El Dorado Hills
COMMUNITY SERVICES DISTRICT

Norm Rowett Pavilion
Meeting Room
1021 Harvard Way
El Dorado Hills, CA
95762
916/933-6624 or
www.edhcsd.org

Board of Directors
Regular Meeting Agenda[1]
Thursday, June 9, 2016
6:30 pm

Estab: May 21, 1962

Terry Crumpley, President
Allan Priest, Vice President ***Wayne Lowery, Director***
Noelle Mattock, Director ***William F. (Billy) Vandegrift, Director***

Mission Statement

"Enhance the quality of life for El Dorado Hills Residents through innovative, responsible leadership and by providing superior services and facilities."

Call to Order[2]

- Roll Call
- Pledge of Allegiance
- Moment of Silence to honor those Americans serving in the Military
- Adoption of Agenda[3]

Board of Directors' Comments & Future Agenda Items

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[1] ***Public Records Available:*** *Any writing that is a public record and is distributed to all or a majority of the Board of Directors is available for immediate public inspection in the District Office, 1021 Harvard Way, El Dorado Hills. Public records distributed during the meeting shall be made available to review at the meeting. For purposes of the Brown Act §54954.2(a), the numbered items on this Agenda give a brief description of each item of business to be transacted or discussed. Recommendations of the staff, as shown, do not prevent the Board from taking other action.*

[2]***Speaker's Card/Request to Speak:*** *If you would like to address the Board of Directors on a scheduled agenda item, please complete the Request to Speak Form. The card is at the table at the entrance to the meeting room. Please identify on the card your name, address, and the item on which you would like to speak and return to the Board Secretary. The Request to Speak Form assists the President in ensuring that all persons wishing to address the Board are recognized. Your name will be called at the time the matter is heard by the Board.*

[3]**Adoption of Agenda:** *This agenda may be amended up to 72 hours (6:30 p.m. Monday) prior to the meeting being held. An AGENDA in FINAL FORM is located in the kiosk in front of the District Office as well as each of the El Dorado Hills Fire Stations. Additionally, a copy of the FINAL AGENDA is available on the District's website at www.edhcsd.org. Support material is available for public inspection at the receptionist counter in the District Office. Sessions of the Board of Directors may be recorded and members of the audience are asked to step to the microphone and give their name and address before addressing the Board. For anyone having difficulty hearing, listening assistance headphones are available from the Board clerk.*

Presentations & Announcements

1. Update from Senior Council (Y. Griffin)

Public Comment[4]

Review of Written Communications

2. Letter Dated May 5, 2016 from Comcast Regarding Price Changes

3. Letter Dated May 12, 2016 from AT&T Regarding U-verse TV Price Changes

Consent Calendar [5]

Receive & File:

4. 2016 Calendar of Board Meetings and Special Events (B. Dennis/C. Guillot)

5. 2016 Calendar of Board Member Training Opportunities (B. Dennis/C. Guillot)

6. FY 2016 Quarter Three Financials (B. Dennis/K. Jackson)

7. Treasury Report (B. Dennis/K. Jackson)

Approve:

8. Park and Recreation Facilities Master Plan (B. Dennis/K. Loewen)

   A. Approve Resolution No. 2016-07 Approving The 2016 El Dorado Hills Community Services District Park and Recreation Facilities Master Plan and Finding it Exempt From the California Environmental Quality Act ("CEQA").

9. Waste Connections dba El Dorado Disposal (B. Dennis/K. Jackson)

   A. Performance Standards and Measure for FY2015

   B. Approve Resolution No. 2016-08 approving 1.2 % Hauling Rate Increase

10. Minutes of May 12, 2016 Regular Board of Directors Meeting (B. Dennis/C. Guillot)

11. Minutes of May 18, 2016 Special Board of Directors Meeting (B. Dennis/C. Guillot)

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[4] **Community Comments:** *At this time, members of the public may address the Board of Directors regarding any items within the subject matter jurisdiction of the Board, provided that NO action may be taken on items not on the agenda unless authorized by law. Comments shall be limited to three minutes per person and an overall time limit of 20 minutes.*

[5] **Consent Calendar:** *All matters on the Consent Calendar are to be approved by one motion unless a Board member requests separate action on a specific item. Members of the audience who wish to address any item on the Consent Calendar should do so before Board action is taken.*

12. May 2016 Summary of Director Meetings (B. Dennis/K. Loewen/K. Jackson/J. Ritzman/C. Guillot)

General Business

13. Public Hearing: Adopting Appropriation (GANN) Limit in Accordance with Article XIIIB of the State Constitution for Fiscal Year 2016-2017. (B. Dennis/K. Jackson)

    A. Approve Resolution No. 2016-09 Adopting Appropriation Limit in Accordance with Article XIII B of the State Constitution for Fiscal Year 2016-2017.

14. Public Hearing: Adopting Resolution No. 2016-10 Accepting, Filing and Approving Final Engineer's Report for Budgets and Assessments for the Landscaping and Lighting Assessment Districts for Fiscal Year 2016-17. (B. Dennis/K. Loewen)

    A. Approve Resolution No. 2016-10 for the Engineer's Reports in order to declare the District's intention to levy Fiscal Year 2016-17 Annual Assessments for:

        1. El Dorado Hills Lighting and Landscaping District's Final Engineer's Report for Fiscal Year 2016-17.

        2. Lake Forest Park Lighting and Landscaping District Final Engineer's Report for Fiscal Year 2016-17.

        3. Windsor Point Park Lighting and Landscaping District Final Engineer's Report for Fiscal Year 2016-17.

15. Public Hearing: Adopt General Fund, Capital, and Covenants, Conditions & Restrictions ("CC&R"s) Budgets for Fiscal Year 2016-17. (B. Dennis/K. Jackson/K. Loewen/J. Ritzman)

    A. Approve Resolution No. 2016-11 Adopting General Fund, Capital, and CC&R Budgets for Fiscal Year 2016-17.

    B. Approve Resolution 2016-12 of the El Dorado Hills Community Services District Board of Directors Setting CC&R Assessment and Directing Auditor of the El Dorado County to Levy and Collect Assessments for Fiscal Year 2016-2017.

Review Items Pulled for Discussion

General Manager Comments

16. General Manager Report (B. Dennis)

Adjournment to Closed Session

Closed Session

A. Closed Session Pursuant to Government Code § 54597.6(a), Conference with Labor Negotiator: Agency Designated Representative: Brent Dennis, Employee Organization: El Dorado Hills Community Services District Employees Association Local 1

B. CONFERENCE WITH REAL PROPERTY NEGOTIATIOR (Government Code Section 54956.8.):

Property: El Dorado Irrigation District Property, APN: 115-400-22-100
Agency Negotiator: General Manager
Negotiating parties: El Dorado Irrigation District
Under negotiations: Land Acquisition

C. CONFERENCE WITH REAL PROPERTY NEGOTIATIOR (Government Code Section 54956.8.):

Property: East Ridge Investors Property, APN: 118-130-20-100
Agency Negotiator: General Manager
Negotiating parties: East Ridge Investors
Under negotiations: Land Acquisition

D. Closed Session Pursuant to Government Code Section 54956.9 (b)(3)(c), Pending Litigation: Thomas Austin and Helen Austin v. County of El Dorado; et al./Case No. PC2015063S

Report out of Closed Session

17. Report out of Closed Session

Adjournment

The next regularly scheduled meeting of the El Dorado Hills Community Services District Board of Directors is Thursday, July 14, 2016, 6:30pm,at 1021 Harvard Way, El Dorado Hills, California.

This agenda and packet items are available online at the EDHCSD website:

http://www.eldoradohillscsd.org/csd-board.html

ADA COMPLIANCE STATEMENT

In compliance with the Americans with Disabilities Act, if you need special assistance or materials to participate in this meeting, please contact the District Office at 916/933-6624 or mail@edhcsd.org. Notification 48 hours prior to the meeting will enable the District to make reasonable arrangements to ensure accessibility to this meeting and agenda materials.

COMCAST

California Region
3055 Comcast Place
Livermore, CA 94551-9559

May 5, 2016

Mr. Brent Dennis General Manager
El Dorado Hills Community Services District
1021 Harvard Way
El Dorado Hills, CA. 95762

SUBJECT: Important Information Regarding Price Changes, July 1, 2016

Dear Mr. Brent Dennis General Manager:

At Comcast, we are committed to constantly improving our customers' entertainment and communications experience and we continue to invest in making their services even better. As we make these and other investments, we periodically need to adjust prices due to increases we incur in programming and other business costs. Starting July 1, 2016, new prices will apply to select services and installation as reflected in the enclosed notice.

We promise to continue to provide our customers with a consistently superior experience, including 24/7 customer service, two-hour appointment windows and on-time arrival—or we'll credit the customer $20 or provide a free premium channel for three months. We back up our services with the Comcast Customer Guarantee (visit www.comcast.com/guarantee for details).

We know you may have questions about these changes. If I can be of any further assistance, please contact me at (925) 424-0207 or Mitzi_Givens-Russell@cable.comcast.com.

Sincerely,

Mitzi Givens-Russell
Franchise Operations Manager
Comcast California

Enclosure: Customer Bill Message

#2

XFINITY® Products And Services Price List

Alamo-Danville, Antioch, Bay Point-Pittsburg, Brentwood, Clayton, Concord-Clyde, Concord, Danville, Discovery Bay, El Dorado (Placerville), Foster City, Half Moon Bay, Hillsborough, La Honda, Lafayette, Martinez-Pacheco, Martinez, Modesto, Montara, Moraga, Moss Beach, Naval Weapons Station, Oakley, Orinda, Pescadero, Pittsburg, Pleasant Hill, Walnut Creek, Modesto, CA

We're writing to let you know that starting on July 1, 2016, prices for select XFINITY TV and XFINITY TV Installation fees will change.

Such changes are a function of a variety of factors including increases to business costs as well as product and technology upgrades. Please know that we have made an effort to reduce some fees and minimize the scope of our increases.

If you have any questions, please call us anytime at 1-855-688-9460.

Below is a summary of the price changes:

Starting on July 1, 2016 the following XFINITY services and fees will be changing.

Double Play Packages	Today	07/01/16
Starter XF Double Play	$126.94	**$129.95**
Preferred XF Double Play	$144.94	**$147.95**
Basic Services	**Today**	**07/01/16**
Broadcast TV Fee	$3.25	**$5.00**
Basic and Digital Ancillary Services	**Today**	**07/01/16**
HBO®	$19.99	**$15.00**
Showtime®	$19.99	**$10.00**
Starz®	$19.99	**$10.00**
Cinemax®	$19.99	**$10.00**
The Movie Channel®	$19.99	**$10.00**
Digital Adapter Additional Outlet Service *(SD or HD)*	$2.99	**$3.99**

If you're currently receiving services on a promotional basis, under a minimum term agreement associated with a specific rate, or in the guaranteed period of one of our SurePrice™ plans, the prices for those specific services will not be affected during the applicable period.

xfinity
the future of awesome

8155/2000, 0410, 0430, 0450-0500
8155/4000, 0010-0080, 0100-0140, 0270-0370
8155/6000, 0500, 0730-0740

SA4GF01S

Starting on July 1, 2016 the following XFINITY services and fees will be changing.

(Continued From Page 1)

Reactivation Fees	Today	07/01/16
Video Reactivation Fee-No In-Home Visit Required *(per occurrence)*	$1.99	**$6.00**
Video Equipment	**Today**	**07/01/16**
CableCARD *(second card in same device)*	$0.80	**$1.50**
Limited Basic Only Converter	$1.00	**$2.50**
HD Digital Converter *(Limited Basic Only)*	$2.00	**$2.50**
Miscellaneous Fees	**Today**	**07/01/16**
Service Protection Plan	$4.99	**$5.99**
Regional Sports Network Fee	$1.00	**$3.00**
Xfinity TV Installation Fees	**Today**	**07/01/16**
Unwired Home *(Standard Installation)*	$38.50	**$89.99**
Wired Home *(Standard Installation)*	$29.50	**$89.99**
Hourly Service Charge *(Custom Installation)*	$34.50	**$70.00**
Additional Outlet-New *(Initial Installation of Service)*	$14.00	**$35.00**
Additional Outlet-New *(After Initial Installation of Service)*	$32.50	**$70.00**
Activate Pre-existing Additional Outlet *(Initial Installation of Service)*	$5.75	**$35.00**
Activate Pre-existing Additional Outlet *(After Initial Installation of Service)*	$24.00	**$70.00**
Relocate Additional Outlet *(Initial Installation of Service)*	$14.00	**$35.00**
Relocate Additional Outlet *(After Initial Installation of Service)*	$32.00	**$70.00**
Connect VCR/DVD *(Initial Installation of Service)*	$8.00	**$35.00**
Connect VCR/DVD *(After Initial Installation of Service)*	$19.00	**$70.00**
Upgrade of Service *(In-home visit required)*	$29.00	**$70.00**
Downgrade of Service *(In-home visit required)*	$12.00	**$70.00**
In-Home Service Visit	$36.50	**$70.00**

SA4GF09G

Services no longer available for new subscription

Starting on July 1, 2016 the following XFINITY Bundle, TV & Internet packages will change.

Triple Play Packages	Today	07/01/16
Value Plus Triple Play	$151.89	**$154.89**
Starter Bundle *(with Performance Internet + Voice Unlimited)*	$166.89	**$169.89**
Paquete Bundle *(Starter, MultiLatino, Performance Internet, Voice Unlimited)*	$183.84	**$186.84**
Preferred Plus Bundle *(with Performance Internet + Voice Unlimited)*	$219.89	**$222.89**
Premier Bundle *(with Performance Internet + Voice Unlimited)*	$239.89	**$242.89**
Premier Bundle *(with Performance Internet + Voice Unlimited)*	$249.84	**$252.84**
Premier Bundle *(with 2 Additional Outlets)*	$259.79	**$262.79**
Double Play Packages	**Today**	**07/01/16**
TV Latino 150 Bundle *(with Performance Internet)*	$85.90	**$88.90**
Double Play Bundle *(Performance Internet + Voice Unlimited)–when subscribing to video service*	$95.90	**$98.90**
Double Play Bundle *(Performance Internet + Voice Unlimited)*	$100.90	**$103.90**
Double Play Bundle *(Blast! Internet + Voice Unlimited)*	$111.90	**$116.90**
Completo Bundle *(with Performance Internet)*	$143.89	**$146.89**
MultiLatino Ultra Bundle *(with Starz® + Blast! Internet)*	$159.90	**$164.90**
Preferred Plus Bundle *(with Performance Internet)*	$179.94	**$182.94**
Premier Bundle *(with Performance Internet)*	$199.94	**$202.94**

SA4GF01T

Services no longer available for new subscription

Starting on July 1, 2016 the following XFINITY Bundle, TV & Internet packages will change.

(Continued From Page 2)

Digital Services	Today	07/01/16
Digital Preferred *(with The Movie Channel® + Cinemax®)*	$40.64	**$40.65**
Digital Preferred *(with HBO®, Showtime®, The Movie Channel®, + Cinemax®)*	$60.63	**$65.65**
Digital Preferred *(with HBO®, Cinemax®, The Movie Channel®, + Starz®)*	$60.63	**$65.65**
Digital Preferred *(with Showtime®, Cinemax®, The Movie Channel®, + Starz®)*	$60.63	**$60.65**
Walnut Creek Value Pack *(includes Showtime® + Encore®)*	$90.49	**$90.99**
Digital Preferred *(with HBO® and The Movie Channel®)*	$108.98	**$113.99**
Digital Preferred Package *(with HBO®, The Movie Channel®, Starz® + Special Interest Tier)*	$128.97	**$129.99**
Digital Preferred Package *(with Cinemax®, Starz®, The Movie Channel® + Special Interest Tier)*	$128.97	**$129.99**
Digital Preferred Package *(with Showtime®, Starz®, The Movie Channel® + Special Interest Tier)*	$128.97	**$129.99**
Digital Preferred Package *(with HBO®, The Movie Channel®, Showtime® + Special Interest Tier)*	$128.97	**$129.99**
Digital Preferred Plus Package *(with Special Interest Tier)*	$128.47	**$133.99**
Digital Preferred Plus Package *(with Cinemax® + Special Interest Tier)*	$148.46	**$138.99**
Digital Premier Package *(with Special Interest Tier)*	$153.49	**$148.99**
Digital Preferred Plus Package *(with Showtime® + Starz®)*	$148.96	**$143.99**
Digital Preferred Plus Package *(with Showtime® + Starz® + Special Interest Tier)*	$148.96	**$148.99**
Digital Preferred Package *(with Cinemax®, Showtime® + Special Interest Tier)*	$148.96	**$148.99**
Digital Preferred Plus Package *(with Showtime® + Cinemax® + Special Interest Tier)*	$148.46	**$153.99**
Digital Preferred *(with Showtime + The Movie Channel®)*	$40.64	**$40.65**

Bulk Tenant	Today	07/01/16
Tenant Preferred & Internet Package	$73.95	**$76.95**
Digital Premier Package *(with Special Interest Tier)*	$148.96	**$149.99**

Internet	Today	07/01/16
Performance Internet *(with TV or Voice Service)*	$55.95	**$58.95**
Performance Internet–Annual Service	$615.45	**$648.45**
Performance Internet–Annual Service *(with Modem)*	$703.45	**$758.45**

SA4GF01U

at&t AT&T U-verse

May 12, 2016

General Manager Brent Dennis
City of El Dorado Hlls, Community Services District
1021 Harvard Way
El Dorado Hills, CA 95762

Re: U-verse TV® Programming Changes

Dear General Manager Dennis,

AT&T's contracts with programmers for the content displayed on U-verse TV® service periodically expire, or may be terminated, but are usually re-negotiated or extended with no interruption or change for our U-verse members. Additionally, from time to time it is necessary to change channel line-ups as well as television package contents. The programming changes set forth below may occur as follows:

June 2016:
AT&T's contract with the programmer for the following channels is set to expire. While these channels will continue to be available to U-verse members so long as AT&T has the rights to carry them, if a reasonable agreement cannot be reached with the programmer the programming will no longer be available. AT&T may modify the channel location for the programming by moving them from their current channel location to a channel between 9501 – 9599, and if a reasonable longer term agreement cannot be reached with the programmer, we may lose the rights to carry them (listed in alphabetical order) in or after June 2016: MGM (channel 1116 in HD) on 6/21/16.

Effective June 1, 2016, The Church Channel (channel 565) will be renamed The Hillsong Channel.

July 2016:
AT&T's contract with the programmers for the following channels are set to expire. While these channels will continue to be available to U-verse members so long as AT&T has the rights to carry them, if a reasonable agreement cannot be reached with the programmers the programming will no longer be available. AT&T may modify the channel location for the programming by moving them from their current channel location to a channel between 9501 – 9599, and if a reasonable longer term agreement cannot be reached with the programmers, we may lose the rights to carry them (listed in alphabetical order) in or after July 2016: Arabic Radio & Television (channel 3732), Boomerang (channel 327), Boomerang en Español (channel 3053), Cartoon Network (channel 325 and 1325 in HD), Cartoon Network – West (channel 326 and 1326 in HD), CNN (channel 202 and 1202 in HD), CNN en Español (channel 3110), CNN Headline News (channel 203 and 1203 in HD), CNN International (channel 205), C-SPAN (channel 230), C-SPAN2 (channel 231), C-SPAN 3 (channel

#3

232), Family Entertainment TV (channel 578), NBA League Pass (channels 2105-2114 in HD), NFL Network (channel 630 and 1630 in HD), NFL Red Zone (channel 1629 in HD), TBS (channel 112 and 1112 in HD), TBS-West (channel 113 and 1113 in HD), TCM (channel 790 and 1790 in HD), TNT (channel 108 and 1108 in HD), TNT-West (channel 109 and 1109 in HD), TruTV (channel 164 and 1164 in HD), and TruTV-West (channel 165 and 1165 in HD).

On July 1, Esquire Network (channel 380 and 1380 in HD), Esquire Network - West (channel 381), Logo (channel 183), Logo - West (channel 184), VH1 Classic (channel 520), and VH1 Classic – West (channel 521), will be repackaged from U200/U200 Latino packages to U300/U300 Latino packages.

Customers will be provided with written notification of the above: customer bills include a message referring them to the Legal Notices in USA Today on the first and third Tuesday of each month, and to the AT&T website att.com/u-verseprogrammingchanges, for information on programming changes.

If you have any questions, please contact your local AT&T External Affairs manager, Alice Perez on 916-341-3458.

Sincerely,

Rhonda J. Johnson

Vice President – Regulatory Affairs

2016 Calendar of Meetings[1] and Events

Event	*Date*	*Time*	*Location*
Design Review Committee (No Meeting 7/5, 9/6, 11/29 or 12/27)	Every Tuesday	8:00am	Parks Conf. Rm.
Regular Board Meeting	Thursday, June 9	6:30pm	Rowett Pavilion
Summer Concert Series	Friday, June 10	7:00pm	Community Park
Bike Rodeo	Saturday, June 11	9:30-11:30am	Community Park
Recreation & Volunteer Cmte.	Wednesday, June 15	4:30pm	Parks Conf. Rm.
Parks & Planning Committee	Tuesday, June 21	9:30am	Parks Conf. Rm.
Admin & Finance Committee	Thursday, June 23	Noon	Parks Conf. Rm.
Summer Concert Series	Friday, June 24	7:00pm	Community Park
CC&R Citizens Advisory Cmte.	Monday, June 27	7:00pm	Rowett Pavilion
Regular Board Meeting	Thursday, July 14	6:30pm	Rowett Pavilion
Summer Concert Series	Friday, July 15	7:00pm	Community Park
Recreation & Volunteer Cmte.	Wednesday, July 20	4:30pm	Parks Conf. Rm.
CC&R Citizens Advisory Cmte.	Monday, July 25	7:00pm	Rowett Pavilion
Parks & Planning Committee	Tuesday, July 26	10:30am	Parks Conf. Rm.
Admin & Finance Committee	Thursday, July 28	Noon	Parks Conf. Rm.
Summer Concert Series	Friday, July 29	7:00pm	Community Park
Iron Hills Triathlon	Saturday, August 13	8:30am	Community Park
Regular Board Meeting	Thursday, August 11	6:30pm	Rowett Pavilion
Recreation & Volunteer Cmte.	Wednesday, August 17	4:30pm	Parks Conf. Rm.

[1] Note: Committee Meetings listed are to reserve Director calendars, not necessarily confirming meeting taking place until posted

Parks & Planning Committee	Tuesday, August 23	10:30am	Parks Conf. Rm.
Admin & Finance Committee	Thursday, August 25	Noon	Parks Conf. Rm.
CC&R Citizens Advisory Cmte.	Monday, August 29	7:00pm	Rowett Pavilion
Regular Board Meeting	Thursday, Sept 8	6:30pm	Rowett Pavilion
Saturday Night in the Park	Saturday, September 10	4-9:00pm	Community Park
Recreation & Volunteer Cmte.	Wednesday, Sept 21	4:30pm	Parks Conf. Rm.
Admin & Finance Committee	Thursday, Sept 22	Noon	Parks Conf. Rm.
CC&R Citizens Advisory Cmte.	Monday, Sept 26	7:00pm	Rowett Pavilion
Parks & Planning Committee	Tuesday, Sept 27	10:30am	Parks Conf. Rm.
Senior Movie Premier (Age of Love)	Wednesday, Sept 28	2:00pm	Palladio Theaters: Folsom
Community Clean Up	Saturday, October 8	9am-3:00pm	Rolling Hills Church
Senior Oktoberfest Luncheon	Friday, October 7	11am1:00pm	CAB
Community Scarecrow Contest	Friday, October tbd	tbd	Community Park
Pumpkin Splash	Saturday, October tbd	tbd	Community Pool
Regular Board Meeting	Thursday, October 13	6:30pm	Rowett Pavilion
Recreation & Volunteer Cmte.	Wednesday, October 19	4:30pm	Parks Conf. Rm.
CC&R Citizens Advisory Cmte.	Monday, October 24	7:00pm	Rowett Pavilion
Parks & Planning Committee	Tuesday, October 25	10:30am	Parks Conf. Rm.
Admin & Finance Committee	Thursday, October 27	Noon	Parks Conf. Rm.
Regular Board Meeting	Thursday, November 10	6:30pm	Rowett Pavilion
Recreation & Volunteer Cmte.	Wednesday, November 16	4:30pm	Parks Conf. Rm.
*Admin & Finance Committee	Thursday, November	Noon	Parks Conf. Rm.
*Parks & Planning Committee	Tuesday, November (tbd)	(tbd)	Parks Conf. Rm.

CC&R Citizens Advisory Cmte.	Monday, November 28	7:00pm	Rowett Pavilion
Senior Christmas Luncheon	Friday, December 2	11:00am	CSD Gym
Holidays Lights in the Hills:			
- Sr. Holiday Banana Splits	Friday, Dec 2	11:00am	CAB
- Art & Craft Fair	Friday-Saturday, Dec 2-3	TBD	Rowett Pavilion
- Community Tree Lighting	Friday, Dec 2	6:00pm	Community Park
- Cookies with Santa	Friday, Dec 2	TBD	CAB
- Breakfast with Santa	Saturday, Dec 3	8:00-11:am	CAB
Regular Board Meeting	Thursday, December 8	6:30pm	Rowett Pavilion
*Recreation & Volunteer Cmte.	Wednesday, December 21	4:30pm	Parks Conf. Rm.
*Admin & Finance Committee	Thursday, December	Noon	Parks Conf. Rm.
*Parks & Planning Committee	Tuesday, December (tbd)	(tbd)	Parks Conf. Rm.
*CC&R Citizens Advisory Cmte.	Monday, December (tbd)	7:00pm	Rowett Pavilion

***Committee to determine meeting dates due to holidays**

EL DORADO HILLS
COMMUNITY SERVICES DISTRICT

AGENDA REPORT

To: Board of Directors

From: Brent Dennis, General Manager

Prepared By: Cathy Guillot, Executive Assistant

Meeting Date: June 9, 2016

Report Date: May 25, 2016

Subject: **Board Member Training Opportunities**

- Trainings Qualify for Special District Risk Management Authority's (SDRMA) Credit Incentive Program (CIP)

Date	Title	CIP Qualified
6/12/2016	General Manager Leadership Summit	YES
6/29/2016	Webinar: LAFCo 101 for Special Districts	NO
7/10/2016	2016 Special District Leadership Academy Conference #2	YES
7/19/2016	Webinar: Avoiding Construction Payment & Performance Probs.	NO
7/21/2016	Webinar: What is Public Engagement and Why Do It?	YES
7/27/2016	Webinar: New Tools to Pay for Infrastructure	NO
8/3/2016	HR Boot Camp for Special Districts	YES

8/4/2016	Financial Management for Special Districts	NO
8/11/2016	Webinar: Legislative Round-Up	NO
8/16/2016	Webinar: Understanding Property Taxes and Your Budget	NO
9/7/2016	The Who, What, Where, When, Why and How of Public Engagement	YES
9/21/2016	CEQA - California Environmental Quality Act	NO
10/10/2016	2016 Annual Conference & Exhibitor Showcase	YES
11/8/2016	Webinar: Ethics AB 1234 Compliance Training	YES
11/14/2016	Board Secretary/Clerk Conference and Certificate Program	YES
12/6/2016	Webinar: Responding to Data Breaches	YES

El Dorado Hills Community Services District

Board of Directors Packet Item #6:

FY2016 Quarter 3 Financial Report is numbered separately.

Please use attached Table of Contents.

El Dorado Hills

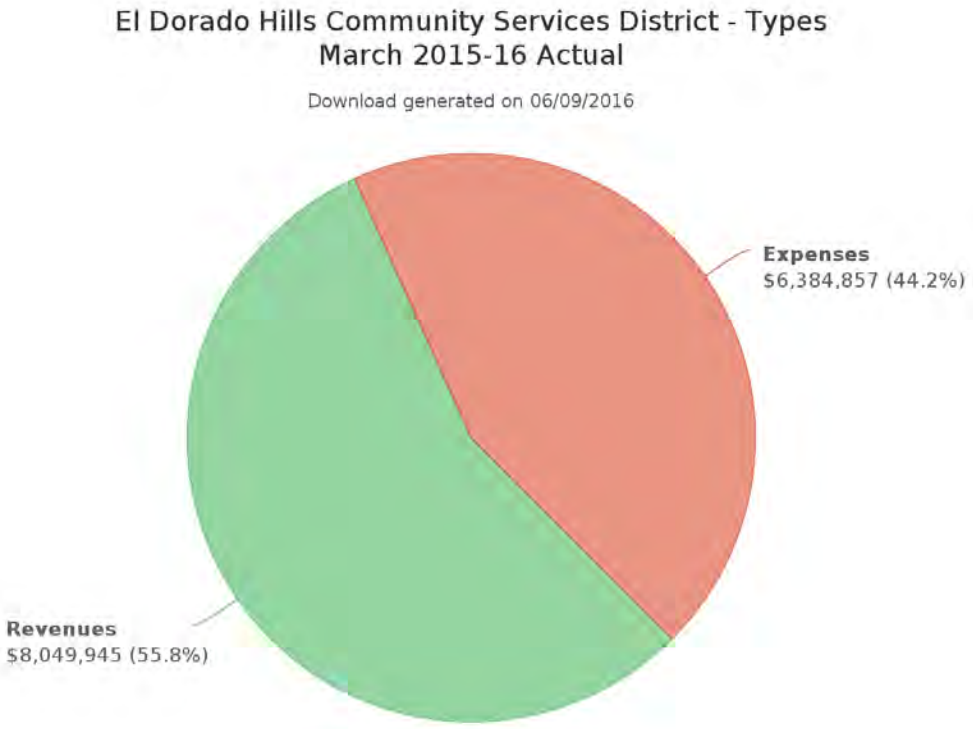
Community Services District

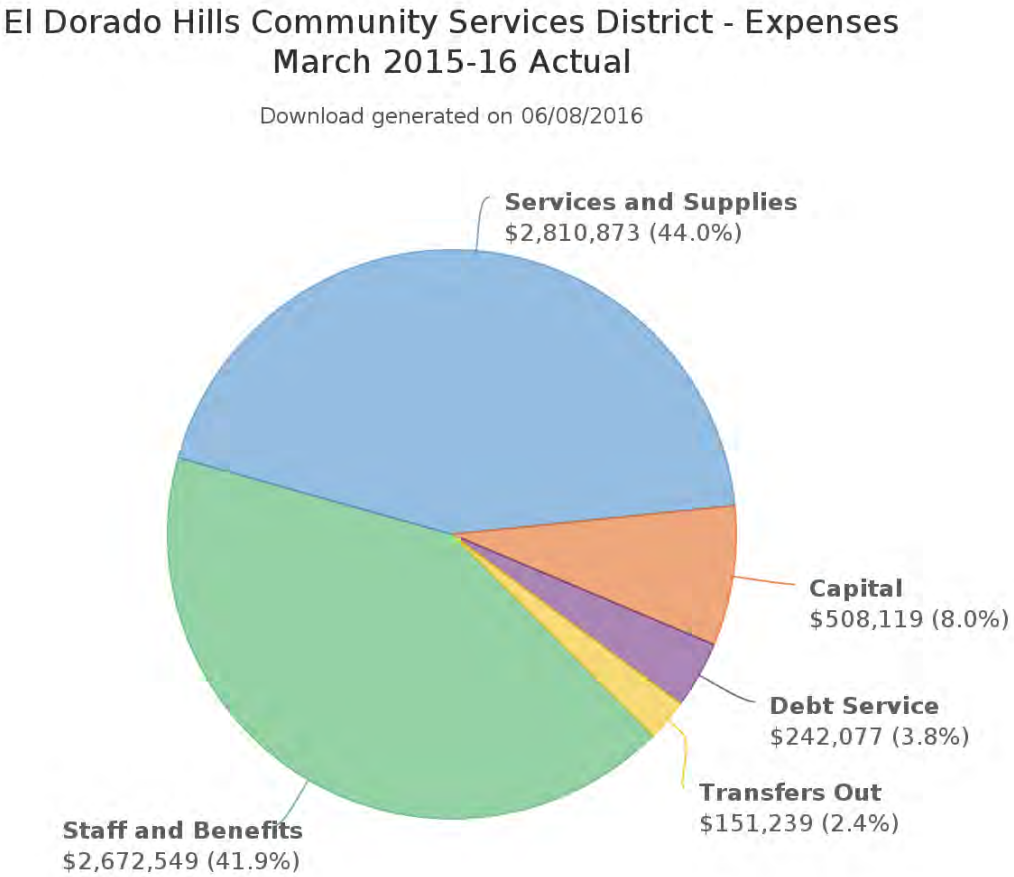
District Financial Statements
Quarter 3
January 1, 2016 – March 31, 2016

El Dorado Hills Community Services District
Table of Contents FY2016 Quarter 3 Financial Statements

Title	Page #
All Governmental Funds-Revenue and Expense Charts	1
All Governmental Funds-Budget vs. Actual Summary	2
All Governmental Funds-Revenue Chart	3
All Governmental Funds-Expense Chart	4
All Governmental Funds-Budget vs. Actual Summary #2	5
All Governmental Funds-Personnel Chart	6
All Governmental Funds-Budget vs. Actual Detail	7-9
General Ledger- Governmental Funds Balance Sheet	10
General Ledger- Budget vs. Actual	11-13
General Ledger-Compliance DRC Budget vs. Actual	14
General Ledger-LLAD Budget vs Actual Summary	15-17
Lighting and Landscape Assessment Districts	
LLAD-Stonegate Village (Fund 020)	19-20
LLAD-Green Valley Hills (Fund 021)	21-22
LLAD-Promontory Village 6 (Fund 022)	23-24
LLAD-Oakridge Village (Fund 023)	25-26
LLAD-Oaktree Village (Fund 024)	27-28
LLAD-Crescent Ridge (Fund 026)	29-30
LLAD-La Cresta (Fund 027)	32-32
LLAD-Lake Forest Median (Fund 030)	33-34
LLAD-Marina Village (Fund 031)	35-36
LLAD-Francisco Oaks (Fund 032)	37-38
LLAD-Highland Hills (Fund 035)	39-40
LLAD-Laurel/Hollow Oaks (Fund 037)	41-42
LLAD-Wild Oaks Park (Fund 038)	43-44
LLAD-Silva Valley (Fund 039)	45-46
LLAD-Bass Lake Village A (Fund 040)	47-48
LLAD-Roadways (Fund 041)	49-50
LLAD-Highland Hills 1, 2 & 4 (Fund 042)	51-52
LLAD-Creekside Greens (Fund 043)	53-54
LLAD-Bass Lake Zone B (Fund 045)	55-56
LLAD-HV/Hills/Sterlingshire (Fund 047)	57-58
LLAD-EDH Blvd. Commercial (Fund 048)	59-60
LLAD-Valley View (Fund 050)	61-62
LLAD-Lake Forest Park (Fund 056)	63-64
LLAD-Windsor Point Park (Fund 057)	65-66
LLAD-Report Statement	67
LLAD-Euer Ranch (Fund 049)	68
LLAD-West Valley (Blackstone) (Fund 051)	69
LLAD-Sierra View (Fund 052)	70
LLAD-Bass Lake Hills (Fund 053)	71
LLAD-Silver Dove (Hawkview) (Fund 054)	72
LLAD-Lesarra (Fund 055)	73
LLAD-Carson Creek (Fund 058)	74

All Governmental Funds





General Ledger

All Governmental Funds Budget vs. Actual Summary

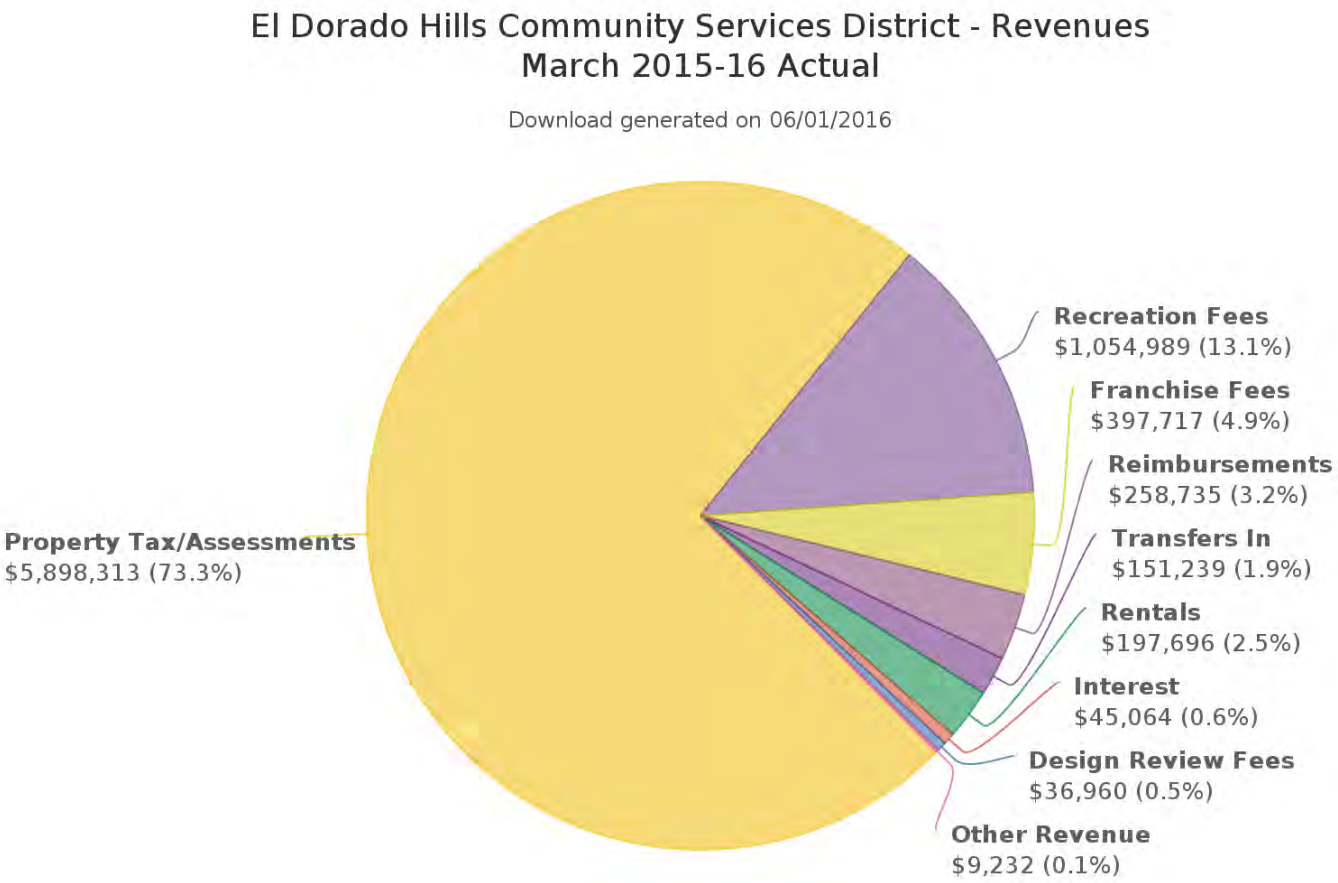
El Dorado Hills
COMMUNITY SERVICES DISTRICT

Description	Prior Year Actual FY15	YTD Actual FY16	YTD Budget FY16	Annual Budget FY16	Variance	% Variance
Revenue						
Property Taxes	$5,541,741.86	$3,491,850.96	$4,363,878.00	$5,818,504.00	$2,326,653.04	39.99%
Assessments	1,392,098.78	582,275.15	744,380.25	992,507.00	410,231.85	41.33%
Impact Fees	2,130,208.00	1,824,187.00	1,746,750.00	2,329,000.00	504,813.00	21.68%
Franchise Fees	734,575.04	397,716.96	531,000.00	708,000.00	310,283.04	43.83%
Charges for Services	2,273,835.52	1,477,642.31	1,600,394.38	2,133,859.18	656,216.87	30.75%
Other Revenue	173,479.65	79,968.90	75,642.00	100,856.00	20,887.10	20.71%
Interest	47,418.46	45,063.91	16,203.00	21,604.00	-23,459.91	-108.59%
Transfers In	1,752,528.92	151,239.43	612,342.75	816,457.00	665,217.57	81.48%
Revenue Total	**14,045,886.23**	**8,049,944.62**	**9,690,590.39**	**12,920,787.18**	**4,870,842.56**	**37.70%**
Expense						
General Government	3,182,476.53	2,437,831.61	3,182,519.67	4,243,359.56	1,740,778.89	41.02% [1]
Parks and Recreation	4,712,805.52	3,553,709.15	4,202,361.16	5,603,148.22	2,014,017.06	35.94% [2]
Debt Service: Principal	346,899.98	208,384.72	268,768.14	358,357.52	149,972.80	41.85%
Debt Service: Interest	66,521.01	33,692.12	42,089.50	56,119.33	22,427.21	39.96%
Transfers Out	1,423,781.39	151,239.43	612,342.00	816,456.00	665,216.57	81.48%
Expense Total	**9,732,484.43**	**6,384,857.03**	**8,308,080.47**	**11,077,440.63**	**4,592,412.53**	**41.46%**
All Governmental Funds Net Change	**$4,313,401.80**	**$1,665,087.59**	**$1,382,509.58**	**$1,843,346.55**	**$278,430.03**	**15.10%**

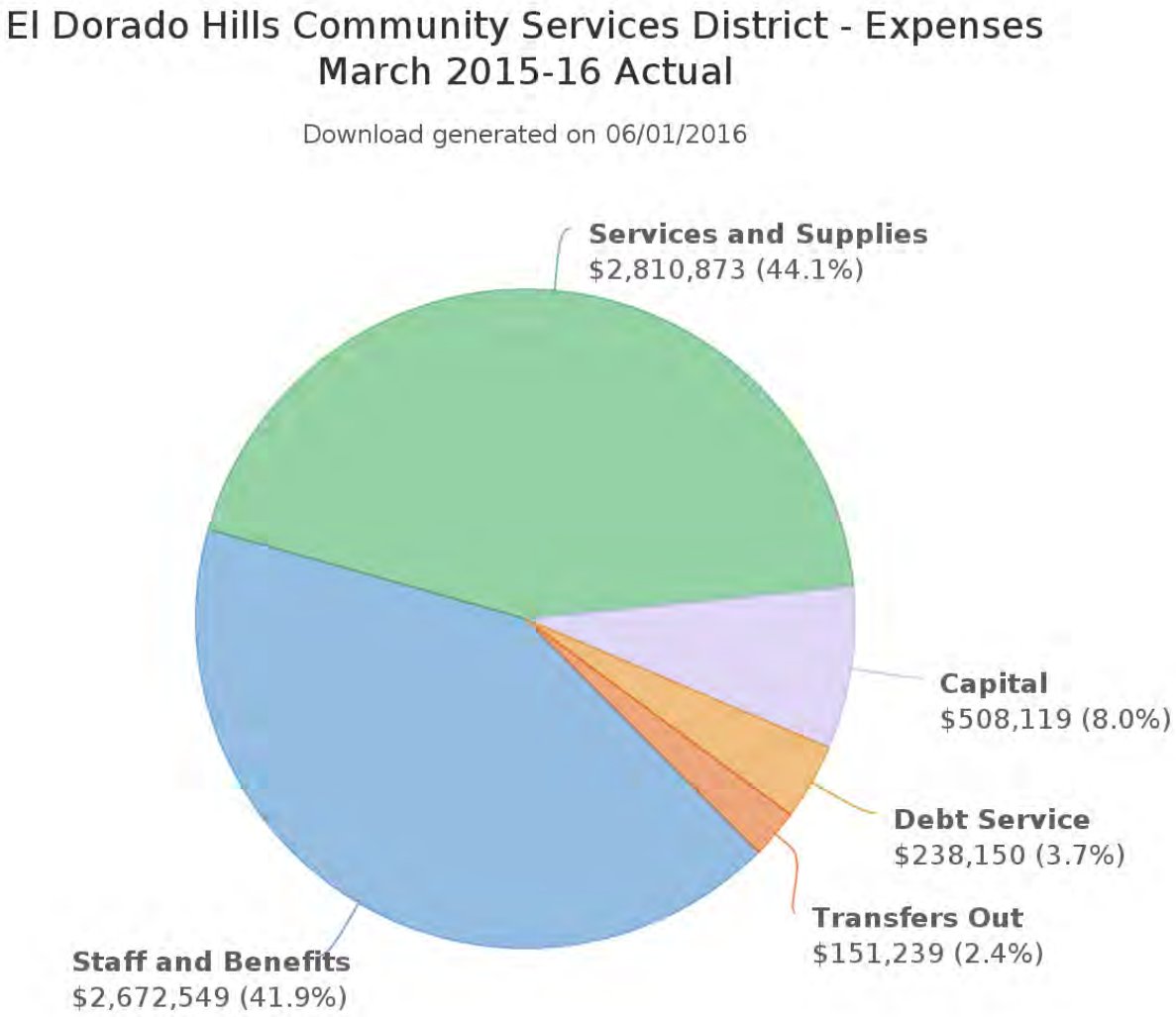
1. General Government includes all costs for Administration and the operations of Compliance and Design Review (CC&R/DRC), Landscape and Lighting Assessment District's(LLAD), and Capital Projects. Administration and operations costs include related salaries and benefits, services and supplies, and capital expenditures charged to the General Fund Administration and Finance Department, CC&R/DRC Fund, LLAD Funds, and Capital Project Funds.

2. Parks and Recreation includes all costs related to Community Parks, Village Parks, and Neighborhood Parks funded by the General Fund; and Recreation programs offered by the District.

