	23,198	171,027	14,869	252,419	68%
Total expenditures	512,643	519,317	649,772	353,548	35,523	372,466	28,413	669,277	56%
Total revenues	582,273	588,773	619,225	320,686	0	332,779	0	639,983	52%
Surplus/(deficit)	\$69,630	\$69,456	(\$30,547)	(\$32,862)	(\$35,523)	(\$39,687)	(\$28,413)	(\$29,294)	
Transfers In/(Out) of General Fund								\$29,294	

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

Recreation	Actual FY 2012-13	Actual FY 2013-14	Actual FY 2014-15	YTD as of 2/28/2015	MTD as of 2/28/2015	YTD as of 2/29/2016	MTD as of 2/29/2016	Annual Budget FY 2015-16	YTD Actual as % of Budget
Revenues:									
4110 Property Tax	\$161,740	\$162,529	\$170,784	\$89,052	\$0	\$92,439	\$0	\$177,773	52%
4145 Youth Programs	7,313	6,937	12,968	5,779	958	5,114	254	5,175	99%
4146 Adult Programs	2,963	4,795	6,318	2,976	201	2,928	228	1,863	157%
4147 Youth Sports	23,828	32,157	41,733	30,989	4,209	30,054	1,227	25,162	119%
4148 Adult Sports	2,089	767	5,602	4,141	0	1,289	133	3,760	34%
4149 Sport Camp Revenues	18,319	12,149	9,196	2,372	0	1,789	108	9,891	18%
4170 Special Events	34,693	26,854	26,322	21,383	6,762	26,677	5,077	24,500	109%
4195 Special Event Rental	0	8,610	5,026	3,926	500	56	0	0	-%
4180 CP Lake Kiosk/Day Pass	24,651	28,780	29,652	15,783	0	15,778	0	32,000	49%
4181 CP Lake Season Pass	17,812	22,538	20,687	368	0	1,675	437	19,325	9%
4182 CP Lake Reservations	9,799	8,622	5,714	1,778	100	1,709	200	7,800	22%
4183 Summer Kids Camp	0	0	0	0	0	0	0	0	-%
4184 CP Lake Concessions	7,249	8,782	5,540	2,608	0	2,183	0	8,000	27%
4190 Park/Field Use Fees	25,285	27,154	21,370	305	120	2,266	120	24,500	9%
4255 Sponsorships	28,180	13,803	5,264	8,000	0	0	0	15,000	0%
4220 Summer Spectacular	27,781	50,942	51,331	0	0	500	500	52,000	1%
4210 Sponsorships Ads	2,100	0	0	0	0	0	0	0	-%
4209 Brochure Ads	1,958	2,393	1,000	875	500	950	0	3,800	25%
4250 Donations	250	0	0	0	0	0	0	0	-%
4400 Reimbursement (vending)	1,856	1,273	329	310	63	176	0	2,500	7%
Total revenues	397,866	419,084	418,834	190,644	13,413	185,581	8,284	413,049	45%
Expenditures:									
5000 Salaries - Permanent	76,845	64,307	49,965	32,353	3,829	48,401	6,308	82,005	59%
5010 Salaries - Seasonal/PT funded	31,812	28,186	44,781	24,552	2,490	19,437	0	54,009	36%
5135 Health - Retired	0	0	0	0	0	0	0	0	-%
5130 Health & Dental Insurance	24,625	25,318	21,274	12,686	1,696	11,268	1,590	29,866	38%
5140 Vision Insurance	374	443	352	233	0	250	0	472	53%
5150 Retirement Benefits (active)	17,748	16,332	15,418	10,328	2,885	18,047	289	16,418	110%
5160 Workers' Compensation	904	990	1,186	1,186	593	1,483	741	1,476	100%
5180 FICA/Medicare Contribution	3,516	3,049	3,624	1,929	84	2,102	78	5,362	39%
5190 UI/TT Contribution	3,318	2,605	3,156	1,727	0	2,121	300	3,500	61%
Salaries & benefits	159,142	141,229	139,757	84,995	11,576	103,109	9,306	193,108	53%
5209 Advertising/Marketing	26,853	29,847	30,964	20,140	545	21,229	205	30,000	71%
5210 Agency Admin	4,275	3,082	2,402	-	0	0	0	3,752	0%
5220 Audit & Accounting	0	0	0	-	0	0	0	0	-%
5221 Bank Charges	2,669	2,121	3,183	2,261	423	2,131	0	3,000	71%
5230 Clothing/Uniforms	0	874	0	-	0	0	0	0	-%
5231 Computer Software	2,421	3,281	3,217	3,217	40	3,174	0	4,000	79%
5235 Contractual Services - Other	0	10,289	17,964	12,109	851	4,930	67	0	-%
5240 Temporary Help Contractual Service	1,501	0	0	-	0	0	0	0	-%
5250 Director Comp	0	0	0	-	0	0	0	0	-%
5260 EDC Department Agency	835	842	749	749	0	880	0	800	110%
5265 Educational Material	0	0	0	-	0	0	0	0	-%