All Governmental Funds Revenue



All Governmental Funds Expensed



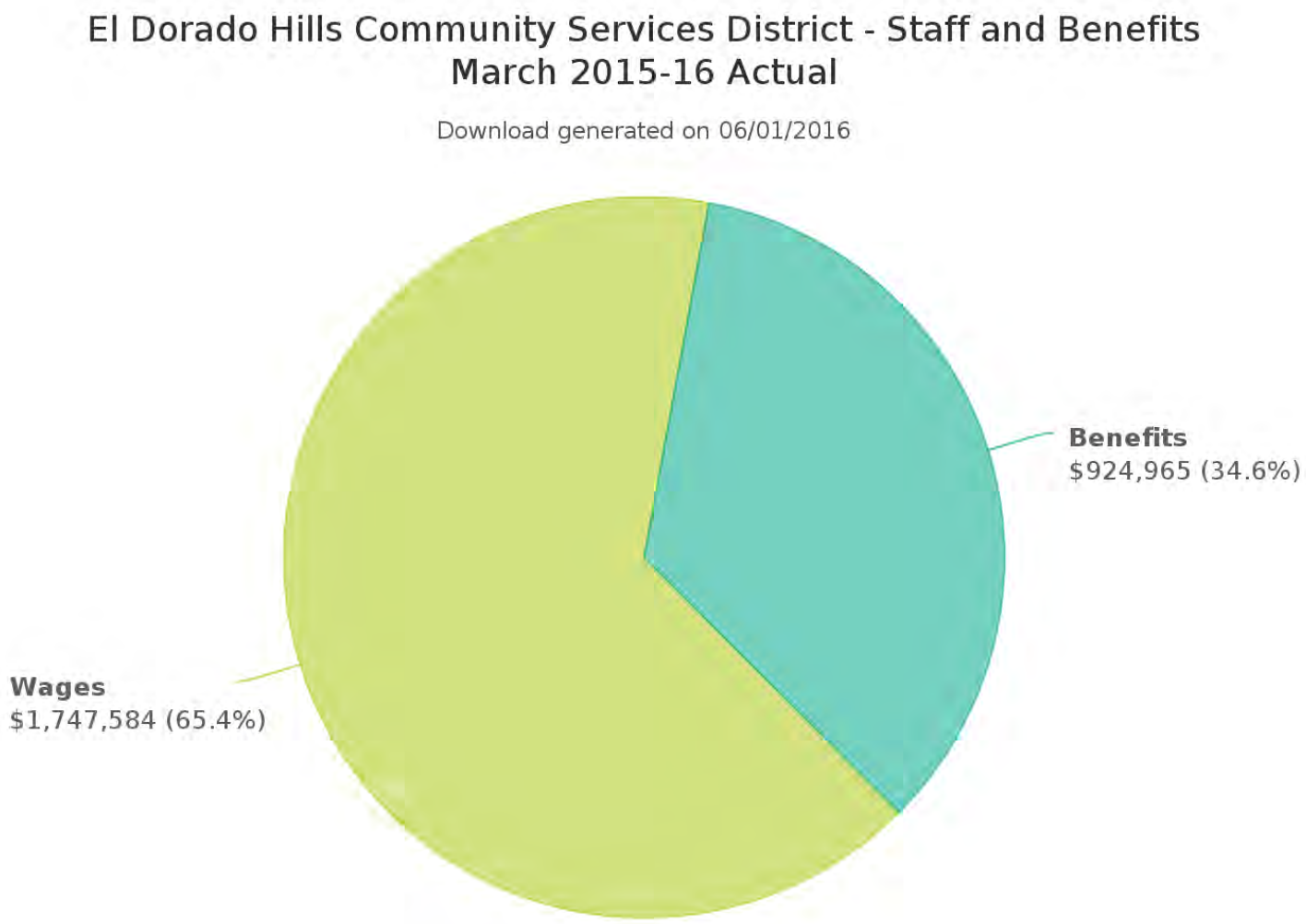
General Ledger

All Governmental Funds Budget vs. Actual Summary

El Dorado Hills
COMMUNITY SERVICES DISTRICT

Description	Prior Year Actual FY15	YTD Actual FY16	YTD Budget FY16	Annual Budget FY16	Variance	% Variance
Revenue						
Aquatics Programs	$359,074.55	$215,809.28	$257,607.75	$343,477.00	$127,667.72	37.17%
Design Review Fees	46,935.00	36,960.10	21,750.00	29,000.00	-7,960.10	-27.45%
Franchise Fees	734,575.04	397,716.96	531,000.00	708,000.00	310,283.04	43.83%
Miscellaneous Revenue	111,233.10	54,295.51	24,865.50	33,154.00	-21,141.51	-63.77%
Property Tax/Assessments	9,064,048.64	5,898,313.11	6,855,008.25	9,140,011.00	3,241,697.89	35.47%
Reimbursements	477,051.70	258,735.15	363,424.64	484,566.18	225,831.03	46.60%
Park and Facility Rentals	214,737.06	162,067.52	152,625.00	203,500.00	41,432.48	20.36%
Seniors Programs	22,338.96	12,293.57	15,877.50	21,170.00	8,876.43	41.93%
Special Events	325,333.43	243,511.45	210,637.50	280,850.00	37,338.55	13.29%
Sports Programs	450,766.47	288,503.44	318,849.00	425,132.00	136,628.56	32.14%
Teen Programs	84,031.98	67,428.31	55,875.00	74,500.00	7,071.69	9.49%
Transfers In Total	1,752,528.92	151,239.43	612,342.75	816,457.00	665,217.57	81.48%
Wireless Tower Lease	66,343.51	35,628.20	48,267.00	64,356.00	28,727.80	44.64%
Youth Camps	336,887.87	227,442.59	222,460.50	296,614.00	69,171.41	23.32%
Revenue Total	**14,045,886.23**	**8,049,944.62**	**9,690,590.39**	**12,920,787.18**	**4,870,842.56**	**37.70%**
Expense						
Capital Expenditures	311,081.14	508,119.38	643,792.48	858,389.98	314,848.59	36.68%
Debt Service Total	413,420.99	242,076.84	310,857.64	414,476.85	172,400.01	41.59%
Other Post Employment Benefi	35,931.00	0.00	23,516.25	31,355.00	31,355.00	100.00%
Salary and Benefits Total	3,598,122.00	2,672,548.79	2,984,421.48	3,979,228.64	1,306,679.85	32.84%
Services and Supplies Total	3,950,147.91	2,810,872.59	3,733,150.62	4,977,534.16	2,101,912.51	42.23%
Transfers Out Total	1,423,781.39	151,239.43	612,342.00	816,456.00	665,216.57	81.48%
Expense Total	**9,732,484.43**	**6,384,857.03**	**8,308,080.47**	**11,077,440.63**	**4,592,412.53**	**41.46%**
Net Change Total	**$4,313,401.80**	**$1,665,087.59**	**$1,382,509.58**	**$1,843,346.55**	**$278,430.03**	**15.10%**

All Governmental Funds Staff and Benefits



General Ledger

All Governmental Funds Budget vs. Actual

El Dorado Hills
COMMUNITY SERVICES DISTRICT

Account	Description	Prior Year Actual FY15	YTD Actual FY16	YTD Budget FY16	Annual Budget FY16	Variance	% Variance
	Revenue						
3010	CC&R Reimbursement	$87,076.27	$9,130.64	$10,388.25	$13,851.00	$4,720.36	34.08%
3020	Reimbursement	124,199.38	31,152.51	55,500.00	74,000.00	42,847.49	57.90%
3025	Impact Fee Reimbursement	0.00	0.00	34,935.00	46,580.00	46,580.00	100.00%
3030	LLAD Reimbursement	265,776.05	218,452.00	262,601.39	350,135.18	131,683.18	37.61%
3040	Refund Processing Fee	3,613.50	1,851.00	2,250.00	3,000.00	1,149.00	38.30%
3100	Property Tax/Assessments	9,064,048.64	5,898,313.11	6,855,008.25	9,140,011.00	3,241,697.89	35.47%
3120	Event Vendors	0.00	0.00	787.50	1,050.00	1,050.00	100.00%
3130	Recycling	0.00	219.44	0.00	0.00	-219.44	0.00%
3140	Donations	0.00	100.00	0.00	0.00	-100.00	0.00%
3141	Scholarship Donations	2,241.44	0.00	0.00	0.00	0.00	0.00%
3142	Scholarship Donations	0.00	0.00	0.00	0.00	0.00	0.00%
3150	Interest	47,418.46	45,063.91	16,203.00	21,604.00	-23,459.91	-108.59%
3160	Franchise Fees	734,575.04	397,716.96	531,000.00	708,000.00	310,283.04	43.83%
3161	Wireless Tower Lease	66,343.51	35,628.20	48,267.00	64,356.00	28,727.80	44.64%
3170	Miscellaneous	56,959.70	7,061.16	2,250.00	3,000.00	-4,061.16	-135.37%
3210	Youth Camps	336,887.87	227,442.59	222,460.50	296,614.00	69,171.41	23.32%
3220	Sports Programs	377,405.11	288,503.44	318,849.00	425,132.00	136,628.56	32.14%
3240	Adult Sports	73,361.36	0.00	0.00	0.00	0.00	0.00%
3250	Special Interest Classes	293,810.74	225,478.95	180,562.50	240,750.00	15,271.05	6.34%
3260	Special Events	31,522.69	18,032.50	30,075.00	40,100.00	22,067.50	55.03%
3270	Aquatics Programs	359,074.55	215,809.28	257,607.75	343,477.00	127,667.72	37.17%
3280	Senior Citizens	22,338.96	12,293.57	15,877.50	21,170.00	8,876.43	41.93%
3290	Teen Programs	84,031.98	67,428.31	55,875.00	74,500.00	7,071.69	9.49%
3297	Park & Facility Rentals	214,737.06	162,067.52	152,625.00	203,500.00	41,432.48	20.36%
3300	Transfers In	1,752,528.92	151,239.43	612,342.75	816,457.00	665,217.57	81.48%
3505	Grant Income	1,000.00	0.00	3,375.00	4,500.00	4,500.00	100.00%
3510	Design Review Fees	46,935.00	36,960.10	21,750.00	29,000.00	-7,960.10	-27.45%
3511	Proceeds of Sales	0.00	0.00	0.00	0.00	0.00	0.00%
3512	Bond Refinance	0.00	0.00	0.00	0.00	0.00	0.00%
3513	Bond proceeds	0.00	0.00	0.00	0.00	0.00	0.00%
3514	Proceeds of Debt	0.00	0.00	0.00	0.00	0.00	0.00%
	Revenue Total	**-14,045,886.23**	**-8,049,944.62**	**-9,690,590.39**	**-12,920,787.18**	**-4,870,842.56**	**37.70%**
	Expense						
5300	Debt Service - Principle	346,899.98	208,384.72	268,768.14	358,357.52	149,972.80	41.85%
5305	Debt Service - Interest/Fees	66,521.01	33,692.12	42,089.50	56,119.33	22,427.21	39.96%
	Debt Service Total	**413,420.99**	**242,076.84**	**310,857.64**	**414,476.85**	**172,400.01**	**41.59%**
4010	Payroll Tax Expense	257,814.72	185,575.59	190,334.25	253,779.00	68,203.41	26.88%
4120	Employee Benefits	359,947.05	255,072.74	280,046.85	373,395.80	118,323.06	31.69%
4130	PERS-Retirement	358,294.58	309,561.49	299,665.89	399,554.52	89,993.03	22.52%
4135	Retirement benefits-other	96,074.57	87,991.10	82,791.00	110,388.00	22,396.90	20.29%
4140	Life Insurance	1,768.90	1,323.00	1,411.20	1,881.60	558.60	29.69%
4150	Workers Compensation	97,132.29	85,440.85	69,339.43	92,452.57	7,011.72	7.58%
5011	Salary Expense-Full Time	1,620,449.77	1,200,495.74	1,300,016.85	1,733,355.80	532,860.06	30.74%
5012	Salary Expense-Part Time	806,640.12	547,088.28	759,242.51	1,012,323.35	465,235.07	45.96%
5013	Overtime Expense	0.00	0.00	1,573.50	2,098.00	2,098.00	100.00%
	Salary and Benefits Total	**3,598,122.00**	**2,672,548.79**	**2,984,421.48**	**3,979,228.64**	**1,306,679.85**	**32.84%**

General Ledger

All Governmental Funds Budget vs. Actual

El Dorado Hills
COMMUNITY SERVICES DISTRICT

Account	Description	Prior Year Actual FY15	YTD Actual FY16	YTD Budget FY16	Annual Budget FY16	Variance	% Variance
5016	Directors Expense	28,370.86	24,092.45	21,750.00	29,000.00	4,907.55	16.92%
5110	Custodial Supplies	21,965.11	11,842.94	14,122.50	18,830.00	6,987.06	37.11%
5120	Equipment Supplies	100,885.26	43,249.50	72,753.75	97,005.00	50,386.46	51.94%
5121	Equipment Services	79,316.88	58,438.36	94,039.98	125,386.64	54,986.07	43.85%
5122	HVAC-Equipment Services	15,712.88	24,195.68	26,737.50	35,650.00	11,454.32	32.13%
5123	Kitchen Equipment	1,146.93	3,884.62	3,825.00	5,100.00	1,215.38	23.83%
5130	Functional Supplies	197,736.57	134,474.32	157,884.00	210,512.00	76,037.68	36.12%
5131	Functional Services	124,917.78	82,313.54	121,635.50	162,180.67	79,867.13	49.25%
5132	Government Fees & Permits	83,847.71	158,717.42	177,279.77	236,373.03	77,655.61	32.85%
5136	Playground Equipment	4,776.76	830.82	40,200.00	53,600.00	27,770.17	51.81%
5137	Park/Field Supplies	25,934.40	12,517.32	24,951.00	33,268.00	20,750.68	62.37%
5138	Irrigation Supplies	21,449.90	15,247.20	29,137.47	38,849.96	23,602.76	60.75%
5139	Small Tools	9,054.98	6,480.66	9,525.00	12,700.00	6,219.34	48.97%
5140	Landscape Supplies	70,822.97	36,332.23	92,238.75	122,985.00	86,652.77	70.46%
5142	Contract Service	1,324,419.56	800,683.94	1,080,136.26	1,440,181.68	639,497.74	44.40%
5143	Construction Contingency	0.00	0.00	0.00	0.00	0.00	0.00%
5150	Chemical Supplies	91,884.55	49,264.64	85,387.50	113,850.00	64,585.36	56.73%
5151	Vandalism	0.00	2,090.23	4,500.00	6,000.00	3,909.77	65.16%
5152	Property Damage Repair	8,447.32	2,268.96	0.00	0.00	-2,268.96	0.00%
5153	Deferred Maintenance <5000	25,431.04	5,930.05	33,724.50	44,966.00	14,617.15	32.51%
5160	Office Supplies	13,327.53	8,322.97	11,418.75	15,225.00	6,902.03	45.33%
5161	Office Services	5,397.76	1,983.91	2,700.00	3,600.00	1,616.09	44.89%
5162	Postage	10,601.59	11,478.10	13,612.50	18,150.00	6,671.90	36.76%
5171	Professional Services	396,537.25	346,676.41	439,889.25	586,519.00	239,842.59	40.89%
5172	Legal Services	64,244.99	74,389.27	108,000.00	144,000.00	69,610.73	48.34%
5180	Dues & Publications	20,631.35	12,675.93	13,113.75	17,485.00	4,809.07	27.50%
5190	Advertising & Legal Notice	3,625.81	1,464.25	4,065.00	5,420.00	3,955.75	72.98%
5200	Staff Training	38,432.92	54,677.13	64,537.50	86,050.00	31,372.87	36.46%
5201	Employee Appreciation	7,086.86	4,620.18	5,250.00	7,000.00	2,379.82	34.00%
5202	Local Meetings	4,927.84	3,231.58	4,275.00	5,700.00	2,468.42	43.31%
5210	Mileage & Travel	16,113.13	14,051.49	22,050.00	29,400.00	15,348.51	52.21%
5220	Fuel Expense	33,138.55	18,260.02	42,075.00	56,100.00	37,839.98	67.45%
5230	Rental-Equipment	40,769.20	22,644.77	33,293.25	44,391.00	21,746.23	48.99%
5231	Rental-Facilities	22,560.99	23,067.03	36,567.00	48,756.00	25,688.97	52.69%
5235	Election Expense	55.95	49,950.89	37,462.50	49,950.00	-0.89	0.00%
5240	Printing	50,691.14	25,264.42	41,081.25	54,775.00	29,510.58	53.88%
5241	Telephone Expense	54,062.88	39,313.37	34,350.00	45,800.00	6,486.63	14.16%
5242	Water Expense	215,981.91	138,835.80	179,325.00	239,100.00	100,264.20	41.93%
5243	Utility: Gas	41,564.31	19,058.60	40,500.00	54,000.00	34,941.40	64.71%
5244	Utility: Electric	172,661.43	121,851.65	144,447.72	192,596.96	70,745.31	36.73%
5245	Utility: Street Light Electric	11,207.08	7,941.18	7,372.50	9,830.00	1,888.82	19.21%
5251	General Insurance	76,903.50	76,257.00	60,000.00	80,000.00	3,743.00	4.68%
5255	Safety Expenses	8,426.28	6,399.50	7,650.00	10,200.00	3,800.50	37.26%
5260	Engineering Report Fees	15,019.20	20,360.86	17,296.50	23,062.00	2,701.14	11.71%
5265	Administrative Overhead	352,852.29	227,582.64	272,989.67	363,986.22	136,403.58	37.47%
5290	Miscellaneous	37,204.71	7,658.76	0.00	0.00	-7,658.76	0.00%
	Services and Supplies Total	**3,950,147.91**	**2,810,872.59**	**3,733,150.62**	**4,977,534.16**	**2,101,912.51**	**42.23%**

General Ledger

All Governmental Funds Budget vs. Actual

Account	Description	Prior Year Actual FY15	YTD Actual FY16	YTD Budget FY16	Annual Budget FY16	Variance	% Variance
5510	Land Acquisition	0.00	354,258.00	265,632.75	354,177.00	-81.00	-0.02%
5520	Buildings & Facilities	31,810.00	28,109.05	108,998.25	145,331.00	81,799.94	56.29%
5525	Renovation	16,035.75	214.50	17,923.50	23,898.00	23,683.50	99.10%
5530	Land Improvements	0.00	0.00	0.00	0.00	0.00	0.00%
5540	Equipment & Vehicles	92,955.65	0.00	34,499.99	45,999.98	45,999.98	100.00%
5550	Computer Equipment	32,508.04	7,098.47	45,000.00	60,000.00	52,901.53	88.17%
5560	Deferred Maintenance >5000	137,771.70	118,439.36	171,738.00	228,984.00	110,544.64	48.28%
5575	Other Post Employment Benefits	35,931.00	0.00	23,516.25	31,355.00	31,355.00	100.00%
	Capital Expenditures Total	**347,012.14**	**508,119.38**	**667,308.74**	**889,744.98**	**346,203.59**	**38.91%**
5600	Transfers Out	1,423,781.39	151,239.43	612,342.00	816,456.00	665,216.57	81.48%
	Transfers Out Total	**1,423,781.39**	**151,239.43**	**612,342.00**	**816,456.00**	**665,216.57**	**81.48%**
	Expense Total	**9,732,484.43**	**6,384,857.03**	**8,308,080.81**	**11,077,440.63**	**4,592,412.53**	**41.46%**
	Net Change Total	**$4,313,401.80**	**$1,665,087.59**	**$1,382,509.58**	**$1,843,346.55**	**$278,430.03**	**15.10%**

General Ledger

Governmental Funds Balance Sheet

El Dorado Hills
COMMUNITY SERVICES DISTRICT

Sort Level	Description	General Fund Ending Balance	Capital Projects Ending Balance	Park Impact Fees Ending Balance	CC&R - DRC Ending Balance	LLAD's Ending Balance	Non-Major Funds Ending Balance	Debt Service Ending Balance	Total Ending Balance
Asset									
A05	Cash & Investments	$11,133,609.56	$1,065,967.85	$6,895,790.76	$130,237.79	$3,695,830.51	$131,629.11	$31,966.15	$23,085,031.73
A10	Accounts Receivable	164,515.44	0.00	0.00	0.00	0.00	0.00	0.00	164,515.44
A15	Interest Receivable	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
A20	Prepaid Items	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
A25	Due from Other Funds	184,510.73	0.00	0.00	0.00	0.00	0.00	0.00	184,510.73
Asset Total		**11,482,635.73**	**1,065,967.85**	**6,895,790.76**	**130,237.79**	**3,695,830.51**	**131,629.11**	**31,966.15**	**23,434,057.90**
Liability									
L05	Accounts Payable	6,086.15	0.00	0.00	0.00	3,052.22	0.00	0.00	9,138.37
L10	Payroll	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
L15	Accrued Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
L20	Deferred Revenue	372,357.10	0.00	0.00	0.00	0.00	0.00	0.00	372,357.10
L25	Due to Other Funds	0.00	0.00	0.00	0.00	8,000.00	4,569.22	171,941.51	184,510.73
L30	Due to Bond Holders	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
L35	Capital Lease	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liability Total		**378,443.25**	**0.00**	**0.00**	**0.00**	**11,052.22**	**4,569.22**	**171,941.51**	**566,006.20**
Fund Balance									
F10	Restricted	0.00	0.00	0.00	0.00	0.00	5,630.56	46,200.00	51,830.56
F15	Reserves	8,153,330.00	0.00	0.00	0.00	2,527,321.00	27,373.46	0.00	10,708,024.46
F20	Assigned for Maintenance	0.00	0.00	0.00	0.00	1,437,894.92	-4,569.22	0.00	1,433,325.70
F25	Assigned for Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	16,533.71	16,533.71
F30	Assigned for Capital Projects	0.00	1,078,496.05	0.00	0.00	0.00	0.00	0.00	1,078,496.05
F35	Assigned-Special Revenue Funds	0.00	0.00	5,050,777.00	0.00	0.00	0.00	0.00	5,050,777.00
F40	Unassigned	2,663,635.39	0.00	0.00	108,193.69	0.00	95,217.77	0.00	2,867,046.85
Fund Balance Total		**10,816,965.39**	**1,078,496.05**	**5,050,777.00**	**108,193.69**	**3,965,215.92**	**123,652.57**	**62,733.71**	**21,206,034.33**
Net Change Total		**287,227.09**	**-12,528.20**	**1,845,013.76**	**22,044.10**	**-280,437.63**	**3,407.32**	**-202,709.07**	**1,662,017.37**
Liability, Fund Balance, and Net Change Total		**$11,482,635.73**	**$1,065,967.85**	**$6,895,790.76**	**$130,237.79**	**$3,695,830.51**	**$131,629.11**	**$31,966.15**	**$23,434,057.90**

General Ledger

General Fund Budget vs. Actual

Account	Description	Prior Year Actual FY15	YTD Actual FY16	YTD Budget FY16	Annual Budget FY16	Variance	% Variance
001	**General Fund**						
	Fund Balance						
2800	Fund Balance	$879,461.44	$2,663,635.39	$583,889.00	$1,167,778.00	-$1,495,857.39	-128.09%
	Beginning Balance	**879,461.44**	**2,663,635.39**	**583,889.00**	**1,167,778.00**	**-1,495,857.39**	**-128.09%**
2806	Opportunity Fund	50,000.00	50,000.00	25,000.00	50,000.00	0.00	0.00%
2807	Capital Deficiency Reserve	6,170,615.00	6,170,615.00	3,085,307.50	6,170,615.00	0.00	0.00%
2808	Designated for Seniors	0.00	0.00	0.00	0.00	0.00	0.00%
2809	Contingency Reserve	1,201,576.00	963,338.00	481,669.00	963,338.00	0.00	0.00%
2811	Deferred Maintenance Reserve	629,662.00	850,682.00	425,341.00	850,682.00	0.00	0.00%
2817	Compensated Absence Reserve	114,968.44	118,695.00	59,347.50	118,695.00	0.00	0.00%
	Reserves Total	**8,166,821.44**	**8,153,330.00**	**4,076,665.00**	**8,153,330.00**	**0.00**	**0.00%**
	Revenue						
3010	CC&R Reimbursement	87,076.27	9,130.64	10,388.25	13,851.00	4,720.36	34.08%
3020	Reimbursement	124,199.38	31,152.51	55,500.00	74,000.00	42,847.49	57.90%
3025	Impact Fee Reimbursement	0.00	0.00	34,935.00	46,580.00	46,580.00	100.00%
3030	LLAD Reimbursement	265,776.05	218,452.00	262,601.39	350,135.18	131,683.18	37.61%
3040	Refund Processing Fee	3,613.50	1,851.00	2,250.00	3,000.00	1,149.00	38.30%
3100	Property Tax/Assessments	5,541,741.86	3,491,850.96	4,363,878.00	5,818,504.00	2,326,653.04	39.99%
3120	Event Vendors	0.00	0.00	787.50	1,050.00	1,050.00	100.00%
3130	Recycling	0.00	219.44	0.00	0.00	-219.44	0.00%
3140	Donations	0.00	100.00	0.00	0.00	-100.00	0.00%
3150	Interest	25,422.64	19,601.73	16,203.00	21,604.00	2,002.27	9.27%
3160	Franchise Fees	734,575.04	397,716.96	531,000.00	708,000.00	310,283.04	43.83%
3161	Wireless Tower Lease	66,343.51	35,628.20	48,267.00	64,356.00	28,727.80	44.64%
3170	Miscellaneous	4,953.90	3,861.16	2,250.00	3,000.00	-861.16	-28.71%
3210	Youth Camps	336,887.87	227,442.59	222,460.50	296,614.00	69,171.41	23.32%
3220	Sports Programs	377,405.11	288,503.44	318,849.00	425,132.00	136,628.56	32.14%
3240	Adult Sports	73,361.36	0.00	0.00	0.00	0.00	0.00%
3250	Special Interest Classes	293,810.74	225,478.95	180,562.50	240,750.00	15,271.05	6.34%
3260	Special Events	31,522.69	18,032.50	30,075.00	40,100.00	22,067.50	55.03%
3270	Aquatics Programs	359,074.55	215,809.28	257,607.75	343,477.00	127,667.72	37.17%
3280	Senior Citizens	22,338.96	12,293.57	15,877.50	21,170.00	8,876.43	41.93%
3290	Teen Programs	84,031.98	67,428.31	55,875.00	74,500.00	7,071.69	9.49%
3297	Park & Facility Rentals	214,737.06	162,067.52	152,625.00	203,500.00	41,432.48	20.36%
3300	Transfers In	162,940.17	4,145.46	0.00	0.00	-4,145.46	0.00%
3505	Grant Income	1,000.00	0.00	3,375.00	4,500.00	4,500.00	100.00%
	Revenue Total	**8,810,812.64**	**5,430,766.22**	**6,565,367.39**	**8,753,823.18**	**3,323,056.96**	**37.96%**
	Expense						
4010	Payroll Tax Expense	237,385.39	174,161.06	171,881.58	229,175.44	55,014.38	24.01%
4120	Employee Benefits	334,869.12	255,072.74	248,743.05	331,657.40	76,584.66	23.09%
4130	PERS-Retirement	326,107.85	296,545.26	278,415.63	371,220.84	74,675.58	20.12%
4135	Retirement benefits-other	96,074.57	87,991.10	82,791.00	110,388.00	22,396.90	20.29%
4140	Life Insurance	1,768.90	1,323.00	1,411.20	1,881.60	558.60	29.69%
4150	Workers Compensation	75,849.04	69,393.55	56,316.13	75,088.18	5,694.63	7.58%
5011	Salary Expense-Full Time	1,485,706.26	1,119,724.24	1,168,588.19	1,558,117.58	438,393.34	28.14%
5012	Salary Expense-Part Time	731,011.60	495,768.62	684,392.38	912,523.17	416,754.55	45.67%
5013	Overtime Expense	0.00	0.00	1,573.50	2,098.00	2,098.00	100.00%
	Salary and Benefits Total	**3,288,772.73**	**2,499,979.57**	**2,694,112.66**	**3,592,150.21**	**1,092,170.64**	**30.40%**

General Ledger

General Fund Budget vs. Actual

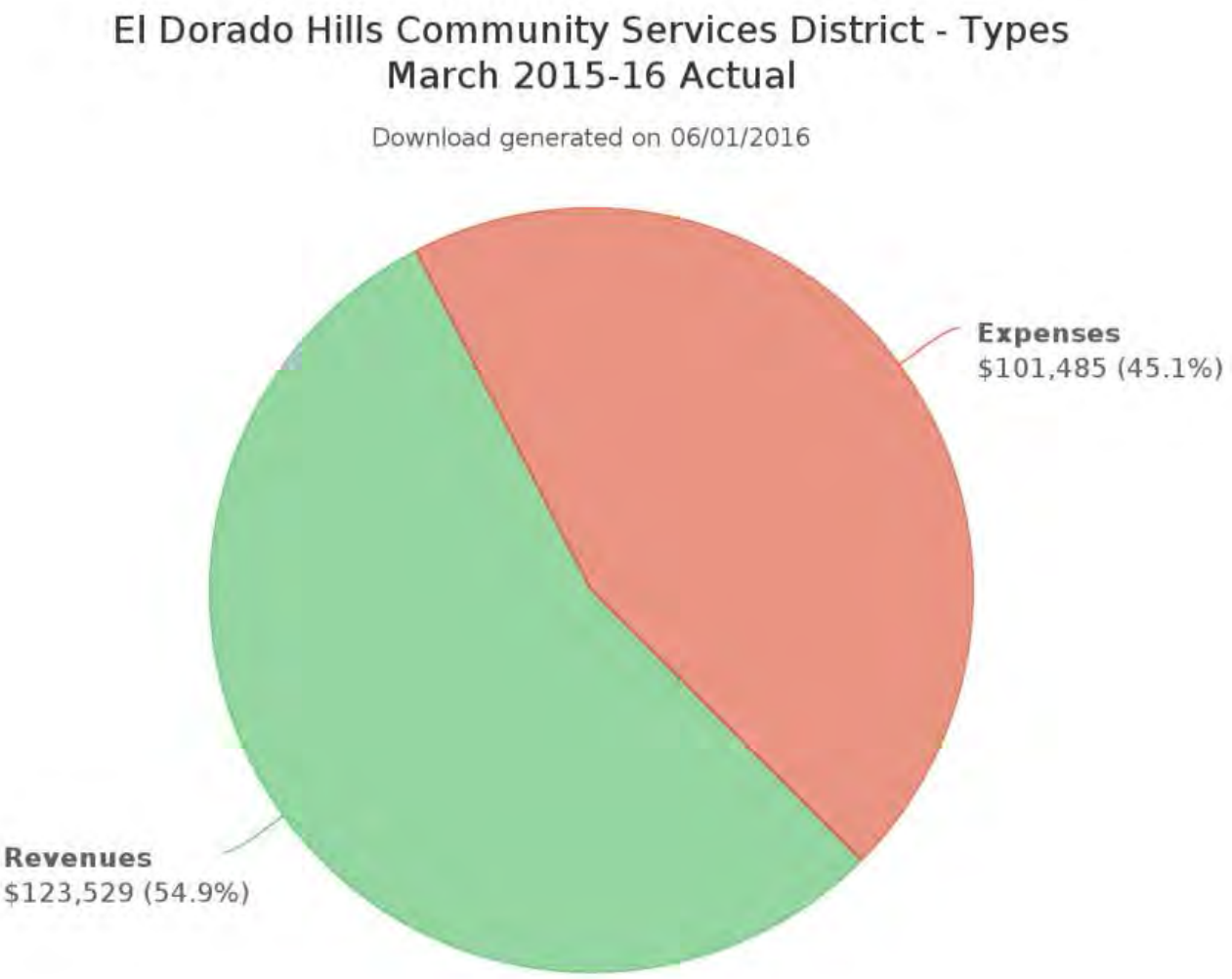
Account	Description	Prior Year Actual FY15	YTD Actual FY16	YTD Budget FY16	Annual Budget FY16	Variance	% Variance
5016	Directors Expense	28,370.86	24,092.45	21,750.00	29,000.00	4,907.55	16.92%
5110	Custodial Supplies	21,965.11	10,327.74	14,122.50	18,830.00	8,502.26	45.15%
5120	Equipment Supplies	97,106.73	42,097.81	72,753.75	97,005.00	51,538.15	53.13%
5121	Equipment Services	73,148.08	51,323.48	88,706.63	118,275.50	54,989.81	46.49%
5122	HVAC-Equipment Services	15,712.88	24,195.68	26,737.50	35,650.00	11,454.32	32.13%
5123	Kitchen Equipment	1,146.93	3,884.62	3,825.00	5,100.00	1,215.38	23.83%
5130	Functional Supplies	196,738.51	131,752.27	155,259.00	207,012.00	75,259.73	36.36%
5131	Functional Services	119,637.78	70,773.63	111,900.50	149,200.67	78,427.04	52.56%
5132	Government Fees & Permits	80,944.27	136,866.53	109,545.00	146,060.00	9,193.47	6.29%
5136	Playground Equipment	821.03	715.63	7,350.00	9,800.00	9,084.37	92.70%
5137	Park/Field Supplies	24,812.14	9,888.79	16,867.50	22,490.00	12,601.21	56.03%
5138	Irrigation Supplies	14,019.19	8,590.67	16,680.75	22,241.00	13,650.33	61.37%
5139	Small Tools	8,009.92	5,780.09	7,800.00	10,400.00	4,619.91	44.42%
5140	Landscape Supplies	56,289.53	22,948.97	68,388.75	91,185.00	68,236.03	74.83%
5142	Contract Service	856,471.00	489,303.08	638,432.25	851,243.00	361,939.92	42.52%
5143	Construction Contingency	0.00	0.00	0.00	0.00	0.00	0.00%
5150	Chemical Supplies	86,940.70	44,928.81	74,325.00	99,100.00	54,171.19	54.66%
5151	Vandalism	0.00	2,090.23	4,500.00	6,000.00	3,909.77	65.16%
5152	Property Damage Repair	0.00	0.00	0.00	0.00	0.00	0.00%
5153	Deferred Maintenance <5000	3,387.50	0.00	4,913.25	6,551.00	6,551.00	100.00%
5160	Office Supplies	12,642.19	8,052.98	10,518.75	14,025.00	5,972.02	42.58%
5161	Office Services	5,397.76	1,983.91	2,700.00	3,600.00	1,616.09	44.89%
5162	Postage	10,417.79	11,320.30	13,462.50	17,950.00	6,629.70	36.93%
5171	Professional Services	393,687.25	345,826.41	436,889.25	582,519.00	236,692.59	40.63%
5172	Legal Services	55,650.80	61,454.89	90,000.00	120,000.00	58,545.11	48.79%
5180	Dues & Publications	12,993.34	12,675.93	13,001.25	17,335.00	4,659.07	26.88%
5190	Advertising & Legal Notice	3,625.81	1,464.25	4,065.00	5,420.00	3,955.75	72.98%
5200	Staff Training	37,760.38	54,677.13	63,412.50	84,550.00	29,872.87	35.33%
5201	Employee Appreciation	7,086.86	4,620.18	5,250.00	7,000.00	2,379.82	34.00%
5202	Local Meetings	3,812.29	2,103.67	3,225.00	4,300.00	2,196.33	51.08%
5210	Mileage & Travel	15,635.67	14,051.49	21,675.00	28,900.00	14,848.51	51.38%
5220	Fuel Expense	24,147.81	10,617.84	32,250.00	43,000.00	32,382.16	75.31%
5230	Rental-Equipment	40,769.20	21,970.69	33,293.25	44,391.00	22,420.31	50.51%
5231	Rental-Facilities	21,254.99	20,867.03	35,292.00	47,056.00	26,188.97	55.65%
5235	Election Expense	55.95	49,950.89	37,462.50	49,950.00	-0.89	0.00%
5240	Printing	50,376.75	25,068.67	40,762.50	54,350.00	29,281.33	53.88%
5241	Telephone Expense	51,951.04	37,433.08	32,925.00	43,900.00	6,466.92	14.73%
5242	Water Expense	110,055.11	69,319.82	86,625.00	115,500.00	46,180.18	39.98%
5243	Utility: Gas	41,564.31	19,058.60	40,500.00	54,000.00	34,941.40	64.71%
5244	Utility: Electric	133,796.14	93,654.00	118,516.47	158,021.96	64,367.96	40.73%
5245	Utility: Street Light Electric	37.65	0.00	0.00	0.00	0.00	0.00%
5251	General Insurance	76,903.50	75,376.88	60,000.00	80,000.00	4,623.12	5.78%
5255	Safety Expenses	8,426.28	6,399.50	7,650.00	10,200.00	3,800.50	37.26%
5290	Miscellaneous	551.53	-528.82	0.00	0.00	528.82	0.00%
	Services and Supplies Total	**2,804,122.56**	**2,026,979.80**	**2,633,333.35**	**3,511,111.13**	**1,468,800.08**	**41.83%**

General Ledger

General Fund Budget vs. Actual

Account	Description	Prior Year Actual FY15	YTD Actual FY16	YTD Budget FY16	Annual Budget FY16	Variance	% Variance
5510	Land Acquisition	0.00	354,258.00	265,632.75	354,177.00	-81.00	-0.02%
5520	Buildings & Facilities	31,810.00	28,109.05	108,998.25	145,331.00	81,799.94	56.29%
5525	Renovation	16,035.75	214.50	17,923.50	23,898.00	23,683.50	99.10%
5540	Equipment & Vehicles	72,162.00	0.00	17,625.00	23,500.00	23,500.00	100.00%
5550	Computer Equipment	32,508.04	7,098.47	45,000.00	60,000.00	52,901.53	88.17%
5560	Deferred Maintenance >5000	120,971.70	84,308.74	110,988.00	147,984.00	63,675.26	43.03%
5575	Other Post Employment Benefits	35,931.00	0.00	23,516.25	31,355.00	31,355.00	100.00%
	Capital Expenditures Total	**309,418.49**	**473,988.76**	**589,683.75**	**786,245.00**	**276,834.23**	**35.21%**
5600	Transfers Out	637,816.35	142,591.00	252,492.00	336,656.00	194,065.00	57.64%
	Transfers Out Total	**637,816.35**	**142,591.00**	**252,492.00**	**336,656.00**	**194,065.00**	**57.64%**
	Expense Total	**7,040,130.13**	**5,143,539.13**	**6,169,621.79**	**8,226,162.34**	**3,031,869.95**	**36.86%**
	Net Change Total	**1,770,682.51**	**287,227.09**	**395,745.60**	**527,660.84**	**291,187.01**	**55.18%**
001	**General Fund Ending Balance**	**$10,816,965.39**	**$11,104,192.48**	**$7,386,576.63**	**$9,848,768.84**	**-$1,204,670.38**	**-12.23%**

Compliance and Design Review Revenue Vs. Expense



General Ledger

Compliance DRC Budget vs. Actual

El Dorado Hills
COMMUNITY SERVICES DISTRICT

Account	Description	Prior Year Actual FY15	YTD Actual FY16	YTD Budget FY16	Annual Budget FY16	Variance	% Variance
011	**Compliance/Design Review**						
	Fund Balance						
2800	Fund Balance	$47,398.86	$108,193.69	$34,500.00	$46,000.00	-$62,193.69	-135.20%
	Beginning Balance	**47,398.86**	**108,193.69**	**34,500.00**	**46,000.00**	**-62,193.69**	**-135.20%**
	Revenue						
3020	Reimbursement	0.00	0.00	0.00	0.00	0.00	0.00%
3100	Property Tax/Assessments	146,503.56	86,356.27	111,363.75	148,485.00	62,128.73	41.84%
3150	Interest	155.13	212.56	0.00	0.00	-212.56	0.00%
3300	Transfers In	0.00	0.00	0.00	0.00	0.00	0.00%
3510	Design Review Fees	46,935.00	36,960.10	21,750.00	29,000.00	-7,960.10	-27.45%
	Revenue Total	**193,593.69**	**123,528.93**	**133,113.75**	**177,485.00**	**53,956.07**	**30.40%**
	Expense						
4010	Payroll Tax Expense	6,872.35	4,626.50	6,153.50	8,204.66	3,578.16	43.61%
4120	Employee Benefits	0.00	0.00	796.16	1,061.54	1,061.54	100.00%
4130	PERS-Retirement	1,835.33	1,402.91	1,701.93	2,269.24	866.33	38.18%
4135	Retirement benefits-other	0.00	0.00	0.00	0.00	0.00	0.00%
4140	Life Insurance	0.00	0.00	0.00	0.00	0.00	0.00%
4150	Workers Compensation	359.00	448.40	363.86	485.15	36.75	7.57%
5011	Salary Expense-Full Time	1,589.25	2,989.97	5,308.80	7,078.40	4,088.43	57.76%
5012	Salary Expense-Part Time	57,839.11	44,093.25	57,782.16	77,042.88	32,949.63	42.77%
5013	Overtime Expense	0.00	0.00	0.00	0.00	0.00	0.00%
	Salary and Benefits Total	**68,495.04**	**53,561.03**	**72,106.40**	**96,141.87**	**42,580.84**	**44.29%**
5130	Functional Supplies	964.37	1,770.19	2,625.00	3,500.00	1,729.81	49.42%
5131	Functional Services	5,280.00	11,539.91	9,735.00	12,980.00	1,440.09	11.09%
5132	Government Fees & Permits	1,457.75	6,257.14	4,609.28	6,145.71	-111.43	-1.81%
5160	Office Supplies	685.34	269.99	900.00	1,200.00	930.01	77.50%
5162	Postage	183.80	157.80	150.00	200.00	42.20	21.10%
5171	Professional Services	350.00	850.00	3,000.00	4,000.00	3,150.00	78.75%
5172	Legal Services	8,594.19	12,934.38	18,000.00	24,000.00	11,065.62	46.11%
5180	Dues & Publications	7,638.01	0.00	112.50	150.00	150.00	100.00%
5200	Staff Training	672.54	0.00	1,125.00	1,500.00	1,500.00	100.00%
5202	Local Meetings	1,115.55	1,127.91	1,050.00	1,400.00	272.09	19.44%
5210	Mileage & Travel	477.46	0.00	375.00	500.00	500.00	100.00%
5220	Fuel Expense	47.98	114.20	1,500.00	2,000.00	1,885.80	94.29%
5240	Printing	203.64	195.75	318.75	425.00	229.25	53.94%
5251	General Insurance	0.00	880.12	0.00	0.00	-880.12	0.00%
5260	Engineering Report Fees	1,988.54	2,695.77	2,025.00	2,700.00	4.23	0.16%
5265	Administrative Overhead	13,851.00	9,130.64	10,388.25	13,851.00	4,720.36	34.08%
	Services and Supplies Total	**43,510.17**	**47,923.80**	**55,913.78**	**74,551.71**	**26,627.91**	**35.72%**
5540	Equipment & Vehicles	20,793.65	0.00	0.00	0.00	0.00	0.00%
	Capital Expenditures Total	**20,793.65**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
	Expense Total	**132,798.86**	**101,484.83**	**128,020.19**	**170,693.58**	**69,208.75**	**40.55%**
	Net Change Total	**60,794.83**	**22,044.10**	**5,093.56**	**6,791.42**	**-15,252.68**	**-224.59%**
011	**Compliance/Design Review Ending Balance**	**$108,193.69**	**$130,237.79**	**$39,593.57**	**$52,791.42**	**-$77,446.37**	**-146.70%**

General Ledger

LLAD Budget vs. Actual Summary

El Dorado Hills
COMMUNITY SERVICES DISTRICT

Description	Prior Year Actual FY15	YTD Actual FY16	YTD Budget FY16	Annual Budget FY16	Variance	% Variance
Stonegate Village (LLAD)						
Revenue	$35,163.73	$9,988.74	$13,004.25	$17,339.00	$7,350.26	42.39%
Expense	25,765.62	19,253.59	26,975.57	35,967.42	16,713.83	46.47%
Stonegate Village (LLAD) Net Change	**9,398.11**	**-9,264.85**	**-13,971.31**	**-18,628.42**	**-9,363.57**	**50.26%**
Green Valley Hills (LLAD)						
Revenue	17,621.78	10,014.12	13,116.00	17,488.00	7,473.88	42.74%
Expense	22,632.24	14,942.23	20,821.88	27,762.51	12,820.28	46.18%
Green Valley Hills (LLAD) Net Change	**-5,010.46**	**-4,928.11**	**-7,705.88**	**-10,274.51**	**-5,346.40**	**52.04%**
Promontory Village 6 (LLAD)						
Revenue	518,596.37	67,969.11	176,755.50	235,674.00	167,704.89	71.16%
Expense	345,972.79	216,994.62	287,416.50	383,222.00	166,227.38	43.38%
Promontory Village 6 (LLAD) Net Change	**172,623.58**	**-149,025.51**	**-110,661.00**	**-147,548.00**	**1,477.51**	**-1.00%**
Oakridge Village (LLAD)						
Revenue	17,123.24	9,434.99	12,619.50	16,826.00	7,391.01	43.93%
Expense	19,745.69	11,008.74	16,370.41	21,827.21	10,818.47	49.56%
Oakridge Village (LLAD) Net Change	**-2,622.45**	**-1,573.75**	**-3,750.91**	**-5,001.21**	**-3,427.46**	**68.53%**
Oaktree Village (LLAD)						
Revenue	19,665.45	7,196.63	8,780.25	11,707.00	4,510.37	38.53%
Expense	18,968.36	11,047.63	13,304.86	17,739.82	6,692.19	37.72%
Oaktree Village (LLAD) Net Change	**697.09**	**-3,851.00**	**-4,524.62**	**-6,032.82**	**-2,181.82**	**36.17%**
Crescent Ridge (LLAD)						
Revenue	26,054.17	14,961.02	19,503.75	26,005.00	11,043.98	42.47%
Expense	21,837.09	16,785.23	22,576.11	30,101.48	13,316.25	44.24%
Crescent Ridge (LLAD) Net Change	**4,217.08**	**-1,824.21**	**-3,072.36**	**-4,096.48**	**-2,272.27**	**55.47%**
La Cresta (LLAD)						
Revenue	16,348.94	9,240.85	12,360.75	16,481.00	7,240.15	43.93%
Expense	18,311.48	10,793.69	35,076.16	46,768.21	11,555.72	24.71%
La Cresta (LLAD) Net Change	**-1,962.54**	**-1,552.84**	**-22,715.41**	**-30,287.21**	**-4,315.57**	**14.25%**
Lake Forest (LLAD)						
Revenue	18,425.36	5,277.03	6,930.75	9,241.00	3,963.97	42.90%
Expense	20,792.68	12,814.83	16,204.21	21,605.62	8,790.79	40.69%
Lake Forest (LLAD) Net Change	**-2,367.32**	**-7,537.80**	**-9,273.47**	**-12,364.62**	**-4,826.82**	**39.04%**
Marina Village (LLAD)						
Revenue	4,760.08	1,349.60	1,807.50	2,410.00	1,060.40	44.00%
Expense	5,277.65	3,669.73	5,014.60	6,686.13	3,016.40	45.11%
Marina Village (LLAD) Net Change	**-517.57**	**-2,320.13**	**-3,207.10**	**-4,276.13**	**-1,956.00**	**45.74%**
Francisco Oaks (LLAD)						
Revenue	28,652.17	16,519.81	21,651.00	28,868.00	12,348.19	42.77%
Expense	17,074.36	11,215.15	15,386.86	20,515.81	9,300.66	45.33%
Francisco Oaks (LLAD) Net Change	**11,577.81**	**5,304.66**	**6,264.14**	**8,352.19**	**3,047.53**	**36.49%**

General Ledger

LLAD Budget vs. Actual Summary

El Dorado Hills
COMMUNITY SERVICES DISTRICT

Description	Prior Year Actual FY15	YTD Actual FY16	YTD Budget FY16	Annual Budget FY16	Variance	% Variance
Highland Hills 13(LLAD)						
Revenue	19,154.11	13,393.03	20,355.00	27,140.00	13,746.97	50.65%
Expense	16,754.90	9,458.21	27,247.66	36,330.22	26,872.01	73.97%
Highland Hills 13(LLAD) Net Change	**2,399.21**	**3,934.82**	**-6,892.67**	**-9,190.22**	**-13,125.04**	**142.82%**
Laurel/Hollow Oaks (LLAD)						
Revenue	43,968.75	10,482.12	17,838.00	23,784.00	13,301.88	55.93%
Expense	23,420.68	14,238.00	25,838.73	34,451.64	20,213.64	58.67%
Laurel/Hollow Oaks (LLAD) Net Change	**20,548.07**	**-3,755.88**	**-8,000.73**	**-10,667.64**	**-6,911.76**	**64.79%**
Wild Oaks Park (LLAD)						
Revenue	44,392.12	24,064.47	34,611.00	46,148.00	22,083.53	47.85%
Expense	16,863.07	53,779.97	28,878.84	38,505.12	-15,274.85	-39.67%
Wild Oaks Park (LLAD) Net Change	**27,529.05**	**-29,715.50**	**5,732.16**	**7,642.88**	**37,358.38**	**488.80%**
Silva Valley (LLAD)						
Revenue	98,340.26	49,585.68	70,252.50	93,670.00	44,084.32	47.06%
Expense	64,642.88	33,988.82	51,751.09	69,001.45	35,012.63	50.74%
Silva Valley (LLAD) Net Change	**33,697.38**	**15,596.86**	**18,501.41**	**24,668.55**	**9,071.69**	**36.77%**
Bass Lake Village A (LLAD)						
Revenue	28,154.62	15,254.92	21,037.50	28,050.00	12,795.08	45.62%
Expense	26,671.79	14,661.44	26,377.93	35,170.57	20,509.13	58.31%
Bass Lake Village A (LLAD) Net Change	**1,482.83**	**593.48**	**-5,340.43**	**-7,120.57**	**-7,714.05**	**108.33%**
Roadways (LLAD)						
Revenue	101,900.80	30,658.02	37,641.75	50,189.00	19,530.98	38.91%
Expense	51,581.62	42,042.36	52,058.42	69,411.23	27,368.87	39.43%
Roadways (LLAD) Net Change	**50,319.18**	**-11,384.34**	**-14,416.67**	**-19,222.23**	**-7,837.89**	**40.78%**
Highland Hills 1 2&4 (LLAD)						
Revenue	20,054.82	6,316.47	7,635.00	10,180.00	3,863.53	37.95%
Expense	20,096.36	10,103.46	21,120.14	28,160.19	18,056.73	64.12%
Highland Hills 1 2&4 (LLAD) Net Change	**-41.54**	**-3,786.99**	**-13,485.14**	**-17,980.19**	**-14,193.20**	**78.94%**
Creekside Greens (LLAD)						
Revenue	108,170.47	37,017.74	45,216.00	60,288.00	23,270.26	38.60%
Expense	43,481.33	32,022.15	78,696.45	104,928.60	56,240.44	53.60%
Creekside Greens (LLAD) Net Change	**64,689.14**	**4,995.59**	**-33,480.45**	**-44,640.60**	**-32,970.18**	**73.86%**
Bass Lake Zone B (LLAD)						
Revenue	30,351.69	8,472.89	11,199.75	14,933.00	6,460.11	43.26%
Expense	21,486.61	17,114.67	19,033.94	25,378.58	8,263.91	32.56%
Bass Lake Zone B (LLAD) Net Change	**8,865.08**	**-8,641.78**	**-7,834.19**	**-10,445.58**	**-1,803.80**	**17.27%**
HV/Hills/Sterlingshire (LLAD)						
Revenue	63,422.82	33,693.00	49,380.75	65,841.00	32,148.00	48.83%
Expense	56,679.34	33,266.41	51,755.99	69,007.99	27,408.58	39.72%
HV/Hills/Sterlingshire (LLAD) Net Change	**6,743.48**	**426.59**	**-2,375.24**	**-3,166.99**	**4,739.42**	**-149.65%**

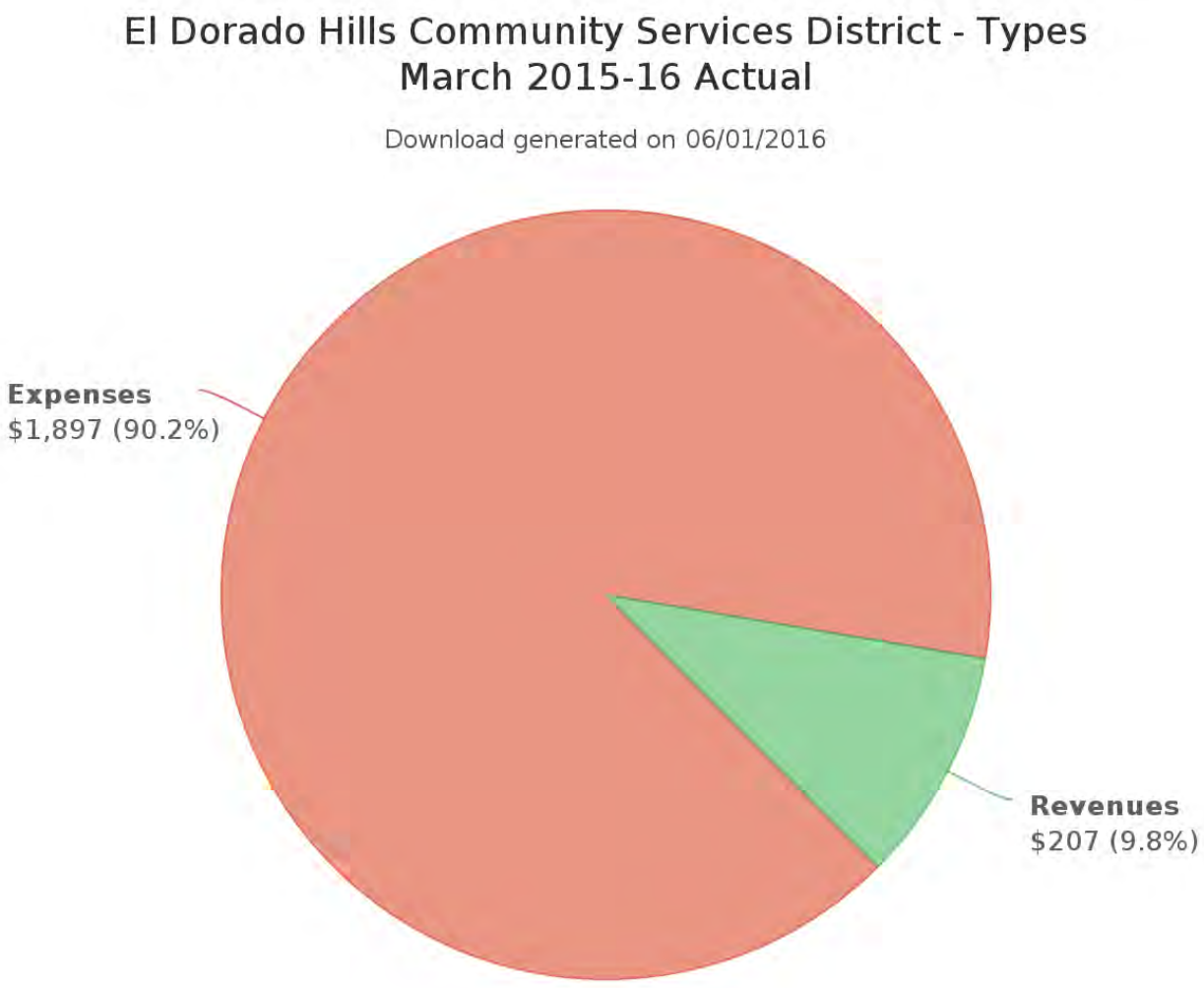
General Ledger

LLAD Budget vs. Actual Summary

El Dorado Hills
COMMUNITY SERVICES DISTRICT

Description	Prior Year Actual FY15	YTD Actual FY16	YTD Budget FY16	Annual Budget FY16	Variance	% Variance
EDH Blvd.Commerical(LLAD)						
Revenue	142,213.55	36,491.58	52,608.75	70,145.00	33,653.42	47.98%
Expense	94,477.44	38,214.04	85,507.04	114,009.39	75,795.35	66.48%
EDH Blvd.Commerical(LLAD) Net Change	**47,736.11**	**-1,722.46**	**-32,898.29**	**-43,864.39**	**-42,141.93**	**96.07%**
Euer Ranch (LLAD)						
Revenue	4.80	3.07	0.00	0.00	-3.07	0.00%
Euer Ranch (LLAD) Net Change	**4.80**	**3.07**	**0.00**	**0.00**	**-3.07**	**0.00%**
Valley View (LLAD)						
Revenue	10,284.84	197.26	7,134.00	9,512.00	9,314.74	97.93%
Expense	36,639.33	39,540.98	54,875.56	73,167.41	33,626.43	45.96%
Valley View (LLAD) Net Change	**-26,354.49**	**-39,343.72**	**-47,741.56**	**-63,655.41**	**-24,311.69**	**38.19%**
West Valley (Blackstone LLAD)						
Revenue	28.75	18.34	0.00	0.00	-18.34	0.00%
West Valley (Blackstone LLAD) Net Change	**28.75**	**18.34**	**0.00**	**0.00**	**-18.34**	**0.00%**
Sierra View (Bell Ranch LLAD)						
Revenue	4.78	3.05	0.00	0.00	-3.05	0.00%
Sierra View (Bell Ranch LLAD) Net Change	**4.78**	**3.05**	**0.00**	**0.00**	**-3.05**	**0.00%**
Bass Lake Hills (LLAD)						
Revenue	35.29	22.51	0.00	0.00	-22.51	0.00%
Bass Lake Hills (LLAD) Net Change	**35.29**	**22.51**	**0.00**	**0.00**	**-22.51**	**0.00%**
Silver Dove (Hawkview LLAD)						
Revenue	5.47	3.48	0.00	0.00	-3.48	0.00%
Silver Dove (Hawkview LLAD) Net Change	**5.47**	**3.48**	**0.00**	**0.00**	**-3.48**	**0.00%**
Lesarra (Shell LLAD)						
Revenue	17.82	11.36	0.00	0.00	-11.36	0.00%
Lesarra (Shell LLAD) Net Change	**17.82**	**11.36**	**0.00**	**0.00**	**-11.36**	**0.00%**
Lake Forest Park (LLAD)						
Revenue	127,159.34	34,337.13	49,772.25	66,363.00	32,025.87	48.26%
Expense	62,399.87	47,945.63	66,166.28	88,221.71	40,276.08	45.65%
Lake Forest Park (LLAD) Net Change	**64,759.47**	**-13,608.50**	**-16,394.03**	**-21,858.71**	**-8,250.21**	**37.74%**
Windsor Point Park (LLAD)						
Revenue	26,916.66	6,964.90	11,316.00	15,088.00	8,123.10	53.84%
Expense	29,515.78	24,417.16	24,199.99	32,266.65	7,849.49	24.33%
Windsor Point Park (LLAD) Net Change	**-2,599.12**	**-17,452.26**	**-12,883.99**	**-17,178.65**	**273.61**	**-1.59%**
Carson Creek (LLAD)						
Revenue	0.00	3,311.41	3,779.25	5,039.00	1,727.59	34.28%
Expense	0.00	303.00	3,779.25	5,039.00	4,736.00	93.99%
Carson Creek (LLAD) Net Change	**0.00**	**3,008.41**	**0.00**	**0.00**	**-3,008.41**	**0.00%**