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

Recreation	Actual FY 2012-13	Actual FY 2013-14	Actual FY 2014-15	YTD as of 2/28/2015	MTD as of 2/28/2015	YTD as of 2/29/2016	MTD as of 2/29/2016	Annual Budget FY 2015-16	YTD Actual as % of Budget
5270 Elections	1,500	0	997	-	0	0	0	0	-%
5275 Equipment-Minor/Small	0	0	0	-	0	0	0	500	0%
5282 Refund - Deposit	2,350	5,342	0	-	0	0	0	0	-%
5285 Fire & Safety Supplies	0	0	0	-	0	0	0	0	-%
5300 Food	2,100	2,457	3,140	495	0	310	0	3,800	8%
5305 Fuel	0	0	0	-	0	0	0	0	-%
5310 Government Fees/Perm	0	0	0	-	0	0	0	0	-%
5315 Household Supplies	0	146	0	-	0	0	0	0	-%
5316 Instructors	9,471	17,208	23,244	11,815	0	11,604	168	16,000	73%
5320 Insurance	7,916	7,428	7,564	7,564	0	6,872	0	8,500	81%
5335 Legal Services	0	0	0	-	0	820	0	0	-%
5350 Maintenance - Equipment	771	1,726	717	398	44	277	0	1,500	18%
5380 Memberships & Subscriptions	225	248	248	185	0	185	0	225	82%
5385 Mileage Reimbursement	0	0	0	-	0	0	0	0	-%
5395 Miscellaneous	0	0	0	-	0	0	0	0	-%
5400 Office Supplies	962	875	1,109	678	20	465	83	900	52%
5410 Postage	153	258	412	199	0	319	0	400	80%
5415 Printing	0	0	0	-	0	270	0	0	-%
5420 Professional Services	1,721	5,699	5,702	4,168	175	1,999	114	5,000	40%
5421 Program Supplies	3,882	11,593	9,866	5,419	881	4,815	100	7,000	69%
5425 Publications & Legal Notices	0	0	0	-	0	0	0	0	-%
5431 Refund - Activity	1,279	1,095	0	-	0	(55)	(55)	0	-%
5435 Rent/Lease - Bldgs	0	91	920	-	0	0	0	0	-%
5440 Rent/Lease - Equip	54	0	0	-	0	172	0	70	245%
5455 Staff Development	752	309	481	-	0	60	0	1,500	4%
5470 Telephone	3,467	3,735	1,736	1,001	143	1,382	204	2,500	55%
5480 Travel/Lodging	0	0	0	-	0	0	0	0	-%
5625 Capital Equipment	604	(8)	0	-	0	0	0	0	-%
5466 Summer Spectacular	43,209	47,713	46,184	8	0	241	225	52,000	0%
5465 Special Events Expense	19,663	3,850	4,748	4,132	0	3,366	32	17,500	19%
Total services & supplies	138,633	160,100	165,546	74,538	3,121	65,444	1,143	158,947	41%
Salaries & benefits	159,142	141,229	139,757	84,995	11,576	103,109	9,306	193,108	53%
Total expenditures	297,775	301,329	305,302	159,533	14,697	168,553	10,449	352,055	48%
Total revenues	397,866	419,084	418,834	190,644	13,413	185,581	8,284	413,049	45%
Surplus/(deficit)	\$100,091	\$117,755	\$113,532	\$31,111	(\$1,284)	\$17,028	(\$2,165)	\$60,994	
Transfers In/(Out) of General Fund								(\$60,994)	