Stonegate (LLAD)



General Ledger
LLAD Budget vs. Actual

El Dorado Hills
COMMUNITY SERVICES DISTRICT

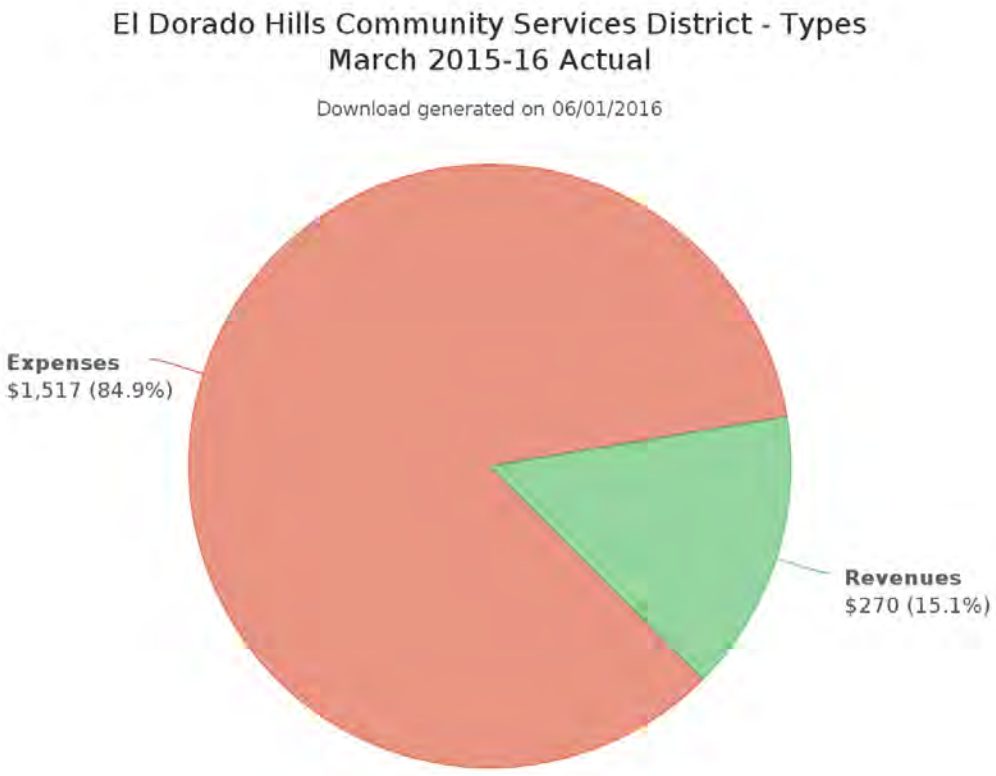
Account	Description	Prior Year Actual FY15	YTD Actual FY16	YTD Budget FY16	Annual Budget FY16	Variance	% Variance
020	**Stonegate Village (LLAD)**						
	Fund Balance						
2800	Fund Balance	$65,868.09	$65,419.20	$36,249.00	$48,332.00	-$17,087.20	-35.35%
	Beginning Balance	**65,868.09**	**65,419.20**	**36,249.00**	**48,332.00**	**-17,087.20**	**-35.35%**
2810	Reserve for CIP	0.00	0.00	0.00	0.00	0.00	0.00%
2811	Deferred Maintenance Reserve	3,528.00	19,214.00	14,410.50	19,214.00	0.00	0.00%
2812	Operating Reserve	19,966.00	15,105.00	11,328.75	15,105.00	0.00	0.00%
2813	Equipment Reserve	3,846.00	2,868.00	2,151.00	2,868.00	0.00	0.00%
	Reserves Total	**27,340.00**	**37,187.00**	**27,890.25**	**37,187.00**	**0.00**	**0.00%**
	Revenue						
3100	Property Tax/Assessments	34,205.06	9,817.12	12,600.00	16,800.00	6,982.88	41.56%
3150	Interest	245.67	171.62	0.00	0.00	-171.62	0.00%
3300	Transfers In	713.00	0.00	404.25	539.00	539.00	100.00%
	Revenue Total	**35,163.73**	**9,988.74**	**13,004.25**	**17,339.00**	**7,350.26**	**42.39%**
	Expense						
4010	Payroll Tax Expense	276.57	139.68	242.24	322.98	183.30	56.75%
4120	Employee Benefits	585.77	0.00	706.59	942.12	942.12	100.00%
4130	PERS-Retirement	709.31	334.23	488.03	650.71	316.48	48.64%
4135	Retirement benefits-other	0.00	0.00	0.00	0.00	0.00	0.00%
4140	Life Insurance	0.00	0.00	0.00	0.00	0.00	0.00%
4150	Workers Compensation	662.57	367.48	298.24	397.66	30.18	7.59%
5011	Salary Expense-Full Time	2,945.15	2,039.19	2,984.36	3,979.14	1,939.95	48.75%
5012	Salary Expense-Part Time	325.96	0.00	337.80	450.40	450.40	100.00%
5013	Overtime Expense	0.00	0.00	0.00	0.00	0.00	0.00%
	Salary and Benefits Total	**5,505.33**	**2,880.58**	**5,057.26**	**6,743.01**	**3,862.43**	**57.28%**
5121	Equipment Services	59.71	57.12	45.00	60.00	2.88	4.80%
5130	Functional Supplies	0.00	0.00	0.00	0.00	0.00	0.00%
5132	Government Fees & Permits	134.40	545.05	408.79	545.05	0.00	0.00%
5138	Irrigation Supplies	194.82	0.00	225.00	300.00	300.00	100.00%
5140	Landscape Supplies	88.97	43.00	225.00	300.00	257.00	85.67%
5142	Contract Service	6,955.60	5,221.02	7,342.98	9,790.64	4,569.62	46.67%
5151	Vandalism	0.00	0.00	0.00	0.00	0.00	0.00%
5152	Property Damage Repair	0.00	0.00	0.00	0.00	0.00	0.00%
5153	Deferred Maintenance <5000	0.00	650.00	2,437.50	3,250.00	2,600.00	80.00%
5220	Fuel Expense	88.86	72.52	187.50	250.00	177.48	70.99%
5242	Water Expense	2,567.75	2,012.56	2,250.00	3,000.00	987.44	32.91%
5244	Utility: Electric	261.06	161.57	172.50	230.00	68.43	29.75%
5245	Utility: Street Light Electric	207.81	157.29	225.00	300.00	142.71	47.57%
5260	Engineering Report Fees	384.49	521.24	390.00	520.00	-1.24	-0.24%
5265	Administrative Overhead	9,316.82	6,931.64	7,275.35	9,700.46	2,768.82	28.54%
	Services and Supplies Total	**20,260.29**	**16,373.01**	**21,184.61**	**28,246.15**	**11,873.14**	**42.03%**
5530	Land Improvements	0.00	0.00	0.00	0.00	0.00	0.00%
5540	Equipment & Vehicles	0.00	0.00	733.70	978.26	978.26	100.00%
5560	Deferred Maintenance >5000	0.00	0.00	0.00	0.00	0.00	0.00%
	Capital Expenditures Total	**0.00**	**0.00**	**733.70**	**978.26**	**978.26**	**100.00%**
	Expense Total	**25,765.62**	**19,253.59**	**26,975.58**	**35,967.42**	**16,713.83**	**46.47%**
	Net Change Total	**9,398.11**	**-9,264.85**	**-13,971.33**	**-18,628.42**	**-9,363.57**	**50.26%**
020	**Stonegate Village (LLAD) Ending Balance**	**$102,606.20**	**$93,341.35**	**$50,167.94**	**$66,890.58**	**-$26,450.77**	**-39.54%**

General Ledger
LLAD Budget vs. Actual

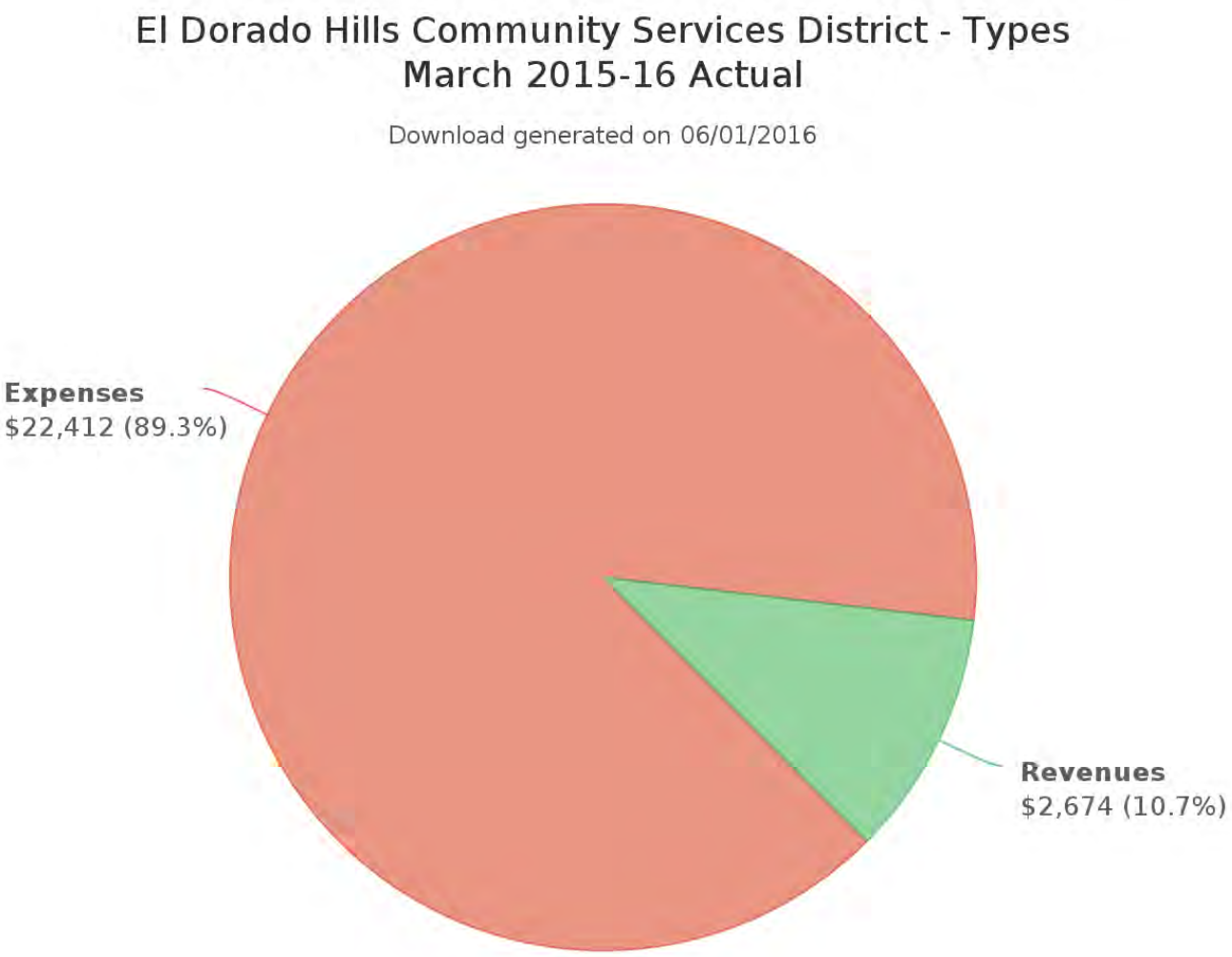
El Dorado Hills
COMMUNITY SERVICES DISTRICT

Account	Description	Prior Year Actual FY15	YTD Actual FY16	YTD Budget FY16	Annual Budget FY16	Variance	% Variance
021	**Green Valley Hills (LLAD)**						
	Fund Balance						
2800	Fund Balance	$84.53	$8,016.07	$113.25	$151.00	-$7,865.07	-5208.66%
	Beginning Balance	**84.53**	**8,016.07**	**113.25**	**151.00**	**-7,865.07**	**-5208.66%**
2810	Reserve for CIP	0.00	0.00	0.00	0.00	0.00	0.00%
2811	Deferred Maintenance Reserve	7,768.00	0.00	0.00	0.00	0.00	0.00%
2812	Operating Reserve	7,353.00	11,659.00	8,744.25	11,659.00	0.00	0.00%
2813	Equipment Reserve	3,846.00	2,868.00	2,151.00	2,868.00	0.00	0.00%
2814	Reserved for Sidewalk	11,100.00	2,598.00	1,948.50	2,598.00	0.00	0.00%
	Reserves Total	**30,067.00**	**17,125.00**	**12,843.75**	**17,125.00**	**0.00**	**0.00%**
	Revenue						
3100	Property Tax/Assessments	17,290.72	9,972.57	12,804.00	17,072.00	7,099.43	41.59%
3150	Interest	68.06	41.55	0.00	0.00	-41.55	0.00%
3300	Transfers In	263.00	0.00	312.00	416.00	416.00	100.00%
	Revenue Total	**17,621.78**	**10,014.12**	**13,116.00**	**17,488.00**	**7,473.88**	**42.74%**
	Expense						
4010	Payroll Tax Expense	214.69	92.71	144.97	193.29	100.58	52.04%
4120	Employee Benefits	340.03	0.00	363.25	484.33	484.33	100.00%
4130	PERS-Retirement	561.82	216.41	252.34	336.45	120.04	35.68%
4140	Life Insurance	0.00	0.00	0.00	0.00	0.00	0.00%
4150	Workers Compensation	65.15	194.73	158.02	210.69	15.96	7.58%
5011	Salary Expense-Full Time	2,333.66	1,320.16	1,543.08	2,057.44	737.28	35.83%
5012	Salary Expense-Part Time	335.96	24.82	185.79	247.72	222.90	89.98%
5013	Overtime Expense	0.00	0.00	0.00	0.00	0.00	0.00%
	Salary and Benefits Total	**3,851.31**	**1,848.83**	**2,647.44**	**3,529.92**	**1,681.09**	**47.62%**
5121	Equipment Services	79.31	78.61	67.50	90.00	11.39	12.66%
5130	Functional Supplies	0.00	0.00	0.00	0.00	0.00	0.00%
5132	Government Fees & Permits	66.60	354.82	266.11	354.82	0.00	0.00%
5138	Irrigation Supplies	0.00	0.00	187.50	250.00	250.00	100.00%
5140	Landscape Supplies	580.88	0.00	225.00	300.00	300.00	100.00%
5142	Contract Service	5,048.50	3,955.41	5,729.91	7,639.88	3,684.47	48.23%
5151	Vandalism	0.00	0.00	0.00	0.00	0.00	0.00%
5152	Property Damage Repair	0.00	0.00	0.00	0.00	0.00	0.00%
5153	Deferred Maintenance <5000	0.00	0.00	1,387.50	1,850.00	1,850.00	100.00%
5220	Fuel Expense	113.23	103.34	150.00	200.00	96.66	48.33%
5242	Water Expense	3,551.20	2,460.82	1,987.50	2,650.00	189.18	7.14%
5244	Utility: Electric	119.94	80.18	93.75	125.00	44.82	35.86%
5245	Utility: Street Light Electric	529.23	379.92	337.50	450.00	70.08	15.57%
5260	Engineering Report Fees	268.84	364.46	273.75	365.00	0.54	0.15%
5265	Administrative Overhead	8,423.20	5,315.84	6,734.72	8,979.63	3,663.79	40.80%
	Services and Supplies Total	**18,780.93**	**13,093.40**	**17,440.75**	**23,254.33**	**10,160.93**	**43.69%**
5530	Land Improvements	0.00	0.00	0.00	0.00	0.00	0.00%
5540	Equipment & Vehicles	0.00	0.00	733.70	978.26	978.26	100.00%
5560	Deferred Maintenance >5000	0.00	0.00	0.00	0.00	0.00	0.00%
	Capital Expenditures Total	**0.00**	**0.00**	**733.70**	**978.26**	**978.26**	**100.00%**
	Expense Total	**22,632.24**	**14,942.23**	**20,821.89**	**27,762.51**	**12,820.28**	**46.18%**
	Net Change Total	**-5,010.46**	**-4,928.11**	**-7,705.89**	**-10,274.51**	**-5,346.40**	**52.04%**
021	**Green Valley Hills (LLAD) Ending Balance**	**$25,141.07**	**$20,212.96**	**$5,251.12**	**$7,001.49**	**-$13,211.47**	**-188.70%**

Green Valley (LLAD)



Promontory (LLAD)

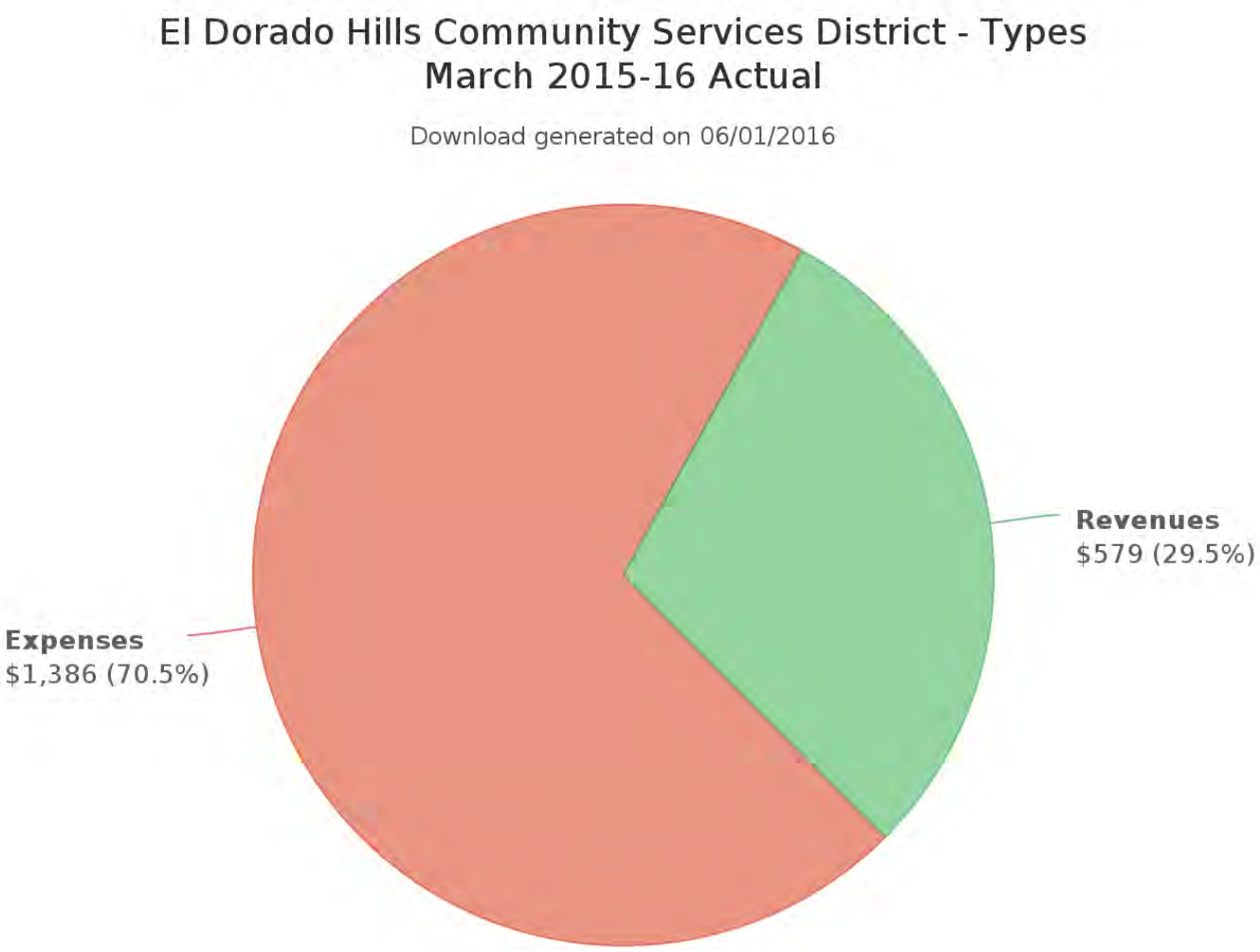


General Ledger
LLAD Budget vs. Actual

El Dorado Hills
COMMUNITY SERVICES DISTRICT

Account	Description	Prior Year Actual FY15	YTD Actual FY16	YTD Budget FY16	Annual Budget FY16	Variance	% Variance
022	**Promontory Village 6 (LLAD)**						
	Fund Balance						
2800	Fund Balance	$0.00	$394,893.30	$196,180.50	$261,574.00	-$133,319.30	-50.97%
	Beginning Balance	**0.00**	**394,893.30**	**196,180.50**	**261,574.00**	**-133,319.30**	**-50.97%**
2811	Deferred Maintenance Reserve	375,732.73	159,725.00	119,793.75	159,725.00	0.00	0.00%
2812	Operating Reserve	168,680.00	160,951.00	120,713.25	160,951.00	0.00	0.00%
2813	Equipment Reserve	2,268.00	2,868.00	2,151.00	2,868.00	0.00	0.00%
	Reserves Total	**546,680.73**	**323,544.00**	**242,658.00**	**323,544.00**	**0.00**	**0.00%**
	Revenue						
3100	Property Tax/Assessments	216,071.06	66,820.84	84,742.50	112,990.00	46,169.16	40.86%
3150	Interest	1,311.31	1,148.27	0.00	0.00	-1,148.27	0.00%
3300	Transfers In	301,214.00	0.00	92,013.00	122,684.00	122,684.00	100.00%
	Revenue Total	**518,596.37**	**67,969.11**	**176,755.50**	**235,674.00**	**167,704.89**	**71.16%**
	Expense						
4010	Payroll Tax Expense	4,615.86	2,366.55	4,605.76	6,141.01	3,774.46	61.46%
4120	Employee Benefits	10,307.81	0.00	11,574.09	15,432.12	15,432.12	100.00%
4130	PERS-Retirement	9,985.57	4,387.15	6,406.72	8,542.30	4,155.15	48.64%
4150	Workers Compensation	6,647.60	4,978.80	4,040.56	5,387.41	408.61	7.58%
5011	Salary Expense-Full Time	43,585.21	26,758.59	39,426.54	52,568.72	25,810.13	49.10%
5012	Salary Expense-Part Time	4,155.58	1,286.73	4,910.49	6,547.32	5,260.59	80.35%
	Salary and Benefits Total	**79,297.63**	**39,777.82**	**70,964.16**	**94,618.88**	**54,841.06**	**57.96%**
5110	Custodial Supplies	0.00	1,245.82	0.00	0.00	-1,245.82	0.00%
5120	Equipment Supplies	3,778.53	1,151.69	0.00	0.00	-1,151.69	0.00%
5121	Equipment Services	811.99	1,995.84	684.11	912.14	-1,083.70	-118.81%
5130	Functional Supplies	0.00	717.69	0.00	0.00	-717.69	0.00%
5132	Government Fees & Permits	710.20	867.32	612.99	817.32	-50.00	-6.12%
5136	Playground Equipment	3,955.73	115.19	4,950.00	6,600.00	6,484.81	98.25%
5137	Park/Field Supplies	933.83	2,467.85	6,525.00	8,700.00	6,232.15	71.63%
5138	Irrigation Supplies	870.90	2,524.62	3,150.00	4,200.00	1,675.38	39.89%
5139	Small Tools	996.87	700.57	1,125.00	1,500.00	799.43	53.30%
5140	Landscape Supplies	5,806.78	8,170.52	9,375.00	12,500.00	4,329.48	34.64%
5142	Contract Service	74,478.64	49,817.51	61,022.55	81,363.40	31,545.89	38.77%
5150	Chemical Supplies	4,525.93	4,335.83	9,375.00	12,500.00	8,164.17	65.31%
5152	Property Damage Repair	7,147.32	2,268.96	0.00	0.00	-2,268.96	0.00%
5220	Fuel Expense	1,084.89	889.76	1,875.00	2,500.00	1,610.24	64.41%
5230	Rental-Equipment	0.00	674.08	0.00	0.00	-674.08	0.00%
5231	Rental-Facilities	1,306.00	2,200.00	1,275.00	1,700.00	-500.00	-29.41%
5241	Telephone Expense	288.32	422.41	0.00	0.00	-422.41	0.00%
5242	Water Expense	26,094.29	15,872.55	25,500.00	34,000.00	18,127.45	53.32%
5244	Utility: Electric	28,420.55	20,685.51	19,181.25	25,575.00	4,889.49	19.12%
5260	Engineering Report Fees	1,144.46	1,551.51	1,162.50	1,550.00	-1.51	-0.10%
5265	Administrative Overhead	87,519.93	58,541.57	69,905.25	93,207.00	34,665.43	37.19%
	Services and Supplies Total	**249,875.16**	**177,216.80**	**215,718.64**	**287,624.86**	**110,408.06**	**38.39%**
5540	Equipment & Vehicles	0.00	0.00	733.70	978.26	978.26	100.00%
5560	Deferred Maintenance >5000	16,800.00	0.00	0.00	0.00	0.00	0.00%
	Capital Expenditures Total	**16,800.00**	**0.00**	**733.70**	**978.26**	**978.26**	**100.00%**
	Expense Total	**345,972.79**	**216,994.62**	**287,416.53**	**383,222.00**	**166,227.38**	**43.38%**
	Net Change Total	**172,623.58**	**-149,025.51**	**-110,661.03**	**-147,548.00**	**1,477.51**	**-1.00%**
022	**Promontory Village 6 (LLAD) Ending Balance**	**$719,304.31**	**$569,411.79**	**$328,177.50**	**$437,570.00**	**-$131,841.79**	**-30.13%**

Oakridge (LLAD)

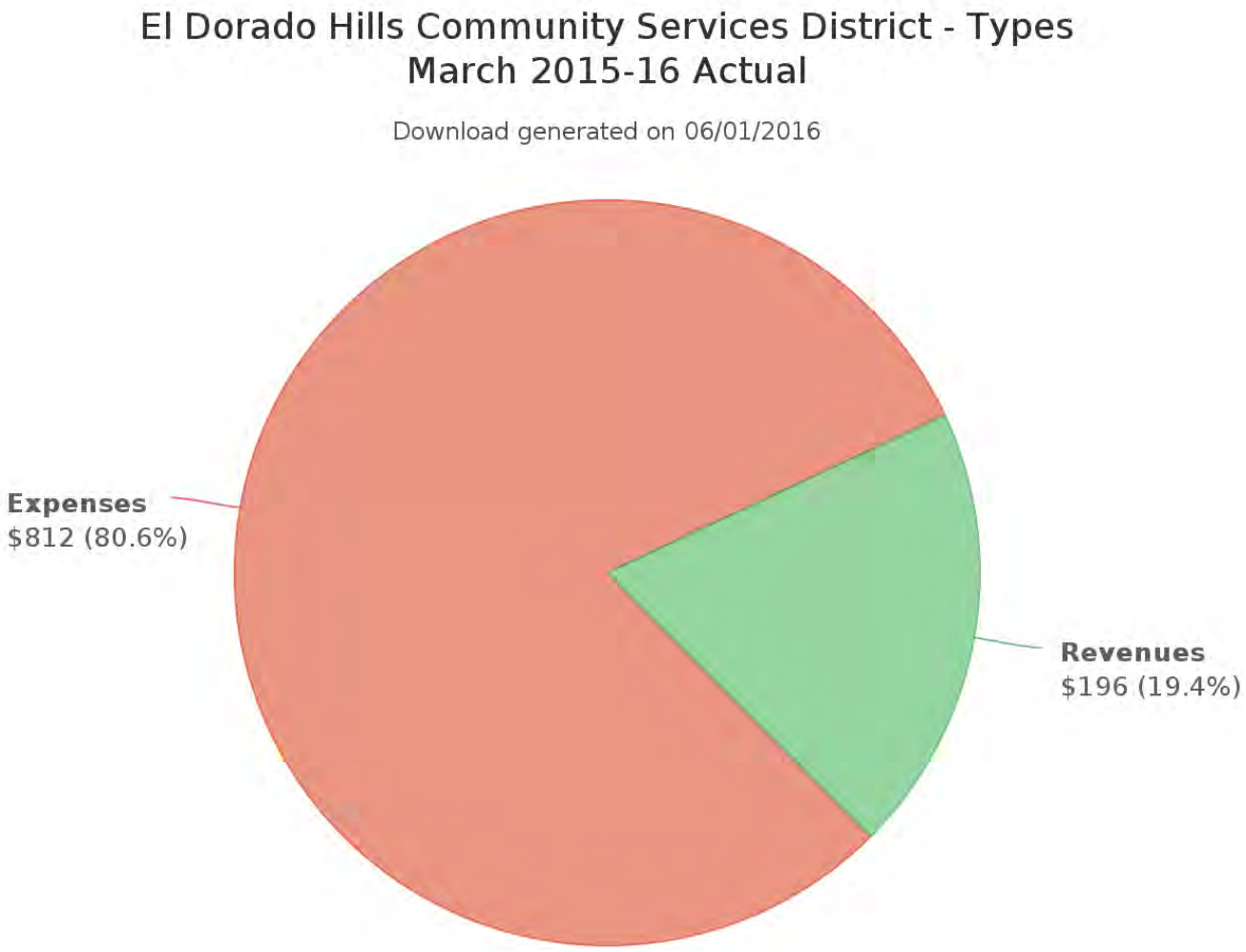


General Ledger
LLAD Budget vs. Actual

El Dorado Hills
COMMUNITY SERVICES DISTRICT

Account	Description	Prior Year Actual FY15	YTD Actual FY16	YTD Budget FY16	Annual Budget FY16	Variance	% Variance
023	**Oakridge Village (LLAD)**						
	Fund Balance						
2800	Fund Balance	$735.71	$5,031.26	$89.25	$119.00	-$4,912.26	-4127.95%
	Beginning Balance	**735.71**	**5,031.26**	**89.25**	**119.00**	**-4,912.26**	**-4127.95%**
2810	Reserve for CIP	0.00	0.00	0.00	0.00	0.00	0.00%
2811	Deferred Maintenance Reserve	11,362.00	2,037.00	1,527.75	2,037.00	0.00	0.00%
2812	Operating Reserve	6,764.00	9,171.00	6,878.25	9,171.00	0.00	0.00%
2813	Equipment Reserve	0.00	0.00	0.00	0.00	0.00	0.00%
2815	Reserved for Tree Mitigation	0.00	0.00	0.00	0.00	0.00	0.00%
	Reserves Total	**18,126.00**	**11,208.00**	**8,406.00**	**11,208.00**	**0.00**	**0.00%**
	Revenue						
3100	Property Tax/Assessments	16,842.50	9,406.80	12,373.50	16,498.00	7,091.20	42.98%
3150	Interest	38.74	28.19	0.00	0.00	-28.19	0.00%
3300	Transfers In	242.00	0.00	246.00	328.00	328.00	100.00%
	Revenue Total	**17,123.24**	**9,434.99**	**12,619.50**	**16,826.00**	**7,391.01**	**43.93%**
	Expense						
4010	Payroll Tax Expense	205.45	55.25	142.45	189.93	134.68	70.91%
4120	Employee Benefits	417.10	0.00	393.10	524.13	524.13	100.00%
4130	PERS-Retirement	510.80	126.77	286.85	382.47	255.70	66.85%
4140	Life Insurance	0.00	0.00	0.00	0.00	0.00	0.00%
4150	Workers Compensation	120.60	230.86	187.34	249.79	18.93	7.58%
5011	Salary Expense-Full Time	2,122.72	773.19	1,754.15	2,338.86	1,565.67	66.94%
5012	Salary Expense-Part Time	341.34	9.31	456.03	608.04	598.73	98.47%
5013	Overtime Expense	0.00	0.00	0.00	0.00	0.00	0.00%
	Salary and Benefits Total	**3,718.01**	**1,195.38**	**3,219.91**	**4,293.22**	**3,097.84**	**72.16%**
5121	Equipment Services	30.41	25.87	23.25	31.00	5.13	16.55%
5130	Functional Supplies	0.00	0.00	0.00	0.00	0.00	0.00%
5132	Government Fees & Permits	50.00	205.87	154.40	205.87	0.00	0.00%
5138	Irrigation Supplies	76.06	58.73	225.00	300.00	241.27	80.42%
5139	Small Tools	0.00	0.00	0.00	0.00	0.00	0.00%
5140	Landscape Supplies	0.00	0.00	150.00	200.00	200.00	100.00%
5142	Contract Service	4,823.79	3,042.63	3,657.63	4,876.84	1,834.21	37.61%
5151	Vandalism	0.00	0.00	0.00	0.00	0.00	0.00%
5152	Property Damage Repair	0.00	0.00	0.00	0.00	0.00	0.00%
5153	Deferred Maintenance <5000	0.00	0.00	0.00	0.00	0.00	0.00%
5220	Fuel Expense	43.66	32.26	187.50	250.00	217.74	87.10%
5242	Water Expense	1,603.43	1,238.47	1,500.00	2,000.00	761.53	38.08%
5244	Utility: Electric	183.24	122.66	123.75	165.00	42.34	25.66%
5245	Utility: Street Light Electric	1,109.61	769.42	750.00	1,000.00	230.58	23.06%
5260	Engineering Report Fees	118.65	160.85	120.00	160.00	-0.85	-0.53%
5265	Administrative Overhead	7,988.83	4,156.60	6,258.96	8,345.28	4,188.68	50.19%
	Services and Supplies Total	**16,027.68**	**9,813.36**	**13,150.49**	**17,533.99**	**7,720.63**	**44.03%**
5530	Land Improvements	0.00	0.00	0.00	0.00	0.00	0.00%
5540	Equipment & Vehicles	0.00	0.00	0.00	0.00	0.00	0.00%
5560	Deferred Maintenance >5000	0.00	0.00	0.00	0.00	0.00	0.00%
	Capital Expenditures Total	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
	Expense Total	**19,745.69**	**11,008.74**	**16,370.41**	**21,827.21**	**10,818.47**	**49.56%**
	Net Change Total	**-2,622.45**	**-1,573.75**	**-3,750.91**	**-5,001.21**	**-3,427.46**	**68.53%**
023	**Oakridge Village (LLAD) Ending Balance**	**$16,239.26**	**$14,665.51**	**$4,744.34**	**$6,325.79**	**-$8,339.72**	**-131.84%**

Oaktree (LLAD)

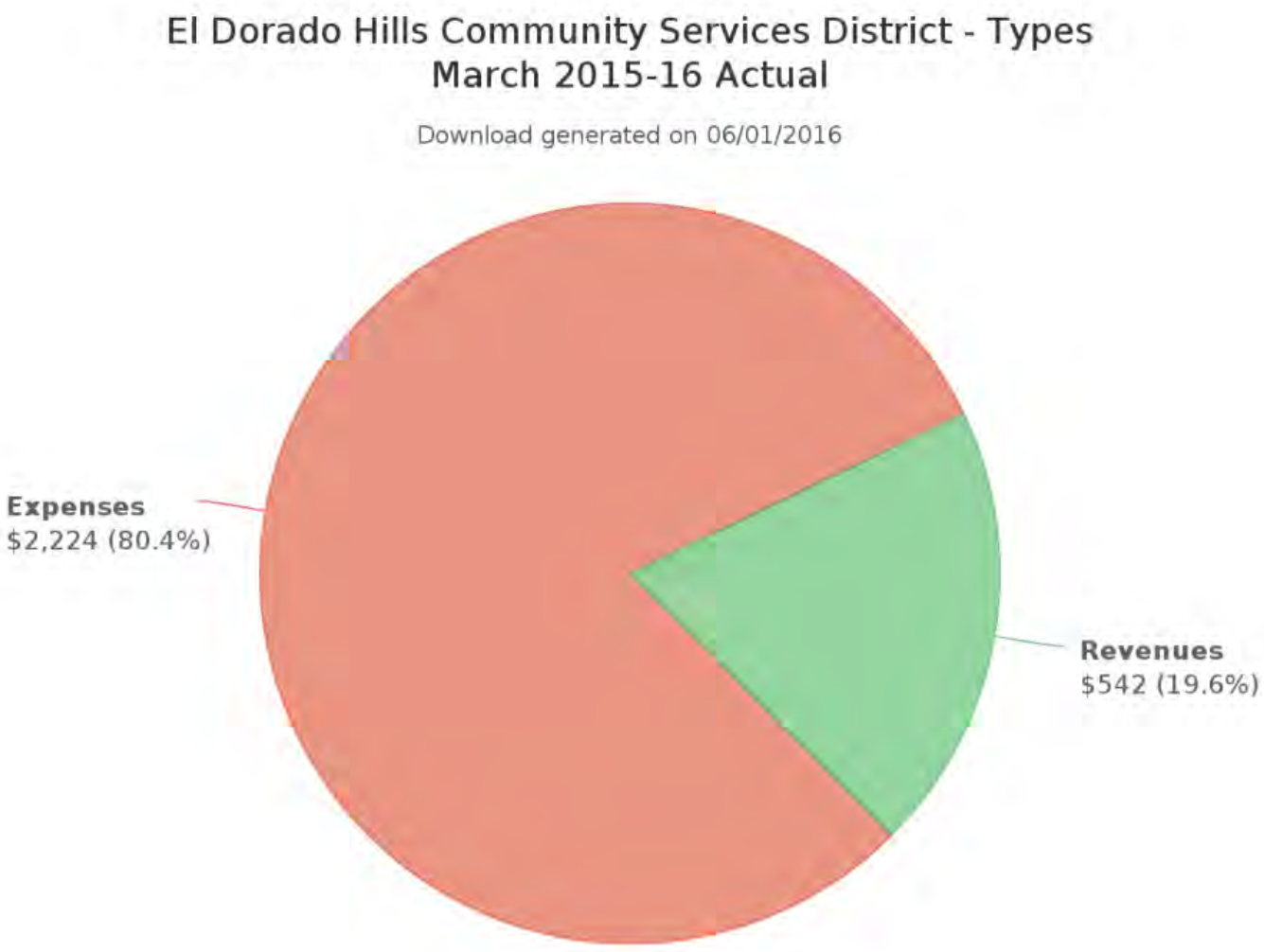


General Ledger
LLAD Budget vs. Actual

El Dorado Hills
COMMUNITY SERVICES DISTRICT

Account	Description	Prior Year Actual FY15	YTD Actual FY16	YTD Budget FY16	Annual Budget FY16	Variance	% Variance
024	**Oaktree Village (LLAD)**						
	Fund Balance						
2800	Fund Balance	$14,237.86	$9,208.95	$4,365.75	$5,821.00	-$3,387.95	-58.20%
	Beginning Balance	**14,237.86**	**9,208.95**	**4,365.75**	**5,821.00**	**-3,387.95**	**-58.20%**
2810	Reserve for CIP	0.00	0.00	0.00	0.00	0.00	0.00%
2811	Deferred Maintenance Reserve	24,469.00	31,640.00	23,730.00	31,640.00	0.00	0.00%
2812	Operating Reserve	7,930.00	7,463.00	5,597.25	7,463.00	0.00	0.00%
2813	Equipment Reserve	3,846.00	2,868.00	2,151.00	2,868.00	0.00	0.00%
	Reserves Total	**36,245.00**	**41,971.00**	**31,478.25**	**41,971.00**	**0.00**	**0.00%**
	Revenue						
3100	Property Tax/Assessments	19,250.00	7,109.40	8,580.00	11,440.00	4,330.60	37.85%
3150	Interest	132.45	87.23	0.00	0.00	-87.23	0.00%
3300	Transfers In	283.00	0.00	200.25	267.00	267.00	100.00%
	Revenue Total	**19,665.45**	**7,196.63**	**8,780.25**	**11,707.00**	**4,510.37**	**38.53%**
	Expense						
4010	Payroll Tax Expense	159.20	57.94	109.29	145.72	87.78	60.24%
4120	Employee Benefits	302.28	0.00	383.15	510.87	510.87	100.00%
4130	PERS-Retirement	394.16	131.72	261.49	348.65	216.93	62.22%
4150	Workers Compensation	156.64	191.47	155.41	207.22	15.75	7.60%
5011	Salary Expense-Full Time	1,636.22	803.48	1,599.01	2,132.02	1,328.54	62.31%
5012	Salary Expense-Part Time	195.62	18.62	101.34	135.12	116.50	86.22%
5013	Overtime Expense	0.00	0.00	0.00	0.00	0.00	0.00%
	Salary and Benefits Total	**2,844.12**	**1,203.23**	**2,609.70**	**3,479.60**	**2,276.37**	**65.42%**
5121	Equipment Services	48.01	44.92	33.00	44.00	-0.92	-2.09%
5130	Functional Supplies	0.00	0.00	0.00	0.00	0.00	0.00%
5132	Government Fees & Permits	52.80	314.86	236.14	314.86	0.00	0.00%
5138	Irrigation Supplies	93.74	0.00	262.50	350.00	350.00	100.00%
5139	Small Tools	0.00	0.00	0.00	0.00	0.00	0.00%
5140	Landscape Supplies	0.00	0.00	225.00	300.00	300.00	100.00%
5142	Contract Service	1,350.89	1,089.53	1,622.28	2,163.04	1,073.51	49.63%
5151	Vandalism	0.00	0.00	0.00	0.00	0.00	0.00%
5152	Property Damage Repair	0.00	0.00	0.00	0.00	0.00	0.00%
5153	Deferred Maintenance <5000	4,000.00	1,300.00	978.75	1,305.00	5.00	0.38%
5220	Fuel Expense	75.38	57.23	150.00	200.00	142.77	71.39%
5242	Water Expense	3,028.85	2,111.52	1,275.00	1,700.00	-411.52	-24.21%
5244	Utility: Electric	143.62	97.28	112.50	150.00	52.72	35.15%
5245	Utility: Street Light Electric	466.40	327.13	337.50	450.00	122.87	27.30%
5260	Engineering Report Fees	192.25	260.62	195.00	260.00	-0.62	-0.24%
5265	Administrative Overhead	6,672.30	4,241.31	4,533.80	6,045.06	1,803.75	29.84%
	Services and Supplies Total	**16,124.24**	**9,844.40**	**9,961.47**	**13,281.96**	**3,437.56**	**25.88%**
5530	Land Improvements	0.00	0.00	0.00	0.00	0.00	0.00%
5540	Equipment & Vehicles	0.00	0.00	733.70	978.26	978.26	100.00%
5560	Deferred Maintenance >5000	0.00	0.00	0.00	0.00	0.00	0.00%
	Capital Expenditures Total	**0.00**	**0.00**	**733.70**	**978.26**	**978.26**	**100.00%**
	Expense Total	**18,968.36**	**11,047.63**	**13,304.86**	**17,739.82**	**6,692.19**	**37.72%**
	Net Change Total	**697.09**	**-3,851.00**	**-4,524.61**	**-6,032.82**	**-2,181.82**	**36.17%**
024	**Oaktree Village (LLAD) Ending Balance**	**$51,179.95**	**$47,328.95**	**$31,319.39**	**$41,759.18**	**-$5,569.77**	**-13.34%**

Crescent Ridge (LLAD)

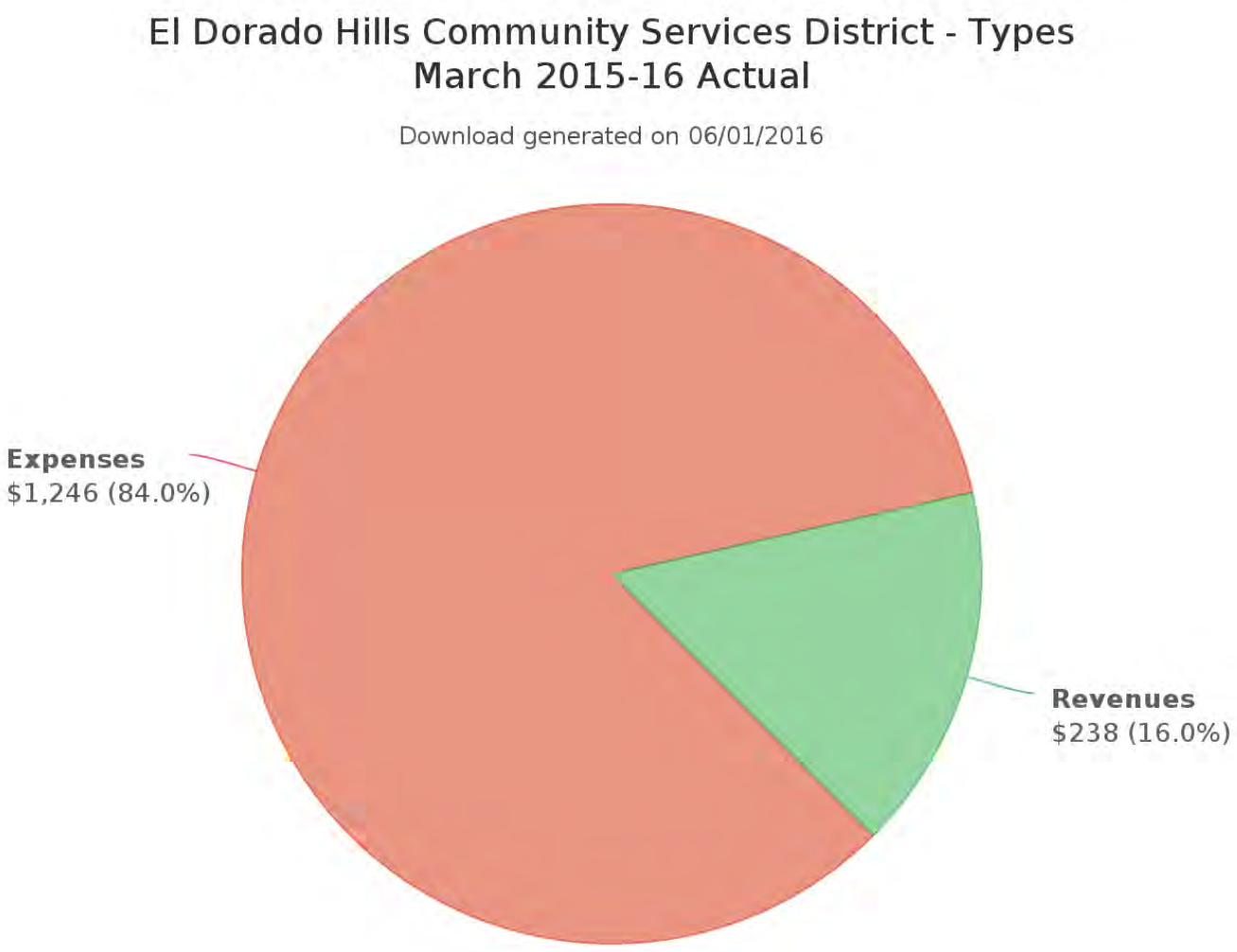


General Ledger
LLAD Budget vs. Actual

El Dorado Hills
COMMUNITY SERVICES DISTRICT

Account	Description	Prior Year Actual FY15	YTD Actual FY16	YTD Budget FY16	Annual Budget FY16	Variance	% Variance
026	**Crescent Ridge (LLAD)**						
	Fund Balance						
2800	Fund Balance	$12,264.95	$7,270.59	$1,350.00	$1,800.00	-$5,470.59	-303.92%
	Beginning Balance	**12,264.95**	**7,270.59**	**1,350.00**	**1,800.00**	**-5,470.59**	**-303.92%**
2810	Reserve for CIP	0.00	0.00	0.00	0.00	0.00	0.00%
2811	Deferred Maintenance Reserve	14,884.00	22,784.00	17,088.00	22,784.00	0.00	0.00%
2812	Operating Reserve	10,436.00	12,646.00	9,484.50	12,646.00	0.00	0.00%
2813	Equipment Reserve	3,846.00	2,868.00	2,151.00	2,868.00	0.00	0.00%
	Reserves Total	**29,166.00**	**38,298.00**	**28,723.50**	**38,298.00**	**0.00**	**0.00%**
	Revenue						
3100	Property Tax/Assessments	25,576.71	14,883.12	19,164.75	25,553.00	10,669.88	41.76%
3150	Interest	104.46	77.90	0.00	0.00	-77.90	0.00%
3300	Transfers In	373.00	0.00	339.00	452.00	452.00	100.00%
	Revenue Total	**26,054.17**	**14,961.02**	**19,503.75**	**26,005.00**	**11,043.98**	**42.47%**
	Expense						
4010	Payroll Tax Expense	190.87	115.03	123.75	165.00	49.97	30.28%
4120	Employee Benefits	324.98	0.00	363.25	484.33	484.33	100.00%
4130	PERS-Retirement	503.92	263.69	259.16	345.54	81.85	23.69%
4140	Life Insurance	0.00	0.00	0.00	0.00	0.00	0.00%
4150	Workers Compensation	156.63	193.70	157.20	209.60	15.90	7.59%
5011	Salary Expense-Full Time	2,093.38	1,609.06	1,584.77	2,113.02	503.96	23.85%
5012	Salary Expense-Part Time	256.28	34.13	135.12	180.16	146.03	81.06%
5013	Overtime Expense	0.00	0.00	0.00	0.00	0.00	0.00%
	Salary and Benefits Total	**3,526.06**	**2,215.61**	**2,623.24**	**3,497.65**	**1,282.04**	**36.65%**
5121	Equipment Services	170.31	160.09	142.50	190.00	29.91	15.74%
5130	Functional Supplies	0.00	0.00	0.00	0.00	0.00	0.00%
5132	Government Fees & Permits	64.20	347.44	260.58	347.44	0.00	0.00%
5138	Irrigation Supplies	25.99	27.20	225.00	300.00	272.80	90.93%
5139	Small Tools	0.00	0.00	0.00	0.00	0.00	0.00%
5140	Landscape Supplies	139.70	60.20	187.50	250.00	189.80	75.92%
5142	Contract Service	6,599.57	4,868.28	8,692.98	11,590.64	6,722.36	58.00%
5151	Vandalism	0.00	0.00	0.00	0.00	0.00	0.00%
5152	Property Damage Repair	0.00	0.00	0.00	0.00	0.00	0.00%
5153	Deferred Maintenance <5000	3,100.00	0.00	367.50	490.00	490.00	100.00%
5220	Fuel Expense	243.98	203.38	337.50	450.00	246.62	54.80%
5242	Water Expense	2,781.65	1,940.05	2,250.00	3,000.00	1,059.95	35.33%
5244	Utility: Electric	169.20	112.68	150.00	200.00	87.32	43.66%
5245	Utility: Street Light Electric	745.07	522.83	525.00	700.00	177.17	25.31%
5260	Engineering Report Fees	192.25	260.62	305.25	407.00	146.38	35.97%
5265	Administrative Overhead	7,824.11	6,066.85	5,775.37	7,700.49	1,633.64	21.21%
	Services and Supplies Total	**22,056.03**	**14,569.62**	**19,219.18**	**25,625.57**	**11,055.95**	**43.14%**
5530	Land Improvements	0.00	0.00	0.00	0.00	0.00	0.00%
5540	Equipment & Vehicles	0.00	0.00	733.70	978.26	978.26	100.00%
5560	Deferred Maintenance >5000	-3,745.00	0.00	0.00	0.00	0.00	0.00%
	Capital Expenditures Total	**-3,745.00**	**0.00**	**733.70**	**978.26**	**978.26**	**100.00%**
	Expense Total	**21,837.09**	**16,785.23**	**22,576.13**	**30,101.48**	**13,316.25**	**44.24%**
	Net Change Total	**4,217.08**	**-1,824.21**	**-3,072.38**	**-4,096.48**	**-2,272.27**	**55.47%**
026	**Crescent Ridge (LLAD) Ending Balance**	**$45,648.03**	**$43,744.38**	**$27,001.14**	**$36,001.52**	**-$7,742.86**	**-21.51%**

La Cresta (LLAD)

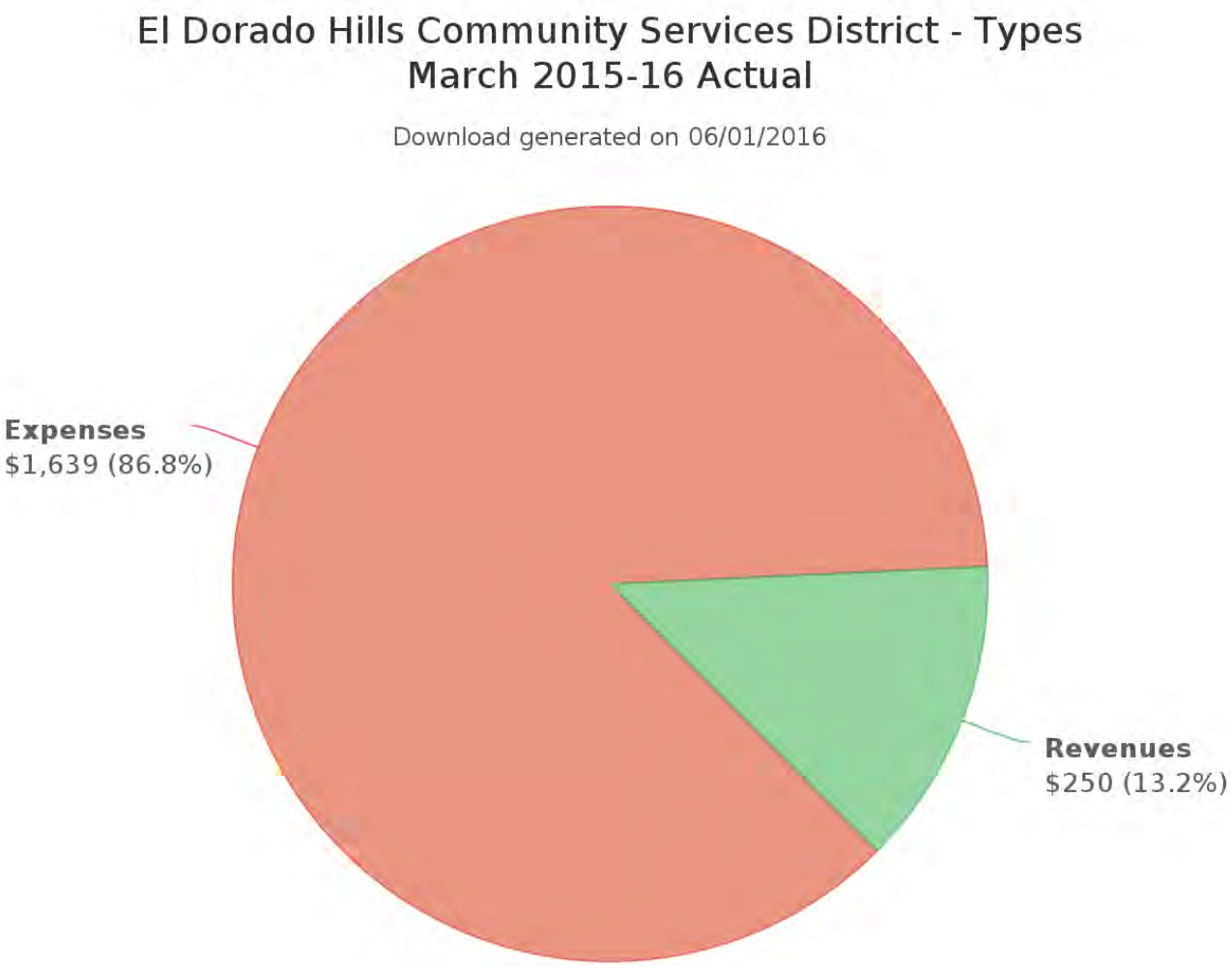


General Ledger
LLAD Budget vs. Actual

El Dorado Hills
COMMUNITY SERVICES DISTRICT

Account	Description	Prior Year Actual FY15	YTD Actual FY16	YTD Budget FY16	Annual Budget FY16	Variance	% Variance
027	**La Cresta (LLAD)**						
	Fund Balance						
2800	Fund Balance	$3,737.60	$0.06	$91.50	$122.00	$121.94	99.95%
	Beginning Balance	**3,737.60**	**0.06**	**91.50**	**122.00**	**121.94**	**99.95%**
2810	Reserve for CIP	0.00	0.00	0.00	0.00	0.00	0.00%
2811	Deferred Maintenance Reserve	23,594.00	23,597.00	6,427.50	8,570.00	-15,027.00	-175.34%
2812	Operating Reserve	7,575.00	9,347.00	7,010.25	9,347.00	0.00	0.00%
2813	Equipment Reserve	0.00	0.00	0.00	0.00	0.00	0.00%
	Reserves Total	**31,169.00**	**32,944.00**	**13,437.75**	**17,917.00**	**-15,027.00**	**-83.87%**
	Revenue						
3100	Property Tax/Assessments	15,988.30	9,181.40	12,110.25	16,147.00	6,965.60	43.14%
3150	Interest	89.64	59.45	0.00	0.00	-59.45	0.00%
3300	Transfers In	271.00	0.00	250.50	334.00	334.00	100.00%
	Revenue Total	**16,348.94**	**9,240.85**	**12,360.75**	**16,481.00**	**7,240.15**	**43.93%**
	Expense						
4010	Payroll Tax Expense	145.47	84.10	127.78	170.38	86.28	50.64%
4120	Employee Benefits	226.28	0.00	278.66	371.54	371.54	100.00%
4130	PERS-Retirement	385.10	192.95	198.97	265.30	72.35	27.27%
4140	Life Insurance	0.00	0.00	0.00	0.00	0.00	0.00%
4150	Workers Compensation	173.24	147.47	119.70	159.60	12.13	7.60%
5011	Salary Expense-Full Time	1,599.61	1,189.68	1,216.74	1,622.32	432.64	26.67%
5012	Salary Expense-Part Time	152.46	24.82	92.90	123.86	99.04	79.96%
5013	Overtime Expense	0.00	0.00	0.00	0.00	0.00	0.00%
	Salary and Benefits Total	**2,682.16**	**1,639.02**	**2,034.75**	**2,713.00**	**1,073.98**	**39.59%**
5121	Equipment Services	87.72	113.28	82.50	110.00	-3.28	-2.98%
5130	Functional Supplies	0.00	0.00	0.00	0.00	0.00	0.00%
5132	Government Fees & Permits	50.00	247.98	185.99	247.98	0.00	0.00%
5138	Irrigation Supplies	8.80	0.00	187.50	250.00	250.00	100.00%
5139	Small Tools	0.00	0.00	0.00	0.00	0.00	0.00%
5140	Landscape Supplies	248.46	0.00	225.00	300.00	300.00	100.00%
5142	Contract Service	3,135.02	2,434.05	3,001.05	4,001.40	1,567.35	39.17%
5151	Vandalism	0.00	0.00	0.00	0.00	0.00	0.00%
5152	Property Damage Repair	0.00	0.00	0.00	0.00	0.00	0.00%
5153	Deferred Maintenance <5000	0.00	0.00	3,825.00	5,100.00	-19,318.80	-378.80%
5220	Fuel Expense	134.47	144.68	337.50	450.00	305.32	67.85%
5242	Water Expense	1,118.56	647.85	900.00	1,200.00	552.15	46.01%
5244	Utility: Electric	241.71	163.43	243.75	325.00	161.57	49.71%
5260	Engineering Report Fees	118.65	160.85	120.00	160.00	-0.85	-0.53%
5265	Administrative Overhead	6,740.93	5,242.55	4,824.43	6,432.57	1,190.02	18.50%
	Services and Supplies Total	**11,884.32**	**9,154.67**	**13,932.71**	**18,576.95**	**-14,996.52**	**-80.73%**
5530	Land Improvements	0.00	0.00	0.00	0.00	0.00	0.00%
5540	Equipment & Vehicles	0.00	0.00	733.70	978.26	978.26	100.00%
5560	Deferred Maintenance >5000	3,745.00	0.00	18,375.00	24,500.00	24,500.00	100.00%
	Capital Expenditures Total	**3,745.00**	**0.00**	**19,108.69**	**25,478.26**	**25,478.26**	**100.00%**
	Expense Total	**18,311.48**	**10,793.69**	**35,076.17**	**46,768.21**	**11,555.72**	**24.71%**
	Net Change Total	**-1,962.54**	**-1,552.84**	**-22,715.42**	**-30,287.21**	**-4,315.57**	**14.25%**
027	**La Cresta (LLAD) Ending Balance**	**$32,944.06**	**$31,391.22**	**-$9,186.16**	**-$12,248.21**	**-$19,220.63**	**156.93%**

Lake Forest Median (LLAD)

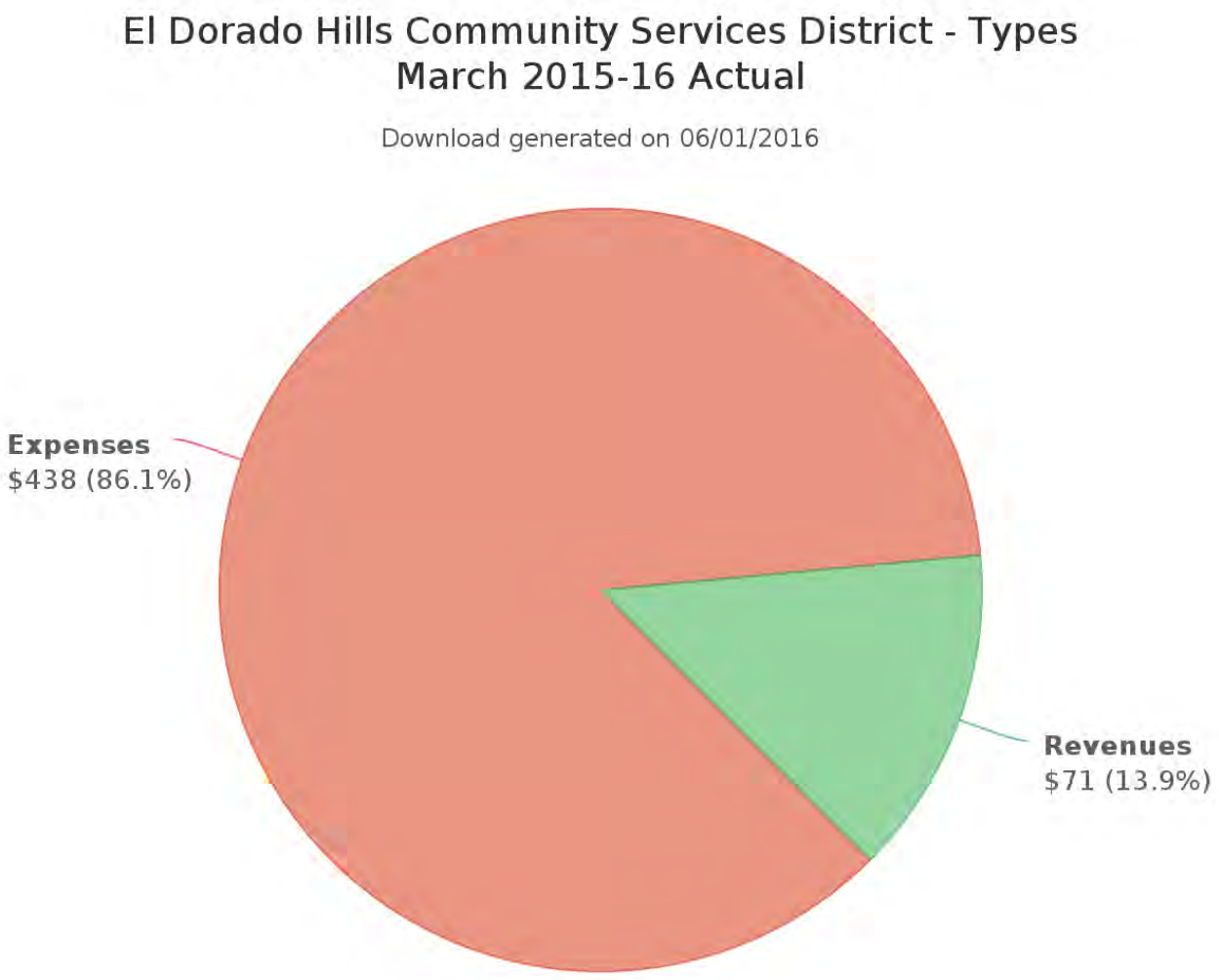


General Ledger
LLAD Budget vs. Actual

El Dorado Hills
COMMUNITY SERVICES DISTRICT

Account	Description	Prior Year Actual FY15	YTD Actual FY16	YTD Budget FY16	Annual Budget FY16	Variance	% Variance
030	**Lake Forest (LLAD)**						
	Fund Balance						
2800	Fund Balance	$24,946.07	$22,049.75	$8,409.75	$11,213.00	-$10,836.75	-96.64%
	Beginning Balance	**24,946.07**	**22,049.75**	**8,409.75**	**11,213.00**	**-10,836.75**	**-96.64%**
2810	Reserve for CIP	0.00	0.00	0.00	0.00	0.00	0.00%
2811	Deferred Maintenance Reserve	16,108.00	15,737.00	11,802.75	15,737.00	0.00	0.00%
2812	Operating Reserve	7,205.00	9,083.00	6,812.25	9,083.00	0.00	0.00%
2813	Equipment Reserve	3,846.00	2,868.00	2,151.00	2,868.00	0.00	0.00%
	Reserves Total	**27,159.00**	**27,688.00**	**20,766.00**	**27,688.00**	**0.00**	**0.00%**
	Revenue						
3100	Property Tax/Assessments	18,038.44	5,194.78	6,687.75	8,917.00	3,722.22	41.74%
3150	Interest	129.92	82.25	0.00	0.00	-82.25	0.00%
3300	Transfers In	257.00	0.00	243.00	324.00	324.00	100.00%
	Revenue Total	**18,425.36**	**5,277.03**	**6,930.75**	**9,241.00**	**3,963.97**	**42.90%**
	Expense						
4010	Payroll Tax Expense	225.95	96.51	188.75	251.67	155.16	61.65%
4120	Employee Benefits	443.95	0.00	537.41	716.54	716.54	100.00%
4130	PERS-Retirement	544.61	204.22	351.30	468.40	264.18	56.40%
4140	Life Insurance	0.00	0.00	0.00	0.00	0.00	0.00%
4150	Workers Compensation	228.68	295.19	239.57	319.43	24.24	7.59%
5011	Salary Expense-Full Time	2,260.24	1,246.15	2,148.24	2,864.32	1,618.17	56.49%
5012	Salary Expense-Part Time	288.86	18.61	329.67	439.56	420.95	95.77%
5013	Overtime Expense	0.00	0.00	0.00	0.00	0.00	0.00%
	Salary and Benefits Total	**3,992.29**	**1,860.68**	**3,794.94**	**5,059.92**	**3,199.24**	**63.23%**
5121	Equipment Services	179.03	187.49	153.75	205.00	17.51	8.54%
5130	Functional Supplies	0.00	0.00	0.00	0.00	0.00	0.00%
5132	Government Fees & Permits	144.60	566.54	424.91	566.54	0.00	0.00%
5138	Irrigation Supplies	0.00	272.48	187.50	250.00	-22.48	-8.99%
5139	Small Tools	0.00	0.00	0.00	0.00	0.00	0.00%
5140	Landscape Supplies	0.00	0.00	187.50	250.00	250.00	100.00%
5142	Contract Service	6,144.00	2,434.05	2,701.14	3,601.52	1,167.47	32.42%
5151	Vandalism	0.00	0.00	0.00	0.00	0.00	0.00%
5152	Property Damage Repair	0.00	0.00	0.00	0.00	0.00	0.00%
5153	Deferred Maintenance <5000	0.00	0.00	0.00	0.00	0.00	0.00%
5220	Fuel Expense	255.41	251.17	337.50	450.00	198.83	44.18%
5242	Water Expense	1,489.22	1,090.23	862.50	1,150.00	59.77	5.20%
5244	Utility: Electric	120.62	80.96	97.50	130.00	49.04	37.72%
5245	Utility: Street Light Electric	128.23	86.16	97.50	130.00	43.84	33.72%
5260	Engineering Report Fees	384.49	521.24	390.00	520.00	-1.24	-0.24%
5265	Administrative Overhead	7,954.79	5,463.83	6,235.79	8,314.38	2,850.55	34.28%
	Services and Supplies Total	**16,800.39**	**10,954.15**	**11,675.58**	**15,567.44**	**4,613.29**	**29.63%**
5530	Land Improvements	0.00	0.00	0.00	0.00	0.00	0.00%
5540	Equipment & Vehicles	0.00	0.00	733.70	978.26	978.26	100.00%
5560	Deferred Maintenance >5000	0.00	0.00	0.00	0.00	0.00	0.00%
	Capital Expenditures Total	**0.00**	**0.00**	**733.70**	**978.26**	**978.26**	**100.00%**
	Expense Total	**20,792.68**	**12,814.83**	**16,204.23**	**21,605.62**	**8,790.79**	**40.69%**
	Net Change Total	**-2,367.32**	**-7,537.80**	**-9,273.48**	**-12,364.62**	**-4,826.82**	**39.04%**
030	**Lake Forest (LLAD) Ending Balance**	**$49,737.75**	**$42,199.95**	**$19,902.29**	**$26,536.38**	**-$15,663.57**	**-59.03%**

Marina (LLAD)

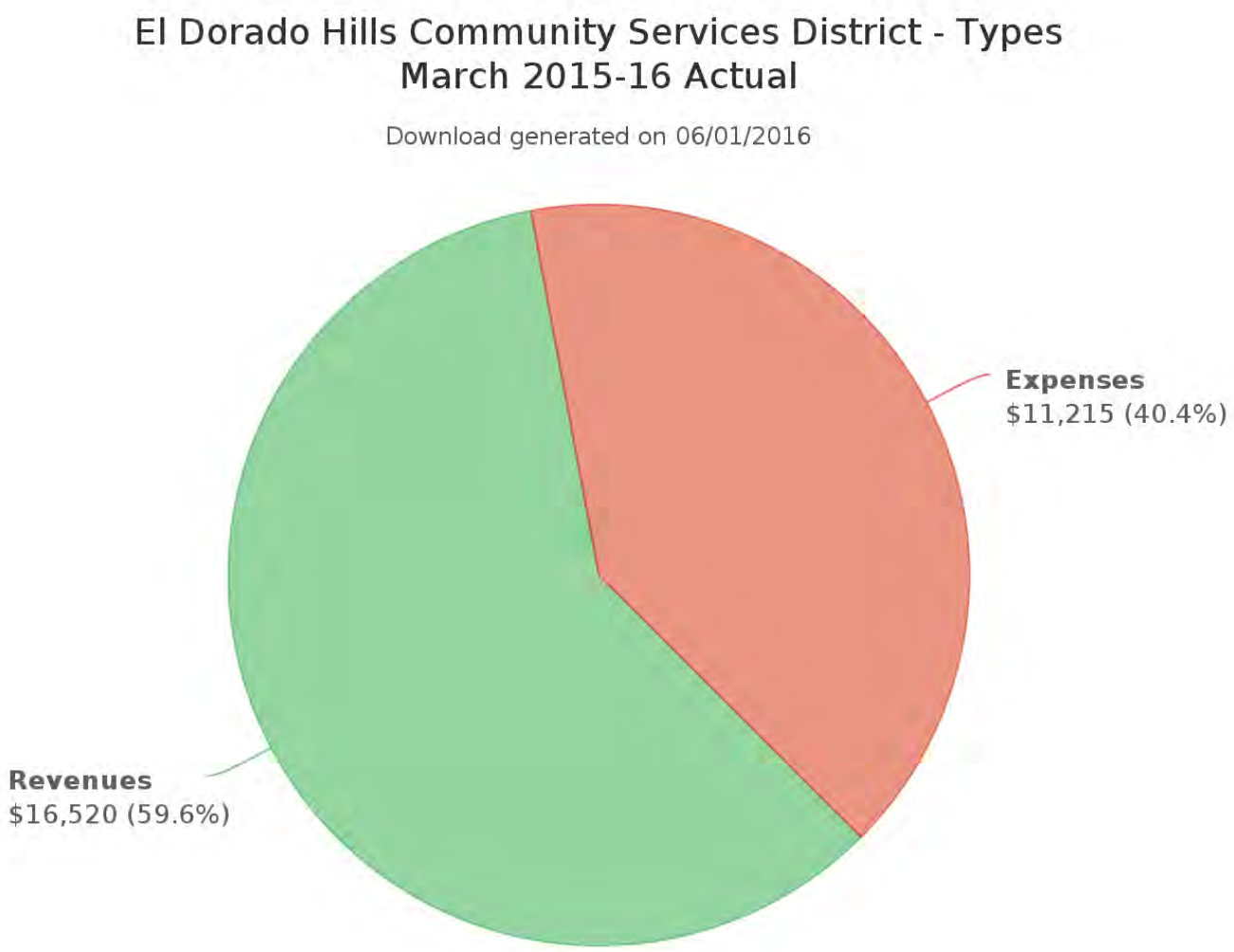

El Dorado Hills Community Services District - Types
March 2015-16 Actual
Download generated on 06/01/2016
Expenses
$438 (86.1%)
Revenues
$71 (13.9%)

General Ledger
LLAD Budget vs. Actual

El Dorado Hills
COMMUNITY SERVICES DISTRICT

Account	Description	Prior Year Actual FY15	YTD Actual FY16	YTD Budget FY16	Annual Budget FY16	Variance	% Variance
031	**Marina Village (LLAD)**						
	Fund Balance						
2800	Fund Balance	$2,728.01	$6,232.44	$1,760.25	$2,347.00	-$3,885.44	-165.55%
	Beginning Balance	**2,728.01**	**6,232.44**	**1,760.25**	**2,347.00**	**-3,885.44**	**-165.55%**
2810	Reserve for CIP	0.00	0.00	0.00	0.00	0.00	0.00%
2811	Deferred Maintenance Reserve	2,757.00	0.00	0.00	0.00	0.00	0.00%
2812	Operating Reserve	3,087.00	2,800.00	2,100.00	2,800.00	0.00	0.00%
2813	Equipment Reserve	3,846.00	2,868.00	2,151.00	2,868.00	0.00	0.00%
	Reserves Total	**9,690.00**	**5,668.00**	**4,251.00**	**5,668.00**	**0.00**	**0.00%**
	Revenue						
3100	Property Tax/Assessments	4,620.00	1,330.00	1,732.50	2,310.00	980.00	42.42%
3150	Interest	30.08	19.60	0.00	0.00	-19.60	0.00%
3300	Transfers In	110.00	0.00	75.00	100.00	100.00	100.00%
	Revenue Total	**4,760.08**	**1,349.60**	**1,807.50**	**2,410.00**	**1,060.40**	**44.00%**
	Expense						
4010	Payroll Tax Expense	30.37	8.65	21.31	28.42	19.77	69.56%
4120	Employee Benefits	74.14	0.00	94.55	126.06	126.06	100.00%
4130	PERS-Retirement	75.33	20.25	65.10	86.80	66.55	76.67%
4140	Life Insurance	0.00	0.00	0.00	0.00	0.00	0.00%
4150	Workers Compensation	91.48	49.55	40.25	53.66	4.11	7.66%
5011	Salary Expense-Full Time	312.79	123.54	398.09	530.78	407.24	76.72%
5012	Salary Expense-Part Time	24.96	0.00	16.72	22.30	22.30	100.00%
5013	Overtime Expense	0.00	0.00	0.00	0.00	0.00	0.00%
	Salary and Benefits Total	**609.07**	**201.99**	**636.01**	**848.02**	**646.03**	**76.18%**
5121	Equipment Services	44.25	37.44	22.50	30.00	-7.44	-24.80%
5130	Functional Supplies	0.00	0.00	0.00	0.00	0.00	0.00%
5132	Government Fees & Permits	50.00	182.67	137.00	182.67	0.00	0.00%
5139	Small Tools	0.00	0.00	0.00	0.00	0.00	0.00%
5142	Contract Service	390.24	304.29	290.70	387.60	83.31	21.49%
5151	Vandalism	0.00	0.00	0.00	0.00	0.00	0.00%
5152	Property Damage Repair	0.00	0.00	0.00	0.00	0.00	0.00%
5153	Deferred Maintenance <5000	0.00	0.00	0.00	0.00	0.00	0.00%
5220	Fuel Expense	58.29	41.37	37.50	50.00	8.63	17.26%
5242	Water Expense	0.00	0.00	0.00	0.00	0.00	0.00%
5260	Engineering Report Fees	118.65	160.85	120.00	160.00	-0.85	-0.53%
5265	Administrative Overhead	4,007.15	2,741.12	3,037.19	4,049.58	1,308.46	32.31%
	Services and Supplies Total	**4,668.58**	**3,467.74**	**3,644.89**	**4,859.85**	**1,392.11**	**28.65%**
5530	Land Improvements	0.00	0.00	0.00	0.00	0.00	0.00%
5540	Equipment & Vehicles	0.00	0.00	733.70	978.26	978.26	100.00%
5560	Deferred Maintenance >5000	0.00	0.00	0.00	0.00	0.00	0.00%
	Capital Expenditures Total	**0.00**	**0.00**	**733.70**	**978.26**	**978.26**	**100.00%**
	Expense Total	**5,277.65**	**3,669.73**	**5,014.61**	**6,686.13**	**3,016.40**	**45.11%**
	Net Change Total	**-517.57**	**-2,320.13**	**-3,207.11**	**-4,276.13**	**-1,956.00**	**45.74%**
031	**Marina Village (LLAD) Ending Balance**	**$11,900.44**	**$9,580.31**	**$2,804.15**	**$3,738.87**	**-$5,841.44**	**-156.24%**

Francisco Oaks (LLAD)

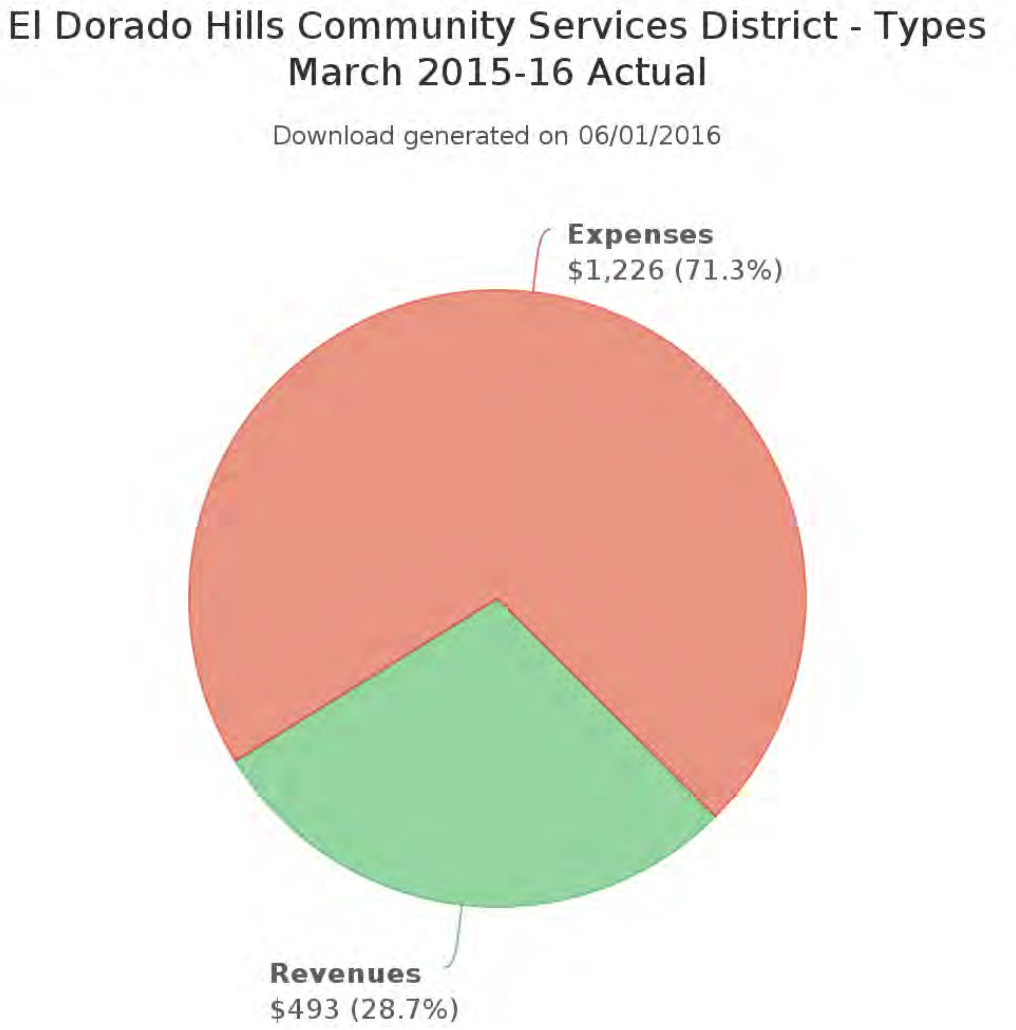


General Ledger
LLAD Budget vs. Actual

El Dorado Hills
COMMUNITY SERVICES DISTRICT

Account	Description	Prior Year Actual FY15	YTD Actual FY16	YTD Budget FY16	Annual Budget FY16	Variance	% Variance
032	**Francisco Oaks (LLAD)**						
	Fund Balance						
2800	Fund Balance	$7,750.48	$1,216.67	$5,573.25	$7,431.00	$6,214.33	83.63%
	Beginning Balance	**7,750.48**	**1,216.67**	**5,573.25**	**7,431.00**	**6,214.33**	**83.63%**
2810	Reserve for CIP	0.00	0.00	0.00	0.00	0.00	0.00%
2811	Deferred Maintenance Reserve	62,202.00	84,551.00	63,413.25	84,551.00	0.00	0.00%
2812	Operating Reserve	11,884.00	8,613.00	6,459.75	8,613.00	0.00	0.00%
2813	Equipment Reserve	3,846.00	2,868.00	2,151.00	2,868.00	0.00	0.00%
	Reserves Total	**77,932.00**	**96,032.00**	**72,024.00**	**96,032.00**	**0.00**	**0.00%**
	Revenue						
3100	Property Tax/Assessments	28,000.00	16,351.08	21,420.00	28,560.00	12,208.92	42.75%
3150	Interest	228.17	168.73	0.00	0.00	-168.73	0.00%
3300	Transfers In	424.00	0.00	231.00	308.00	308.00	100.00%
	Revenue Total	**28,652.17**	**16,519.81**	**21,651.00**	**28,868.00**	**12,348.19**	**42.77%**
	Expense						
4010	Payroll Tax Expense	151.32	60.81	98.12	130.82	70.01	53.52%
4120	Employee Benefits	239.53	0.00	278.66	371.54	371.54	100.00%
4130	PERS-Retirement	392.25	146.13	198.97	265.30	119.17	44.92%
4140	Life Insurance	0.00	0.00	0.00	0.00	0.00	0.00%
4150	Workers Compensation	349.30	146.54	118.93	158.57	12.03	7.59%
5011	Salary Expense-Full Time	1,629.42	891.39	1,216.74	1,622.32	730.93	45.05%
5012	Salary Expense-Part Time	204.51	9.31	84.45	112.60	103.29	91.73%
5013	Overtime Expense	0.00	0.00	0.00	0.00	0.00	0.00%
	Salary and Benefits Total	**2,966.33**	**1,254.18**	**1,995.86**	**2,661.15**	**1,406.97**	**52.87%**
5121	Equipment Services	73.79	87.32	54.00	72.00	-15.32	-21.28%
5130	Functional Supplies	0.00	0.00	0.00	0.00	0.00	0.00%
5132	Government Fees & Permits	98.98	216.65	185.99	247.98	31.33	12.63%
5138	Irrigation Supplies	0.00	0.00	187.50	250.00	250.00	100.00%
5139	Small Tools	0.00	0.00	0.00	0.00	0.00	0.00%
5140	Landscape Supplies	0.00	0.00	750.00	1,000.00	1,000.00	100.00%
5142	Contract Service	1,557.49	1,217.07	3,188.07	4,250.76	3,033.69	71.37%
5151	Vandalism	0.00	0.00	0.00	0.00	0.00	0.00%
5152	Property Damage Repair	0.00	0.00	0.00	0.00	0.00	0.00%
5153	Deferred Maintenance <5000	2,200.00	0.00	525.00	700.00	700.00	100.00%
5220	Fuel Expense	105.08	114.24	187.50	250.00	135.76	54.30%
5241	Telephone Expense	509.11	422.41	412.50	550.00	127.59	23.20%
5242	Water Expense	3,079.30	3,528.68	2,400.00	3,200.00	-328.68	-10.27%
5260	Engineering Report Fees	118.65	160.85	120.00	160.00	-0.85	-0.53%
5265	Administrative Overhead	6,365.63	4,213.75	4,646.75	6,195.66	1,981.91	31.99%
	Services and Supplies Total	**14,108.03**	**9,960.97**	**12,657.30**	**16,876.40**	**6,915.43**	**40.98%**
5530	Land Improvements	0.00	0.00	0.00	0.00	0.00	0.00%
5540	Equipment & Vehicles	0.00	0.00	733.70	978.26	978.26	100.00%
5560	Deferred Maintenance >5000	0.00	0.00	0.00	0.00	0.00	0.00%
	Capital Expenditures Total	**0.00**	**0.00**	**733.70**	**978.26**	**978.26**	**100.00%**
	Expense Total	**17,074.36**	**11,215.15**	**15,386.88**	**20,515.81**	**9,300.66**	**45.33%**
	Net Change Total	**11,577.81**	**5,304.66**	**6,264.12**	**8,352.19**	**3,047.53**	**36.49%**
032	**Francisco Oaks (LLAD) Ending Balance**	**$97,260.29**	**$102,553.33**	**$83,861.39**	**$111,815.19**	**$9,261.86**	**8.28%**

Highland Hills 13 (LLAD)

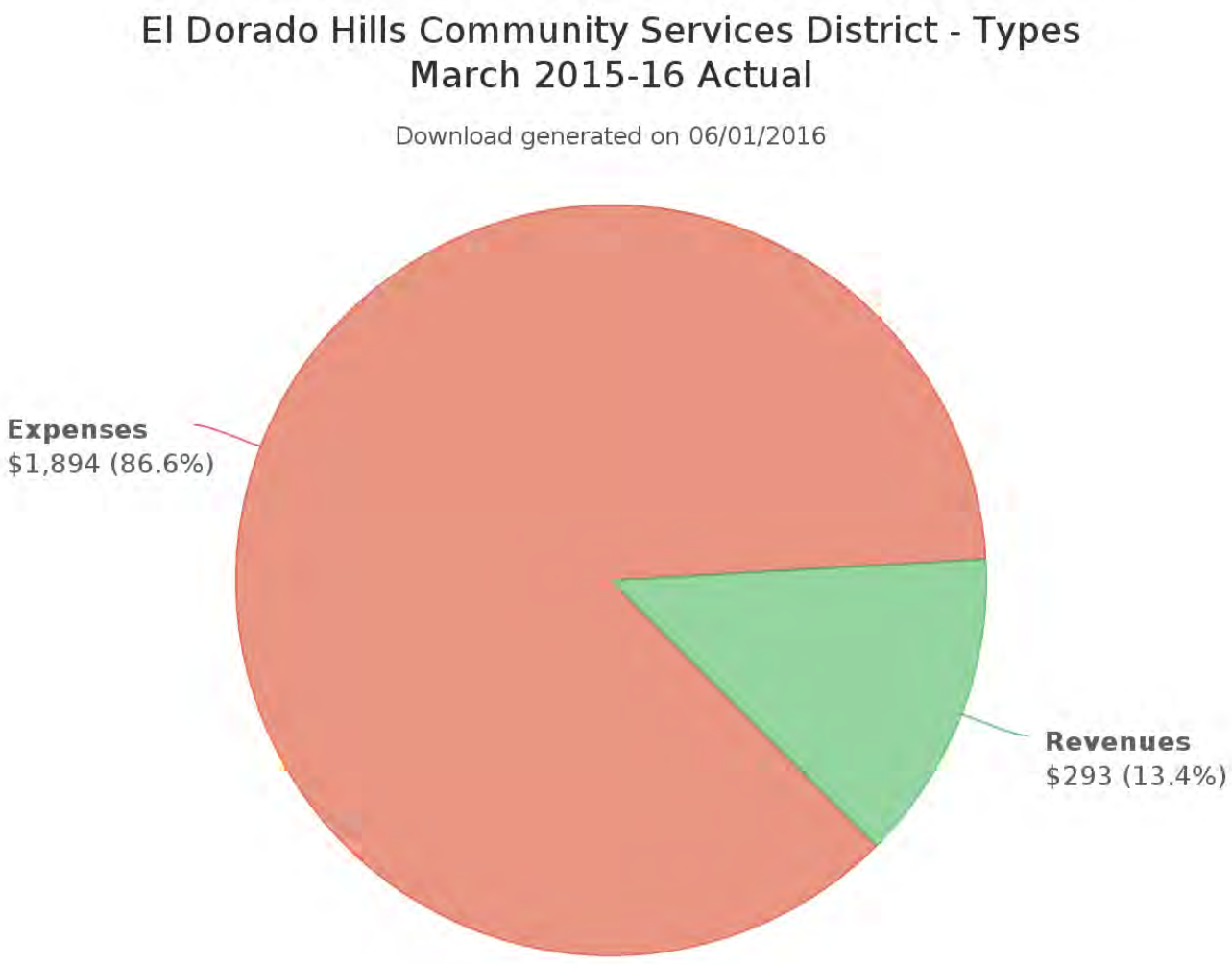


General Ledger
LLAD Budget vs. Actual

El Dorado Hills
COMMUNITY SERVICES DISTRICT

Account	Description	Prior Year Actual FY15	YTD Actual FY16	YTD Budget FY16	Annual Budget FY16	Variance	% Variance
035	**Highland Hills 13(LLAD)**						
	Fund Balance						
2800	Fund Balance	$2,820.77	$8,818.98	$78.00	$104.00	-$8,714.98	-8379.79%
	Beginning Balance	**2,820.77**	**8,818.98**	**78.00**	**104.00**	**-8,714.98**	**-8379.79%**
2810	Reserve for CIP	0.00	0.00	0.00	0.00	0.00	0.00%
2811	Deferred Maintenance Reserve	39,398.00	27,884.00	20,913.00	27,884.00	0.00	0.00%
2812	Operating Reserve	6,365.00	15,258.00	11,443.50	15,258.00	0.00	0.00%
2813	Equipment Reserve	3,846.00	2,868.00	2,151.00	2,868.00	0.00	0.00%
	Reserves Total	**49,609.00**	**46,010.00**	**34,507.50**	**46,010.00**	**0.00**	**0.00%**
	Revenue						
3100	Property Tax/Assessments	18,792.00	13,297.50	19,946.25	26,595.00	13,297.50	50.00%
3150	Interest	135.11	95.53	0.00	0.00	-95.53	0.00%
3300	Transfers In	227.00	0.00	408.75	545.00	545.00	100.00%
	Revenue Total	**19,154.11**	**13,393.03**	**20,355.00**	**27,140.00**	**13,746.97**	**50.65%**
	Expense						
4010	Payroll Tax Expense	160.25	39.12	130.88	174.51	135.39	77.58%
4120	Employee Benefits	356.45	0.00	422.96	563.94	563.94	100.00%
4130	PERS-Retirement	379.06	89.22	279.10	372.13	282.91	76.02%
4140	Life Insurance	0.00	0.00	0.00	0.00	0.00	0.00%
4150	Workers Compensation	81.75	204.54	166.03	221.37	16.83	7.60%
5011	Salary Expense-Full Time	1,573.21	544.49	1,706.73	2,275.64	1,731.15	76.07%
5012	Salary Expense-Part Time	163.61	15.51	109.78	146.38	130.87	89.40%
5013	Overtime Expense	0.00	0.00	0.00	0.00	0.00	0.00%
	Salary and Benefits Total	**2,714.33**	**892.88**	**2,815.48**	**3,753.97**	**2,861.09**	**76.22%**
5121	Equipment Services	95.53	70.74	76.50	102.00	31.26	30.65%
5130	Functional Supplies	0.00	0.00	0.00	0.00	0.00	0.00%
5132	Government Fees & Permits	50.00	176.73	132.55	176.73	0.00	0.00%
5138	Irrigation Supplies	0.00	0.00	187.50	250.00	250.00	100.00%
5139	Small Tools	0.00	0.00	0.00	0.00	0.00	0.00%
5140	Landscape Supplies	1,300.00	0.00	900.00	1,200.00	1,200.00	100.00%
5142	Contract Service	4,280.05	3,477.82	4,848.42	6,464.56	2,986.74	46.20%
5151	Vandalism	0.00	0.00	0.00	0.00	0.00	0.00%
5152	Property Damage Repair	0.00	0.00	0.00	0.00	0.00	0.00%
5153	Deferred Maintenance <5000	0.00	0.00	641.25	855.00	855.00	100.00%
5220	Fuel Expense	188.57	82.87	337.50	450.00	367.13	81.58%
5242	Water Expense	1,519.70	906.12	1,125.00	1,500.00	593.88	39.59%
5260	Engineering Report Fees	118.65	160.85	120.00	160.00	-0.85	-0.53%
5265	Administrative Overhead	6,488.07	3,690.20	4,904.78	6,539.70	2,849.50	43.57%
	Services and Supplies Total	**14,040.57**	**8,565.33**	**13,273.49**	**17,697.99**	**9,132.66**	**51.60%**
5530	Land Improvements	0.00	0.00	0.00	0.00	0.00	0.00%
5540	Equipment & Vehicles	0.00	0.00	733.70	978.26	978.26	100.00%
5560	Deferred Maintenance >5000	0.00	0.00	10,425.00	13,900.00	13,900.00	100.00%
	Capital Expenditures Total	**0.00**	**0.00**	**11,158.70**	**14,878.26**	**14,878.26**	**100.00%**
	Expense Total	**16,754.90**	**9,458.21**	**27,247.68**	**36,330.22**	**26,872.01**	**73.97%**
	Net Change Total	**2,399.21**	**3,934.82**	**-6,892.68**	**-9,190.22**	**-13,125.04**	**142.82%**
035	**Highland Hills 13(LLAD) Ending Balance**	**$54,828.98**	**$58,763.80**	**$27,692.84**	**$36,923.78**	**-$21,840.02**	**-59.15%**

Laurel Oaks (LLAD)

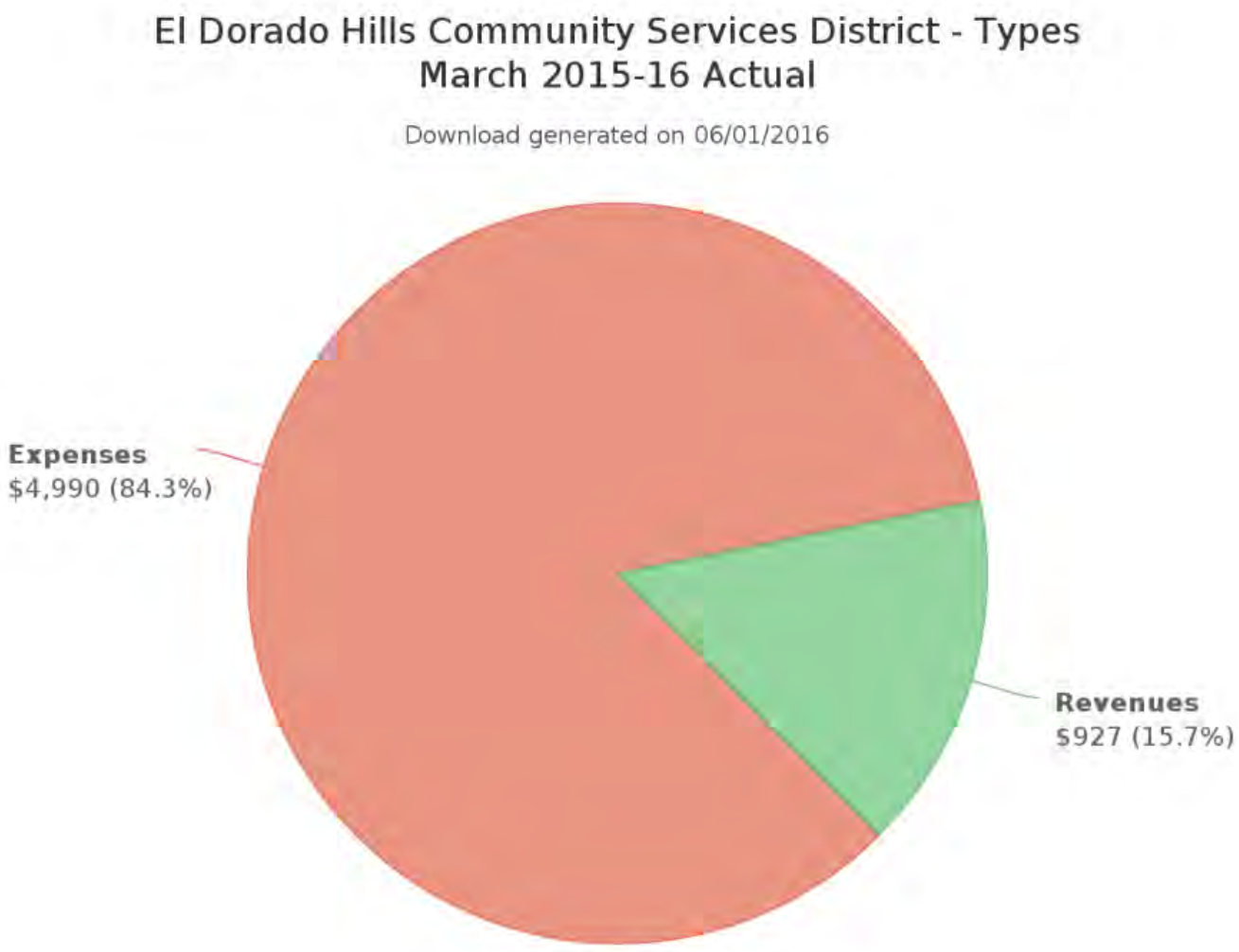


General Ledger
LLAD Budget vs. Actual

El Dorado Hills
COMMUNITY SERVICES DISTRICT

Account	Description	Prior Year Actual FY15	YTD Actual FY16	YTD Budget FY16	Annual Budget FY16	Variance	% Variance
037	**Laurel/Hollow Oaks (LLAD)**						
	Fund Balance						
2800	Fund Balance	$0.00	$23,772.24	$11,014.50	$14,686.00	-$9,086.24	-61.87%
	Beginning Balance	**0.00**	**23,772.24**	**11,014.50**	**14,686.00**	**-9,086.24**	**-61.87%**
2810	Reserve for CIP	0.00	0.00	0.00	0.00	0.00	0.00%
2811	Deferred Maintenance Reserve	45,801.17	45,809.00	34,356.75	45,809.00	0.00	0.00%
2812	Operating Reserve	16,724.00	14,470.00	10,852.50	14,470.00	0.00	0.00%
2813	Equipment Reserve	3,846.00	2,868.00	2,151.00	2,868.00	0.00	0.00%
	Reserves Total	**66,371.17**	**63,147.00**	**47,360.25**	**63,147.00**	**0.00**	**0.00%**
	Revenue						
3100	Property Tax/Assessments	38,610.00	10,335.00	14,478.75	19,305.00	8,970.00	46.46%
3150	Interest	182.75	147.12	0.00	0.00	-147.12	0.00%
3300	Transfers In	5,176.00	0.00	3,359.25	4,479.00	4,479.00	100.00%
	Revenue Total	**43,968.75**	**10,482.12**	**17,838.00**	**23,784.00**	**13,301.88**	**55.93%**
	Expense						
4010	Payroll Tax Expense	238.57	97.72	463.10	617.47	519.75	84.17%
4120	Employee Benefits	578.43	0.00	527.45	703.27	703.27	100.00%
4130	PERS-Retirement	253.42	28.58	431.30	575.06	546.48	95.03%
4140	Life Insurance	0.00	0.00	0.00	0.00	0.00	0.00%
4150	Workers Compensation	541.97	655.49	531.98	709.31	53.82	7.59%
5011	Salary Expense-Full Time	1,943.76	344.06	5,749.48	7,665.97	7,321.91	95.51%
5012	Salary Expense-Part Time	234.14	501.75	70.92	94.56	-407.19	-430.62%
5013	Overtime Expense	0.00	0.00	0.00	0.00	0.00	0.00%
	Salary and Benefits Total	**3,790.29**	**1,627.60**	**7,774.23**	**10,365.64**	**8,738.04**	**84.30%**
5121	Equipment Services	333.96	429.55	292.50	390.00	-39.55	-10.14%
5130	Functional Supplies	0.00	0.00	0.00	0.00	0.00	0.00%
5132	Government Fees & Permits	50.00	246.06	184.55	246.06	0.00	0.00%
5136	Playground Equipment	0.00	0.00	750.00	1,000.00	1,000.00	100.00%
5137	Park/Field Supplies	0.00	0.00	300.00	400.00	400.00	100.00%
5138	Irrigation Supplies	113.36	0.00	300.00	400.00	400.00	100.00%
5139	Small Tools	0.00	0.00	150.00	200.00	200.00	100.00%
5140	Landscape Supplies	289.44	120.40	600.00	800.00	679.60	84.95%
5142	Contract Service	6,567.68	4,553.23	5,841.00	7,788.00	3,234.77	41.54%
5150	Chemical Supplies	158.88	0.00	187.50	250.00	250.00	100.00%
5151	Vandalism	0.00	0.00	0.00	0.00	0.00	0.00%
5152	Property Damage Repair	0.00	0.00	0.00	0.00	0.00	0.00%
5153	Deferred Maintenance <5000	0.00	0.00	0.00	0.00	0.00	0.00%
5220	Fuel Expense	540.60	570.75	450.00	600.00	29.25	4.88%
5241	Telephone Expense	328.58	258.88	0.00	0.00	-258.88	0.00%
5242	Water Expense	3,103.58	1,869.13	2,175.00	2,900.00	1,030.87	35.55%
5244	Utility: Electric	318.06	216.13	262.50	350.00	133.87	38.25%
5245	Utility: Street Light Electric	454.08	306.64	337.50	450.00	143.36	31.86%
5260	Engineering Report Fees	118.65	160.84	120.00	160.00	-0.84	-0.53%
5265	Administrative Overhead	7,253.52	3,878.79	5,380.26	7,173.68	3,294.89	45.93%
	Services and Supplies Total	**19,630.39**	**12,610.40**	**17,330.81**	**23,107.74**	**10,497.34**	**45.43%**
5530	Land Improvements	0.00	0.00	0.00	0.00	0.00	0.00%
5540	Equipment & Vehicles	0.00	0.00	733.70	978.26	978.26	100.00%
5560	Deferred Maintenance >5000	0.00	0.00	0.00	0.00	0.00	0.00%
	Capital Expenditures Total	**0.00**	**0.00**	**733.70**	**978.26**	**978.26**	**100.00%**
	Expense Total	**23,420.68**	**14,238.00**	**25,838.74**	**34,451.64**	**20,213.64**	**58.67%**
	Net Change Total	**20,548.07**	**-3,755.88**	**-8,000.74**	**-10,667.64**	**-6,911.76**	**64.79%**

Wild Oaks Park (LLAD)