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

Community Center	Actual FY 2012-13	Actual FY 2013-14	Actual FY 2014-15	YTD as of 2/28/2015	MTD as of 2/28/2015	YTD as of 2/29/2016	MTD as of 2/29/2016	Annual Budget FY 2015-16	YTD Actual as % of Budget
Revenues:									
4145 CC Youth Programs	\$18,807	\$24,677	\$30,647	\$13,197	\$2,471	\$8,770	\$586	\$19,330	45%
4146 CC Adult Programs	42,938	36,763	35,947	23,688	3,851	19,256	2,174	32,958	58%
4150 Pre-School Program	4,303	1,134	0	0	0	0	0	0	-%
4151 Teen Center/Activities	2,670	0	0	0	0	0	0	0	-%
4170 CC Special Events/Concerts	0	0	7	7	(48)	0	0	0	-%
4153 Senior Program	261	1,426	6,085	4,108	383	4,953	473	5,000	99%
4183 Summer Kids Camp	39,884	49,160	54,058	17,752	0	17,639	0	40,000	44%
4184 CC Concessions	1,919	855	606	277	0	643	0	1,500	43%
4185 Community Center Rentals	49,869	45,100	46,449	25,342	1,372	52,224	1,436	36,750	142%
4186 Gym Use Fees/Programs	20,007	12,093	11,823	8,312	2,280	7,188	1,550	10,160	71%
4187 Community Center Pool	122,340	118,185	141,411	61,256	0	41,625	577	113,100	37%
4147 Youth Sports	27,938	38,059	39,682	23,150	3,603	24,088	3,101	49,755	48%
4148 Adult Sports	14,477	8,735	8,975	8,838	2,143	5,382	655	14,400	37%
4255 Sponsorships	0	0	37	0	0	0	0	0	-%
Total revenues	345,413	336,186	375,727	185,927	16,054	181,768	10,552	322,953	56%
Expenditures:									
5000 Salaries - Permanent	7,643	9,481	8,221	6,516	532	11,215	11,215	33,516	33%
5010 Salaries - Seasonal/PT funded	74,257	55,304	70,916	38,963	495	47,006	728	105,190	45%
5130 Health & Dental Insurance	4,062	4,344	4,165	2,507	332	2,355	349	13,143	18%
5140 Vision Insurance	50	0	0	0	0	0	0	188	0%
5150 Retirement Benefits (active)	2,184	3,109	3,191	2,064	481	7,858	74	6,755	116%
5160 Workers' Compensation	1,005	1,100	1,318	1,318	659	1,647	824	1,640	100%
5180 FICA/Medicare Contribution	5,839	4,133	5,535	3,067	49	3,592	74	8,550	42%
5190 UI/TT Contribution	4,250	4,160	4,232	3,038	0	3,792	52	4,800	79%
Salaries & benefits	99,290	81,631	97,578	57,473	2,548	77,466	13,316	173,782	45%
5209 Advertising/Marketing	1,571	4,056	3,810	2,213	333	1,506	205	9,500	16%
5210 Agency Administration Fee	0	0	0	0	0	0	0	0	-%
5215 Agriculture	1,642	640	1,510	753	0	150	0	1,500	10%
5220 Audit & Accounting	0	0	0	0	0	0	0	0	-%
5221 Bank Charges	4,880	5,714	6,881	4,301	627	4,495	0	6,500	69%
5230 Clothing/Uniforms	0	0	853	318	0	268	0	400	67%
5231 Computer Software	2,421	2,362	3,197	3,197	40	3,174	0	3,000	106%
5235 Temporary Help Contractual Service	74,066	121,421	133,666	78,598	6,457	50,933	2,778	96,720	53%
5240 Contract Services - Other	0	0	0	0	0	0	0	0	-%
5250 Director Comp	0	0	0	0	0	0	0	0	-%
5260 EDC Department Agency	24	0	0	0	0	0	0	0	-%
5265 Educational Material	0	0	0	0	0	0	0	500	0%
5270 Elections	0	0	0	0	0	0	0	0	-%
5275 Equipment-Minor/Small	193	816	5,759	3,930	1,800	1,475	285	5,000	30%

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

Community Center	Actual FY 2012-13	Actual FY 2013-14	Actual FY 2014-15	YTD as of 2/28/2015	MTD as of 2/28/2015	YTD as of 2/29/2016	MTD as of 2/29/2016	Annual Budget FY 2015-16	YTD Actual as % of Budget
5285 Fire & Safety Supplies	0	1,048	145	145	0	252	65	1,000	25%
5290 Fire Prevention & Inspection	0	0	0	0	0	0	0	0	-%
5282 Refund - Deposit	15,716	12,438	300	0	0	0	0	0	-%
5300 Food	268	19	459	191	0	298	0	300	99%
5310 Government Fees/Perm	1,491	2,928	3,252	2,046	0	1,995	0	3,400	59%
5315 Household Supplies	9,583	7,005	8,478	5,311	0	7,243	162	8,000	91%
5316 Instructors	48,285	50,019	64,975	32,894	3,925	29,087	3,128	51,000	57%
5320 Insurance	10,487	10,477	11,005	11,005	0	9,995	0	11,500	87%
5335 Legal Services	0	0	3,200	2,780	580	600	0	0	-%
5345 Maintenance - Buildings	10,890	14,289	7,382	3,504	0	6,297	0	12,000	52%
5350 Maintenance - Equipment	4,731	11,478	20,547	3,460	1,055	8,180	0	13,000	63%
5355 Maintenance - Grounds	1,359	7,615	1,519	112	0	2,633	0	1,500	176%
5360 Maintenance - Radio & Phones	0	288	0	0	0	0	0	0	-%
5370 Maintenance - Vehicles	0	27	0	0	0	315	0	0	-%
5375 Medical Supplies	0	0	0	0	0	0	0	200	0%
5380 Memberships & Subscriptions	3,347	0	0	0	0	0	0	0	-%
5385 Mileage Reimbursement	0	6,020	1,460	2,595	0	340	0	5,200	7%
5395 Miscellaneous	0	0	0	0	0	0	0	0	-%
5400 Office Supplies	517	698	2,927	1,923	13	778	100	1,800	43%
5405 Pool Chemicals	30,691	29,856	25,516	16,410	1,208	7,900	0	35,000	23%
5410 Postage	0	0	4	0	0	103	0	0	-%
5415 Printing	0	1	160	160	0	0	0	200	0%
5420 Professional Services	13,725	4,198	4,974	2,930	254	5,438	351	6,000	91%
5421 Program Supplies	7,047	8,587	12,531	7,803	418	8,140	65	17,100	48%
5425 Publications & Legal Notices	5,270	0	0	0	0	0	0	0	-%
5431 Refund - Activity	7,388	9,444	0	0	0	0	0	0	-%
5435 Rent/Lease - Bldgs	649	6,209	9,910	3,878	3,878	30	30	7,500	0%
5440 Rent/Lease - Equip	1,862	463	178	178	0	0	0	0	-%
5455 Staff Development	0	0	0	0	0	0	0	500	0%
5470 Telephone	2,102	2,879	1,760	1,009	143	2,020	204	2,400	84%
5480 Tuition	0	0	0	0	0	0	0	0	-%
5490 Utilities - Water	9,744	10,709	10,164	10,696	948	9,615	1,198	15,750	61%
5492 Utilities - Electricity / Gas	53,285	61,083	80,614	50,472	0	48,093	0	78,300	61%
5493 Utilities - Garbage	0	0	0	0	0	0	0	0	-%
5625 Capital Equipment	0	0	7,740	0	0	6,178	0	35,979	17%
Total services & supplies	323,234	392,786	434,876	252,809	21,677	217,531	8,572	430,749	51%
Salaries & benefits	99,290	81,631	97,578	57,473	2,548	77,466	13,316	173,782	45%
Total expenditures	422,524	474,416	532,453	310,282	24,226	294,998	21,888	604,531	49%
Total revenues	345,413	336,186	375,727	185,927	16,054	181,768	10,552	322,953	56%
Surplus/(deficit)	(77,111)	(138,231)	(156,727)	(124,355)	(8,172)	(113,230)	(11,336)	(281,578)	40%
Transfers In/(Out) of General Fund	0	0	0	0	0	0	0	245,400	
Net Surplus/(deficit)	(\$77,111)	(\$138,231)	(\$156,727)	(\$124,355)	(\$8,172)	(\$113,230)	(\$11,336)	(\$36,178)	

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

Prior Year: FY 2014-15 ACTUAL (UNAUDITED)

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

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

Prior Year: FY 2014-15 ACTUAL (UNAUDITED)

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

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