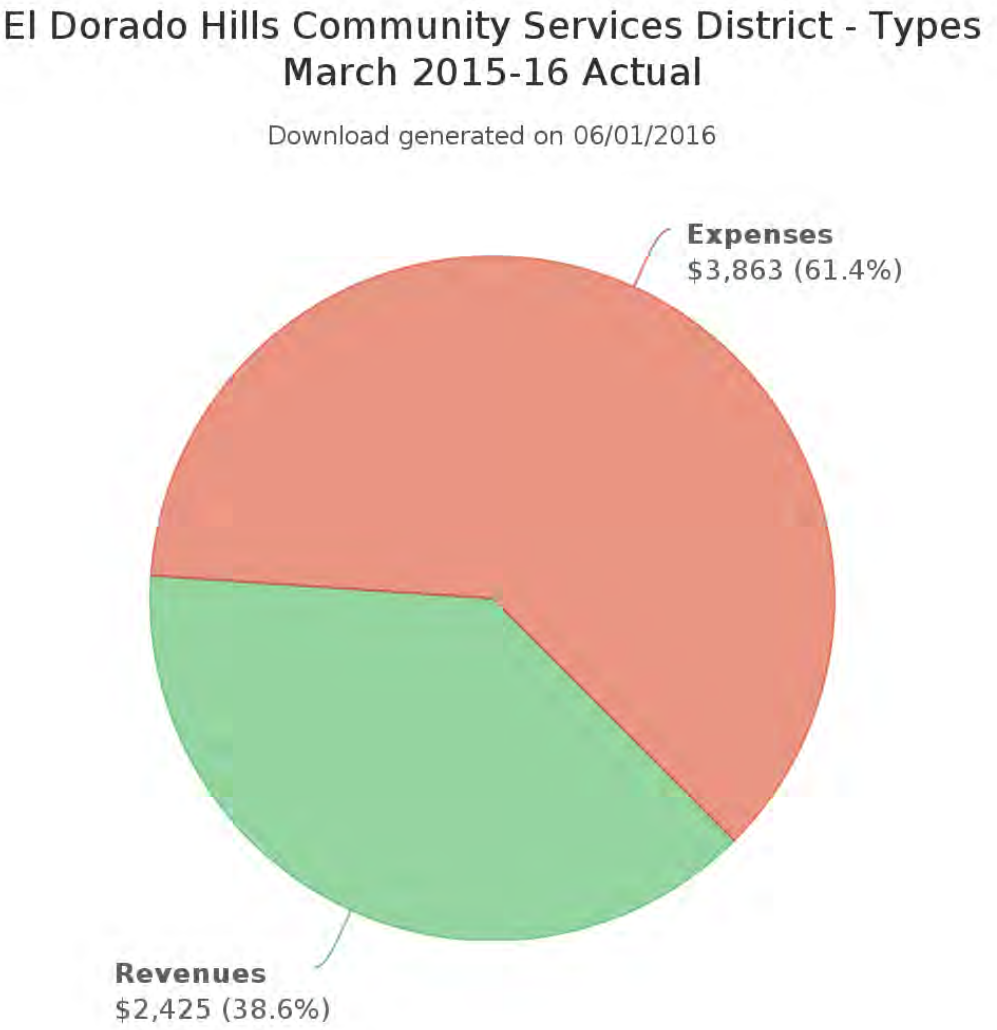


General Ledger
LLAD Budget vs. Actual

El Dorado Hills
COMMUNITY SERVICES DISTRICT

Account	Description	Prior Year Actual FY15	YTD Actual FY16	YTD Budget FY16	Annual Budget FY16	Variance	% Variance
038	**Wild Oaks Park (LLAD)**						
	Fund Balance						
2800	Fund Balance	$33,596.79	-$5,940.16	$950.25	$1,267.00	$7,207.16	568.84%
	Beginning Balance	**33,596.79**	**-5,940.16**	**950.25**	**1,267.00**	**7,207.16**	**568.84%**
2810	Reserve for CIP	121,864.00	121,864.00	91,398.00	121,864.00	0.00	0.00%
2811	Deferred Maintenance Reserve	7,959.00	82,462.00	61,846.50	82,462.00	0.00	0.00%
2812	Operating Reserve	22,637.00	16,178.00	12,133.50	16,178.00	0.00	0.00%
2813	Equipment Reserve	3,846.00	2,868.00	2,151.00	2,868.00	0.00	0.00%
	Reserves Total	**156,306.00**	**223,372.00**	**167,529.00**	**223,372.00**	**0.00**	**0.00%**
	Revenue						
3100	Property Tax/Assessments	36,866.80	23,721.57	30,855.75	41,141.00	17,419.43	42.34%
3150	Interest	518.32	342.90	0.00	0.00	-342.90	0.00%
3300	Transfers In	7,007.00	0.00	3,755.25	5,007.00	5,007.00	100.00%
	Revenue Total	**44,392.12**	**24,064.47**	**34,611.00**	**46,148.00**	**22,083.53**	**47.85%**
	Expense						
4010	Payroll Tax Expense	127.91	103.24	126.11	168.15	64.91	38.60%
4120	Employee Benefits	253.61	0.00	313.49	417.98	417.98	100.00%
4130	PERS-Retirement	337.88	225.49	220.81	294.41	68.92	23.41%
4140	Life Insurance	0.00	0.00	0.00	0.00	0.00	0.00%
4150	Workers Compensation	541.95	174.98	142.00	189.34	14.36	7.58%
5011	Salary Expense-Full Time	1,434.01	1,411.74	1,359.45	1,812.60	400.86	22.12%
5012	Salary Expense-Part Time	113.69	12.41	194.24	258.98	246.57	95.21%
5013	Overtime Expense	0.00	0.00	0.00	0.00	0.00	0.00%
	Salary and Benefits Total	**2,809.05**	**1,927.86**	**2,356.09**	**3,141.46**	**1,213.60**	**38.63%**
5121	Equipment Services	37.86	55.97	30.00	40.00	-15.97	-39.93%
5130	Functional Supplies	0.00	0.00	0.00	0.00	0.00	0.00%
5132	Government Fees & Permits	345.90	1,064.44	799.52	1,066.03	1.59	0.15%
5140	Landscape Supplies	0.00	0.00	375.00	500.00	500.00	100.00%
5142	Contract Service	5,500.04	8,468.41	4,894.56	6,526.08	-1,942.33	-29.76%
5151	Vandalism	0.00	0.00	0.00	0.00	0.00	0.00%
5152	Property Damage Repair	0.00	0.00	0.00	0.00	0.00	0.00%
5153	Deferred Maintenance <5000	0.00	0.00	1,725.00	2,300.00	2,300.00	100.00%
5220	Fuel Expense	57.40	66.19	112.50	150.00	83.81	55.87%
5260	Engineering Report Fees	1,892.42	2,565.46	1,923.75	2,565.00	-0.46	-0.02%
5265	Administrative Overhead	6,220.40	5,501.02	4,678.72	6,238.29	737.27	11.82%
	Services and Supplies Total	**14,054.02**	**17,721.49**	**14,539.05**	**19,385.40**	**1,663.91**	**8.58%**
5530	Land Improvements	0.00	0.00	0.00	0.00	0.00	0.00%
5540	Equipment & Vehicles	0.00	0.00	733.70	978.26	978.26	100.00%
5560	Deferred Maintenance >5000	0.00	34,130.62	11,250.00	15,000.00	-19,130.62	-127.54%
	Capital Expenditures Total	**0.00**	**34,130.62**	**11,983.70**	**15,978.26**	**-18,152.36**	**-113.61%**
	Expense Total	**16,863.07**	**53,779.97**	**28,878.85**	**38,505.12**	**-15,274.85**	**-39.67%**
	Net Change Total	**27,529.05**	**-29,715.50**	**5,732.15**	**7,642.88**	**37,358.38**	**488.80%**
038	**Wild Oaks Park (LLAD) Ending Balance**	**$217,431.84**	**$187,716.34**	**$174,211.41**	**$232,281.88**	**$44,565.54**	**19.19%**

Silva Valley (LLAD)

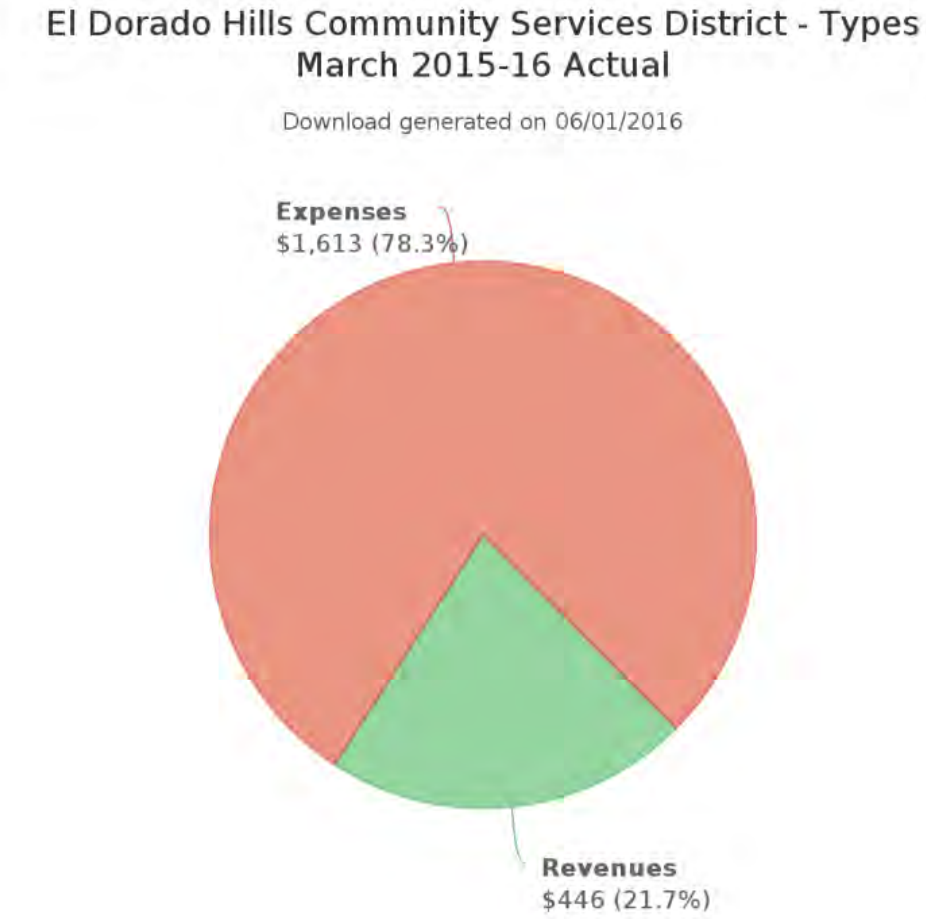


General Ledger
LLAD Budget vs. Actual

El Dorado Hills
COMMUNITY SERVICES DISTRICT

Account	Description	Prior Year Actual FY15	YTD Actual FY16	YTD Budget FY16	Annual Budget FY16	Variance	% Variance
039	**Silva Valley (LLAD)**						
	Fund Balance						
2800	Fund Balance	$0.00	$1,971.44	$17,738.25	$23,651.00	$21,679.56	91.66%
	Beginning Balance	**0.00**	**1,971.44**	**17,738.25**	**23,651.00**	**21,679.56**	**91.66%**
2810	Reserve for CIP	0.00	0.00	0.00	0.00	0.00	0.00%
2811	Deferred Maintenance Reserve	188,933.78	233,454.00	175,090.50	233,454.00	0.00	0.00%
2812	Operating Reserve	41,034.00	28,979.00	21,734.25	28,979.00	0.00	0.00%
2813	Equipment Reserve	3,846.00	2,868.00	2,151.00	2,868.00	0.00	0.00%
	Reserves Total	**233,813.78**	**265,301.00**	**198,975.75**	**265,301.00**	**0.00**	**0.00%**
	Revenue						
3100	Property Tax/Assessments	85,014.28	49,120.96	63,525.00	84,700.00	35,579.04	42.01%
3150	Interest	624.98	464.72	0.00	0.00	-464.72	0.00%
3300	Transfers In	12,701.00	0.00	6,727.50	8,970.00	8,970.00	100.00%
	Revenue Total	**98,340.26**	**49,585.68**	**70,252.50**	**93,670.00**	**44,084.32**	**47.06%**
	Expense						
4010	Payroll Tax Expense	769.13	283.44	662.49	883.32	599.88	67.91%
4120	Employee Benefits	1,155.03	0.00	1,343.51	1,791.35	1,791.35	100.00%
4130	PERS-Retirement	1,837.47	577.27	913.03	1,217.37	640.10	52.58%
4140	Life Insurance	0.00	0.00	0.00	0.00	0.00	0.00%
4150	Workers Compensation	1,175.38	699.16	567.43	756.57	57.41	7.59%
5011	Salary Expense-Full Time	7,785.36	3,522.08	5,583.22	7,444.30	3,922.22	52.69%
5012	Salary Expense-Part Time	1,668.62	183.05	624.93	833.24	650.19	78.03%
5013	Overtime Expense	0.00	0.00	0.00	0.00	0.00	0.00%
	Salary and Benefits Total	**14,390.99**	**5,265.00**	**9,694.61**	**12,926.15**	**7,661.15**	**59.27%**
5121	Equipment Services	294.37	201.59	249.00	332.00	130.41	39.28%
5130	Functional Supplies	0.00	0.00	0.00	0.00	0.00	0.00%
5132	Government Fees & Permits	109.50	476.75	358.90	478.54	1.79	0.37%
5136	Playground Equipment	0.00	0.00	750.00	1,000.00	1,000.00	100.00%
5138	Irrigation Supplies	845.11	142.35	600.00	800.00	657.65	82.21%
5139	Small Tools	0.00	0.00	0.00	0.00	0.00	0.00%
5140	Landscape Supplies	1,246.80	451.50	750.00	1,000.00	548.50	54.85%
5142	Contract Service	7,261.99	6,231.81	10,605.96	14,141.28	7,909.47	55.93%
5151	Vandalism	0.00	0.00	0.00	0.00	0.00	0.00%
5152	Property Damage Repair	1,300.00	0.00	0.00	0.00	0.00	0.00%
5153	Deferred Maintenance <5000	3,900.00	0.00	1,762.50	2,350.00	2,350.00	100.00%
5220	Fuel Expense	449.17	254.37	412.50	550.00	295.63	53.75%
5241	Telephone Expense	328.58	258.88	300.00	400.00	141.12	35.28%
5242	Water Expense	11,930.63	8,525.03	8,250.00	11,000.00	2,474.97	22.50%
5244	Utility: Electric	672.50	379.12	375.00	500.00	120.88	24.18%
5245	Utility: Street Light Electric	1,198.21	907.40	900.00	1,200.00	292.60	24.38%
5260	Engineering Report Fees	346.95	470.35	352.50	470.00	-0.35	-0.07%
5265	Administrative Overhead	20,368.08	10,424.67	15,656.42	20,875.22	10,450.55	50.06%
	Services and Supplies Total	**50,251.89**	**28,723.82**	**41,322.78**	**55,097.04**	**26,373.22**	**47.87%**
5530	Land Improvements	0.00	0.00	0.00	0.00	0.00	0.00%
5540	Equipment & Vehicles	0.00	0.00	733.70	978.26	978.26	100.00%
5560	Deferred Maintenance >5000	0.00	0.00	0.00	0.00	0.00	0.00%
	Capital Expenditures Total	**0.00**	**0.00**	**733.70**	**978.26**	**978.26**	**100.00%**
	Expense Total	**64,642.88**	**33,988.82**	**51,751.09**	**69,001.45**	**35,012.63**	**50.74%**
	Net Change Total	**33,697.38**	**15,596.86**	**18,501.41**	**24,668.55**	**9,071.69**	**36.77%**
039	**Silva Valley (LLAD) Ending Balance**	**$267,511.16**	**$282,869.30**	**$235,215.41**	**$313,620.55**	**$30,751.25**	**9.81%**

Bass Lake A (LLAD)

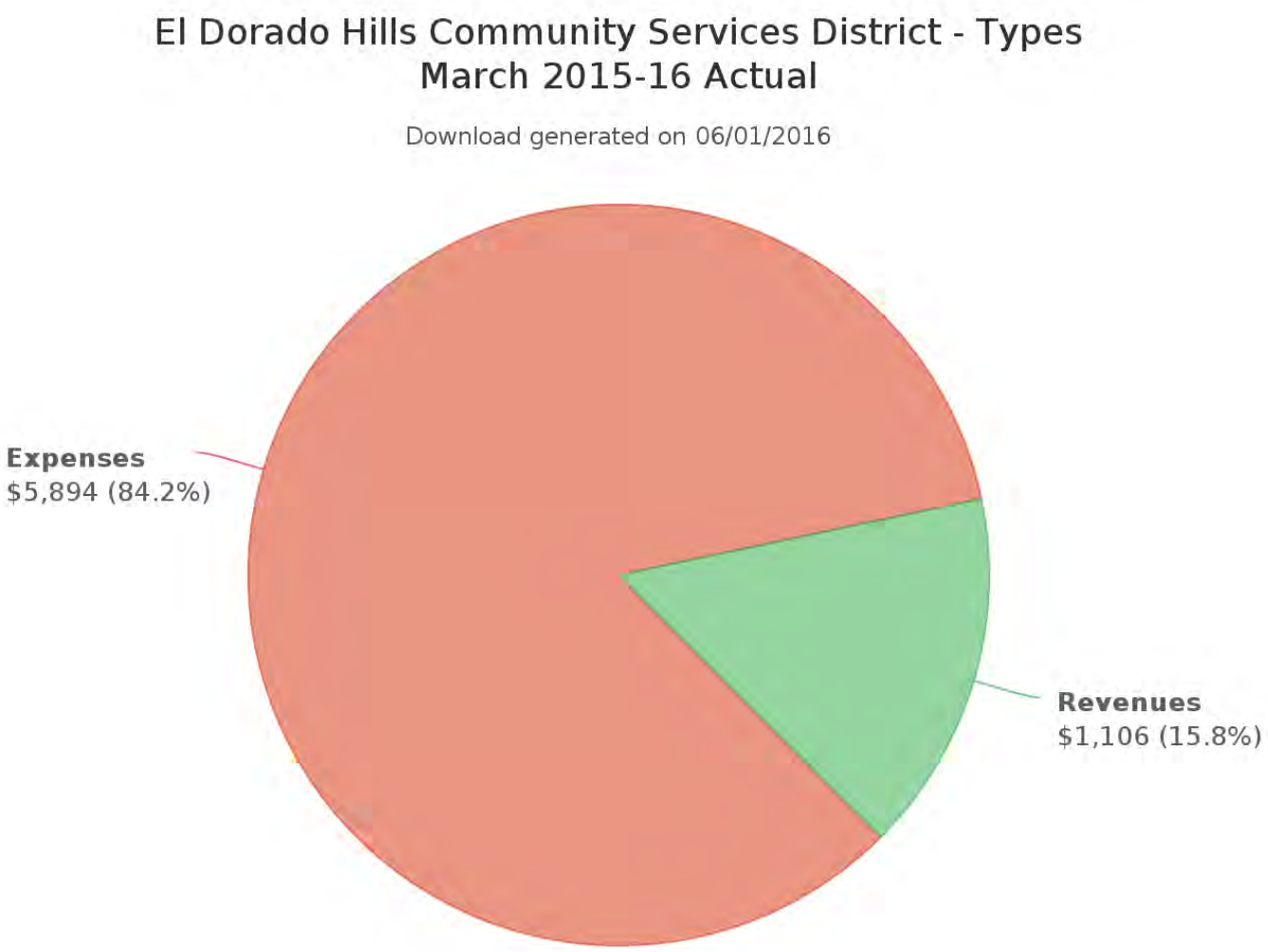


General Ledger
LLAD Budget vs. Actual

El Dorado Hills
COMMUNITY SERVICES DISTRICT

Account	Description	Prior Year Actual FY15	YTD Actual FY16	YTD Budget FY16	Annual Budget FY16	Variance	% Variance
040	**Bass Lake Village A (LLAD)**						
	Fund Balance						
2800	Fund Balance	$11,150.39	$8,843.22	$108.75	$145.00	-$8,698.22	-5998.77%
	Beginning Balance	**11,150.39**	**8,843.22**	**108.75**	**145.00**	**-8,698.22**	**-5998.77%**
2811	Deferred Maintenance Reserve	6,507.00	9,395.00	7,046.25	9,395.00	0.00	0.00%
2812	Operating Reserve	13,868.00	14,770.00	11,077.50	14,770.00	0.00	0.00%
	Reserves Total	**20,375.00**	**24,165.00**	**18,123.75**	**24,165.00**	**0.00**	**0.00%**
	Revenue						
3100	Property Tax/Assessments	27,583.87	15,196.50	20,641.50	27,522.00	12,325.50	44.78%
3150	Interest	75.75	58.42	0.00	0.00	-58.42	0.00%
3300	Transfers In	495.00	0.00	396.00	528.00	528.00	100.00%
	Revenue Total	**28,154.62**	**15,254.92**	**21,037.50**	**28,050.00**	**12,795.08**	**45.62%**
	Expense						
4010	Payroll Tax Expense	234.52	89.05	270.62	360.83	271.78	75.32%
4120	Employee Benefits	617.32	0.00	547.36	729.81	729.81	100.00%
4130	PERS-Retirement	240.38	56.32	552.68	736.91	680.59	92.36%
4150	Workers Compensation	257.84	389.61	316.20	421.60	31.99	7.59%
5011	Salary Expense-Full Time	2,188.37	453.55	3,379.72	4,506.29	4,052.74	89.94%
5012	Salary Expense-Part Time	218.97	358.37	79.79	106.38	-251.99	-236.88%
5013	Overtime Expense	0.00	0.00	0.00	0.00	0.00	0.00%
	Salary and Benefits Total	**3,757.40**	**1,346.90**	**5,146.36**	**6,861.82**	**5,514.92**	**80.37%**
5121	Equipment Services	354.87	397.83	315.00	420.00	22.17	5.28%
5130	Functional Supplies	0.00	0.00	0.00	0.00	0.00	0.00%
5132	Government Fees & Permits	83.40	402.65	301.99	402.65	0.00	0.00%
5138	Irrigation Supplies	0.00	0.00	300.00	400.00	400.00	100.00%
5140	Landscape Supplies	397.33	132.82	300.00	400.00	267.18	66.80%
5142	Contract Service	3,148.34	2,434.14	6,000.00	8,000.00	5,565.86	69.57%
5150	Chemical Supplies	52.96	0.00	0.00	0.00	0.00	0.00%
5153	Deferred Maintenance <5000	2,000.00	0.00	0.00	0.00	0.00	0.00%
5220	Fuel Expense	523.83	515.70	375.00	500.00	-15.70	-3.14%
5242	Water Expense	3,387.74	2,098.47	3,375.00	4,500.00	2,401.53	53.37%
5244	Utility: Electric	1,834.75	1,076.58	1,125.00	1,500.00	423.42	28.23%
5245	Utility: Street Light Electric	2,912.68	2,019.71	1,650.00	2,200.00	180.29	8.20%
5260	Engineering Report Fees	268.84	364.45	273.75	365.00	0.55	0.15%
5265	Administrative Overhead	7,949.65	3,872.19	6,482.13	8,642.84	4,770.65	55.20%
	Services and Supplies Total	**22,914.39**	**13,314.54**	**20,497.87**	**27,330.49**	**14,015.95**	**51.28%**
5540	Equipment & Vehicles	0.00	0.00	733.70	978.26	978.26	100.00%
5560	Deferred Maintenance >5000	0.00	0.00	0.00	0.00	0.00	0.00%
	Capital Expenditures Total	**0.00**	**0.00**	**733.70**	**978.26**	**978.26**	**100.00%**
	Expense Total	**26,671.79**	**14,661.44**	**26,377.94**	**35,170.57**	**20,509.13**	**58.31%**
	Net Change Total	**1,482.83**	**593.48**	**-5,340.44**	**-7,120.57**	**-7,714.05**	**108.33%**
040	**Bass Lake Village A (LLAD) Ending Balance**	**$33,008.22**	**$33,601.70**	**$12,892.07**	**$17,189.43**	**-$16,412.27**	**-95.48%**

Roadways (LLAD)

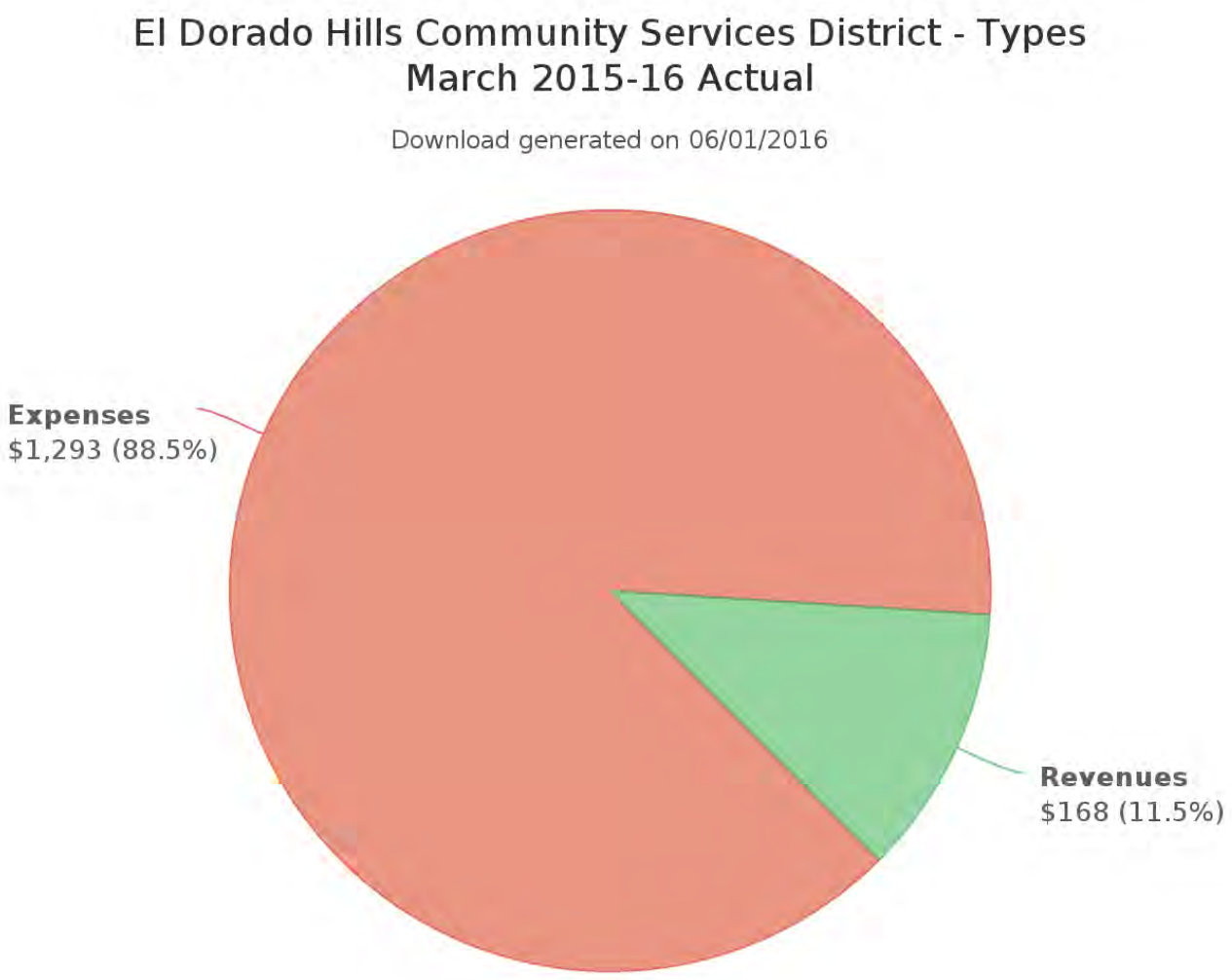


General Ledger
LLAD Budget vs. Actual

El Dorado Hills
COMMUNITY SERVICES DISTRICT

Account	Description	Prior Year Actual FY15	YTD Actual FY16	YTD Budget FY16	Annual Budget FY16	Variance	% Variance
041	**Roadways (LLAD)**						
	Fund Balance						
2800	Fund Balance	$73,319.87	$128,051.05	$79,462.50	$105,950.00	-$22,101.05	-20.86%
	Beginning Balance	**73,319.87**	**128,051.05**	**79,462.50**	**105,950.00**	**-22,101.05**	**-20.86%**
2810	Reserve for CIP	350,000.00	350,000.00	262,500.00	350,000.00	0.00	0.00%
2811	Deferred Maintenance Reserve	418,960.00	437,239.00	327,929.25	437,239.00	0.00	0.00%
2812	Operating Reserve	50,864.00	29,151.00	21,863.25	29,151.00	0.00	0.00%
2813	Equipment Reserve	3,846.00	2,868.00	2,151.00	2,868.00	0.00	0.00%
	Reserves Total	**823,670.00**	**819,258.00**	**614,443.50**	**819,258.00**	**0.00**	**0.00%**
	Revenue						
3100	Property Tax/Assessments	97,668.70	29,050.37	36,861.00	49,148.00	20,097.63	40.89%
3150	Interest	2,415.10	1,607.65	0.00	0.00	-1,607.65	0.00%
3300	Transfers In	1,817.00	0.00	780.75	1,041.00	1,041.00	100.00%
	Revenue Total	**101,900.80**	**30,658.02**	**37,641.75**	**50,189.00**	**19,530.98**	**38.91%**
	Expense						
4010	Payroll Tax Expense	460.72	285.26	348.45	464.60	179.34	38.60%
4120	Employee Benefits	1,043.21	0.00	1,224.09	1,632.12	1,632.12	100.00%
4130	PERS-Retirement	1,108.11	636.69	823.37	1,097.82	461.13	42.00%
4140	Life Insurance	0.00	0.00	0.00	0.00	0.00	0.00%
4150	Workers Compensation	2,050.03	652.68	529.67	706.22	53.54	7.58%
5011	Salary Expense-Full Time	4,663.06	3,981.48	5,034.96	6,713.28	2,731.80	40.69%
5012	Salary Expense-Part Time	642.34	74.46	760.05	1,013.40	938.94	92.65%
5013	Overtime Expense	0.00	0.00	0.00	0.00	0.00	0.00%
	Salary and Benefits Total	**9,967.47**	**5,630.57**	**8,720.58**	**11,627.44**	**5,996.87**	**51.58%**
5121	Equipment Services	182.34	192.53	154.50	206.00	13.47	6.54%
5130	Functional Supplies	0.00	0.00	0.00	0.00	0.00	0.00%
5132	Government Fees & Permits	1,122.19	3,130.54	2,345.52	3,127.36	-3.18	-0.10%
5138	Irrigation Supplies	987.34	1,402.62	750.00	1,000.00	-402.62	-40.26%
5139	Small Tools	0.00	0.00	0.00	0.00	0.00	0.00%
5140	Landscape Supplies	317.92	1,354.59	375.00	500.00	-854.59	-170.92%
5142	Contract Service	14,356.33	10,953.45	16,383.24	21,844.32	10,890.87	49.86%
5151	Vandalism	0.00	0.00	0.00	0.00	0.00	0.00%
5152	Property Damage Repair	0.00	0.00	0.00	0.00	0.00	0.00%
5153	Deferred Maintenance <5000	0.00	0.00	2,250.00	3,000.00	3,000.00	100.00%
5220	Fuel Expense	271.27	258.29	300.00	400.00	141.71	35.43%
5242	Water Expense	9,559.46	4,800.99	7,875.00	10,500.00	5,699.01	54.28%
5260	Engineering Report Fees	2,287.43	3,100.97	2,325.00	3,100.00	-0.97	-0.03%
5265	Administrative Overhead	12,529.87	11,217.81	9,845.89	13,127.85	1,910.04	14.55%
	Services and Supplies Total	**41,614.15**	**36,411.79**	**42,604.15**	**56,805.53**	**20,393.74**	**35.90%**
5530	Land Improvements	0.00	0.00	0.00	0.00	0.00	0.00%
5540	Equipment & Vehicles	0.00	0.00	733.70	978.26	978.26	100.00%
5560	Deferred Maintenance >5000	0.00	0.00	0.00	0.00	0.00	0.00%
	Capital Expenditures Total	**0.00**	**0.00**	**733.70**	**978.26**	**978.26**	**100.00%**
	Expense Total	**51,581.62**	**42,042.36**	**52,058.44**	**69,411.23**	**27,368.87**	**39.43%**
	Net Change Total	**50,319.18**	**-11,384.34**	**-14,416.69**	**-19,222.23**	**-7,837.89**	**40.78%**
041	**Roadways (LLAD) Ending Balance**	**$947,309.05**	**$935,924.71**	**$679,489.33**	**$905,985.77**	**-$29,938.94**	**-3.30%**

Highland Hills 1,2,4 (LLAD)



General Ledger
LLAD Budget vs. Actual

El Dorado Hills
COMMUNITY SERVICES DISTRICT

Account	Description	Prior Year Actual FY15	YTD Actual FY16	YTD Budget FY16	Annual Budget FY16	Variance	% Variance
042	**Highland Hills 1 2&4 (LLAD)**						
	Fund Balance						
2800	Fund Balance	$49,500.95	$54,754.41	$45,889.50	$61,186.00	$6,431.59	10.51%
	Beginning Balance	**49,500.95**	**54,754.41**	**45,889.50**	**61,186.00**	**6,431.59**	**10.51%**
2810	Reserve for CIP	0.00	0.00	0.00	0.00	0.00	0.00%
2811	Deferred Maintenance Reserve	17,315.00	9,753.00	7,314.75	9,753.00	0.00	0.00%
2812	Operating Reserve	8,586.00	11,831.00	8,873.25	11,831.00	0.00	0.00%
2813	Equipment Reserve	3,846.00	2,868.00	2,151.00	2,868.00	0.00	0.00%
	Reserves Total	**29,747.00**	**24,452.00**	**18,339.00**	**24,452.00**	**0.00**	**0.00%**
	Revenue						
3100	Property Tax/Assessments	19,538.76	6,182.28	7,317.75	9,757.00	3,574.72	36.64%
3150	Interest	209.06	134.19	0.00	0.00	-134.19	0.00%
3300	Transfers In	307.00	0.00	317.25	423.00	423.00	100.00%
	Revenue Total	**20,054.82**	**6,316.47**	**7,635.00**	**10,180.00**	**3,863.53**	**37.95%**
	Expense						
4010	Payroll Tax Expense	226.22	41.76	180.93	241.24	199.48	82.69%
4120	Employee Benefits	499.75	0.00	512.53	683.37	683.37	100.00%
4130	PERS-Retirement	566.63	85.48	351.97	469.29	383.81	81.79%
4140	Life Insurance	0.00	0.00	0.00	0.00	0.00	0.00%
4150	Workers Compensation	293.85	272.81	221.42	295.23	22.42	7.59%
5011	Salary Expense-Full Time	2,388.46	521.68	2,152.32	2,869.76	2,348.08	81.82%
5012	Salary Expense-Part Time	174.05	24.82	270.24	360.32	335.50	93.11%
5013	Overtime Expense	0.00	0.00	0.00	0.00	0.00	0.00%
	Salary and Benefits Total	**4,148.96**	**946.55**	**3,689.41**	**4,919.21**	**3,972.66**	**80.76%**
5121	Equipment Services	90.68	66.57	91.50	122.00	55.43	45.43%
5130	Functional Supplies	0.00	0.00	0.00	0.00	0.00	0.00%
5132	Government Fees & Permits	50.00	234.42	175.82	234.42	0.00	0.00%
5138	Irrigation Supplies	103.97	0.00	262.50	350.00	350.00	100.00%
5139	Small Tools	0.00	0.00	0.00	0.00	0.00	0.00%
5140	Landscape Supplies	130.89	0.00	225.00	300.00	300.00	100.00%
5142	Contract Service	4,472.12	3,198.22	5,373.42	7,164.56	3,966.34	55.36%
5151	Vandalism	0.00	0.00	0.00	0.00	0.00	0.00%
5152	Property Damage Repair	0.00	0.00	0.00	0.00	0.00	0.00%
5153	Deferred Maintenance <5000	793.54	650.00	1,650.00	2,200.00	1,550.00	70.45%
5220	Fuel Expense	149.54	74.27	262.50	350.00	275.73	78.78%
5242	Water Expense	996.62	536.56	975.00	1,300.00	763.44	58.73%
5244	Utility: Electric	316.17	189.46	168.75	225.00	35.54	15.80%
5245	Utility: Street Light Electric	577.96	422.80	412.50	550.00	127.20	23.13%
5260	Engineering Report Fees	118.65	160.85	120.00	160.00	-0.85	-0.53%
5265	Administrative Overhead	8,147.26	3,623.76	6,980.06	9,306.74	5,682.98	61.06%
	Services and Supplies Total	**15,947.40**	**9,156.91**	**16,697.04**	**22,262.72**	**13,105.81**	**58.87%**
5530	Land Improvements	0.00	0.00	0.00	0.00	0.00	0.00%
5540	Equipment & Vehicles	0.00	0.00	733.70	978.26	978.26	100.00%
5560	Deferred Maintenance >5000	0.00	0.00	0.00	0.00	0.00	0.00%
	Capital Expenditures Total	**0.00**	**0.00**	**733.70**	**978.26**	**978.26**	**100.00%**
	Expense Total	**20,096.36**	**10,103.46**	**21,120.16**	**28,160.19**	**18,056.73**	**64.12%**
	Net Change Total	**-41.54**	**-3,786.99**	**-13,485.16**	**-17,980.19**	**-14,193.20**	**78.94%**
042	**Highland Hills 1 2&4 (LLAD) Ending Balance**	**$79,206.41**	**$75,419.42**	**$50,743.36**	**$67,657.81**	**-$7,761.61**	**-11.47%**

Creekside Greens (LLAD)

El Dorado Hills Community Services District - Types
March 2015-16 Actual

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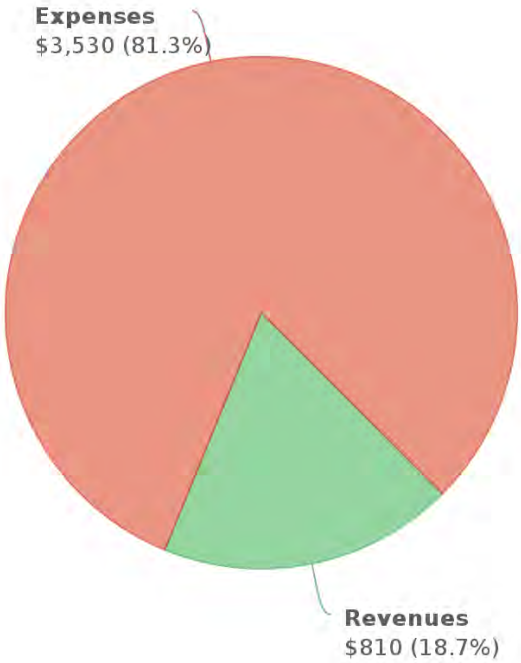
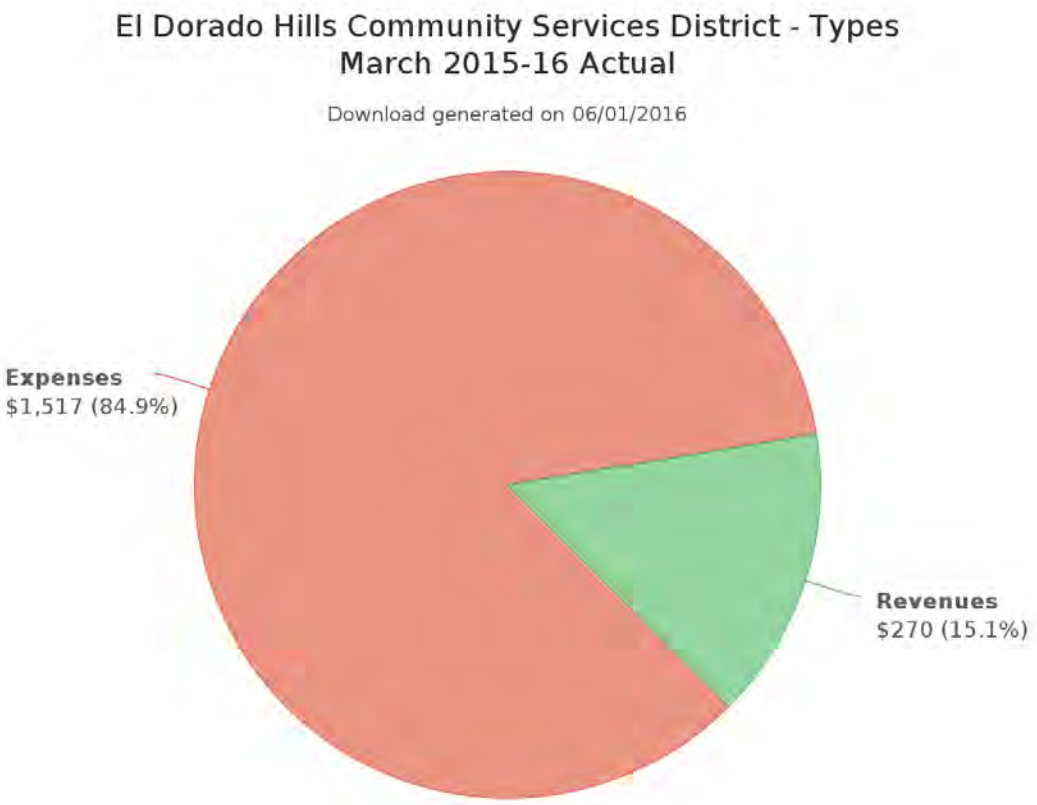


General Ledger
LLAD Budget vs. Actual

El Dorado Hills
COMMUNITY SERVICES DISTRICT

Account	Description	Prior Year Actual FY15	YTD Actual FY16	YTD Budget FY16	Annual Budget FY16	Variance	% Variance
043	**Creekside Greens (LLAD)**						
	Fund Balance						
2800	Fund Balance	$108,122.76	$144,271.54	$74,778.00	$99,704.00	-$44,567.54	-44.70%
	Beginning Balance	**108,122.76**	**144,271.54**	**74,778.00**	**99,704.00**	**-44,567.54**	**-44.70%**
2810	Reserve for CIP	0.00	0.00	0.00	0.00	0.00	0.00%
2811	Deferred Maintenance Reserve	67,327.00	94,907.00	71,180.25	94,907.00	0.00	0.00%
2812	Operating Reserve	42,318.00	44,071.00	33,053.25	44,071.00	0.00	0.00%
2813	Equipment Reserve	3,846.00	2,868.00	2,151.00	2,868.00	0.00	0.00%
2816	Reserved for Trail	14,897.00	14,897.00	11,172.75	14,897.00	0.00	0.00%
	Reserves Total	**128,388.00**	**156,743.00**	**117,557.25**	**156,743.00**	**0.00**	**0.00%**
	Revenue						
3100	Property Tax/Assessments	94,440.22	36,518.64	34,985.25	46,647.00	10,128.36	21.71%
3150	Interest	632.25	499.10	0.00	0.00	-499.10	0.00%
3300	Transfers In	13,098.00	0.00	10,230.75	13,641.00	13,641.00	100.00%
	Revenue Total	**108,170.47**	**37,017.74**	**45,216.00**	**60,288.00**	**23,270.26**	**38.60%**
	Expense						
4010	Payroll Tax Expense	626.18	365.70	438.35	584.46	218.76	37.43%
4120	Employee Benefits	1,039.87	0.00	1,169.35	1,559.13	1,559.13	100.00%
4130	PERS-Retirement	1,403.84	480.89	767.70	1,023.60	542.71	53.02%
4140	Life Insurance	0.00	0.00	0.00	0.00	0.00	0.00%
4150	Workers Compensation	734.62	599.62	486.61	648.82	49.20	7.58%
5011	Salary Expense-Full Time	5,871.05	4,174.61	4,694.65	6,259.54	2,084.93	33.31%
5012	Salary Expense-Part Time	1,228.73	425.06	629.42	839.22	414.16	49.35%
5013	Overtime Expense	0.00	0.00	0.00	0.00	0.00	0.00%
	Salary and Benefits Total	**10,904.29**	**6,045.88**	**8,186.08**	**10,914.77**	**4,868.89**	**44.61%**
5121	Equipment Services	502.97	454.62	463.50	618.00	163.38	26.44%
5130	Functional Supplies	0.00	0.00	0.00	0.00	0.00	0.00%
5132	Government Fees & Permits	101.90	463.05	238.25	317.67	-145.38	-45.76%
5136	Playground Equipment	0.00	0.00	23,250.00	31,000.00	14,333.99	46.24%
5138	Irrigation Supplies	234.91	206.93	600.00	800.00	593.07	74.13%
5139	Small Tools	0.00	0.00	0.00	0.00	0.00	0.00%
5140	Landscape Supplies	426.49	840.01	750.00	1,000.00	159.99	16.00%
5142	Contract Service	8,420.23	6,121.27	7,061.49	9,415.32	3,294.05	34.99%
5151	Vandalism	0.00	0.00	0.00	0.00	0.00	0.00%
5152	Property Damage Repair	0.00	0.00	0.00	0.00	0.00	0.00%
5153	Deferred Maintenance <5000	0.00	0.00	3,468.75	4,625.00	4,625.00	100.00%
5220	Fuel Expense	758.56	595.14	525.00	700.00	104.86	14.98%
5241	Telephone Expense	328.58	258.88	300.00	400.00	141.12	35.28%
5242	Water Expense	4,505.17	3,287.12	4,200.00	5,600.00	2,312.88	41.30%
5244	Utility: Electric	1,390.86	1,027.43	900.00	1,200.00	172.57	14.38%
5260	Engineering Report Fees	192.25	260.61	195.00	260.00	-0.61	-0.23%
5265	Administrative Overhead	15,715.12	12,461.21	12,374.69	16,499.58	4,038.37	24.48%
	Services and Supplies Total	**32,577.04**	**25,976.27**	**54,326.68**	**72,435.57**	**29,793.29**	**41.13%**
5530	Land Improvements	0.00	0.00	0.00	0.00	0.00	0.00%
5540	Equipment & Vehicles	0.00	0.00	733.70	978.26	978.26	100.00%
5560	Deferred Maintenance >5000	0.00	0.00	15,450.00	20,600.00	20,600.00	100.00%
	Capital Expenditures Total	**0.00**	**0.00**	**16,183.69**	**21,578.26**	**21,578.26**	**100.00%**
	Expense Total	**43,481.33**	**32,022.15**	**78,696.46**	**104,928.60**	**56,240.44**	**53.60%**
	Net Change Total	**64,689.14**	**4,995.59**	**-33,480.46**	**-44,640.60**	**-32,970.18**	**73.86%**
043	**Creekside Greens (LLAD) Ending Balance**	**$301,199.90**	**$306,010.13**	**$158,854.80**	**$211,806.40**	**-$77,537.72**	**-36.61%**

Bass Lake B (LLAD)

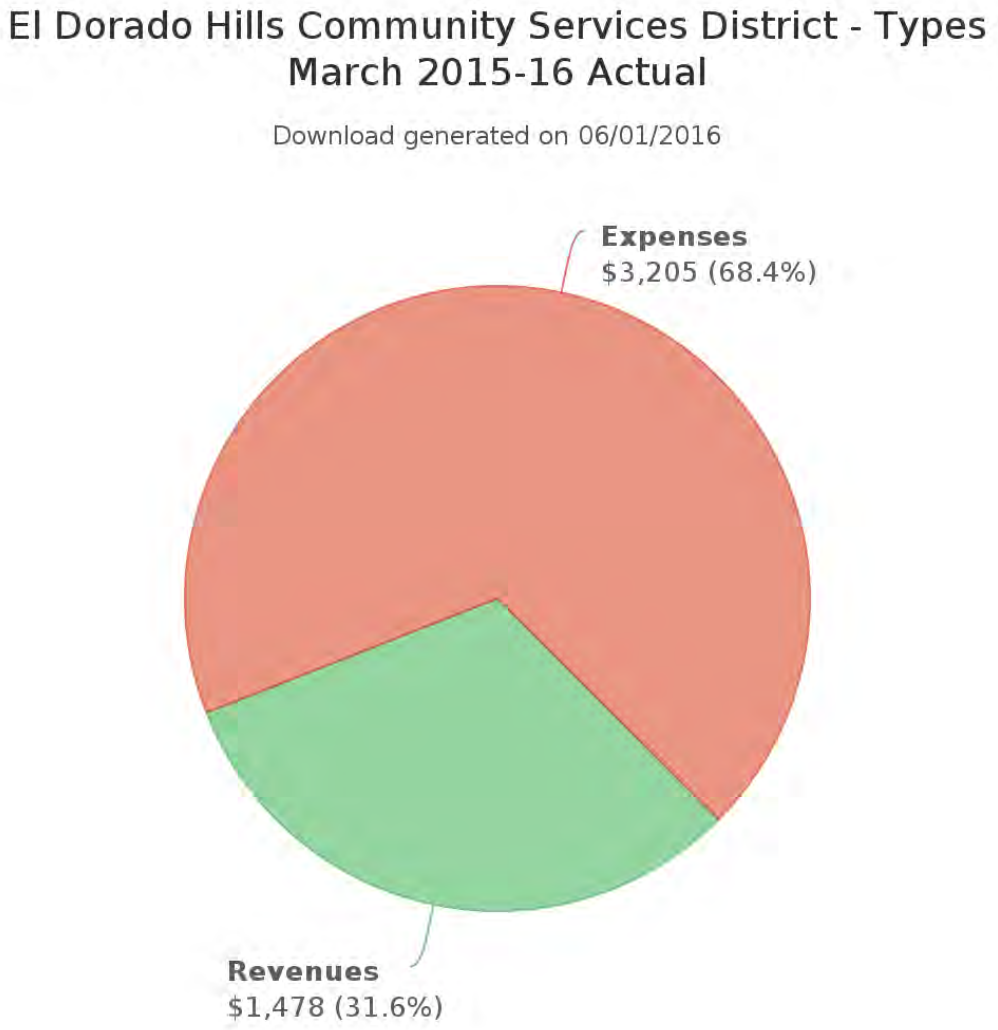


General Ledger
LLAD Budget vs. Actual

El Dorado Hills
COMMUNITY SERVICES DISTRICT

Account	Description	Prior Year Actual FY15	YTD Actual FY16	YTD Budget FY16	Annual Budget FY16	Variance	% Variance
045	**Bass Lake Zone B (LLAD)**						
	Fund Balance						
2800	Fund Balance	$21,140.93	$44,817.01	$25,024.50	$33,366.00	-$11,451.01	-34.32%
	Beginning Balance	**21,140.93**	**44,817.01**	**25,024.50**	**33,366.00**	**-11,451.01**	**-34.32%**
2810	Reserve for CIP	0.00	0.00	0.00	0.00	0.00	0.00%
2811	Deferred Maintenance Reserve	30,254.00	25,740.00	19,305.00	25,740.00	0.00	0.00%
2812	Operating Reserve	19,969.00	10,650.00	7,987.50	10,650.00	0.00	0.00%
2813	Equipment Reserve	3,846.00	2,868.00	2,151.00	2,868.00	0.00	0.00%
	Reserves Total	**54,069.00**	**39,258.00**	**29,443.50**	**39,258.00**	**0.00**	**0.00%**
	Revenue						
3100	Property Tax/Assessments	29,432.87	8,327.38	10,914.75	14,553.00	6,225.62	42.78%
3150	Interest	205.82	145.51	0.00	0.00	-145.51	0.00%
3300	Transfers In	713.00	0.00	285.00	380.00	380.00	100.00%
	Revenue Total	**30,351.69**	**8,472.89**	**11,199.75**	**14,933.00**	**6,460.11**	**43.26%**
	Expense						
4010	Payroll Tax Expense	110.50	124.47	103.27	137.69	13.22	9.60%
4120	Employee Benefits	225.52	0.00	263.73	351.64	351.64	100.00%
4130	PERS-Retirement	155.49	101.59	160.51	214.01	112.42	52.53%
4150	Workers Compensation	698.59	164.14	133.23	177.64	13.50	7.60%
5011	Salary Expense-Full Time	1,045.72	813.82	1,457.69	1,943.58	1,129.76	58.13%
5012	Salary Expense-Part Time	113.65	329.05	492.30	656.40	327.35	49.87%
5013	Overtime Expense	0.00	0.00	0.00	0.00	0.00	0.00%
	Salary and Benefits Total	**2,349.47**	**1,533.07**	**2,610.72**	**3,480.96**	**1,947.89**	**55.96%**
5121	Equipment Services	178.90	350.40	157.50	210.00	-140.40	-66.86%
5130	Functional Supplies	0.00	0.00	0.00	0.00	0.00	0.00%
5132	Government Fees & Permits	88.20	417.19	312.89	417.19	0.00	0.00%
5138	Irrigation Supplies	0.00	0.00	300.00	400.00	400.00	100.00%
5140	Landscape Supplies	196.66	377.47	300.00	400.00	22.53	5.63%
5142	Contract Service	2,703.08	2,222.31	3,259.50	4,346.00	2,123.69	48.87%
5150	Chemical Supplies	26.48	0.00	0.00	0.00	0.00	0.00%
5153	Deferred Maintenance <5000	4,750.00	3,330.05	2,782.50	3,710.00	379.95	10.24%
5220	Fuel Expense	269.89	450.25	375.00	500.00	49.75	9.95%
5242	Water Expense	2,407.93	1,589.22	2,100.00	2,800.00	1,210.78	43.24%
5244	Utility: Electric	878.70	499.98	750.00	1,000.00	500.02	50.00%
5245	Utility: Street Light Electric	1,851.22	1,353.01	1,125.00	1,500.00	146.99	9.80%
5260	Engineering Report Fees	268.84	364.45	273.75	365.00	0.55	0.15%
5265	Administrative Overhead	5,517.24	4,627.27	3,953.38	5,271.17	643.90	12.22%
	Services and Supplies Total	**19,137.14**	**15,581.60**	**15,689.52**	**20,919.36**	**5,337.76**	**25.52%**
5540	Equipment & Vehicles	0.00	0.00	733.70	978.26	978.26	100.00%
5560	Deferred Maintenance >5000	0.00	0.00	0.00	0.00	0.00	0.00%
	Capital Expenditures Total	**0.00**	**0.00**	**733.70**	**978.26**	**978.26**	**100.00%**
	Expense Total	**21,486.61**	**17,114.67**	**19,033.95**	**25,378.58**	**8,263.91**	**32.56%**
	Net Change Total	**8,865.08**	**-8,641.78**	**-7,834.20**	**-10,445.58**	**-1,803.80**	**17.27%**
045	**Bass Lake Zone B (LLAD) Ending Balance**	**$84,075.01**	**$75,433.23**	**$46,633.82**	**$62,178.42**	**-$13,254.81**	**-21.32%**

Highland View (LLAD)

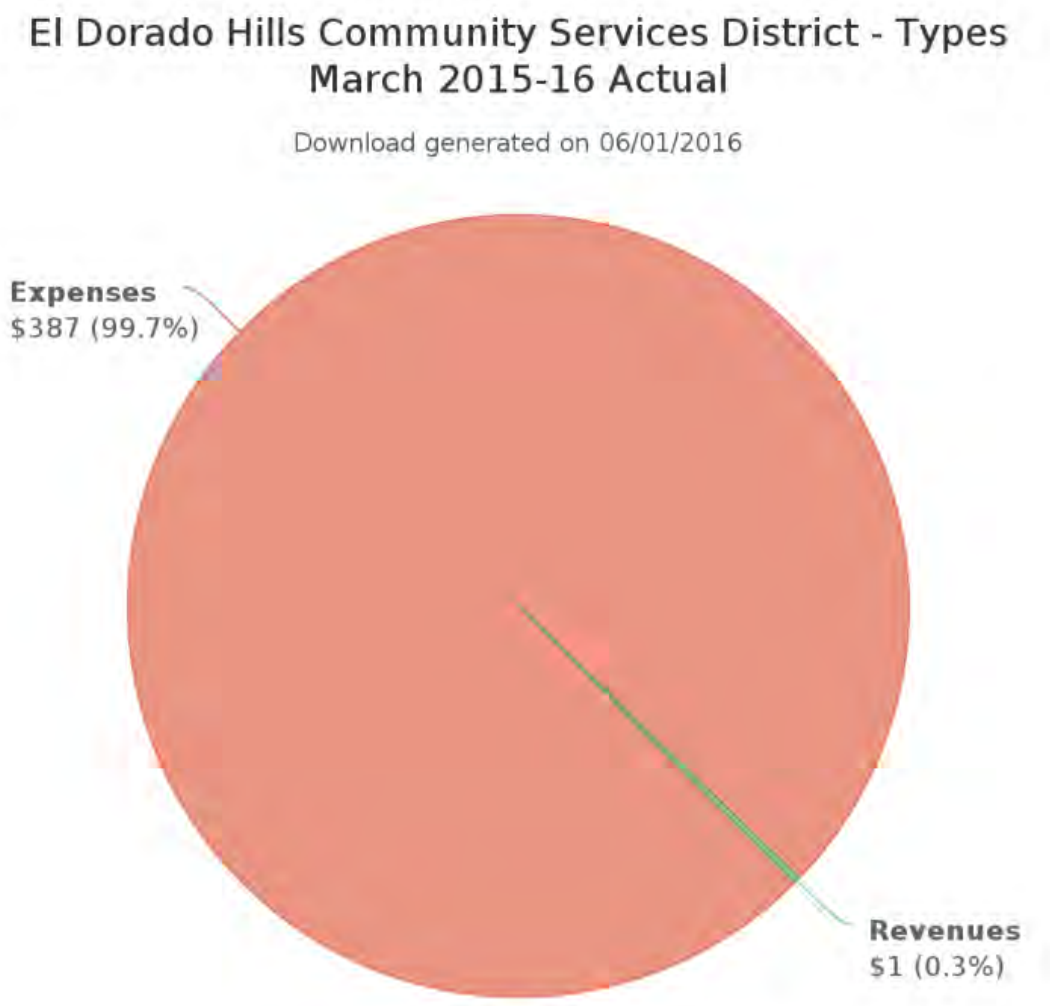


General Ledger
LLAD Budget vs. Actual

El Dorado Hills
COMMUNITY SERVICES DISTRICT

Account	Description	Prior Year Actual FY15	YTD Actual FY16	YTD Budget FY16	Annual Budget FY16	Variance	% Variance
047	**HV/Hills/Sterlingshire (LLAD)**						
	Fund Balance						
2800	Fund Balance	$11,312.44	$6,149.20	$5,912.25	$7,883.00	$1,733.80	21.99%
	Beginning Balance	**11,312.44**	**6,149.20**	**5,912.25**	**7,883.00**	**1,733.80**	**21.99%**
2810	Reserve for CIP	0.00	0.00	0.00	0.00	0.00	0.00%
2811	Deferred Maintenance Reserve	33,273.00	41,170.00	30,877.50	41,170.00	0.00	0.00%
2812	Operating Reserve	24,361.00	28,978.00	21,733.50	28,978.00	0.00	0.00%
2813	Equipment Reserve	3,846.00	2,868.00	2,151.00	2,868.00	0.00	0.00%
	Reserves Total	**61,480.00**	**73,016.00**	**54,762.00**	**73,016.00**	**0.00**	**0.00%**
	Revenue						
3100	Property Tax/Assessments	55,707.90	33,557.11	42,654.00	56,872.00	23,314.89	41.00%
3150	Interest	174.92	135.89	0.00	0.00	-135.89	0.00%
3300	Transfers In	7,540.00	0.00	6,726.75	8,969.00	8,969.00	100.00%
	Revenue Total	**63,422.82**	**33,693.00**	**49,380.75**	**65,841.00**	**32,148.00**	**48.83%**
	Expense						
4010	Payroll Tax Expense	766.22	280.13	560.53	747.37	467.24	62.52%
4120	Employee Benefits	1,637.17	0.00	1,995.36	2,660.48	2,660.48	100.00%
4130	PERS-Retirement	1,752.40	240.29	1,333.12	1,777.49	1,537.20	86.48%
4140	Life Insurance	0.00	0.00	0.00	0.00	0.00	0.00%
4150	Workers Compensation	587.70	1,072.88	870.70	1,160.93	88.05	7.58%
5011	Salary Expense-Full Time	7,282.42	2,541.77	8,152.13	10,869.51	8,327.74	76.62%
5012	Salary Expense-Part Time	1,169.00	632.93	1,374.08	1,832.10	1,199.17	65.45%
5013	Overtime Expense	0.00	0.00	0.00	0.00	0.00	0.00%
	Salary and Benefits Total	**13,194.91**	**4,768.00**	**14,285.91**	**19,047.88**	**14,279.88**	**74.97%**
5121	Equipment Services	541.90	380.16	478.50	638.00	257.84	40.41%
5130	Functional Supplies	0.00	0.00	0.00	0.00	0.00	0.00%
5132	Government Fees & Permits	138.60	549.26	411.95	549.26	0.00	0.00%
5136	Playground Equipment	0.00	0.00	1,125.00	1,500.00	-6,833.00	-455.53%
5138	Irrigation Supplies	624.18	324.47	1,544.22	2,058.96	1,734.49	84.24%
5139	Small Tools	0.00	0.00	0.00	0.00	0.00	0.00%
5140	Landscape Supplies	1,141.18	270.90	1,500.00	2,000.00	1,729.10	86.46%
5142	Contract Service	12,414.27	10,809.41	9,303.33	12,404.44	1,595.03	12.86%
5151	Vandalism	0.00	0.00	0.00	0.00	0.00	0.00%
5152	Property Damage Repair	0.00	0.00	0.00	0.00	0.00	0.00%
5153	Deferred Maintenance <5000	1,300.00	0.00	1,200.00	1,600.00	1,600.00	100.00%
5220	Fuel Expense	795.16	505.44	0.00	0.00	-505.44	0.00%
5241	Telephone Expense	328.67	258.83	262.50	350.00	91.17	26.05%
5242	Water Expense	7,359.66	5,230.54	5,250.00	7,000.00	1,769.46	25.28%
5244	Utility: Electric	862.51	656.58	750.00	1,000.00	343.42	34.34%
5260	Engineering Report Fees	384.49	521.25	390.00	520.00	-1.25	-0.24%
5265	Administrative Overhead	17,593.81	8,991.57	14,520.89	19,361.19	10,369.62	53.56%
	Services and Supplies Total	**43,484.43**	**28,498.41**	**36,736.39**	**48,981.85**	**12,150.44**	**24.81%**
5530	Land Improvements	0.00	0.00	0.00	0.00	0.00	0.00%
5540	Equipment & Vehicles	0.00	0.00	733.70	978.26	978.26	100.00%
5560	Deferred Maintenance >5000	0.00	0.00	0.00	0.00	0.00	0.00%
	Capital Expenditures Total	**0.00**	**0.00**	**733.70**	**978.26**	**978.26**	**100.00%**
	Expense Total	**56,679.34**	**33,266.41**	**51,756.01**	**69,007.99**	**27,408.58**	**39.72%**
	Net Change Total	**6,743.48**	**426.59**	**-2,375.26**	**-3,166.99**	**4,739.42**	**-149.65%**
047	**HV/Hills/Sterlingshire (LLAD) Ending Balance**	**$79,535.92**	**$79,591.79**	**$58,299.01**	**$77,732.01**	**$6,473.22**	**8.33%**

EDH Blvd Commercial (LLAD)

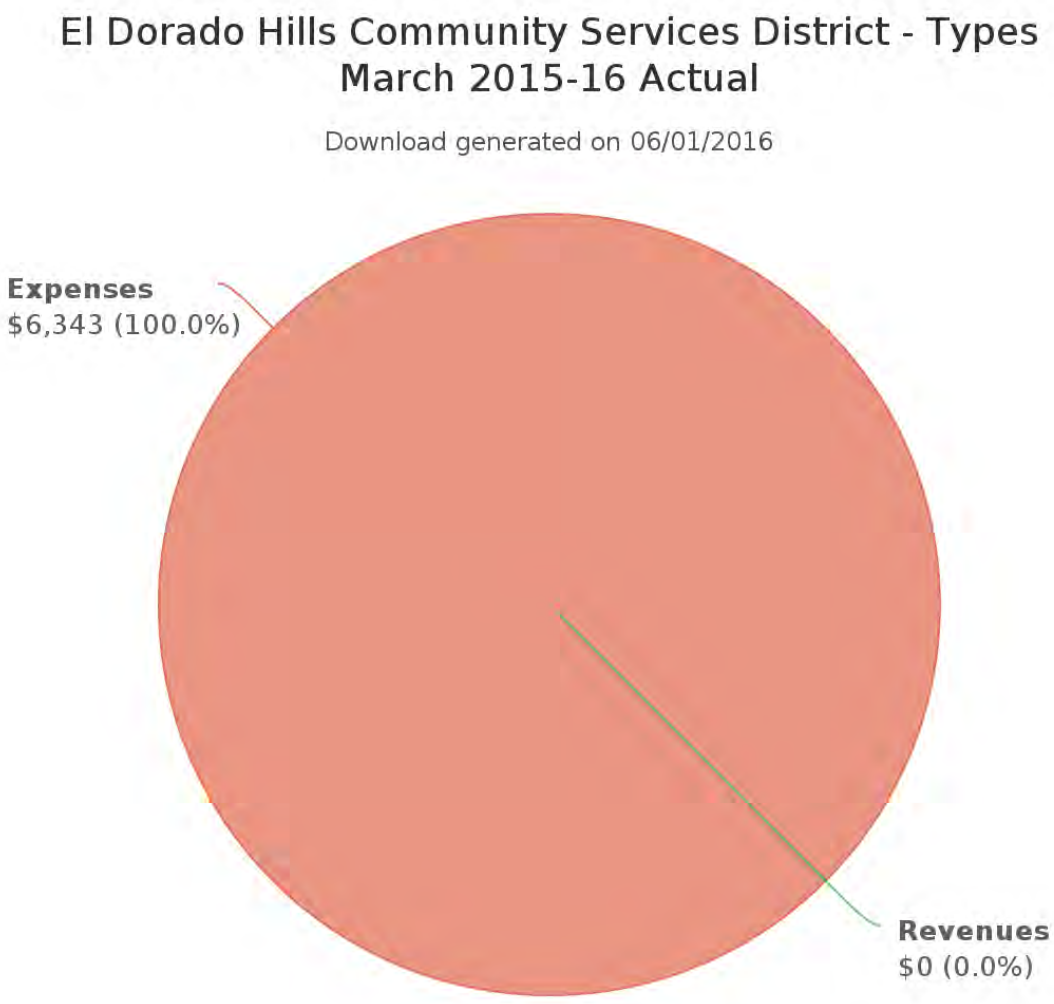


General Ledger
LLAD Budget vs. Actual

El Dorado Hills
COMMUNITY SERVICES DISTRICT

Account	Description	Prior Year Actual FY15	YTD Actual FY16	YTD Budget FY16	Annual Budget FY16	Variance	% Variance
048	**EDH Blvd.Commerical(LLAD)**						
	Fund Balance						
2800	Fund Balance	$228,298.56	$166,188.43	$207,568.50	$276,758.00	$110,569.57	39.95%
	Beginning Balance	**228,298.56**	**166,188.43**	**207,568.50**	**276,758.00**	**110,569.57**	**39.95%**
2810	Reserve for CIP	0.00	0.00	0.00	0.00	0.00	0.00%
2811	Deferred Maintenance Reserve	31,644.00	23,011.00	17,258.25	23,011.00	0.00	0.00%
2812	Operating Reserve	129,950.00	47,883.00	35,912.25	47,883.00	0.00	0.00%
2813	Equipment Reserve	2,535.00	2,868.00	2,151.00	2,868.00	0.00	0.00%
	Reserves Total	**164,129.00**	**73,762.00**	**55,321.50**	**73,762.00**	**0.00**	**0.00%**
	Revenue						
3100	Property Tax/Assessments	136,870.00	36,092.50	51,326.25	68,435.00	32,342.50	47.26%
3150	Interest	702.55	399.08	0.00	0.00	-399.08	0.00%
3300	Transfers In	4,641.00	0.00	1,282.50	1,710.00	1,710.00	100.00%
	Revenue Total	**142,213.55**	**36,491.58**	**52,608.75**	**70,145.00**	**33,653.42**	**47.98%**
	Expense						
4010	Payroll Tax Expense	1,713.80	435.00	1,387.31	1,849.75	1,414.75	76.48%
4120	Employee Benefits	2,636.91	0.00	2,915.91	3,887.88	3,887.88	100.00%
4130	PERS-Retirement	4,095.13	1,003.14	1,975.91	2,634.54	1,631.40	61.92%
4140	Life Insurance	0.00	0.00	0.00	0.00	0.00	0.00%
4150	Workers Compensation	1,910.01	1,562.46	1,268.01	1,690.68	128.22	7.58%
5011	Salary Expense-Full Time	17,343.09	6,168.66	12,082.83	16,110.44	9,941.78	61.71%
5012	Salary Expense-Part Time	2,522.13	111.69	1,790.34	2,387.12	2,275.43	95.32%
5013	Overtime Expense	0.00	0.00	0.00	0.00	0.00	0.00%
	Salary and Benefits Total	**30,221.07**	**9,280.95**	**21,420.31**	**28,560.41**	**19,279.46**	**67.50%**
5121	Equipment Services	607.47	365.19	603.75	805.00	439.81	54.63%
5130	Functional Supplies	0.00	0.00	0.00	0.00	0.00	0.00%
5132	Government Fees & Permits	147.96	177.72	210.12	280.16	102.44	36.56%
5138	Irrigation Supplies	2,331.31	1,217.82	1,125.00	1,500.00	282.18	18.81%
5139	Small Tools	0.00	0.00	0.00	0.00	0.00	0.00%
5140	Landscape Supplies	884.59	221.37	1,500.00	2,000.00	1,778.63	88.93%
5142	Contract Service	14,564.18	9,663.62	13,559.91	18,079.88	8,416.26	46.55%
5151	Vandalism	0.00	0.00	0.00	0.00	0.00	0.00%
5152	Property Damage Repair	0.00	0.00	0.00	0.00	0.00	0.00%
5153	Deferred Maintenance <5000	0.00	0.00	1,560.00	2,080.00	2,080.00	100.00%
5220	Fuel Expense	864.80	480.25	450.00	600.00	119.75	19.96%
5242	Water Expense	2,172.74	1,451.00	2,250.00	3,000.00	1,549.00	51.63%
5244	Utility: Electric	1,330.51	955.18	675.00	900.00	-55.18	-6.13%
5245	Utility: Street Light Electric	988.93	688.87	675.00	900.00	211.13	23.46%
5260	Engineering Report Fees	154.70	209.71	157.50	210.00	0.29	0.14%
5265	Administrative Overhead	40,209.18	17,052.36	35,336.76	47,115.68	30,063.32	63.81%
5290	Miscellaneous	0.00	-3,550.00	0.00	0.00	3,550.00	0.00%
	Services and Supplies Total	**64,256.37**	**28,933.09**	**58,103.04**	**77,470.72**	**48,537.63**	**62.65%**
5530	Land Improvements	0.00	0.00	0.00	0.00	0.00	0.00%
5540	Equipment & Vehicles	0.00	0.00	733.70	978.26	978.26	100.00%
5560	Deferred Maintenance >5000	0.00	0.00	5,250.00	7,000.00	7,000.00	100.00%
	Capital Expenditures Total	**0.00**	**0.00**	**5,983.70**	**7,978.26**	**7,978.26**	**100.00%**
	Expense Total	**94,477.44**	**38,214.04**	**85,507.05**	**114,009.39**	**75,795.35**	**66.48%**
	Net Change Total	**47,736.11**	**-1,722.46**	**-32,898.30**	**-43,864.39**	**-42,141.93**	**96.07%**
048	**EDH Blvd.Commerical(LLAD) Ending Balance**	**$440,163.67**	**$238,227.97**	**$229,991.71**	**$306,655.61**	**$68,427.64**	**22.31%**

Valley View (LLAD)

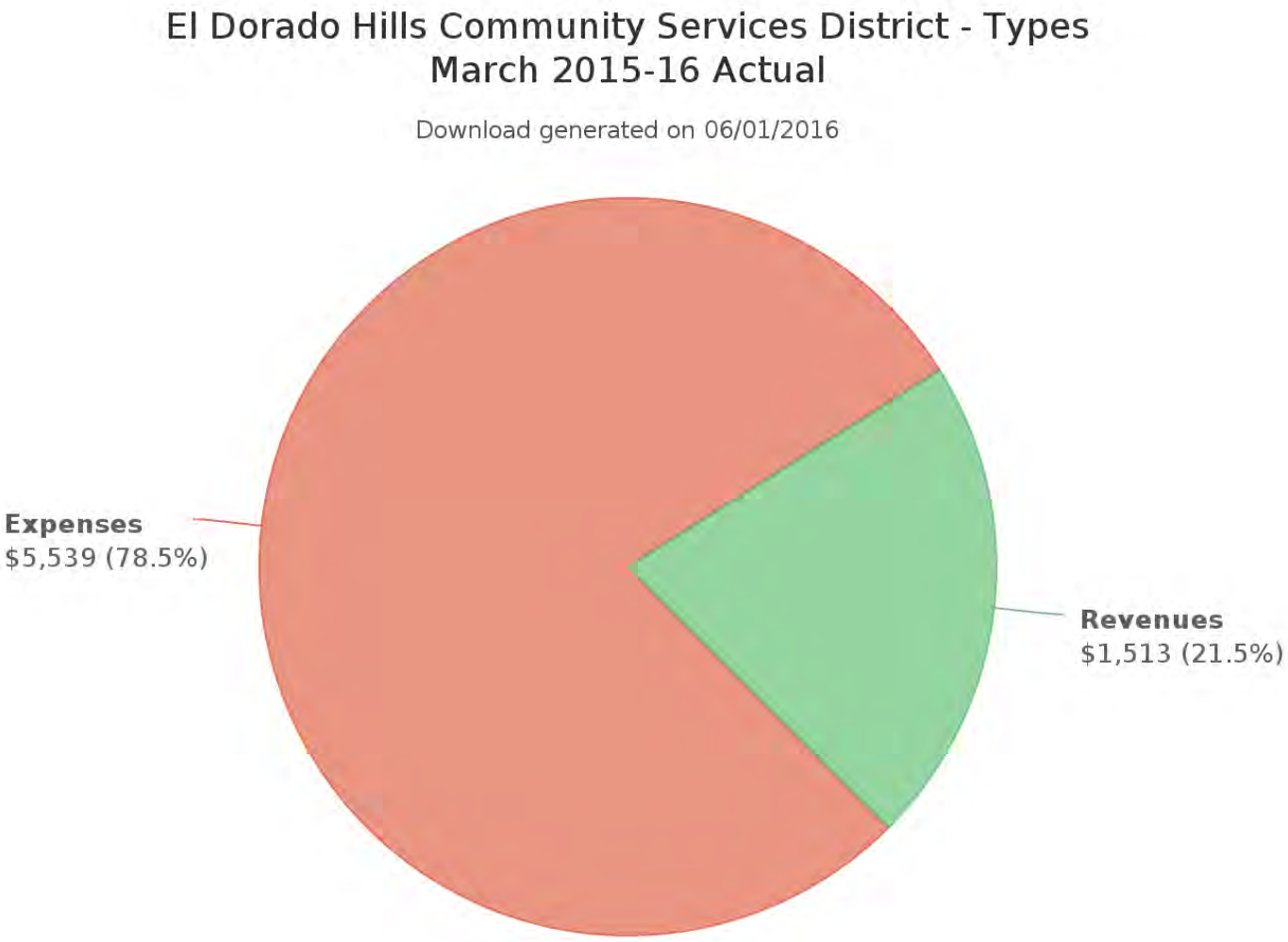


General Ledger
LLAD Budget vs. Actual

El Dorado Hills
COMMUNITY SERVICES DISTRICT

Account	Description	Prior Year Actual FY15	YTD Actual FY16	YTD Budget FY16	Annual Budget FY16	Variance	% Variance
050	**Valley View (LLAD)**						
	Fund Balance						
2800	Fund Balance	$119,438.96	$93,319.47	$33,417.00	$44,556.00	-$48,763.47	-109.44%
	Beginning Balance	**119,438.96**	**93,319.47**	**33,417.00**	**44,556.00**	**-48,763.47**	**-109.44%**
2810	Reserve for CIP	0.00	0.00	0.00	0.00	0.00	0.00%
2811	Deferred Maintenance Reserve	0.00	0.00	0.00	0.00	0.00	0.00%
2812	Operating Reserve	31,965.00	30,730.00	23,047.50	30,730.00	0.00	0.00%
2813	Equipment Reserve	0.00	1,000.00	750.00	1,000.00	0.00	0.00%
	Reserves Total	**31,965.00**	**31,730.00**	**23,797.50**	**31,730.00**	**0.00**	**0.00%**
	Revenue						
3100	Property Tax/Assessments	0.00	0.00	0.00	0.00	0.00	0.00%
3150	Interest	390.84	197.26	0.00	0.00	-197.26	0.00%
3300	Transfers In	9,894.00	0.00	7,134.00	9,512.00	9,512.00	100.00%
	Revenue Total	**10,284.84**	**197.26**	**7,134.00**	**9,512.00**	**9,314.74**	**97.93%**
	Expense						
4010	Payroll Tax Expense	585.81	330.97	657.56	876.75	545.78	62.25%
4120	Employee Benefits	6.59	0.00	1,497.76	1,997.02	1,997.02	100.00%
4130	PERS-Retirement	1,399.41	300.37	1,001.52	1,335.36	1,034.99	77.51%
4140	Life Insurance	0.00	0.00	0.00	0.00	0.00	0.00%
4150	Workers Compensation	1,257.16	781.61	634.29	845.72	64.11	7.58%
5011	Salary Expense-Full Time	6,921.68	2,056.03	5,616.23	7,488.30	5,432.27	72.54%
5012	Salary Expense-Part Time	474.19	1,486.37	1,453.14	1,937.52	451.15	23.28%
5013	Overtime Expense	0.00	0.00	0.00	0.00	0.00	0.00%
	Salary and Benefits Total	**10,644.84**	**4,955.35**	**10,860.50**	**14,480.67**	**9,525.32**	**65.78%**
5110	Custodial Supplies	0.00	0.00	0.00	0.00	0.00	0.00%
5121	Equipment Services	474.97	532.22	300.00	400.00	-132.22	-33.06%
5130	Functional Supplies	33.69	0.00	0.00	0.00	0.00	0.00%
5132	Government Fees & Permits	0.00	150.00	0.00	0.00	-150.00	0.00%
5136	Playground Equipment	0.00	0.00	1,275.00	1,700.00	1,700.00	100.00%
5137	Park/Field Supplies	188.43	160.68	1,258.50	1,678.00	1,517.32	90.42%
5138	Irrigation Supplies	426.81	18.87	937.50	1,250.00	1,231.13	98.49%
5139	Small Tools	48.19	0.00	450.00	600.00	600.00	100.00%
5140	Landscape Supplies	343.62	835.27	3,000.00	4,000.00	3,164.73	79.12%
5142	Contract Service	7,554.15	17,104.22	22,032.00	29,376.00	12,271.78	41.77%
5150	Chemical Supplies	179.60	0.00	1,500.00	2,000.00	2,000.00	100.00%
5151	Vandalism	0.00	0.00	0.00	0.00	0.00	0.00%
5152	Property Damage Repair	0.00	0.00	0.00	0.00	0.00	0.00%
5153	Deferred Maintenance <5000	0.00	0.00	0.00	0.00	0.00	0.00%
5220	Fuel Expense	519.23	670.42	0.00	0.00	-670.42	0.00%
5242	Water Expense	5,453.15	3,883.17	9,750.00	13,000.00	9,116.83	70.13%
5244	Utility: Electric	515.06	995.82	0.00	0.00	-995.82	0.00%
5260	Engineering Report Fees	1,154.98	1,565.75	1,173.75	1,565.00	-0.75	-0.05%
5265	Administrative Overhead	9,102.61	8,669.21	1,604.61	2,139.48	-6,529.73	-305.20%
	Services and Supplies Total	**25,994.49**	**34,585.63**	**43,281.36**	**57,708.48**	**23,122.85**	**40.07%**
5530	Land Improvements	0.00	0.00	0.00	0.00	0.00	0.00%
5540	Equipment & Vehicles	0.00	0.00	733.70	978.26	978.26	100.00%
5560	Deferred Maintenance >5000	0.00	0.00	0.00	0.00	0.00	0.00%
	Capital Expenditures Total	**0.00**	**0.00**	**733.70**	**978.26**	**978.26**	**100.00%**
	Expense Total	**36,639.33**	**39,540.98**	**54,875.56**	**73,167.41**	**33,626.43**	**45.96%**
	Net Change Total	**-26,354.49**	**-39,343.72**	**-47,741.56**	**-63,655.41**	**-24,311.69**	**38.19%**

Lake Forest Park (LLAD)

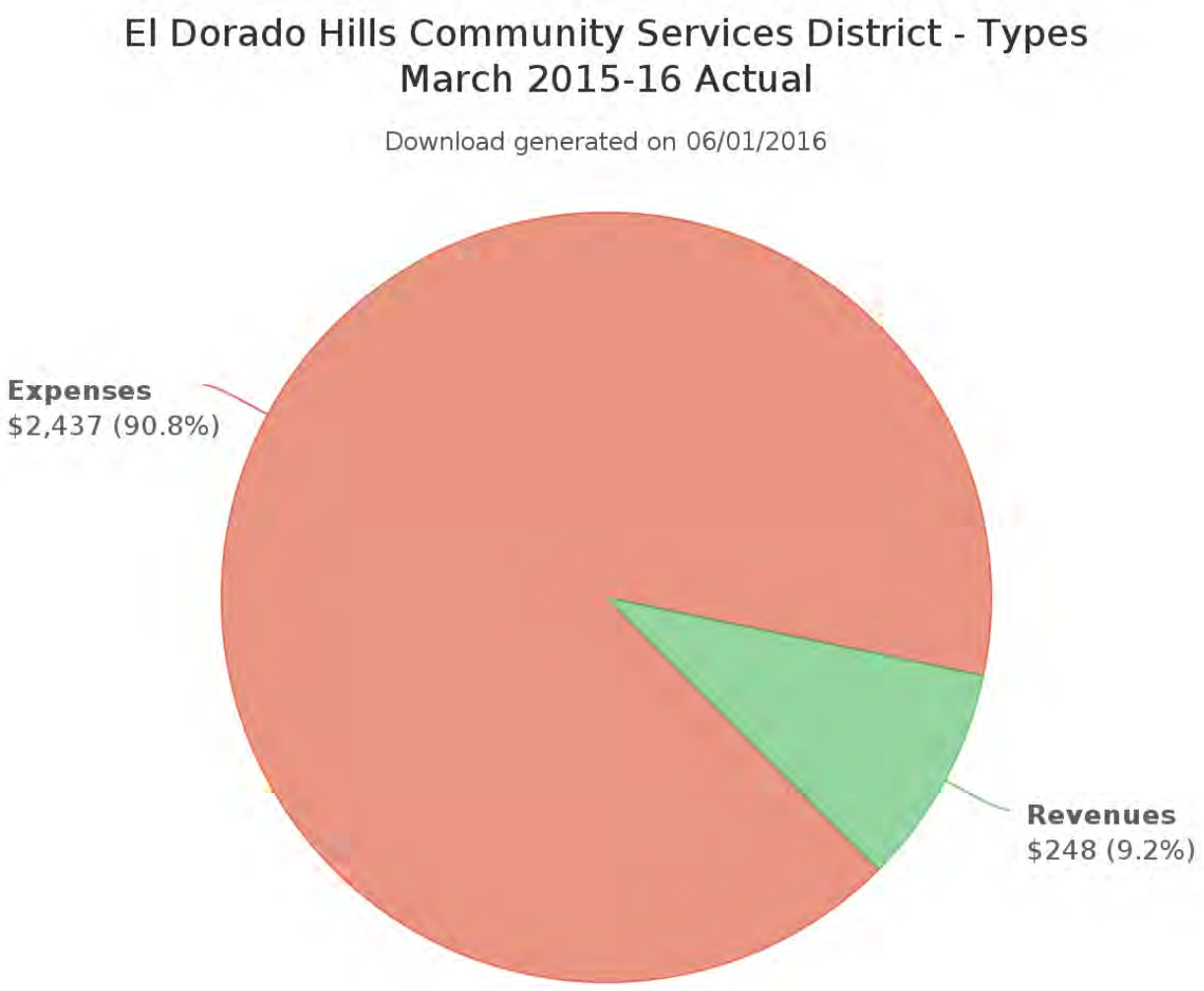


General Ledger
LLAD Budget vs. Actual

El Dorado Hills
COMMUNITY SERVICES DISTRICT

Account	Description	Prior Year Actual FY15	YTD Actual FY16	YTD Budget FY16	Annual Budget FY16	Variance	% Variance
056	**Lake Forest Park (LLAD)**						
	Fund Balance						
2800	Fund Balance	$45,729.90	$222,007.17	$151,579.50	$202,106.00	-$19,901.17	-9.85%
	Beginning Balance	**45,729.90**	**222,007.17**	**151,579.50**	**202,106.00**	**-19,901.17**	**-9.85%**
2810	Reserve for CIP	0.00	0.00	0.00	0.00	0.00	0.00%
2811	Deferred Maintenance Reserve	103,132.00	0.00	0.00	0.00	0.00	0.00%
2812	Operating Reserve	46,863.00	37,056.00	27,792.00	37,056.00	0.00	0.00%
2813	Equipment Reserve	1,701.00	2,701.00	2,025.75	2,701.00	0.00	0.00%
	Reserves Total	**151,696.00**	**39,757.00**	**29,817.75**	**39,757.00**	**0.00**	**0.00%**
	Revenue						
3100	Property Tax/Assessments	115,454.20	33,897.28	43,155.00	57,540.00	23,642.72	41.09%
3150	Interest	547.14	439.85	0.00	0.00	-439.85	0.00%
3300	Transfers In	11,158.00	0.00	6,617.25	8,823.00	8,823.00	100.00%
	Revenue Total	**127,159.34**	**34,337.13**	**49,772.25**	**66,363.00**	**32,025.87**	**48.26%**
	Expense						
4010	Payroll Tax Expense	921.98	470.21	872.57	1,163.42	693.21	59.58%
4120	Employee Benefits	1,409.16	0.00	2,020.25	2,693.66	2,693.66	100.00%
4130	PERS-Retirement	1,918.74	411.32	1,436.69	1,915.58	1,504.26	78.53%
4140	Life Insurance	0.00	0.00	0.00	0.00	0.00	0.00%
4150	Workers Compensation	1,736.75	1,143.19	927.75	1,237.00	93.81	7.58%
5011	Salary Expense-Full Time	7,953.57	4,076.98	8,277.30	11,036.40	6,959.42	63.06%
5012	Salary Expense-Part Time	2,301.98	1,253.77	2,002.77	2,670.36	1,416.59	53.05%
5013	Overtime Expense	0.00	0.00	0.00	0.00	0.00	0.00%
	Salary and Benefits Total	**16,242.18**	**7,355.47**	**15,537.31**	**20,716.42**	**13,360.95**	**64.49%**
5110	Custodial Supplies	0.00	269.38	0.00	0.00	-269.38	0.00%
5121	Equipment Services	657.54	521.28	588.00	784.00	262.72	33.51%
5130	Functional Supplies	0.00	234.17	0.00	0.00	-234.17	0.00%
5132	Government Fees & Permits	584.40	1,574.77	1,164.62	1,552.83	-21.94	-1.41%
5136	Playground Equipment	0.00	0.00	750.00	1,000.00	1,000.00	100.00%
5138	Irrigation Supplies	447.29	337.94	562.50	750.00	412.06	54.94%
5139	Small Tools	0.00	0.00	0.00	0.00	0.00	0.00%
5140	Landscape Supplies	503.23	63.04	1,500.00	2,000.00	1,936.96	96.85%
5142	Contract Service	13,535.44	17,617.33	18,788.82	25,051.76	7,434.43	29.68%
5151	Vandalism	0.00	0.00	0.00	0.00	0.00	0.00%
5152	Property Damage Repair	0.00	0.00	0.00	0.00	0.00	0.00%
5153	Deferred Maintenance <5000	0.00	0.00	2,250.00	3,000.00	3,000.00	100.00%
5220	Fuel Expense	966.56	681.72	675.00	900.00	218.28	24.25%
5241	Telephone Expense	0.00	0.00	150.00	200.00	200.00	100.00%
5242	Water Expense	5,600.37	3,174.47	4,350.00	5,800.00	2,625.53	45.27%
5244	Utility: Electric	1,086.23	697.10	750.00	1,000.00	302.90	30.29%
5260	Engineering Report Fees	1,929.97	2,616.38	1,961.25	2,615.00	-1.38	-0.05%
5265	Administrative Overhead	20,846.66	12,802.58	16,405.08	21,873.44	9,070.86	41.47%
	Services and Supplies Total	**46,157.69**	**40,590.16**	**49,895.27**	**66,527.03**	**25,936.87**	**38.99%**
5530	Land Improvements	0.00	0.00	0.00	0.00	0.00	0.00%
5540	Equipment & Vehicles	0.00	0.00	733.70	978.26	978.26	100.00%
5560	Deferred Maintenance >5000	0.00	0.00	0.00	0.00	0.00	0.00%
	Capital Expenditures Total	**0.00**	**0.00**	**733.70**	**978.26**	**978.26**	**100.00%**
	Expense Total	**62,399.87**	**47,945.63**	**66,166.30**	**88,221.71**	**40,276.08**	**45.65%**
	Net Change Total	**64,759.47**	**-13,608.50**	**-16,394.05**	**-21,858.71**	**-8,250.21**	**37.74%**
056	**Lake Forest Park (LLAD) Ending Balance**	**$262,185.37**	**$248,155.67**	**$165,003.22**	**$220,004.29**	**-$28,151.38**	**-12.80%**

Windsor Point Park (LLAD)



General Ledger
LLAD Budget vs. Actual

El Dorado Hills
COMMUNITY SERVICES DISTRICT

Account	Description	Prior Year Actual FY15	YTD Actual FY16	YTD Budget FY16	Annual Budget FY16	Variance	% Variance
057	**Windsor Point Park (LLAD)**						
	Fund Balance						
2800	Fund Balance	$22,876.71	$21,532.63	$6,859.50	$9,146.00	-$12,386.63	-135.43%
	Beginning Balance	**22,876.71**	**21,532.63**	**6,859.50**	**9,146.00**	**-12,386.63**	**-135.43%**
2810	Reserve for CIP	0.00	0.00	0.00	0.00	0.00	0.00%
2811	Deferred Maintenance Reserve	2,500.00	0.00	0.00	0.00	0.00	0.00%
2812	Operating Reserve	13,359.00	13,551.00	10,163.25	13,551.00	0.00	0.00%
2813	Equipment Reserve	1,134.00	2,134.00	1,600.50	2,134.00	0.00	0.00%
	Reserves Total	**16,993.00**	**15,685.00**	**11,763.75**	**15,685.00**	**0.00**	**0.00%**
	Revenue						
3100	Property Tax/Assessments	23,641.52	6,909.47	8,896.50	11,862.00	4,952.53	41.75%
3150	Interest	94.14	55.43	0.00	0.00	-55.43	0.00%
3300	Transfers In	3,181.00	0.00	2,419.50	3,226.00	3,226.00	100.00%
	Revenue Total	**26,916.66**	**6,964.90**	**11,316.00**	**15,088.00**	**8,123.10**	**53.84%**
	Expense						
4010	Payroll Tax Expense	235.38	242.79	292.59	390.12	147.33	37.77%
4120	Employee Benefits	357.04	0.00	781.22	1,041.63	1,041.63	100.00%
4130	PERS-Retirement	336.41	335.83	531.71	708.95	373.12	52.63%
4140	Life Insurance	0.00	0.00	0.00	0.00	0.00	0.00%
4150	Workers Compensation	404.76	429.94	348.89	465.18	35.24	7.58%
5011	Salary Expense-Full Time	2,091.69	2,619.35	3,251.45	4,335.27	1,715.92	39.58%
5012	Salary Expense-Part Time	482.78	390.82	565.68	754.24	363.42	48.18%
5013	Overtime Expense	0.00	0.00	0.00	0.00	0.00	0.00%
	Salary and Benefits Total	**3,908.06**	**4,018.73**	**5,771.54**	**7,695.39**	**3,676.66**	**47.78%**
5121	Equipment Services	230.91	308.25	225.00	300.00	-8.25	-2.75%
5130	Functional Supplies	0.00	0.00	0.00	0.00	0.00	0.00%
5132	Government Fees & Permits	138.00	547.53	407.24	542.99	-4.54	-0.84%
5138	Irrigation Supplies	46.12	122.50	150.00	200.00	77.50	38.75%
5139	Small Tools	0.00	0.00	0.00	0.00	0.00	0.00%
5140	Landscape Supplies	490.50	442.17	225.00	300.00	-142.17	-47.39%
5142	Contract Service	12,702.87	7,559.80	8,309.82	11,079.76	3,519.96	31.77%
5151	Vandalism	0.00	0.00	0.00	0.00	0.00	0.00%
5152	Property Damage Repair	0.00	0.00	0.00	0.00	0.00	0.00%
5153	Deferred Maintenance <5000	0.00	0.00	0.00	0.00	0.00	0.00%
5220	Fuel Expense	384.93	412.37	262.50	350.00	-62.37	-17.82%
5242	Water Expense	2,615.80	1,261.43	2,100.00	2,800.00	1,538.57	54.95%
5260	Engineering Report Fees	752.46	1,020.08	765.00	1,020.00	-0.08	-0.01%
5265	Administrative Overhead	8,246.13	8,724.30	5,250.19	7,000.25	-1,724.05	-24.63%
	Services and Supplies Total	**25,607.72**	**20,398.43**	**17,694.75**	**23,593.00**	**3,194.57**	**13.54%**
5530	Land Improvements	0.00	0.00	0.00	0.00	0.00	0.00%
5540	Equipment & Vehicles	0.00	0.00	733.70	978.26	978.26	100.00%
5560	Deferred Maintenance >5000	0.00	0.00	0.00	0.00	0.00	0.00%
	Capital Expenditures Total	**0.00**	**0.00**	**733.70**	**978.26**	**978.26**	**100.00%**
	Expense Total	**29,515.78**	**24,417.16**	**24,199.99**	**32,266.65**	**7,849.49**	**24.33%**
	Net Change Total	**-2,599.12**	**-17,452.26**	**-12,883.99**	**-17,178.65**	**273.61**	**-1.59%**
057	**Windsor Point Park (LLAD) Ending Balance**	**$37,270.59**	**$19,765.37**	**$5,739.26**	**$7,652.35**	**-$12,113.02**	**-158.29%**

The following LLAD reports do not contain FY2015-16 budget activity, therefore graphical images are unavailable.

General Ledger

LLAD Budget vs. Actual

El Dorado Hills
COMMUNITY SERVICES DISTRICT

Account	Description	Prior Year Actual FY15	YTD Actual FY16	YTD Budget FY16	Annual Budget FY16	Variance	% Variance
049	**Euer Ranch (LLAD)**						
	Fund Balance						
2800	Fund Balance	$1,801.37	$1,806.17	$0.00	$0.00	-$1,806.17	0.00%
	Beginning Balance	**1,801.37**	**1,806.17**	**0.00**	**0.00**	**-1,806.17**	**0.00%**
2810	Reserve for CIP	0.00	0.00	0.00	0.00	0.00	0.00%
2811	Deferred Maintenance Reserve	0.00	0.00	0.00	0.00	0.00	0.00%
2812	Operating Reserve	0.00	0.00	0.00	0.00	0.00	0.00%
2813	Equipment Reserve	0.00	0.00	0.00	0.00	0.00	0.00%
	Reserves Total	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
	Revenue						
3150	Interest	4.80	3.07	0.00	0.00	-3.07	0.00%
	Revenue Total	**4.80**	**3.07**	**0.00**	**0.00**	**-3.07**	**0.00%**
	Expense Total	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
	Net Change Total	**4.80**	**3.07**	**0.00**	**0.00**	**-3.07**	**0.00%**
049	**Euer Ranch (LLAD) Ending Balance**	**$1,806.17**	**$1,809.24**	**$0.00**	**$0.00**	**-$1,809.24**	**0.00%**

General Ledger

LLAD Budget vs. Actual

El Dorado Hills
COMMUNITY SERVICES DISTRICT

Account	Description	Prior Year Actual FY15	YTD Actual FY16	YTD Budget FY16	Annual Budget FY16	Variance	% Variance
051	**West Valley (Blackstone LLAD)**						
	Fund Balance						
2800	Fund Balance	$10,775.77	$10,804.52	$0.00	$0.00	-$10,804.52	0.00%
	Beginning Balance	**10,775.77**	**10,804.52**	**0.00**	**0.00**	**-10,804.52**	**0.00%**
2810	Reserve for CIP	0.00	0.00	0.00	0.00	0.00	0.00%
2811	Deferred Maintenance Reserve	0.00	0.00	0.00	0.00	0.00	0.00%
2812	Operating Reserve	0.00	0.00	0.00	0.00	0.00	0.00%
2813	Equipment Reserve	0.00	0.00	0.00	0.00	0.00	0.00%
	Reserves Total	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
	Revenue						
3150	Interest	28.75	18.34	0.00	0.00	-18.34	0.00%
	Revenue Total	**28.75**	**18.34**	**0.00**	**0.00**	**-18.34**	**0.00%**
	Expense Total	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
	Net Change Total	**28.75**	**18.34**	**0.00**	**0.00**	**-18.34**	**0.00%**
051	**West Valley (Blackstone LLAD) Ending Balance**	**$10,804.52**	**$10,822.86**	**$0.00**	**$0.00**	**-$10,822.86**	**0.00%**

General Ledger

LLAD Budget vs. Actual

El Dorado Hills
COMMUNITY SERVICES DISTRICT

Account	Description	Prior Year Actual FY15	YTD Actual FY16	YTD Budget FY16	Annual Budget FY16	Variance	% Variance
052	**Sierra View (Bell Ranch LLAD)**						
	Fund Balance						
2800	Fund Balance	$1,790.30	$1,795.08	$0.00	$0.00	-$1,795.08	0.00%
	Beginning Balance	**1,790.30**	**1,795.08**	**0.00**	**0.00**	**-1,795.08**	**0.00%**
2810	Reserve for CIP	0.00	0.00	0.00	0.00	0.00	0.00%
2811	Deferred Maintenance Reserve	0.00	0.00	0.00	0.00	0.00	0.00%
2812	Operating Reserve	0.00	0.00	0.00	0.00	0.00	0.00%
2813	Equipment Reserve	0.00	0.00	0.00	0.00	0.00	0.00%
	Reserves Total	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
	Revenue						
3150	Interest	4.78	3.05	0.00	0.00	-3.05	0.00%
	Revenue Total	**4.78**	**3.05**	**0.00**	**0.00**	**-3.05**	**0.00%**
	Expense Total	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
	Net Change Total	**4.78**	**3.05**	**0.00**	**0.00**	**-3.05**	**0.00%**
052	**Sierra View (Bell Ranch LLAD) Ending Balance**	**$1,795.08**	**$1,798.13**	**$0.00**	**$0.00**	**-$1,798.13**	**0.00%**

General Ledger

LLAD Budget vs. Actual

El Dorado Hills
COMMUNITY SERVICES DISTRICT

Account	Description	Prior Year Actual FY15	YTD Actual FY16	YTD Budget FY16	Annual Budget FY16	Variance	% Variance
053	**Bass Lake Hills (LLAD)**						
	Fund Balance						
2800	Fund Balance	$13,219.57	$13,254.86	$0.00	$0.00	-$13,254.86	0.00%
	Beginning Balance	**13,219.57**	**13,254.86**	**0.00**	**0.00**	**-13,254.86**	**0.00%**
2810	Reserve for CIP	0.00	0.00	0.00	0.00	0.00	0.00%
2811	Deferred Maintenance Reserve	0.00	0.00	0.00	0.00	0.00	0.00%
2812	Operating Reserve	0.00	0.00	0.00	0.00	0.00	0.00%
2813	Equipment Reserve	0.00	0.00	0.00	0.00	0.00	0.00%
	Reserves Total	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
	Revenue						
3150	Interest	35.29	22.51	0.00	0.00	-22.51	0.00%
	Revenue Total	**35.29**	**22.51**	**0.00**	**0.00**	**-22.51**	**0.00%**
	Expense Total	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
	Net Change Total	**35.29**	**22.51**	**0.00**	**0.00**	**-22.51**	**0.00%**
053	**Bass Lake Hills (LLAD) Ending Balance**	**$13,254.86**	**$13,277.37**	**$0.00**	**$0.00**	**-$13,277.37**	**0.00%**

General Ledger

LLAD Budget vs. Actual

El Dorado Hills
COMMUNITY SERVICES DISTRICT

Account	Description	Prior Year Actual FY15	YTD Actual FY16	YTD Budget FY16	Annual Budget FY16	Variance	% Variance
054	**Silver Dove (Hawkview LLAD)**						
	Fund Balance						
2800	Fund Balance	$2,045.60	$2,051.07	$0.00	$0.00	-$2,051.07	0.00%
	Beginning Balance	**2,045.60**	**2,051.07**	**0.00**	**0.00**	**-2,051.07**	**0.00%**
2810	Reserve for CIP	0.00	0.00	0.00	0.00	0.00	0.00%
2811	Deferred Maintenance Reserve	0.00	0.00	0.00	0.00	0.00	0.00%
2812	Operating Reserve	0.00	0.00	0.00	0.00	0.00	0.00%
2813	Equipment Reserve	0.00	0.00	0.00	0.00	0.00	0.00%
	Reserves Total	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
	Revenue						
3150	Interest	5.47	3.48	0.00	0.00	-3.48	0.00%
	Revenue Total	**5.47**	**3.48**	**0.00**	**0.00**	**-3.48**	**0.00%**
	Expense Total	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
	Net Change Total	**5.47**	**3.48**	**0.00**	**0.00**	**-3.48**	**0.00%**
054	**Silver Dove (Hawkview LLAD) Ending Balance**	**$2,051.07**	**$2,054.55**	**$0.00**	**$0.00**	**-$2,054.55**	**0.00%**

General Ledger

LLAD Budget vs. Actual

El Dorado Hills
COMMUNITY SERVICES DISTRICT

Account	Description	Prior Year Actual FY15	YTD Actual FY16	YTD Budget FY16	Annual Budget FY16	Variance	% Variance
055	**Lesarra (Shell LLAD)**						
	Fund Balance						
2800	Fund Balance	$6,675.16	$6,692.98	$0.00	$0.00	-$6,692.98	0.00%
	Beginning Balance	**6,675.16**	**6,692.98**	**0.00**	**0.00**	**-6,692.98**	**0.00%**
2810	Reserve for CIP	0.00	0.00	0.00	0.00	0.00	0.00%
2811	Deferred Maintenance Reserve	0.00	0.00	0.00	0.00	0.00	0.00%
2812	Operating Reserve	0.00	0.00	0.00	0.00	0.00	0.00%
2813	Equipment Reserve	0.00	0.00	0.00	0.00	0.00	0.00%
	Reserves Total	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
	Revenue						
3150	Interest	17.82	11.36	0.00	0.00	-11.36	0.00%
	Revenue Total	**17.82**	**11.36**	**0.00**	**0.00**	**-11.36**	**0.00%**
	Expense Total	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
	Net Change Total	**17.82**	**11.36**	**0.00**	**0.00**	**-11.36**	**0.00%**
055	**Lesarra (Shell LLAD) Ending Balance**	**$6,692.98**	**$6,704.34**	**$0.00**	**$0.00**	**-$6,704.34**	**0.00%**

General Ledger
LLAD Budget vs. Actual

El Dorado Hills
COMMUNITY SERVICES DISTRICT

Account	Description	Prior Year Actual FY15	YTD Actual FY16	YTD Budget FY16	Annual Budget FY16	Variance	% Variance
058	**Carson Creek (LLAD)**						
	Fund Balance						
2800	Fund Balance	$0.00	$0.00	$0.00	$0.00	$0.00	0.00%
	Beginning Balance	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
2810	Reserve for CIP	0.00	0.00	0.00	0.00	0.00	0.00%
2811	Deferred Maintenance Reserve	0.00	0.00	0.00	0.00	0.00	0.00%
2812	Operating Reserve	0.00	0.00	0.00	0.00	0.00	0.00%
2813	Equipment Reserve	0.00	0.00	0.00	0.00	0.00	0.00%
	Reserves Total	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
	Revenue						
3100	Property Tax/Assessments	0.00	3,309.24	2,984.25	3,979.00	669.76	16.83%
3150	Interest	0.00	2.17	0.00	0.00	-2.17	0.00%
3300	Transfers In	0.00	0.00	795.00	1,060.00	1,060.00	100.00%
	Revenue Total	**0.00**	**3,311.41**	**3,779.25**	**5,039.00**	**1,727.59**	**34.28%**
	Expense						
4010	Payroll Tax Expense	0.00	0.00	0.00	0.00	0.00	0.00%
4120	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00%
4130	PERS-Retirement	0.00	0.00	0.00	0.00	0.00	0.00%
4140	Life Insurance	0.00	0.00	0.00	0.00	0.00	0.00%
4150	Workers Compensation	0.00	0.00	0.00	0.00	0.00	0.00%
5011	Salary Expense-Full Time	0.00	0.00	3,750.00	5,000.00	5,000.00	100.00%
5012	Salary Expense-Part Time	0.00	0.00	0.00	0.00	0.00	0.00%
5013	Overtime Expense	0.00	0.00	0.00	0.00	0.00	0.00%
	Salary and Benefits Total	**0.00**	**0.00**	**3,750.00**	**5,000.00**	**5,000.00**	**100.00%**
5121	Equipment Services	0.00	0.00	0.00	0.00	0.00	0.00%
5130	Functional Supplies	0.00	0.00	0.00	0.00	0.00	0.00%
5132	Government Fees & Permits	0.00	303.00	29.25	39.00	-264.00	-676.92%
5138	Irrigation Supplies	0.00	0.00	0.00	0.00	0.00	0.00%
5139	Small Tools	0.00	0.00	0.00	0.00	0.00	0.00%
5140	Landscape Supplies	0.00	0.00	0.00	0.00	0.00	0.00%
5142	Contract Service	0.00	0.00	0.00	0.00	0.00	0.00%
5151	Vandalism	0.00	0.00	0.00	0.00	0.00	0.00%
5152	Property Damage Repair	0.00	0.00	0.00	0.00	0.00	0.00%
5153	Deferred Maintenance <5000	0.00	0.00	0.00	0.00	0.00	0.00%
5220	Fuel Expense	0.00	0.00	0.00	0.00	0.00	0.00%
5241	Telephone Expense	0.00	0.00	0.00	0.00	0.00	0.00%
5242	Water Expense	0.00	0.00	0.00	0.00	0.00	0.00%
5244	Utility: Electric	0.00	0.00	0.00	0.00	0.00	0.00%
5260	Engineering Report Fees	0.00	0.00	0.00	0.00	0.00	0.00%
5265	Administrative Overhead	0.00	0.00	0.00	0.00	0.00	0.00%
	Services and Supplies Total	**0.00**	**303.00**	**29.25**	**39.00**	**-264.00**	**-676.92%**
5530	Land Improvements	0.00	0.00	0.00	0.00	0.00	0.00%
5540	Equipment & Vehicles	0.00	0.00	0.00	0.00	0.00	0.00%
5560	Deferred Maintenance >5000	0.00	0.00	0.00	0.00	0.00	0.00%
	Capital Expenditures Total	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**
	Expense Total	**0.00**	**303.00**	**3,779.25**	**5,039.00**	**4,736.00**	**93.99%**
	Net Change Total	**0.00**	**3,008.41**	**0.00**	**0.00**	**-3,008.41**	**0.00%**
058	**Carson Creek (LLAD) Ending Balance**	**$0.00**	**$3,008.41**	**$0.00**	**$0.00**	**-$3,008.41**	**0.00%**

El Dorado Hills
COMMUNITY SERVICES DISTRICT

TREASURY REPORT
MARCH 31, 2016

BOARD OF DIRECTORS

TERRY CRUMPLEY – PRESIDENT

ALLAN PRIEST – VICE PRESIDENT

WAYNE LOWERY – DIRECTOR

NOELLE MATTOCK – DIRECTOR

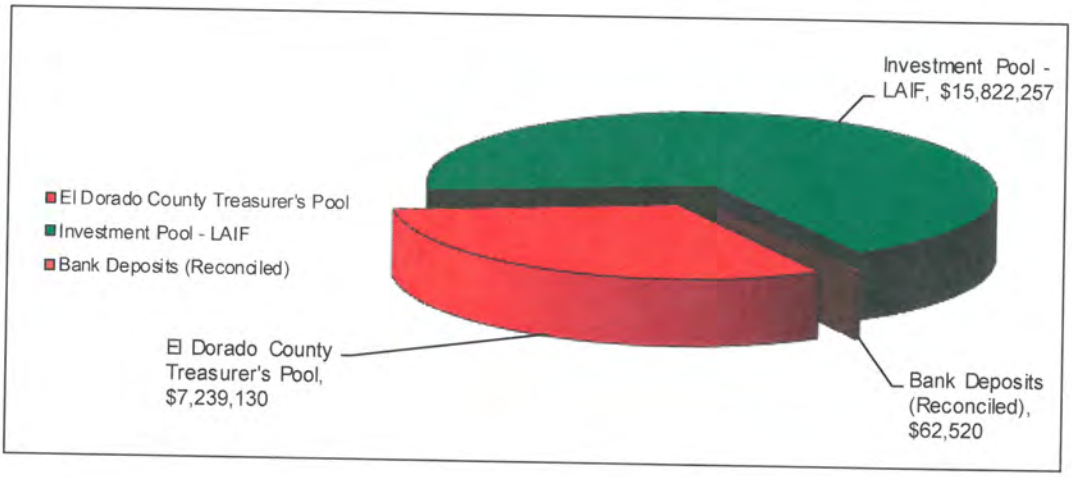
BILL VANDEGRIFT – DIRECTOR

GENERAL MANAGER, BRENT DENNIS

#7

EL DORADO HILLS COMMUNITY SERVICES DISTRICT
TREASURY REPORT

INVESTMENTS BY TYPE
FOR PERIOD ENDED MARCH 31, 2016



EL DORADO HILLS COMMUNITY SERVICES DISTRICT
TREASURY REPORT

SUMMARY
FOR THE PERIOD ENDING MARCH 31, 2016

GENERAL PORTFOLIO	BOOK VALUE	MARKET VALUE	AVERAGE MATURITY
EL DORADO COUNTY TREASURER	$ 7,239,130	$ 7,565,634	
INVESTMENT POOL - LAIF	15,822,257	15,825,754	
BANK DEPOSITS (Reconciled Balance)	62,520	62,520	
TOTAL GENERAL PORTFOLIO	$ 23,123,906	$ 23,453,908	2 DAYS

1. I hereby certify that the investments are in compliance with the investment policy adopted by the governing board.
2. The District has the ability to meet its budgeted expenditures for the next six months.
3. The market values for funds held in checking accounts and money market funds does not change.
4. The book value for County Pool is the withdrawal value provided by the County Treasurer.
5. The market value of funds held by the County Treasurer equates to the District's pro-rata share of the market value of the entire County investment pool.
6. The fiscal agent provided the market values for investments held in their accounts.
7. The checking accounts include checking and certificates of deposit accounts held in the name of the District.
8. This report meets the requirements of Government Code Section 53646.

Brent Dennis
General Manager

EL DORADO HILLS COMMUNITY SERVICES DISTRICT
TREASURY REPORT

FUNDS IN COUNTY TREASURY
FOR THE PERIOD ENDING MARCH 31, 2016

Fund	Fund Number	Account Number	Interest Earned	Fund Total
General Fund	001	1,060	211	346,894
CC&R's	011	1,060	17	8,478
Impact Fees	018	1,060	6,789	6,820,953
Stonegate	020	1,060	1	1,046
Green Valley	021	1,060	1	1,433
Promontory	022	1,060	6	8,868
Oakridge	023	1,060	1	1,371
Oaktree	024	1,060	1	1,022
Crescent	026	1,060	1	1,409
La Cresta	027	1,060	1	978
Lake Forest	030	1,060	1	1,008
Marina Village	031	1,060	1	571
Francisco Oaks	032	1,060	1	1,484
Highland Hills 3	035	1,060	1	1,488
Hollow Oaks	037	1,060	1	1,282
Wild Oaks Park	038	1,060	2	2,696
Silva Valley	039	1,060	3	5,127
Bass Lake A	040	1,060	1	1,741
Roadways	041	1,060	2	3,429
Highland Hills 1,2,4	042	1,060	1	951
Creekside Greens	043	1,060	10	11,645
Bass Lake B	045	1,060	1	1,343
Highland View	047	1,060	2	3,461
EDH Blvd.	048	1,060	1	1,007
Valley View	050	1,060	-	(124)
Lake Forest	056	1,060	2	3,615
Windsor Point Park	057	1,060	1	1,154
Carson Creek	058	1,060	1	502
Debt Service - WO	061	1,060	3	4,297
Total Funds in County Investment Pool			$ 7,065	$ 7,239,130

		(Note 1) Market Value Share
		7,565,634

Annualized Yield for Quarter Ended	**12/31/2015**	**0.55%**
Annualized Yield for Quarter Ended	**3/31/2016**	**0.58%**

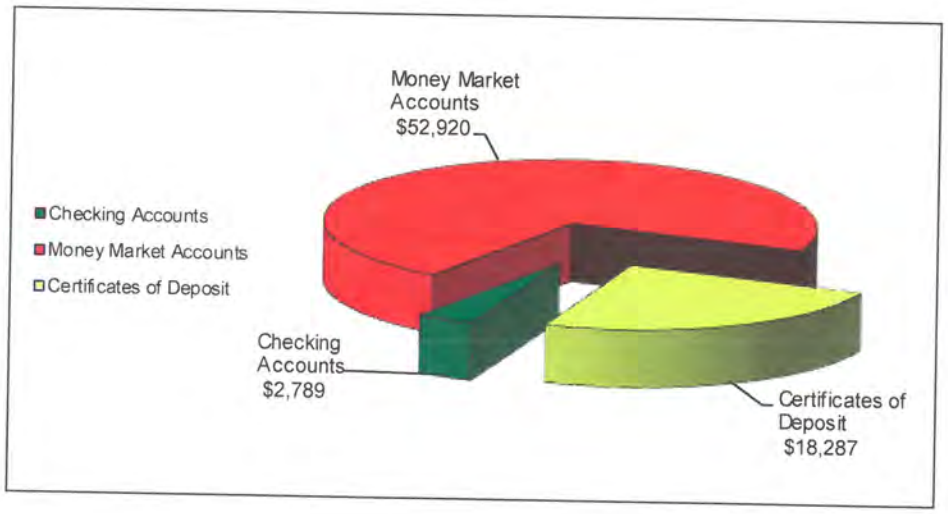
Note 1: Market value share equates to the District's pro-rata share of the market value of the entire County Pool.

EL DORADO HILLS COMMUNITY SERVICES DISTRICT
TREASURY REPORT

FUNDS WITH BANK INSTITUTIONS
FOR THE PERIOD ENDING MARCH 31, 2016

Institution	Account Name	Interest Earned	Reconciled Balance	Bank Balance	Interest Rate	Maturity Date
Umpqua Bank	El Dorado Hills CSD - Petty Cash					
	Public Checking Account	$ 0	$ 2,789	$ 2,789	N/A	N/A
Umpqua Bank	El Dorado Hills CSD - Operating					
	Public Money Market Account	0	41,444	52,920	N/A	N/A
Umpqua Bank	El Dorado Hills CSD - Petty Cash					
	TCD Public Certificate	6	18,287	18,287	0.15%	7/25/2016
	Total All Banking Institutions	$ 6	$ 62,520	$ 73,997		

BANK ACCOUNTS BY TYPE
(BANK BALANCES)
FOR THE PERIOD ENDED MARCH 31, 2016



EL DORADO HILLS COMMUNITY SERVICES DISTRICT
TREASURY REPORT
FUNDS IN INVESTMENT POOL (LAIF)
FOR THE PERIOD ENDING MARCH 31, 2016

Fund Name - LAIF Investment	Interest Earned	Book Value	Market Value
General Fund	$ 8,393	$ 10,267,419	$ 10,269,688
Compliance/Design Review	102	182,667	182,707
In-Lieu Fees	67	73,809	73,825
Donations	43	53,097	53,108
Impact Fees	64	74,838	74,855
Oak Tree Preservation	1	1,524	1,524
Stonegate	89	100,624	100,646
Green Valley	19	27,068	27,074
Promontory	576	619,098	619,235
Oakridge	13	21,227	21,232
Oaktree	44	52,183	52,195
Crescent	39	55,566	55,579
La Cresta	31	46,473	46,483
Lake Forest	42	44,914	44,924
Marina Village	10	9,686	9,688
Francisco Oaks	89	115,824	115,850
Highland Hills 3	50	69,012	69,028
Hollow Oaks	76	90,944	90,964
Wild Oaks Park	172	205,088	205,134
Silva Valley	242	321,373	321,444
Bass Lake A	29	45,018	45,028
Roadways	854	955,096	955,307
Highland Hills 1,2,4	70	79,569	79,586
Creekside Greens	252	300,188	300,255
Bass Lake B	74	80,760	80,778
Highland View	66	105,983	106,006
EDH Blvd.	208	268,693	268,753
Euer Ranch	2	1,809	1,810
Valley View	98	86,328	86,347
West Valley	10	10,823	10,825
Sierra View Manor	2	1,798	1,799
Bass Lake Hills Specific Plan	12	13,277	13,280
Silver Dove Heights	2	2,055	2,055
Lesarra	6	6,704	6,706
Lake Forest	228	273,917	273,977
Windsor Point Park	25	24,133	24,138
Carson Creek	1	5,013	5,014
Debt Service - Wild Oaks Park	10	62,797	62,811
Valley View Sports Park - Construction Fund	662	730,213	730,375
Parks Building Renovation - Construction Fund	47	48,690	48,701
Veteran's Memorial - Construction Fund	2	1,903	1,903
Oak Knoll Park Improvements - Construction Fund	73	80,181	80,199
Reid White Jr. Memorial Ponds - Construction Fund	13	5,340	5,341
Community Park Corner Signs - Construction Fund	91	100,193	100,215
North Commercial Improvements - Construction Fund	76	75,095	75,112
Pavilion Office/Restroom/Kitchen - Construction Fund	80	24,247	24,253
Total	$ 13,153	$ 15,822,257	$ 15,825,754

Note 1: Book value for the LAIF Pool is the contractual withdrawal amount.
Note 2: Market value share for LAIF equates to the District's pro-rata share of the market value of the entire LAIF Pool.
Note 3: Effective Yield (LAIF) for the quarter ending March 31, 2016 was .47%

El Dorado Hills Community Services District

Board of Directors Packet Item #8:

Park and Recreation Facilities Master Plan is available for inspection at the Public Counter

EL DORADO HILLS
COMMUNITY SERVICES DISTRICT

El Dorado Hills
COMMUNITY SERVICES DISTRICT

AGENDA REPORT

To:	Board of Directors
From:	Brent Dennis, General Manager for BD.
Prepared By:	Kevin A. Loewen, Parks and Planning Director
Meeting Date:	June 2, 2016
Report Date:	June 9, 2016
Subject:	**Park and Recreation Facilities Master Plan**

Recommended Action: Adopt 2016 Park and Recreation Facilities Master Plan and Approve Resolution 2016-07.

Background: The El Dorado Hills Community Services District (District) last updated its Park and Recreation Facilities Master Plan in 2007. The District and consultant, Moore, Iacofano and Goltsman, Inc. (MIG) began an update process in January 2015 by initiating a park and facilities needs assessment. A variety of community engagement activities were conducted, which elicited important and useful information from over 1,000 community members. This update identified changing demographics, community interests, and updated or reaffirmed recommendations for the growth of the District's park and recreation facilities.

Issue: While the Master Plan provides a guide for growth and improvements it does not commit the District to constructing any of the facilities. As improvements are planned for design and construction those projects will receive the necessary financial, operational, and environmental analyses.

Discussion: A Master Plan Ad Hoc Committee was formed to guide this update process. The Ad Hoc included the consultants, MIG, District Board Directors, Wayne Lowery and Allan Priest, District General Manager Brent Dennis, and District Department Directors, Kevin A. Loewen, Jill Ritzman, and Katrina Jackson. The full Board of Directors was included in several community engagement activities, was apprised of progress milestones, and solicited for input on draft versions of the Master Plan. The 2007 Master Plan included an environmental impact consideration and negative declaration. The current Master Plan is found to be exempt from the California Environmental Quality Act. At this time the Master Plan has reached the point in which

approval and adoption is warranted.

Fiscal Impact: While the Master Plan identifies over $150 million in improvements at build out of El Dorado Hills, there is no obligation to construct any of the improvements, and as such there is no immediate fiscal impact.

Attachments:

A. Resolution 2016-07 Approving the 2016 El Dorado Hills Community Services District Park and Recreation Facilities Master Plan and Finding it Exempt from the California Environmental Quality Act (CEQA).

B. El Dorado Hills Community Services District Park & Recreation Facilities Master Plan (available at front office).

RESOLUTION NO. 2016-07
OF THE BOARD OF DIRECTORS
OF THE EL DORADO HILLS COMMUNITY SERVICES DISTRICT
June 9, 2016

APPROVING THE 2016 EL DORADO HILLS COMMUNITY SERVICES DISTRICT PARK AND RECREATION FACILITIES MASTER PLAN AND FINDING IT EXEMPT FROM THE CALIFORNIA ENVIRONMENTAL QUALITY ACT ("CEQA")

WHEREAS, under California Government Code §61000 the El Dorado Hills Community Services District is the agency of record for providing park and recreation services to the community of El Dorado Hills; and

WHEREAS, the quality of life in El Dorado Hills is significantly enhanced by the availability of parks, community recreation facilities, open space, bikeways, trails, nature areas, recreation programs, and special events; and

WHEREAS, El Dorado Hills Community Services District policy states that the El Dorado Hills Community Services District Park and Recreation Facilities Master Plan should be periodically reviewed and updated; and

WHEREAS, the last Park and Recreation Facilities Master Plan for El Dorado Hills Community Services District was adopted in 2007; and

WHEREAS, the 2016 Park and Recreation Facilities Master Plan Update ("2016 Update") provides the same 5 acres of park land per 1,000 residents level of service as the 2007 Park and Recreation Facilities Master Plan;

WHEREAS, the purpose of the 2016 update is to provide a revised assessment of El Dorado Hills Community Services District's parks and recreation system, outlining new and reaffirmed recommendations and implementation guidance based on input from the community and District Staff; and

WHEREAS, the 2016 Update is a planning document and does not commit the District to constructing any of the facilities described in the 2016 Update and further environmental review as necessary will be conducted prior to the commencement of the construction of any of the facilities; and

WHEREAS, the environmental considerations of the provision of park and recreation services to the community were studied in the negative declaration prepared for the 2007 Master Plan.

NOW, THEREFORE, IT IS HEREBY RESOLVED that the Board hereby:

1. Finds the 2016 Update exempt from the California Environmental Quality Act (Pub. Resources Code, sect. 21000 et seq., "CEQA") pursuant to CEQA Guidelines section 15262 because the Update only involves feasibility and planning studies for possible future actions that the Board has not approved, adopted, or funded and the environmental considerations of providing the park and recreation services were studied in the 2006 Negative Declaration prepared for the 2007 Master Plan. Further, the 2016 Update will have no legally binding effect on later activities.

2. Approves the 2016 El Dorado Hills Community Services District Park and Recreation Facilities Master Plan Update.

PASSED AND ADOPTED this 9th day of June 2016, by the following vote:

AYES:

NOES:

ABSENT:

Terry Crumpley
President, Board of Directors

ATTEST:

Brent Dennis, General Manager
Secretary to the Board of Directors

EL DORADO HILLS
COMMUNITY SERVICES DISTRICT

El Dorado Hills
COMMUNITY SERVICES DISTRICT

AGENDA REPORT

To:	Board of Directors
From:	Brent Dennis, General Manager
Prepared By:	Katrina L. Jackson, Administration and Finance Director
Meeting Date:	June 9, 2016
Report Date:	May 26, 2016
Subject:	**Waste Connections dba El Dorado Disposal Services Performance Standards and Measures; Hauling Rate Increase; and Reinstatement Fee**

Recommended Action: Review and Approve El Dorado Disposal Services performance standards and measures, Approve Resolution 2016-08 approving 1.2% hauling rate increase.

Background: El Dorado Disposal Services has a menu of performance areas that they are required to measure and report on to the Board of Directors. These performance metrics are measured, compiled, and reported by El Dorado Disposal Services. The Franchise Committee agreed contract oversight should be enhanced to help create a better partnership and ensure community needs and District expectations are met. El Dorado Disposal Services is supportive of increased District involvement and are open to any suggestions on improving communication and service delivery. They provided a thorough presentation for the Franchise Committee and walked the committee through each performance standard and explained how it was measured (presentation attached).

Discussion: El Dorado Disposal Services has requested a hauling rate increase of 1.2% (Consumer Price Index [CPI] adjustment), as stipulated under Section 20.C of the Collection Franchise Agreement (pages 25-28). This increase is contingent upon satisfactory performance criteria and measures.

After review and discussion, the Franchise Committee and staff determined the performance standards and measures to be overall satisfactory, therefore a 1.2% CPI adjustment is warranted.

Attachments:

A. El Dorado Disposal Service Rate Increase Request Letter

B. El Dorado Disposal Service Contract Exhibit D: Performance Criteria

C. El Dorado Disposal Service Presentation

D. El Dorado Disposal Service Education Materials

E. Resolution 2016-08 approving 1.2% hauling rate increase

WASTE CONNECTIONS INC.
Connect with the Future

El Dorado Disposal Service
P.O. Box 1270
Diamond Springs, CA 95619
(530) 626-4141

Brent Dennis
El Dorado Hills CSD
1021 Harvard Way
El Dorado Hills, CA 95762
June 2, 2016

Dear Brent,

El Dorado Disposal Service (EDDS) is formally requesting a rate adjustment to its hauling rates. Pursuant to Section 20.C of the Collection Franchise Agreement (as such has been amended by that certain First Amendment to Collection Franchise Agreement dated November 29, 2010) (the Agreement), we are formally requesting the CSD implement the automatic CPI adjustment for our hauling rates as provided for in Section 20.C of the Agreement. We have attached the CPI calculator as the reference. As you will see, the increase in the Consumer Price Index N All Items N for the State of California for the past year was 1.5 %. Accordingly, we would be entitled to a 1.5 % rate increase effective as of July 1, 2016. However, we missed on our call time performance standard, cutting our request by 0.3 of the potential rate increase in accordance with the Agreement. Consequently, our requested rate change effective July 1, 2016 is 1.2%.

A performance standards review was completed in conjunction with the CSD to ensure that all other standards were met in accordance with Exhibit D prior to the Hearing.

We appreciate your co-operation and your partnership. If you have any questions or need further information, please feel free to contact me at 530 295-2816.

Sincerely,

Susan VanDelinder
Division Vice President
El Dorado Disposal

Cc: Jeff England

EXHIBIT D
PERFORMANCE CRITERIA

Grantee and the District have established the following performance criteria pursuant to Section 20(C) of the Agreement to determine whether Grantee is entitled to the full CPI adjustment provided in Section 20(C) in the case of an increase in the CPI; Grantee shall always be subject to one hundred percent (100%) of any decrease in the CPI regardless of whether Grantee has satisfied the performance criteria. Each of these criteria shall be weighted at twenty percent (20%) of one hundred percent (100%) percent of the CPI. Thus, if Grantee satisfies each of the performance criteria at the one hundred percent (100%) level, it shall be entitled to one hundred percent (100%) of the CPI adjustment in the case of an increase in the CPI; if it satisfies four (4) of the five (5) criteria at the one hundred percent (100%) level and one (1) at the zero percent (0%) level, it shall be entitled to only eighty percent (80%) of the CPI adjustment. All of the criteria shall be prorated, as provided below.

1. The missed pick-up rate for residential customers shall not exceed .005%, or five (5) per one thousand (1,000) customers, on average per collection day for the most recently completed Operating Year prior to the effective date of the CPI increase (late pick-ups shall not be considered missed pick-ups for this purpose). If this performance criterion is not satisfied, the twenty percent (20%) component of the CPI increase attributable to this component shall be reduced by one percentage point (1%) for each customer in excess of five (5) that the average missed pick-up rate exceeds 5/1000 percent (.005%) on average per collection day for the relevant Operating Year. For example, if the average missed pick-up rate is 7/1000 percent (.007%), the CPI adjustment shall be reduced by two percentage points (2%); in no event shall the CPI adjustment be reduced by more than twenty percentage points (20%) for failure to satisfy this criterion.

2. Grantee shall answer customer calls within an average of seventy five (75) seconds, as measured by Grantee's phone system and reported to the District, during the most recently completed Operating Year prior to the effective date of the CPI increase. If this performance criterion is not satisfied, the twenty percent (20%) component of the CPI increase attributable to this component shall be reduced by one percentage point (1%) for each second in excess of seventy-five (75) for the average time to answer customer calls. For example, if the average time to answer customer calls for the Operating Year preceding the effective date of a CPI adjustment is eighty (80) seconds, the CPI adjustment shall be reduced by five percentage points (5%); in no event shall the CPI adjustment be reduced by more than twenty percentage points (20%) for failure to satisfy this criterion.

3. Grantee shall on average correct 99.95% (995 out of each 1,000 customers) customer complaints for each Operating Year preceding the effective date of the price CPI adjustment within the time specified in Section 20(C) of the Agreement, but only in so far as such complaints are capable of being corrected within such time period. If this performance criterion is not satisfied, the twenty percent (20%) component of the CPI adjustment attributable to this component shall be reduced by one percentage point (1%) for each customer in excess of five (5) that the average time to correct customer complaints exceeds the time specified in Section 20(C) of the Agreement. For example,

if for any Operating Year the average number of customers whose complaints are not corrected within the time period specified in Section 20(C) of the Agreement is ten (10) per one thousand (1,000) customers, the CPI adjustment shall be reduced by five percentage points (5%); in no event shall the CPI adjustment be reduced by more than twenty percentage points (20%) for failure to satisfy this criterion.

4. Grantee shall on average correct 99.95% (995 out of 1,000) complaints for litter attributable to Grantee within forty-eight (48) hours after receipt for each Operating Year. If this performance criterion is not satisfied, the twenty percent (20%) component of the CPI adjustment attributable to this component shall be reduced by one percentage point (1%) for each occasion in excess of an average of five (5) per one thousand (1,000) that the time to correct complaints for litter attributable to Grantee during the relevant Operating Year exceeds forty-eight (48) hours. For example, if for any Operating Year the average number of complaints for litter that are not corrected within forty-eight 48 hours is ten (10) per one thousand (1,000) customers, the CPI adjustment shall be reduced by five percentage points (5%); in no event shall the CPI adjustment be reduced by more than twenty percentage points (20%) for failure to satisfy this criterion.

5. All reports required to be filed by Grantee with the District pursuant to Section 17 of the Agreement shall be timely filed within the periods specified in that Section; provided, however, that up to three (3) reports per Operating Year may be filed late without a reduction in the CPI adjustment. For each occasion in excess of three (3) in the Operating Year preceding the effective date of the CPI increase that one of the reports required by Section 17 is filed late, the twenty percent (20%) component of the CPI adjustment attributable to this component shall be reduced by four percentage points (4%). For example, if for any Operating Year, five (5) reports required by Section 17 are not filed within the time specified in Section 17, the next succeeding CPI adjustment shall be reduced by eight percentage points (8%); in no event shall the CPI adjustment be reduced by more than twenty percentage points (20%) for failure to satisfy this criterion.

El Dorado Hills Annual Review 2015

El Dorado Hills
COMMUNITY SERVICES DISTRICT

WASTE CONNECTIONS INC.

El Dorado Hills Community Service District and El Dorado Disposal – A Community Partnership

June 2016

2015 In Review – Customer Review

- El Dorado Disposal services 12,894 residential customers in El Dorado Hills
- 12,858 of those customers recycle, with 14,429 recycle carts on route
- 12,249 customers have green waste service, with 14,553 yard waste carts on route
- Customers receive annual MRF and curbside bulky vouchers.
- All new customers receive a Welcome Packet including annual vouchers and a collection calendar
- Outreach messaging about recycling/events on statements

El Dorado Hills CSD
Residential Programs 2015

- **Community Clean-ups in coordination with the CSD, retrieved 52 tons of trash, 5 tons of green waste, 12 tons of recycling, 7 tons of metal and Snowline Hospice collected 10 tons of e-waste, clothing and household items**
- **910 Bulky Item Pickups were performed**
- **Christmas tree chipping program**
- **Green Waste residential over-flow at recycling center located on Latrobe Road. Service 3-30 yard boxes Monday, Wednesday & Friday**
- **156 battery jugs picked up curbside, 107 used oil jugs collected**
- **Buy Back Center stays busy providing recycle rebates and now takes alkaline batteries, fluorescent tubes, bulbs and E-waste**
- **Call Blast and email is used to relay important information to customers**
- **Participated in 23 community outreach programs county wide, school visits and tours. Participated in EDH Summer Concert Series, Ag Day, Kids Expo, Home & Garden Show, 4-H Auction, Run for the Hills**

2015 Commercial Customer Review

- El Dorado Disposal services 136 commercial customers in El Dorado Hills CSD
- Regarding AB341, 1 customer still needs to comply. Full time sustainability coordinator will continue to work individually with that customer
- Each commercial customer meeting the AB 341 criteria and multi family complex is visited and a program is designed specifically to meet their needs
- Outreach messaging is also placed on statements to reach out to commercial customers
- Welcome Packet is sent to each new commercial customer which includes recycling information

How Did We Perform in 2015?

Performance Measurement Standards
2014 El Dorado Disposal Service
El Dorado Hills

Performance Measure	Measured By (System of Record)	Result
Missed Pickup The missed pickup rate for Residential customers shall not Exceed .005, or five (5) per One thousand (1,000) customers	Route Manager	256 missed pickups or 0.0004
Call Answer Rate Customer calls shall be answered within an average of 75 seconds	NEC Phone System	Average 106 seconds 17,183 calls received
Customer Complaints Contractor shall on average Correct 99.95% customer complaints for each operating year	Logged into Excel	Nine total complaints One compliment
Litter Complaint Contractor shall on average Correct 99.95% complaints for litter attributive to Contractor within 48 hours	Logged into Excel	One litter complaints corrected next day
Reporting All reports required to be filed by Contractor within the specified time. Specifically refers to Franchise Fee Reporting and Diversion Reporting	Waste Works Route Manager	Zero late reports

How Did We Perform in 2015 (cont'd)?

Performance Measure	Measured By (System of Record)	Result
Residential Outreach **6 bi-monthly updates for the website** **3 billing inserts, New Resident Packet**	Statement notices, Newsletters Website content, Welcome Packet (hard copy of all material), Large Venue Outreach	Exceeded standard
Commercial Outreach **9 commercial businesses/qtr, printed outreach mat'l,** **3 billing inserts**	Commercial Tracker in Excel tracks touches, Route Manager tracking, (hard copy of all mat'l), new commercial account packet, pilot commercial food waste program	Exceeded standard

How Did We Perform in 2015 (cont'd)?

Information Included On Billing Statements

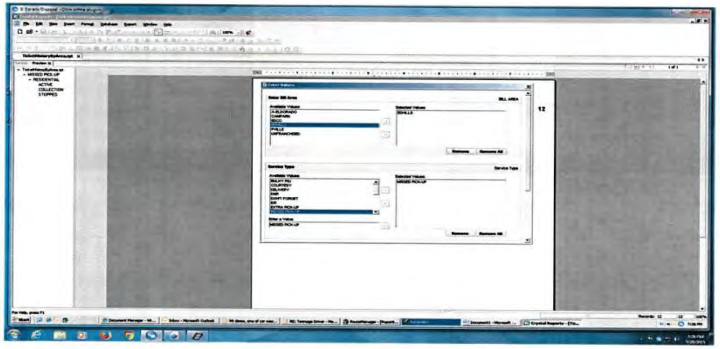
- EDH community Spring and fall Clean Ups (2)
- AB341 information – The State Commercial Recycling Mandate
- Going green is now easier - going paperless
- Information regarding large item pickup – how to

Performance Standard Backup

The Route Management System Records all work orders for the following:

- Missed Pick Up
- Bulky Item Pick Up
- Oil Pick Up
- Battery Container Pick Up

Reports may be run based on a time frame



Performance Standard Backup

MIS ACD PHONE SYSTEM

- The MIS Phone System is a third party software system that reports all incoming phone calls to Customer Service
- Calls from El Dorado Hills are determined by the option the customer choses when listening to the prompts
- All calls are date and time stamped at the time they enter the phone system

- Calls are reported on a monthly basis 8:00 a.m. – 5:00 p.m. (Example is Summary Jan 2014)

Group	Calls Offered	Calls Answered	Calls Abandoned	Avg Call Length	Avg Wait Time
1 - El Dorado Hills	1361	1333	24	3:09	0:22

- Calls are recorded through an additional third party software, Cash Call, this is done for quality control monitoring.

Performance Standard Backup

El Dorado Hills Complaint Log 2014

Date of Complaint	Customer Name	Account Number	Address	Issue	Resolution	Date Resolved
1/27/2014	[redacted]	[redacted]	[redacted] George Way	Chris called and said that every week when the trash driver comes through his neighborhood there are trash cans laying on their sides and trash all over the ground and that the driver doesn't get out and pick up any over the carts that he knocks over he just leaves them there and any trash that spills out he didn't pick any of that up either. He said that he sees the trash driver do this every week that he is there because he is walking his dog out there. He was a bit disappointed that the driver doesn't care about the impression he is making.	Route Supervisor drove the neighborhood and followed the driver to observe service. The supervisor did not observe inappropriate behavior. The driver was spoken to about making sure the cans are upright and all trash has been picked up.	1/28/2014

Performance Standard Backup

5

Acceptable Recycle Items

- Newspaper Including:
  - Inserts, Coupons, Advertisements
- Corrugated Cardboard
- Mixed Paper Including:
  - Colored Paper & Construction Paper
- Paper bags
- Paper board
- Office Paper Including:
  - Computer paper, Junk mail, Envelopes, Legal Pad
- Magazines & catalogs
- Phone Books
- Clear, colored Glass Bottles, Jugs & Beverage Containers
- Aluminum Cans & Tin Foil
- Steel, Tin & Bi-metal
- Clear, colored plastic bottles & beverage containers
- Paper Shipping and Packing material
- Plastic utensils
- Styrofoam (Must be bagged)
- Plastic bags (Must be Bagged)

Unacceptable Recycle Items

- Yardwaste
- Mattresses
- Window/ auto glass
- Food Waste
- Construction
- Car parts
- Appliances
- Water hoses
- Bubble wrap
- Textiles
- Carpet
- Hazardous Waste
- Tires
- Electronic waste

*Many of these items are recycled using a different method. Please contact our office for more information

Unacceptable Trash Items

- Dead Animals
- Construction Debris
  - Wood, Concrete, Sheet rock, Insulation
- Dirt / Rocks / Tree Stumps
- Christmas Trees
- Hot Ashes
- Liquids
- Hazardous Waste
  - Oil
  - Florescent Light Bulbs
  - Gas
  - Chemicals
  - Sharps
- Electronic waste

El Dorado Disposal

Commercial Guidelines

580 Truck St
Placerville, Ca 95667
PO Box 1270
Diamond Springs, Ca 95619

Customer Service:
Phone: 530-626-4141
916-985-1162
Hours: 8:00am – 5:00pm
www.eldoradodisposal.com
Email:
OLPElDoradoDisposal@WasteConnections.com

Performance Standard Backup

Pg. 11

Rate Change Proposal

Residential Rates	2015	2016
Service Level		
35-gal	$24.97	$25.27
64-gal	$26.77	$27.09
96-gal	$36.87	$37.31
64-gal senior	$23.72	$24.01
96-gal senior	$32.81	$33.21

- Senior rates for 35 gallon service will not change. They will remain at $20.63 per month, which will result in a savings to the customer of over $60 during the last five years. (Senior defined as 65 and older)

New Programs Implemented in 2015

- Interactive Web Site Re-design
- Textile Recycling at the Buy Back Centers and at the MRF
- New truck wraps –including outreach for Community Events
- Commercial Food Waste Pilot Program – Nugget on board
- Neighborhood Watch – Drivers trained to watch for unusual activity and have a protocol for alerting the Sheriff's Department
- Seasonal curbside green waste pickups twice a year
- Multi family vouchers for bulky items
- Sustainability coordinator to ensure outreach to commercial businesses and contractors to recycle

"The Widgets" Address Search Engine and Waste Wizard

- Customers now have the ability to search their address and obtain an electronic, individualized collection calendar
- Customers may sign up for electronic or telephone reminders alerting them of their collection days
- Customers may sign up for emergency notifications regarding service interruptions or weather delays
- Smart Phone App is now available for customers with I-phone or Android service
- Customers may search a specific item and receive disposal instructions along with the different ways of disposal; such as curbside removal or self hauling to the MRF
- EDDS has the ability to track what people are searching for and adjust to meet the public demand
- Online Bulky item pick up requests are being made now

"The Widgets" Address Search Engine and Waste Wizard

- 190,550 views of the online calendar
- 13, 024 unique households searched
- 1,524 Active Reminders set
- 1,820 Service Alert Contacts
- 978 Mobile App installs
- **6,999 El Dorado Hills Calendars viewed**
- **1,042 PDF calendars downloaded**
- 29,891 Waste Wizard views
- 9,644 unique items searched
- 34 user suggestions updated

What's Next for 2016

New Programs For 2016

- Mattress Recycling Program at the MRF
- Carpet Recycling Program at the MRF
- Textile Recycling at the Buy Back Center and at the MRF
- New Voucher for paint/fluorescent tubes/electronic waste pickup at the curb

Pg. 16

New Interactive Web Design

El Dorado Disposal

530-295-2809

Waste Connections El Dorado Disposal is honored to serve the residents and businesses of El Dorado County. We provide safe, reliable, environmentally conscience residential, commercial trash and recycling collection services.Locally operated we value the people, environment and relationships we share in the community.

Home | About | Residential | Commericial | Material Recovery Facility | RecycleBank | Online Bill Pay

Residential
SERVICE

Commercial
SERVICE

Material Recovery
Facility

Sustainability

Collection Schedule and Reminders

Please type your home address | Search

Example: 500 Main St, Placerville

El Dorado Disposal is pleased to offer services to the communities in your area. Service Areas include - Cameron Park, Unincorporated El Dorado County, El Dorado Hills, City of Placerville, Amber Fields, Cothrin Ranch, Fairplay, Grizzly Flat, Mt. Aukum, Outingdale and Somerset

Contact Us to learn more about the services El Dorado Disposal provides.

El Dorado Disposal
580 Truck Street
Placerville, CA 95667
530-295-2800

Truck Wrap Artist Rendering for El Dorado Hills

RESOLUTION NO. 2016-08

OF THE BOARD OF DIRECTORS OF THE EL DORADO HILLS COMMUNITY SERVICES DISTRICT APPROVING ANNUAL RATE ADJUSTMENT TO WASTE CONNECTIONS

WHEREAS, The District entered into an agreement with Waste Connections dba El Dorado Disposal to provide curbside garbage, recycling, and green waste pickup at each home and business in El Dorado Hills; and

WHEREAS, Performance Standards developed in June 2011 and implemented July 2011 which include Residential Outreach; Commercial Outreach; Missed Pickups; Complaint Resolution; and Reporting to the CSD; and

WHEREAS, Waste Connections has met or exceeded most performance standards with the exception of call time performance, hence a reduction of their request by .30%; and

WHEREAS, Waste Connections requests the Board of Directors approve an annual rate increase; and

WHEREAS, The increase in the Consumer Price Index – All Items – for the State of California for the past year was 1.5%.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the El Dorado Hills Community Services District, El Dorado Hills, California, as follows: Increase the rates by 1.2% and apply those rate increases as stated below:

- Hold the 35 gallon senior residential rate flat
- Apply a 1.2% increase to the remaining residential rates
- Commercial and roll-off rates will receive the 1.2% increase

This Resolution shall take effect July 1, 2016.

PASSED, APPROVED, AND ADOPTED at a regular meeting of the Board of Directors of the El Dorado Hills Community Services District held on the 9th day of June, 2016 by the following roll call vote:

AYES:
NOES:
ABSTAIN:
ABSENT:

BY: _____
Terry Crumpley
President, Board of Directors

ATTEST:

_____
Brent Dennis,
Secretary Board of Directors

EL DORADO HILLS COMMUNITY SERVICES DISTRICT
BOARD OF DIRECTORS REGULAR MEETING

May 12, 2016
MINUTES

General Session

Board President Terry Crumpley called the meeting to order on Thursday, May 12, 2016 at 6:38pm, in the Norm Rowett Pavilion Meeting Room of the El Dorado Hills Community Services District, located at 1021 Harvard Way, El Dorado Hills, California. Present were Vice President Allan Priest and Director Wayne Lowery. Directors Noelle Mattock and Bill Vandegrift were noted absent. Also in attendance were General Manager (GM) Brent Dennis, Executive Assistant (EA) Cathy Guillot, Director of Parks and Planning Kevin A. Loewen, Director of Administration and Finance, Katrina L. Jackson, Director of Recreation Jill Ritzman, District Legal Counsel Kristianne Seargeant and approximately 46 members of the public.

EA Cathy Guillot was asked to take Roll Call.

The Pledge of Allegiance was led by Deputy Chief Mike Lilienthal, El Dorado Hills Fire Department.

President Crumpley asked for a moment of silence to honor Americans serving in the military.

Adoption of Agenda

President Crumpley called for adoption of the Agenda.

Motion No. 1. **Director Priest moved and Director Lowery seconded the motion to adopt the Agenda. Motion carried 3-0-2 (Mattock and Vandegrift absent).**

Board of Directors' Comments & Future Agenda Items

Vice President Priest thanked audience members for their attendance at the meeting and encouraged public feedback into the District's Master Plan update.

Director Lowery applauded staff for recent and upcoming District events. He provided comments regarding upcoming election ballot measures E and G.

President Crumpley stated she would provide an update regarding the ad hoc Veterans Memorial Committee will be provided at the June 9th, Board of Directors Regular Meeting. Members of the ad hoc committee are President Crumpley and Vice President Priest. She stated there are a lot of important issues regarding the vote on Measures E and G. Concerts in the park begin in the month of June and she encouraged everyone to attend. President Crumpley stated she wants to revisit and discuss the District's Opportunity fund; its purpose and

process of utilizing it. This fund was created in FY13/14 budget and approved by the Board for project/event opportunities that may arise outside of budget season.

Presentations & Announcements

1. **Update from Senior Council**

Senior Center Administrative Assistant Yvonne Griffin provided updates and Senior Center statistics for April.

2. **American Society of Civil Engineers Awards the Francisco Drive Right Turn Pocket Project as the 2015 Bikeways & Trails Project of the Year**

   Matt Smeltzer and John Balzer, of the El Dorado County Community Development Agency, Transportation Division provided background regarding the award. Board members and GM Dennis expressed appreciation.

3. **Multigenerational Community Center Project Presentation**

   Oak Ridge High School Architecture Construction & Engineering, Instructor Chris Angi provided background. OHRS students provided a presentation regarding their Multigenerational Community Center project.

4. **El Dorado Hills Projects Update**

   Mike Lilienthal, Deputy Chief-Operations, El Dorado Hills Fire Department provided a presentation regarding fire service in El Dorado Hills.

5. **Waste Connections DBA El Dorado Disposal Services Performance Measures Presentation**

   Jeff England, Waste Connections gave a presentation regarding Waste Connections DBA El Dorado Disposal Services performance measures.

Public Comment

None.

Review of Written Communications

6. **Letter Dated April 14, 2016 from AT&T Regarding U-verse TV Price Changes**

Consent Calendar [1]

Receive & File:

7) Annual Report; 8) 2016 Calendar of Board Meetings and Special Events; 9) 2016 Calendar of Board Member Training Opportunities

Approve:

10) Minutes of April 14, 2016 Regular Board of Directors Meeting; 11) April 2016 Summary of Director Meetings; 12) Design Review Committee (DRC) Recommended Appointment of Robert Eynck, of Waterford, to the DRC; 14) Adoption of Resolution No. 2016-05 Approving Preliminary Engineer's Reports for the Landscaping and Lighting Assessment Districts Declaring Its Intention to Continue FY 2016-17 Annual Assessments, as Described in the Resolution and Engineer Reports, and set a Public Hearing for June 9, 2016 at 6:30pm.

A. El Dorado Hills Lighting and Landscaping District's Preliminary Engineer's Report for FY 2016-17.

B. Lake Forest Park Lighting and Landscaping District Preliminary Engineer's Report for FY 2016-17.

C. Windsor Point Park Lighting and Landscaping District Preliminary Engineer's Report for FY 2016-17.

D. Carson Creek Park Lighting and Landscaping District Preliminary Engineer's Report FY 2016-17

15) CC&R Citizen Advisory Committee Recommendation that the Board of Directors Authorize Staff to Direct District Legal Counsel to send a Third and Final Notice of Non-Compliance to:

Property Owner:	**Mark & Tina Dunagan**
Property Address:	**3199 Booth Court**
Village:	**Governors Village – Unit 4**
APN:	**125-121-161**
Case #:	**CE16-75**
Violation:	**Boat in unpaved driveway**

President Crumpley asked for approval of the Consent Calendar.

[1] **Consent Calendar:** *All matters on the Consent Calendar are to be approved by one motion unless a Board member requests separate action on a specific item. Members of the audience who wish to address any item on the Consent Calendar should do so before Board action is taken.*

Vice President Priest requested to pull Item 13.

Motion No. 2. **Vice President Priest moved and Director Lowery seconded the motion to approve the Consent Calendar minus Item 13. Motion carried 3-0-2. (Mattock and Vandegrift absent).**

General Business

16. Review and Discuss Preliminary FY 2016-17 Budget

GM Dennis provided background and congratulated the District's leadership team on a collaborative effort.

Director of Administration and Finance Katrina L. Jackson provided additional background and fielded Board member questions. Discussion was held.

Motion No. 3 **Director Lowery moved and Vice President Priest seconded the motion to receive staff's preliminary FY 2017 Budget and schedule it for approval at the June 9, 2016 Board of Directors Regular Meeting. Motion carried 3-0-2 (Mattock and Vandegrift absent).**

Review Items Pulled for Discussion

13. Expansion of Wage, Compensation and Classification Study Contract with Koff and Associates to all District Positions

Director of Administration and Finance Katrina L. Jackson provided background and answered Board member questions. Discussion was held.

Motion No. 4 **Vice President Priest moved and Director Lowery seconded the motion to approve the Expansion of Wage, Compensation and Classification Study Contract with Koff and Associates to all District Positions. Motion carried 3-0-2 (Mattock and Vandegrift absent).**

General Manager Comments

17. General Manager Report

GM Dennis presented his report.

Adjournment to Closed Session

President Crumpley adjourned the meeting to closed session at 9:28 pm.

Vice President Priest announced that he will recuse himself from any discussion or vote on Item No. 21, due to a possible remote financial interest.

Closed Session

18. **Closed Session Pursuant to Government Code § 54597.6(a), Conference with Labor Negotiator: Agency Designated Representative: Brent Dennis, Employee Organization: El Dorado Hills Community Services District Employees Association Local 1**

19. **CONFERENCE WITH REAL PROPERTY NEGOTIATIOR (Government Code Section 54956.8.):**

    Property: El Dorado Irrigation District Property, APN: 115-400-22-100
    Agency Negotiator: General Manager
    Negotiating parties: El Dorado Irrigation District
    Under negotiations: Land Acquisition

20. **CONFERENCE WITH REAL PROPERTY NEGOTIATIOR (Government Code Section 54956.8.):**

    Property: East Ridge Investors Property, APN: 118-130-20-100
    Agency Negotiator: General Manager
    Negotiating parties: East Ridge Investors
    Under negotiations: Land Acquisition

21. **Closed Session Pursuant to Government Code Section 54956.9 (b)(3)(c), Pending Litigation: Thomas Austin and Helen Austin v. County of El Dorado; et al./Case No. PC2015063S**

Report out of Closed Session

22. **Report out of Closed Session**

President Crumpley provided the following report out of closed session:

18. No action to report.
19. Direction given to General Manager.
20. Direction given to General Manager.
21. Direction Given to Legal Counsel.

Adjournment

President Crumpley adjourned the meeting at 10:34pm.

APPROVED: _____ DATE: _____
Terry Crumpley, CPA, President
EDHCSD Board of Directors

ATTEST: _____ DATE: _____
Brent Dennis, General Manager
Secretary to the Board of Directors

EL DORADO HILLS COMMUNITY SERVICES DISTRICT
BOARD OF DIRECTORS SPECIAL MEETING

May 18, 2016
MINUTES

General Session

Board President Terry Crumpley called the meeting to order on Wednesday, May 18, 2016 at 4:04pm, in the Parks Department Conference Room of the El Dorado Hills Community Services District, located at 1030 St. Andrews Parkway, El Dorado Hills, California. Present were Vice President Allan Priest and Directors Wayne Lowery and Noelle Mattock and Director Vandegrift was noted absent. Also in attendance were General Manager (GM) Brent Dennis, Executive Assistant (EA) Cathy Guillot, Director of Parks and Planning Kevin A. Loewen, District Legal Counsel Kristianne Seargeant.

EA Cathy Guillot was asked to take Roll Call.

The Pledge of Allegiance was led by President Crumpley.

President Crumpley asked for a moment of silence to honor Americans serving in the military.

Adoption of Agenda

President Crumpley asked for adoption of the Agenda.

Motion No. 1. **Director Lowery moved and Director Vandegrift seconded the motion to adopt the Agenda. Motion carried 5-0-0.**

Board of Directors' Comments & Future Agenda Items

None.

Public Comment

None.

General Business

1. **Approve Park Impact Fee Supplemental Information Report and Adoption of Resolution 2016-06 Approving Park Impact Fee Supplemental Information Report.**

Resolution number was corrected from 2016-05, to 2016-06. Director of Parks and Planning Kevin A. Loewen provided background. Discussion was held. Questions were answered.

Motion 02 **Vice President Priest moved and Director Lowery seconded the motion to Approve Park Impact Fee Supplemental Information Report and Adoption of Resolution 2016-06 Approving Park Impact Fee Supplemental Information Report. Motion carried 5-0-0.**

Adjournment

President Crumpley adjourned the meeting at 4:17pm.

APPROVED: _____ DATE: _____
Terry Crumpley, CPA, President
EDHCSD Board of Directors

ATTEST: _____ DATE: _____
Brent Dennis, General Manager
Secretary to the Board of Directors

El Dorado Hills Community Services District

Summary of Director Meetings
May, 2016

The following is a summary of last month's Board and Board Committee meetings and activities. Approval of this report by the Board includes approval for Board member participation in meetings or activities that may or may not have been previously approved. *(In accordance with District Policy §4030, §4090 and California Government Code §53232.3(d))*

PAST MEETINGS & ACTIVITIES

Meetings[1]

May 12 Board of Directors Regular Meeting – See Minutes.

May 18 Board of Directors Special Meeting – See Minutes.

May 18 Recreation and Volunteer Committee - President Terry Crumpley and Director Mattock were in attendance. Also in attendance were General Manager Brent Dennis and Director of Recreation Jill Ritzman.

Board of Directors' Comments & Future Agenda Items – No comments or future agenda items discussed.

Public Comment - None.

Written Reports/Correspondence –

1. **Email of Appreciation, Dated May 9, 2016, from Senior Center Art Teacher Judy Fratus.**

General Business

2. **Presentation – District Volunteer Program –** Director of Recreation Jill Ritzman provided a brief overview of the Volunteer Program report written by Recreation staff in 2008. There was discussion about the assignment of volunteers within the organizational chart and acknowledgement that the Volunteer Coordinator was assigned to the Human Resources Manager in the District Strategic Plan to ensure that the function was District-wide. Director Mattock asked if other park agencies had volunteers assigned to Recreation, if the volunteers worked exclusively in Recreation or had a District-wide function.

3. **Review and Comment on Template for Annual Bus Report Back -** Staff's proposed report template was accepted, with the addition of quarterly report columns on the financial report.

4. **Program Update -** Blue Shield Volunteer project to construct a patio at the Teen Center was completed and ribbon cutting to be held on May 25. Dudes and BBQ's event was cancelled due to lack of enrollment, and staff will be evaluating the parent-son programs. Pool open successfully, and TAZ's first meet. Sports wraps up in May. Staff training occurs on May 31, and summer programs starts next day. Staff will be developing a long-term plan for fees to address increases in minimum wage.

May 23 CC&R Citizen Advisory Committee – Cancelled.

May 24 Parks and Planning Committee – Vice President Priest and Director Lowery in attendance. Also in attendance were El Dorado Hills Community Services District (District) General Manager Brent Dennis, District Director of Parks and Planning Kevin A. Loewen and 3 representatives from MMS Strategies.

Presentations & Announcements

1. **Saratoga Estates – Parks and Parkland Dedication Presentation & Review – Michelle Brattmiller, MMS Strategies** Representatives from MMS Strategies presented the most current buildout plan for Saratoga Estates, and sought input from the Committee as to the most reasonable park facilities and amenities for the proposed park sites. The Committee identified the northern park as the site that would best accommodate families and children, with parking; picnic area; barbecue(s); drinking fountain; tot lot playground & older children playground. Specifically, the playground(s) should be thematic and swings are a requirement. The southern park(s) are bisected by a protected waterway. These sites may present optimal locations for a passive dog park and an active/sports dog park. Staff will be working with MMS Strategies to provide amenity specifications and proposed park play structures options.

Public Comment

None

General Business

2. **Status & Summary of Upcoming Projects in Queue –** Projects were reviewed by the Committee.

Discussion

Capital Projects and Minor Improvement Projects Discussion – The Committee commented on how important it is to keep the dialogue alive for projects that may not have formally entered into the fiscal year budget, but are important and will be sought after in the future.

Adjournment -The meeting was adjourned at 11:30 AM.

May 26, 2016 Administration and Finance Committee Meeting - President Terry Crumpley and Vice President Allan Priest were in attendance. Also in attendance were General Manager Brent Dennis, Director of Administration and Finance Katrina L. Jackson, Director of Parks and Planning Kevin A. Loewen and Director of Recreation Jill Ritzman. One member of the public was present.

Board of Directors' Comments & Future Agenda Items –.None

Public Comment – Whitney Washburn asked that the New York Creek Trail be left as is and is not in need of any modifications or enhancements. He also expressed his opinion that funding would be better spent on other projects.

General Business

1. **Review Preliminary Draft of FY 2016-17 Budget-**The Administration & Finance Committee reviewed the second draft of the budget. Primary discussion was the proposed new District Staffing. As directed by the Board in the May meeting, the General Manager provided an informational summary of the proposed staffing plan. The Committee recommended moving forward with six of the seven positions, eliminating the HR Admin Specialist. It was also recommended that the Volunteer Budget and Program remain in the Administration Department.

2. **Review and Approval of General Manager's Cal Card Credit Card Statement-** The credit card expenditures by the General Manager were all approved.

Adjournment – The meeting was adjourned at 1:45 pm.

FUTURE MEETINGS & ACTIVITIES

Upcoming Meetings/Activities[1]

June 14, 21, 28	Design Review Committee
June 9	Regular Board Meeting
June 10	Summer Concert Series
June 11	Bike Rodeo
June 15	Recreation & Volunteer Committee
June 21	Parks & Planning Committee
June 23	Administration & Finance Committee
June 24	Summer Concert Series
June 27	CC&R Citizens Advisory Committee

Endnotes:

[1]Approved for Board member attendance. Reminder that Directors must provide a written report to the Board at the next meeting following participation in any training or other events for which he/she receives a stipend.

El Dorado Hills
Community Services District

El Dorado Hills
COMMUNITY SERVICES DISTRICT

AGENDA REPORT

To: Board of Directors

From: Brent Dennis, General Manager for BD

Prepared By: Katrina Jackson, Director of Administration and Finance

Meeting Date: June 9, 2016

Report Date: May 9, 2016

Subject: Public Hearing: Adopting Appropriation (GANN) Limit in Accordance with Article XIIIB of the State Constitution for fiscal year 2016-2017

Recommended Action:

a. Hold Public Hearing to consider Resolution to Adopt Appropriation (GANN) Limit in Accordance with Article XIII B of the State Constitution for FY 2016-2017.

b. Approve Resolution 2016-09 Adopting Appropriation (GANN) Limit in Accordance with Article XIII B of the State Constitution for FY 2016-2017.

Background:

Before adopting the final budget each year, in compliance with the State Constitution, all government agencies must calculate and adopt an appropriation limit for the coming fiscal year. This calculation is based on the previous year's limit, multiplied by both the change in California Per Capita Income (PCI), and the change in population. The calculated amount becomes the greatest number of tax revenue dollars the agency can expend for that year.

The PCI and population change information is received annually from the El Dorado County Auditor-Controller. The population change figure representing the change within the El Dorado Hills CSD is for all unincorporated areas of the County. The equation used to arrive at the coming year's limit is as follows:

		% Change		% Change		
(2015-16 Limit)	(X)	in Pop.	(X)	in PCI	=	(2016-17 Limit)

Or, entering appropriate numbers for EDHCSD,

$9,690,095	(X)	1.0067	(X)	1.0537	=	$10,278,863

#13

Discussion:

This amount is larger than our anticipated tax revenue for FY 2016-17; therefore, there is no conflict with the appropriations limit.

Fiscal Impact: None

Attachments:

A. El Dorado County, Auditor Controller Letter

B. Appropriations Spending Limit Calculations FY2017

C. Resolution 2016-09 Adopting Appropriation (GANN) Limit in accordance with Article XIII B of the State Constitution for Fiscal Year 2016-17

County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

360 FAIR LANE
PLACERVILLE, CALIFORNIA 95667-4193
Phone: (530) 621-5487 Fax: (530) 295-2535

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

May 2, 2016

To: All Special Districts

From: Bob Toscano, Assistant Auditor-Controller

Subject: 2016-2017 Proposition 4 - Appropriation Limitation

Your district needs to calculate and adopt the new tax spending limit for FY 2016-17 in accordance with the provisions of the spending limitation legislation implementing Proposition 4 (the 1979 Gann Spending Limit Initiative). Government Code Section 7910 requires that: ". . . the governing body of each local jurisdiction to establish appropriation limits by resolution for the following fiscal year at a regular or special meeting."

The district's new limit for the 2016-2017 year will be calculated on the basis of the prior year's limit increased by a growth factor. The growth factor results from combining the change in Per Capita Personal Income and the change in population for your district (as certified by the State's Department of Finance) or the change reported for "unincorporated areas" for our County.

The change in the "cost of living" factor (Per Capita Personal Income) has been reported to be 5.37% and reported increase in population in the County's unincorporated areas to be 0.67%. Therefore, the ratio of change to be applied to last year's limit is:

1.0537 (X) 1.0067 = 1.0608

Attached is a sample format for the required "NOTICE OF PUBLIC HEARING" and a sample resolution (which includes the calculation formula).

EL DORADO HILLS COMMMUNITY SERVICES DISTRICT
GANN SPENDING LIMIT CALCULATION

Date	Prior Limit	Population Change	PCI Change	Factor Rounded	Limit
1/1/1982	$278,980	1.0391	1.0679	1.1097	$309,572
1/1/1983	$309,572	1.2452	1.0235	1.2745	$394,537
1/1/1984	$394,537	1.112	1.0474	1.1647	$459,521
1/1/1985	$459,521	1.1036	1.0374	1.1449	$526,094
1/1/1986	$526,094	1.1172	1.023	1.1429	$601,270
1/1/1987	$601,270	1.1036	1.0347	1.1419	$686,588
1/1/1988	$686,588	1.1172	1.0466	1.1693	$802,800
1/1/1989	$802,800	1.1478	1.0519	1.2074	$969,278
1/1/1990	$969,278	1.184	1.0421	1.2338	$1,195,940
1/1/1991	$1,195,940	1.0987	1.0414	1.1442	$1,368,378
1/1/1992	$1,368,378	1.0702	0.9936	1.0634	$1,455,066
1/1/1993	$1,455,066	1.0667	1.0272	1.0957	$1,594,336
1/1/1994	$1,594,336	1.0649	1.0071	1.0725	$1,709,863
1/1/1995	$1,709,863	1.081	1.0472	1.1320	$1,935,605
1/1/1996	$1,935,605	1.0729	1.0521	1.1288	$2,184,907
1/1/1997	$2,184,907	1.1494	1.0467	1.2031	$2,628,611
1/1/1998	$2,628,611	1.0886	1.04151	1.1338	$2,980,287
1/1/1999	$2,980,287	1.0453	1.0598	1.1078	$3,301,589
1/1/2000	$3,301,589	1.0491	1.0779	1.1308	$3,733,519
1/1/2001	$3,733,519	1.0975	1.0999	1.2071	$4,506,881
1/1/2002	$4,506,881	1.15	0.9873	1.1354	$5,117,090
1/1/2003	$5,117,090	1.1024	1.0231	1.1279	$5,771,389
1/1/2004	$5,771,389	1.0769	1.0328	1.1122	$6,419,068
1/1/2005	$6,419,068	1.0203	1.0526	1.0740	$6,893,872
1/1/2006	$6,893,872	1.0396	1.0211	1.0615	$7,317,845
1/1/2007	$7,317,845	1.0442	1.0136	1.0584	$7,745,215
1/1/2008	$7,745,215	1.0429	1.012	1.0554	$8,174,415
1/1/2009	$8,174,415	1.0085	1.0062	1.0148	$8,295,010
1/1/2010	$8,295,010	0.9746	1.008	0.9824	$8,148,991
1/1/2011	$8,148,991	1.0103	1.0251	1.0357	$8,439,572
1/1/2012	$8,439,572	1.0010	1.0377	1.0387	$8,766,502
1/1/2013	$8,766,502	1.0035	1.0512	1.0549	$9,247,600
1/1/2014	$9,247,600	1.0023	0.9977	1.0000	$9,247,551
1/1/2015	$9,247,551	1.0093	1.0382	1.0479	$9,690,095
1/1/2016	$9,690,095	1.0067	1.0537	1.0608	$10,278,863

Source:
El Dorado County - Auditor-Controller's Office

RESOLUTION NO. 2016-09

OF THE ELDORADO HILLS COMMUNITY SERVICES DISTRICT ADOPTING APPROPRIATIONS LIMIT IN ACCORDANCE WITH ARTICLE XIII B OF THE STATE CONSTITUTION FOR FISCAL YEAR 2016-2017

WHEREAS, the Board of Directors conducted a meeting on the appropriations limitation for the El Dorado Hills Community Services District on June 9, 2016; and,

WHEREAS, 15 days prior to the meeting documentation used in the determination of the appropriations limit and other necessary determinations were made available to the public as required by law; and,

WHEREAS, the Board of Directors received testimony and other evidence regarding the appropriations limitation to be established for the El Dorado Hills Community Services District.

NOW, THEREFORE, IT IS HEREBY RESOLVED by the Board of Directors of the El Dorado Hills Community Services District that the appropriations limit for fiscal year 2016-2017, as described in Article XIII of the State Constitution and implemented by Chapter 1205, Statutes of 1980, is the sum of $10,278,863 computed as follows

$9,690,095	x	1.0067	x	1.0537	=	$10,278,863
(2015-2016 Limit)		(% Δ in Pop.)		(% Δ in PCI)		(2016-2017 Limit)

PASSED AND ADOPTED this 9th day of June, 2016 by the following vote:

AYES:
NOES:
ABSTAIN:
ABSENT:

_____
Terry Crumpley
President of the Board of Directors

ATTEST:

_____
Brent Dennis, General Manager
Secretary to the Board of Directors

EL DORADO HILLS
COMMUNITY SERVICES DISTRICT

El Dorado Hills
COMMUNITY SERVICES DISTRICT

AGENDA REPORT

To:	Board of Directors
From:	Brent Dennis, General Manager
Prepared By:	Kevin Loewen, Parks and Planning Director
Meeting Date:	June 09, 2016
Report Date:	May 27, 2016
Subject:	Public Hearing: Confirming Engineer's Report, Diagram, Annual Assessment, and Directing Auditor of El Dorado County to Levy and Collect Assessments for Fiscal Year 2016-2017

Recommended Action:

A. Hold Public Hearing to approve assessment rates for the Landscaping and Lighting Assessment Districts for Fiscal Year 2016-17.

B. Approve Resolution 2016-10 Confirming Final Engineer's Report, Diagram, Annual Assessment, and Directing Auditor of El Dorado County to Levy and Collect Assessments for Fiscal Year 2016-17.

Background: Pursuant to Chapter 3 of the Landscape and Lighting Act of 1972; the Board of Directors adopted its Resolution Initiating Proceedings for the preparation and filing of an annual report for Fiscal Year 2016-17. The Annual Engineer's Report was filed as directed, and the Board of Directors adopted its resolution of intention to levy and collect assessments within the identified Landscaping and Lighting Assessment Districts for fiscal year 2016-17, and a public hearing was called to be held on June 9, 2016, in the EDHCSD Norm Rowett Pavilion Room, 1021 Harvard Way, El Dorado Hills, California. Notice of the hearing was given in the time and manner required by law.

Discussion: At the public hearing, the Board of Directors will afford to every interested person an opportunity to make a protest to the annual report either in writing or orally, and the Board of Directors shall consider each protest. If at the conclusion of the hearing the Board determines that no modifications to the Engineer's Report are necessary and that a majority protest did not exist, the Board may adopt the resolution directing the Secretary to file the assessment roll with the Auditor of the County of El Dorado for the identified landscape and lighting assessment districts.

Fiscal Impact: Assessments required to provide funding for LLAD maintenance

Attachment: A. Resolution 2016-10

Available at District Office For Public Inspection:

A. LLAD Final Engineer's Report, FY2017
B. Lake Forest Park Final Engineer's Report, FY2017
C. Windsor Point Park Final Engineer's Report, FY2017
D. Carson Creek Park Final Engineer's Report, FY2017

RESOLUTION NO. 2016-10

OF THE

EL DORADO HILLS COMMUNITY SERVICES DISTRICT
BOARD OF DIRECTORS

CONFIRMING ENGINEER'S REPORTS, DIAGRAM, ANNUAL ASSESSMENT, AND DIRECTING AUDITOR OF EL DORADO COUNTY TO LEVY AND COLLECT ASSESSMENTS FOR FISCAL YEAR 2016-17 IN

STONEGATE - L&L #1, - OAK TREE - L&L #2, OAKRIDGE - L&L #3, GREEN VALLEY HILLS - L&L #5, LA CRESTA - L&L #6, CRESCENT RIDGE - L&L #7, LAKE FOREST - L&L #8, FRANCISCO OAKS #10, MARINA HILLS, L&L #11, HIGHLAND HILLS UNIT 3- L&L #13, WILD OAKS - L&L #14, SILVA VALLEY - L&L #15, BASS LAKE - L&L #16, CREEKSIDE GREENS – L&L #18, ROADWAY - L&L #19, HIGHLAND HILLS UNITS 1 & 2- L&L #20, PROMONTORY – L&L#22, HIGHLAND VIEW-HIGHLAND HILLS-STERLINGSHIRE VILLAGE – L&L #25, HOLLOW OAKS – L&L #23, NORTH COMMERCIAL BLVD – L&L #29, VALLEY VIEW – L&L #33, BELL RANCH – L&L #34, HAWK VIEW – L&L #31, LAKE FOREST PARK – L&L #36, WINDSOR POINT PARK - L&L #38, AND CARSON CREEK PARK – L&L #39

WHEREAS, the Board of Directors adopted its Resolution Initiating Proceedings for the preparation and filing of an annual report for Fiscal Year 2016-17 pursuant to Chapter 3 of the Landscape and Lighting Act of 1972; and

WHEREAS, the Annual Engineer's Reports were filed as directed, and the Board of Directors adopted its resolution of intention to continue to collect assessments within the above-identified Landscaping and Lighting Assessment Districts for fiscal year 2016-17, and a public hearing was called to be held on June 9, 2016 at the hour of 6:30 p.m., at the EDHCSD Pavilion Meeting Room, 1021 Harvard Way, El Dorado Hills, California. Notice of the hearing was given in the time and manner required by law; and

WHEREAS, at the public hearing, the Board of Directors afforded to every interested person an opportunity to make a protest to the annual report either in writing or orally, and the Board of Directors considered each protest; and

WHEREAS, upon the conclusion of the hearing the Board determined that no modifications to the Engineer's Reports were necessary and that a majority protest did not exist.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE EL DORADO HILLS COMMUNITY SERVICES DISTRICT, AS FOLLOWS:

1. The Board of Directors hereby adopts and confirms the Annual Engineer's Reports and the diagram and assessment as set forth in the Annual Engineer's Reports for the:

STONEGATE - L & L #1
OAK TREE - L&L #2
OAKRIDGE - L&L #3
GREEN VALLEY HILLS - L&L #5
LA CRESTA - L&L #6
CRESCENT RIDGE - L&L #7
LAKE FOREST - L&L #8
HIGHLAND HILLS UNIT 3 - L&L #13
WILD OAKS - L&L #14
SILVA VALLEY – L&L #15
BASS LAKE A - L&L #16
BASS LAKE B - L&L #16
CREEKSIDE GREENS A – L&L#18
CREEKSIDE GREENS B – L&L#18
ROADWAY - L&L #19
HIGHLAND HILLS UNITS 1 & 2- L&L #20
PROMONTORY - L&L #22
MARINA HILLS – L&L # 11
FRANCISCO OAKS - L&L #10
HIGHLAND VIEW-HIGHLAND HILLS-STERLINGSHIRE VILLAGE – L&L #25
HOLLOW OAKS – L&L #23
NORTH COMMERCIAL BLVD – L&L #29
VALLEY VIEW – L&L #33
BELL RANCH – L&L #34
HAWK VIEW – L&L #31
LAKE FOREST PARK – L&L #36
WINDSOR POINT PARK – L&L#38
CARSON CREEK PARK – L&L#39

2. Final adoption and approval of the Engineer's Reports as a whole, and of the plans and specifications, estimate of the costs and expenses, the diagram and the assessment, as contained in the report as hereinabove determined and ordered, is intended to and shall refer and apply to the report, or any portion thereof as amended, modified, or revised or corrected by, or pursuant to and in accordance with, any resolution or order, if any, heretofore duly adopted or made by this Board.

3. The assessment to pay the costs and expenses of the maintenance of the improvements for fiscal year 2016-17 is hereby levied. For further particulars pursuant to the provisions of the Landscaping and Lighting Act of 1972, reference is hereby made to the Resolution Directing Preparation of Engineer's Report.

4. Based on the oral and documentary evidence, including the Engineer's Reports, offered and received at the hearing, this Board expressly finds and determines (a) that each of the several lots and parcels of land will be specially benefited by the maintenance of the improvements at least in the amount if not more than the amount, of the assessment apportioned against the lots and parcels of land, respectively, and (b) that there is substantial evidence to support, and the weight of the evidence preponderates in favor of, the aforesaid finding and determination as to special benefits.

5. The adoption of this Resolution constitutes the levy of the assessment on each of the lots or parcels in the above identified landscape and lighting assessment districts for Fiscal Year 2016-17 as follows:

STONEGATE - L & L #1, $37.50
OAK TREE - L&L #2, $65.00
OAKRIDGE - L&L #3, $289.44
GREEN VALLEY HILLS - L&L #5, $76.90
LA CRESTA - L&L #6, $158.30
CRESCENT RIDGE - L&L #7, $91.35 & $100.00
LAKE FOREST - L&L #8, $22.00
HIGHLAND HILLS UNIT 3 - L&L #13, $985.00
WILD OAKS - L&L #14, $10.00 & $54.50
SILVA VALLEY – L&L #15, 115.40
BASS LAKE A - L&L #16, $99.00
BASS LAKE B - L&L #16, $49.50
CREEKSIDE GREENS – L&L#18, $90.00 & $33.39
ROADWAY - L&L #19, $10.00
HIGHLAND HILLS UNITS 1 & 2- L&L #20, $112.15
PROMONTORY - L&L #22, $293.43
MARINA HILLS – L&L # 11, $80.00
FRANCISCO OAKS - L&L #10, $100.00
HIGHLAND VIEW-HIGHLAND HILLS-STERLINGSHIRE VILLAGE – L&L #25, $61.55
HOLLOW OAKS – L&L #23, $195.00
NORTH COMMERCIAL BLVD – L&L #29, $50.00
VALLEY VIEW – L&L #33, $38.00
BELL RANCH – L&L #34, $0.00
HAWK VIEW – L&L #31, $0.00
LAKE FOREST PARK – L&L #36, $30.40
WINDSOR POINT PARK – L&L#38, $56.34
CARSON CREEK PARK – L&L#39, $0.00

6. Immediately upon the adoption of this resolution, but in no event later than the second Monday in August following such adoption, the Secretary of the Board shall file the assessment roll with the Auditor of the County of El Dorado for the above identified landscape and lighting assessment districts.

7. Upon such filing, the County Auditor shall enter on the County assessment roll opposite each lot or parcel of land the amount of assessment thereupon as shown in the assessment. The assessments shall be collected at the same time and in the same manner as County taxes are collected and all laws providing for the collection and enforcement of County taxes shall apply to the collection and enforcement of the assessments. After collection by the County, the net amount of the assessments, after deduction of any compensation due the County for collection, shall be paid to the El Dorado Hills Community Services District.

8. Upon receipt of the moneys representing assessments collected by the County, the General Manager shall deposit the moneys in the District Treasury to the credit of the improvement funds previously established under the distinctive designation of each District. Moneys in the improvement fund shall be expended only for the maintenance, servicing, construction or installation of the improvements.

PASSED AND ADOPTED this 9th day of June 2016 by the following vote:

AYES:
NOES:
ABSTAIN:
ABSENT:

_____
Terry Crumpley
President of the Board of Directors

ATTEST:

_____
Brent Dennis, General Manager
Secretary to the Board of Directors

EL DORADO HILLS
COMMUNITY SERVICES DISTRICT

El Dorado Hills
COMMUNITY SERVICES DISTRICT

AGENDA REPORT

To: Board of Directors

From: Brent Dennis, General Manager

From: Katrina L. Jackson, Director of Administration and Finance
Jill Ritzman, Director of Recreation
Kevin Loewen, Director of Parks and Planning

Meeting Date: June 9, 2016

Report Date: June 2, 2016

Subject: **Preliminary Budget – FY2017**

Recommended Action: Review Preliminary Fiscal Year 2017 (FY2017) Budgets and Approve Resolution to Adopt the General Fund, Capital and Covenants, Conditions & Restrictions ("CC&R"s)

Background: Management and Budget Policy 3270 was adopted by the Board of Directors to provide long term policy guidance for conducting the District's financial activities. The Fiscal Year 2016-2017 General Fund, CC&R Fund, LLAD, and Capital Project Budgets have been prepared in accordance with that policy.

The Board of Directors Administration and Finance Committee reviewed the preliminary budget at the April and May Committee meetings. The Preliminary Budget was presented to the Board of Directors at a regular Board meeting on May 12, 2016. The attached Budgets includes the recommendations of the Administration and Finance Committee Directors and the General Manager.

Discussion: Detailed information regarding the preliminary budget requests includes:

General Fund Balance Summary (Overview):

Revenues:

- Property tax revenue includes a projected 1% increase over FY2016 El Dorado County estimated property tax revenues for the El Dorado Hills Community Services District (District). The amount projected in the FY2017 proposed budget is 6% higher than the amount budgeted in the District's FY2016 budget.

- Interest rates are projected to increase, as the market is improving and includes implementation of the newly approved Investment Strategy.

- Franchise fees (administrative fees collected from vendors who provide services to El Dorado Hills residents) project a slight increase due to possible cell tower additions in the market.

- Miscellaneous Revenue consists of Cal-Card (District purchasing cards) incentive payments and is expected to see a significant increase in the next year due to the District's timely processing of invoices and on-time payments.

Expenditures:

- Salaries and benefits has increased by $419,758 or 11.6% in FY2017. This includes the addition full-time positions of Human Resources Manager, Recreation Coordinator, and Parks Superintendent. Part-time staffing has also increased to include funding for the Communications Specialist, Purchasing Specialist and Volunteer Coordinator (see attachment A). Step increases for employees that are not already at top step are also included in this budget.

- Services and supplies are increased by $155,841 or 4.6% in FY2017. Department expenses include funding for: Landscape and Lighting Assessments District Survey, Sustainability Study, Strategic Plan Update, District Signage Study, Audio System Update, Cost Allocation Plan Update and Community Park Security Camera installation (phase 1).

- Transfers to the LLAD's are for general Fund contribution, as outlined in the SCI Engineers Report.

Capital Projects:

- Capital projects for the coming year include several existing and new improvements. Completion of the Reid White Jr. Duck Pond Renovation requires additional funding; District Electronic Signage is continuing to be budgeted and expected to come to fruition; repurposing Promontory basketball project into Promontory bocce ball; Promontory Lease Payment; and the North Commercial Landscaping project will enter its 3rd and final phase. New projects include park design for Sienna Ridge and Valley View Community Park; Community Activities Building Renovation; and the New York Creek Multi-use project. There is currently a long list of asset replacement projects that are funded within the Parks and Planning Department in the Deferred Maintenance accounts. Several of those maintenance projects are still under review and may be removed after that inspection. Deferred maintenance projects within the General Fund account for $190,549 in the District's budget.

CC&R Budget:

- The District will receive $10 per parcel in assessment revenues, or $193,185 in the next fiscal year. This includes projected revenue increase of $10,000 from

design review fees.

LLAD Budget:

- As in prior years, many LLAD's are inadequately funded and the reserves have been reduced accordingly. These areas are: Green Valley, Promontory, Oakridge, La Cresta, Bass Lake A, and Wild Oaks.

Fiscal Impact: Amount Requested: Per FY2016-17 Budget Request

Attachments:

A. Fiscal Year 2016-2017 Preliminary Budgets

B. Informational Summary of Proposed FY2017 New District Staffing

C. District Organizational Chart

D. Resolution 2016-12 Setting CC&R Assessment and Directing Auditor of the El Dorado Levy and Collect Assessments for Fiscal Year 2016-2017

General Fund. The District has historically maintained a fiscally conservative posture, even during times when annual property tax revenues increased. Emphasis has been on providing new services through park and facility projects or recreation programs. As a result of prior year's financial decisions and projections for the new fiscal year, the District is well positioned to maintain current levels of operations and maintenance and look at strategies to creating new revenue opportunities.

Property Tax revenue is the largest single revenue source of the General Fund budget (65.9%). The FY 2016-17 Budget reflects an increase in tax revenues. Economists expect California's economy to continue to improve in 2017, as local housing market are expected to recover over the next several years.

Table No. 1

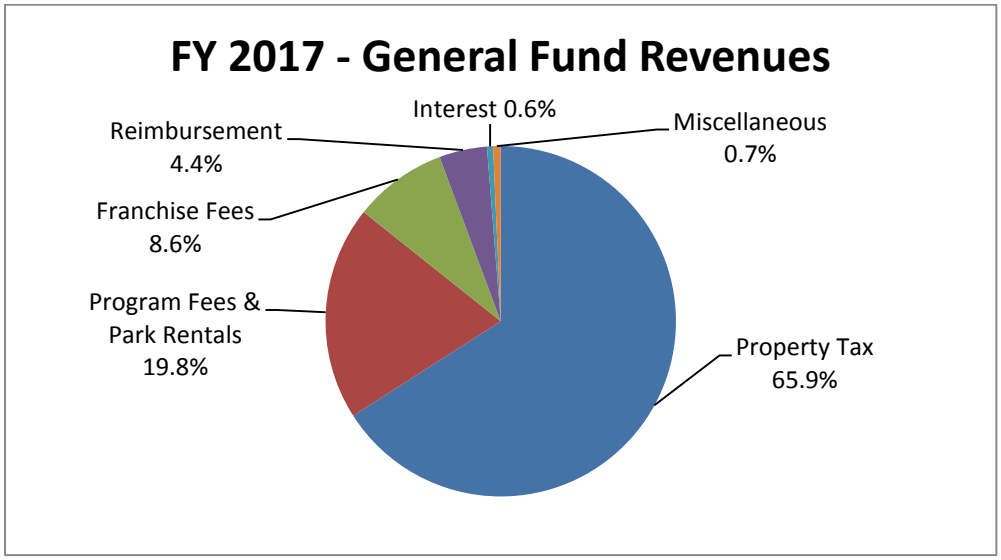
Property Tax Revenue Ten-Year Comparison

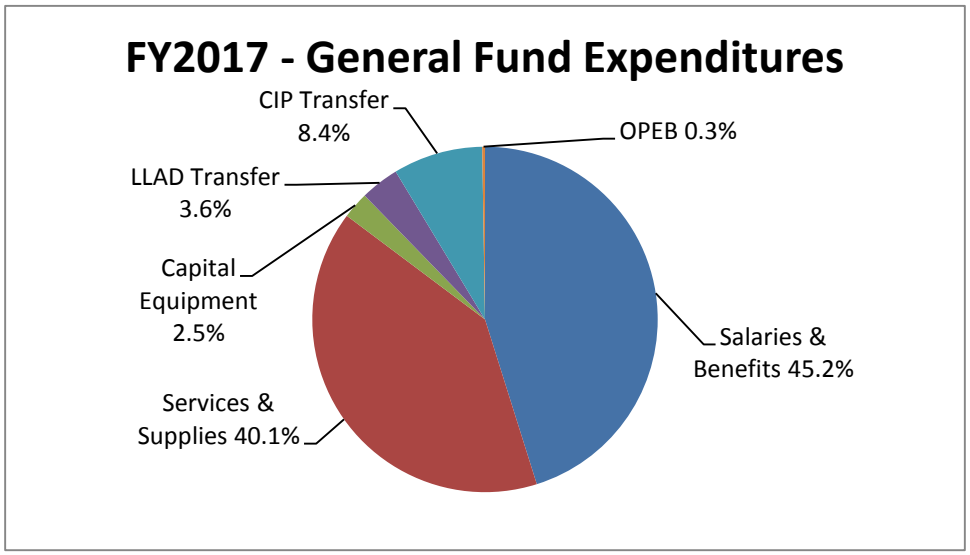
	Year	Total	% Change
Budget	2017	$5,876,689	1.00%
Actual (est.)	2016	$5,818,504	4.99%
Actual	2015	$5,541,742	10.10%
Actual	2014	$5,033,195	3.40%
Actual	2013	$4,867,603	1.14%
Actual	2012	$4,812,578	-1.08%
Actual	2011	$4,865,255	-8.63%
Actual	2010	$5,324,527	-6.53%
Actual	2009	$5,696,281	3.15%
Actual	2008	$5,522,119	7.55%

Table No. 2

Budget Fund 2 Year Comparison

Fund	FY 2016 (estimate)		FY 2017 (proposed budget)	
	Revenue	Expenses	Revenue	Expenses
General	$8,432,819	$7,676,275	$8,912,109	$8,885,442
CC&R	$177,503	$170,694	$193,185	$200,655
Park Impact Fee	$2,329,000	$849,670	$3,246,000	$755,490
LLADs	$1,033,054	$1,478,978	$1,104,001	$1,315,080
TOTAL	$11,972,376	$10,175,617	$13,455,295	$11,156,666





Revenues and Expenses include transfers to/from LLADs and Capital Improvement Projects

General Ledger

Budget Summary General Fund

Fiscal Year 2017
Printed: 05/31/16 15:22:16

El Dorado Hills
COMMUNITY SERVICES DISTRICT

Description	FY2014 Actual	FY2015 Actual	FY2016 Approved Budget	FY2017 Proposed Budget	$ Variance	% Variance
General Fund						
Fund Balance						
Beginning Balance	$0.00	$879,461.44	$1,167,778.00	$2,122,522.00	$954,744.00	81.76%
Capital Deficiency Reserve	5,869,961.00	6,170,615.00	6,170,615.00	6,170,615.00	0.00	0.00%
CIP Reserve	0.00	0.00	0.00	0.00	0.00	0.00%
Compensated Absence Reserve	145,047.07	114,968.44	118,695.00	114,859.00	(3,836.00)	-3.23%
Contingency Reserve	1,107,280.80	1,201,576.00	963,338.00	1,334,476.00	371,138.00	38.53%
Deferred Maintenance Reserve	538,659.00	629,662.00	1,005,438.00	1,364,388.00	358,950.00	35.70%
Equipment Reserve	0.00	0.00	0.00	0.00	0.00	0.00%
Operating Reserve	0.00	0.00	0.00	0.00	0.00	0.00%
Opportunity Fund	50,000.00	50,000.00	50,000.00	50,000.00	0.00	0.00%
Beginning Fund Balance Total	**7,710,947.87**	**9,046,282.88**	**9,475,864.00**	**11,156,860.00**	**1,680,996.00**	**17.74%**
Revenue						
Franchise Fees	751,731.57	734,575.04	708,000.00	769,000.00	61,000.00	8.62%
Miscellaneous Revenue	25,567.58	34,990.04	28,654.00	59,544.00	30,890.00	107.80%
Recreation Program Revenue	1,494,911.19	1,578,433.26	1,441,743.00	1,547,707.00	105,964.00	7.35%
Property Tax/Assessments	5,033,194.70	5,541,741.86	5,502,000.00	5,876,689.00	374,689.00	6.81%
Reimbursements	498,063.09	477,051.70	484,566.18	393,062.93	(91,503.25)	-18.88%
Park and Facility Rentals	128,981.90	214,737.06	203,500.00	213,500.00	10,000.00	4.91%
Transfers In	51,268.25	162,940.17	0.00	0.00	0.00	0.00%
Wireless Tower Lease	68,889.45	66,343.51	64,356.00	52,606.08	(11,749.92)	-18.26%
Revenue Total	**8,052,607.73**	**8,810,812.64**	**8,432,819.18**	**8,912,109.01**	**479,289.83**	**5.68%**
Expense						
Salary and Benefits Total	3,131,412.20	3,288,772.73	3,592,150.21	4,011,908.20	419,757.99	11.69%
Services and Supplies Total	2,595,623.39	2,804,122.56	3,406,217.13	3,562,058.50	155,841.37	4.58%
Capital Expenditures Total	325,381.61	309,418.49	285,312.00	244,168.00	(41,144.00)	-14.42%
Transfers Out Total	667,097.00	637,816.35	335,596.00	1,067,307.00	731,711.00	218.03%
Expense Total	**6,719,514.20**	**7,040,130.13**	**7,619,275.34**	**8,885,441.70**	**1,266,166.36**	**16.62%**
Ending General Fund Balance	**$9,046,282.88**	**$10,816,965.39**	**$10,289,407.84**	**$11,183,527.31**	**$894,119.47**	**8.69%**

General Ledger

Budget Summary All Funds Revenue vs. Expenditure

Fiscal Year 2017
Printed: 05/31/16 15:19:02

El Dorado Hills COMMUNITY SERVICES DISTRICT

Sort Level	Description	Beginning Balance Proposed July 1, 2016	Reserves Total Proposed Budget	Revenue Sub-Total Proposed Budget	Transfers In Proposed Budget	Expense Sub-Total Proposed Budget	Transfers Out Proposed Budget	Total Proposed June 30, 2017
001	**General Fund**	$2,122,522.00	$9,034,338.00	$8,912,109.01	$0.00	$7,818,134.70	$1,067,307.00	$11,183,527.31
	Capital Improvement Projects							
923	Sienna Ridge Sports Park	0.00	0.00	0.00	60,000.00	60,000.00	0.00	0.00
926	Valley View Comm. Park	0.00	0.00	0.00	100,000.00	100,000.00	0.00	0.00
928	Valley View Sports Park	730,200.00	0.00	0.00	0.00	730,200.00	0.00	0.00
945	Oak Knoll - Park Improvements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
947	Reid White Jr.Memorial Ponds	7,092.00	0.00	0.00	8,896.00	15,988.00	0.00	0.00
948	Community Park Corner Signs	100,000.00	0.00	0.00	0.00	100,000.00	0.00	0.00
949	North Commercial Improvements	98,457.00	0.00	0.00	18,156.00	116,613.00	0.00	0.00
950	Promontory Basketball Courts	0.00	0.00	0.00	180,820.00	180,820.00	0.00	0.00
953	CAB Office/Meeting Room	0.00	0.00	0.00	161,450.00	161,450.00	0.00	0.00
954	Trails	0.00	0.00	0.00	75,216.00	75,216.00	0.00	0.00
955	Bikeways	0.00	0.00	0.00	200,000.00	200,000.00	0.00	0.00
956	RUSD Field Renovations	0.00	0.00	0.00	300,000.00	300,000.00	0.00	0.00
	Capital Improvement Projects Total	935,749.00	0.00	0.00	1,104,538.00	2,040,287.00	0.00	0.00
	Special Revenue Funds							
011	Compliance/Design Review	114,000.00	0.00	193,185.00	0.00	200,654.51	0.00	106,530.49
012	In Lieu Fees	73,800.00	0.00	0.00	0.00	0.00	0.00	73,800.00
017	Donations	47,450.00	0.00	0.00	0.00	0.00	0.00	47,450.00
018	Impact Fees	6,850,000.00	0.00	3,246,000.00	0.00	69,870.00	685,620.00	9,340,510.00
019	Oak Tree Preservation	4,725.00	0.00	0.00	0.00	0.00	0.00	4,725.00
	Special Revenue Funds Total	7,089,975.00	0.00	3,439,185.00	0.00	270,524.51	685,620.00	9,573,015.49
	LLAD's							
020	Stonegate Village (LLAD)	40,188.00	43,789.00	16,800.00	531.00	35,416.35	0.00	65,891.65
021	Green Valley Hills (LLAD)	0.00	14,809.00	17,071.80	353.00	23,508.28	0.00	8,725.52
022	Promontory Village 6 (LLAD)	0.00	724,604.00	275,237.34	258,033.00	366,525.47	0.00	891,348.87
023	Oakridge Village (LLAD)	0.00	11,435.00	16,498.08	270.00	17,989.23	0.00	10,213.85
024	Oaktree Village (LLAD)	2,948.00	40,192.00	11,440.00	219.00	14,606.89	0.00	40,192.11
026	Crescent Ridge (LLAD)	11,337.00	30,214.00	19,808.40	467.00	31,110.49	0.00	30,715.91
027	La Cresta (LLAD)	0.00	27,164.00	16,146.60	252.00	16,820.47	0.00	26,742.13
030	Lake Forest (LLAD)	7,464.00	29,909.00	10,604.00	273.00	18,168.28	0.00	30,081.72
031	Marina Village (LLAD)	2,618.00	5,006.00	2,640.00	76.00	5,089.35	0.00	5,250.65
032	Francisco Oaks (LLAD)	13,740.00	91,872.00	10,200.00	286.00	19,038.36	0.00	97,059.64
035	Highland Hills 13(LLAD)	0.00	45,645.00	26,595.00	427.00	28,439.85	0.00	44,227.15
037	Laurel/Hollow Oaks (LLAD)	16,432.00	59,819.00	19,305.00	3,511.00	27,007.26	0.00	72,059.74
038	Wild Oaks Park (LLAD)	86,506.00	138,568.00	11,550.00	2,361.00	18,164.36	0.00	220,820.64
039	Silva Valley (LLAD)	34,628.00	257,551.00	42,351.80	11,259.00	86,607.48	0.00	259,182.32
040	Bass Lake Village A (LLAD)	0.00	25,893.65	27,522.00	421.00	28,094.61	0.00	25,742.04
041	Roadways (LLAD)	11,928.00	816,158.00	50,715.00	1,186.00	79,097.77	0.00	800,889.23
042	Highland Hills 1 2&4 (LLAD)	31,707.00	29,519.00	9,757.05	275.00	18,352.74	0.00	52,905.31
043	Creekside Greens (LLAD)	131,563.00	124,996.00	15,770.34	9,494.00	73,031.98	0.00	208,791.36
045	Bass Lake Zone B (LLAD)	25,409.00	48,220.00	14,553.00	345.00	23,015.54	0.00	65,511.46
047	HV/Hills/Sterlingshire (LLAD)	20,534.00	55,834.00	28,436.10	6,715.00	51,656.87	0.00	59,862.23
048	EDH Blvd.Commerical(LLAD)	424,698.00	71,601.00	6,844.00	1,577.00	105,153.13	18,156.00	381,410.87
050	Valley View (LLAD)	25,257.00	36,137.00	48,456.00	10,876.00	83,659.09	0.00	37,066.91
056	Lake Forest Park (LLAD)	26,047.00	215,279.00	58,292.00	9,361.00	94,610.06	0.00	214,368.94
057	Windsor Point Park (LLAD)	4,617.00	15,473.00	25,663.00	3,176.00	31,759.99	0.00	17,169.01
	LLAD's Total	917,621.00	2,959,687.65	782,256.51	321,744.00	1,296,923.90	18,156.00	3,666,229.26
	Debt Service							
061	Debt Service - Wild Oaks Park	12,476.00	0.00	60,876.50	0.00	72,929.75	0.00	422.75
062	Debt Service-Promontory Park	450.00	0.00	0.00	344,800.00	344,800.00	0.00	450.00
	Debt Service Total	12,926.00	0.00	60,876.50	344,800.00	417,729.75	0.00	872.75
	Total of All Funds	**$11,078,793.00**	**$11,994,025.65**	**$13,194,427.02**	**$1,771,082.00**	**$11,843,599.86**	**$1,771,083.00**	**$24,423,644.81**

Note: Beginning Balance, *plus* Reserves Total, *plus* Revenue Sub-Total, *plus* Transfers In, *minus* Expense Sub-Total, *minus* Transfers Out, *equals* Ending Balance

General Ledger

Budget Summary All Funds Revenue vs. Expenditure

Fiscal Year 2017
Printed: 05/31/16 15:19:02

El Dorado Hills
COMMUNITY SERVICES DISTRICT

Sort Level	Description	Beginning Balance Proposed July 1, 2016	Reserves Total Proposed Budget	Revenue Sub-Total Proposed Budget	Transfers In Proposed Budget	Expense Sub-Total Proposed Budget	Transfers Out Proposed Budget	Total Proposed June 30, 2017
001	**General Fund**	$2,122,522.00	$9,034,338.00	$8,912,109.01	$0.00	$7,818,134.70	$1,067,307.00	$11,183,527.31
	Capital Improvement Projects							
923	Sienna Ridge Sports Park	0.00	0.00	0.00	60,000.00	60,000.00	0.00	0.00
926	Valley View Comm. Park	0.00	0.00	0.00	100,000.00	100,000.00	0.00	0.00
928	Valley View Sports Park	730,200.00	0.00	0.00	0.00	730,200.00	0.00	0.00
945	Oak Knoll - Park Improvements	0.00	0.00	0.00	0.00	0.00	0.00	0.00
947	Reid White Jr.Memorial Ponds	7,092.00	0.00	0.00	8,896.00	15,988.00	0.00	0.00
948	Community Park Corner Signs	100,000.00	0.00	0.00	0.00	100,000.00	0.00	0.00
949	North Commercial Improvements	98,457.00	0.00	0.00	18,156.00	116,613.00	0.00	0.00
950	Promontory Basketball Courts	0.00	0.00	0.00	180,820.00	180,820.00	0.00	0.00
953	CAB Office/Meeting Room	0.00	0.00	0.00	161,450.00	161,450.00	0.00	0.00
954	Trails	0.00	0.00	0.00	75,216.00	75,216.00	0.00	0.00
955	Bikeways	0.00	0.00	0.00	200,000.00	200,000.00	0.00	0.00
956	RUSD Field Renovations	0.00	0.00	0.00	300,000.00	300,000.00	0.00	0.00
	Capital Improvement Projects Total	935,749.00	0.00	0.00	1,104,538.00	2,040,287.00	0.00	0.00
	Special Revenue Funds							
011	Compliance/Design Review	114,000.00	0.00	193,185.00	0.00	200,654.51	0.00	106,530.49
012	In Lieu Fees	73,800.00	0.00	0.00	0.00	0.00	0.00	73,800.00
017	Donations	47,450.00	0.00	0.00	0.00	0.00	0.00	47,450.00
018	Impact Fees	6,850,000.00	0.00	3,246,000.00	0.00	69,870.00	685,620.00	9,340,510.00
019	Oak Tree Preservation	4,725.00	0.00	0.00	0.00	0.00	0.00	4,725.00
	Special Revenue Funds Total	7,089,975.00	0.00	3,439,185.00	0.00	270,524.51	685,620.00	9,573,015.49
	LLAD's							
020	Stonegate Village (LLAD)	40,188.00	43,789.00	16,800.00	531.00	35,416.35	0.00	65,891.65
021	Green Valley Hills (LLAD)	0.00	14,809.00	17,071.80	353.00	23,508.28	0.00	8,725.52
022	Promontory Village 6 (LLAD)	0.00	724,604.00	275,237.34	258,033.00	366,525.47	0.00	891,348.87
023	Oakridge Village (LLAD)	0.00	11,435.00	16,498.08	270.00	17,989.23	0.00	10,213.85
024	Oaktree Village (LLAD)	2,948.00	40,192.00	11,440.00	219.00	14,606.89	0.00	40,192.11
026	Crescent Ridge (LLAD)	11,337.00	30,214.00	19,808.40	467.00	31,110.49	0.00	30,715.91
027	La Cresta (LLAD)	0.00	27,164.00	16,146.60	252.00	16,820.47	0.00	26,742.13
030	Lake Forest (LLAD)	7,464.00	29,909.00	10,604.00	273.00	18,168.28	0.00	30,081.72
031	Marina Village (LLAD)	2,618.00	5,006.00	2,640.00	76.00	5,089.35	0.00	5,250.65
032	Francisco Oaks (LLAD)	13,740.00	91,872.00	10,200.00	286.00	19,038.36	0.00	97,059.64
035	Highland Hills 13(LLAD)	0.00	45,645.00	26,595.00	427.00	28,439.85	0.00	44,227.15
037	Laurel/Hollow Oaks (LLAD)	16,432.00	59,819.00	19,305.00	3,511.00	27,007.26	0.00	72,059.74
038	Wild Oaks Park (LLAD)	86,506.00	138,568.00	11,550.00	2,361.00	18,164.36	0.00	220,820.64
039	Silva Valley (LLAD)	34,628.00	257,551.00	42,351.80	11,259.00	86,607.48	0.00	259,182.32
040	Bass Lake Village A (LLAD)	0.00	25,893.65	27,522.00	421.00	28,094.61	0.00	25,742.04
041	Roadways (LLAD)	11,928.00	816,158.00	50,715.00	1,186.00	79,097.77	0.00	800,889.23
042	Highland Hills 1 2&4 (LLAD)	31,707.00	29,519.00	9,757.05	275.00	18,352.74	0.00	52,905.31
043	Creekside Greens (LLAD)	131,563.00	124,996.00	15,770.34	9,494.00	73,031.98	0.00	208,791.36
045	Bass Lake Zone B (LLAD)	25,409.00	48,220.00	14,553.00	345.00	23,015.54	0.00	65,511.46
047	HV/Hills/Sterlingshire (LLAD)	20,534.00	55,834.00	28,436.10	6,715.00	51,656.87	0.00	59,862.23
048	EDH Blvd.Commerical(LLAD)	424,698.00	71,601.00	6,844.00	1,577.00	105,153.13	18,156.00	381,410.87
050	Valley View (LLAD)	25,257.00	36,137.00	48,456.00	10,876.00	83,659.09	0.00	37,066.91
056	Lake Forest Park (LLAD)	26,047.00	215,279.00	58,292.00	9,361.00	94,610.06	0.00	214,368.94
057	Windsor Point Park (LLAD)	4,617.00	15,473.00	25,663.00	3,176.00	31,759.99	0.00	17,169.01
	LLAD's Total	917,621.00	2,959,687.65	782,256.51	321,744.00	1,296,923.90	18,156.00	3,666,229.26
	Debt Service							
061	Debt Service - Wild Oaks Park	12,476.00	0.00	60,876.50	0.00	72,929.75	0.00	422.75
062	Debt Service-Promontory Park	450.00	0.00	0.00	344,800.00	344,800.00	0.00	450.00
	Debt Service Total	12,926.00	0.00	60,876.50	344,800.00	417,729.75	0.00	872.75
	Total of All Funds	**$11,078,793.00**	**$11,994,025.65**	**$13,194,427.02**	**$1,771,082.00**	**$11,843,599.86**	**$1,771,083.00**	**$24,423,644.81**

Note: Beginning Balance, *plus* Reserves Total, *plus* Revenue Sub-Total, *plus* Transfers In, *minus* Expense Sub-Total, *minus* Transfers Out, *equals* Ending Balance

General Ledger

Budget Summary General Fund Dept Comparative

Fiscal Year 2017
Printed: 05/31/16 15:23:14

El Dorado Hills
COMMUNITY SERVICES DISTRICT

Description	FY2014 Actual	FY2015 Actual	FY2016 Approved Budget	FY2017 Proposed Budget	$ Variance	% Variance
General Fund						
Administration and Finance						
Revenue						
Revenue	$6,302,230.49	$6,798,274.52	$6,422,254.00	$6,857,005.41	$434,751.41	6.77%
Transfers In	378.67	78,116.10	0.00	0.00	0.00	0.00%
Revenue Total	**6,302,609.16**	**6,876,390.62**	**6,422,254.00**	**6,857,005.41**	**434,751.41**	**6.77%**
Expense						
Capital Expenditures	63,539.20	46,008.04	60,000.00	45,500.00	(14,500.00)	-24.17%
Other Post Employment Benefits	40,571.00	35,931.00	31,355.00	22,998.00	(8,357.00)	-26.65%
Salary and Benefits Total	1,126,326.21	945,813.22	1,077,130.62	1,160,638.76	83,508.14	7.75%
Services and Supplies Total	614,203.39	661,756.00	1,058,891.50	1,104,906.50	46,015.00	4.35%
Transfers Out Total	20,000.00	0.00	0.00	0.00	0.00	0.00%
Expense Total	**1,864,639.80**	**1,689,508.26**	**2,227,377.12**	**2,334,043.26**	**106,666.14**	**4.79%**
Administration and Finance Net Change Total	**4,437,969.36**	**5,186,882.36**	**4,194,876.88**	**4,522,962.15**	**328,085.27**	**7.82%**
Parks and Planning						
Revenue						
Revenue	200,004.83	255,570.86	564,772.18	503,896.60	(60,875.58)	-10.78%
Transfers In	50,889.58	84,824.07	0.00	0.00	0.00	0.00%
Revenue Total	**250,894.41**	**340,394.93**	**564,772.18**	**503,896.60**	**(60,875.58)**	**-10.78%**
Expense						
Capital Expenditures	217,556.41	200,761.45	193,957.00	175,670.00	(18,287.00)	-9.43%
Salary and Benefits Total	807,485.48	968,657.30	1,041,418.38	1,177,722.18	136,303.80	13.09%
Services and Supplies Total	1,300,336.11	1,424,194.45	1,574,103.96	1,644,121.00	70,017.04	4.45%
Transfers Out Total	647,097.00	637,816.35	335,596.00	1,067,307.00	731,711.00	218.03%
Expense Total	**2,972,475.00**	**3,231,429.55**	**3,145,075.34**	**4,064,820.18**	**919,744.84**	**29.24%**
Parks and Planning Net Change Total	**(2,721,580.59)**	**(2,891,034.62)**	**(2,580,303.16)**	**(3,560,923.58)**	**(980,620.42)**	**38.00%**
Recreation						
Revenue						
Revenue	1,501,345.64	1,594,027.09	1,445,793.00	1,551,207.00	105,414.00	7.29%
Transfers In	0.00	0.00	0.00	0.00	0.00	0.00%
Revenue Total	**1,501,345.64**	**1,594,027.09**	**1,445,793.00**	**1,551,207.00**	**105,414.00**	**7.29%**
Expense						
Capital Expenditures	3,715.00	26,718.00	0.00	0.00	0.00	0.00%
Salary and Benefits Total	1,197,600.51	1,374,302.21	1,473,601.21	1,673,547.26	199,946.05	13.57%
Services and Supplies Total	681,083.89	718,172.11	773,221.67	813,031.00	39,809.33	5.15%
Expense Total	**1,882,399.40**	**2,119,192.32**	**2,246,822.88**	**2,486,578.26**	**239,755.38**	**10.67%**
Recreation Net Change Total	**(381,053.76)**	**(525,165.23)**	**(801,029.88)**	**(935,371.26)**	**(134,341.38)**	**16.77%**
General Fund Net Change Total	**$1,335,335.01**	**$1,770,682.51**	**$813,543.84**	**$26,667.31**	**($786,876.53)**	**-96.72%**

ADMINISTRATION AND FINANCE DEPARTMENT

The Administration and Finance Department is responsible for office management and support to the other departments within the District. These duties include complete financial and accounting support for all departments including accounting, accounts payable, accounts receivable, payroll, debt service, Capital Improvement Project budgets/tracking, cell tower leases, the district's public counter, revenue collection, human resources, secretarial duties to the board such as agenda and minute preparation, risk management, information technology, land and cellular phones, document management, marketing and public relations and the District's website. The costs for services rendered to other funds are identified and charged to the appropriate fund. The administration costs that remain represent the cost of administration to the General Fund.

BOARD

Tasks include agenda preparation and posting, agenda packet preparation and distribution, preparation of minutes and the filing of minutes, resolutions and ordinances. Oversees legal issues and Board policies.

GENERAL ADMINISTRATION

General administration includes human resources, records management, contract management, marketing and public relations, media contact, District-wide short and long term planning, general clerical tasks, etc.

FINANCE

The Finance Division oversees and administers all District finances. It prepares the budget, financial statements, payroll, accounts payable and receivable. The staff manages the cash and is responsible for cash control. The staff also prepares the month end and year end close, prepares the Comprehensive Annual Financial Report (CAFR), assists with the annual audit, and State Controllers report. Responsible for updating and maintaining the District financial record management system. The accounting for the General Fund and the other funds such as the LLAD's are administered by the accounting staff.

INFORMATION TECHNOLOGY

The Information Technology (IT) Division performs multiple tasks including network administration, back-up, document storage, documentation, web site design and management, help desk and is instrumental in planning and upgrading the computer systems. The IT division also has the responsibility of telephone operations including trouble shooting, phone and voice mail management and

upgrades, as well as district-owned cell phones.

HUMAN RESOURCES

The Human Resources (HR) Division is responsible for recruitment of district full and part time employees, employee benefits and pension program. HR coordinates annual evaluations, and step increases with department heads. HR manages the maintenance of personnel records, monitors budgets, conducts investigations, consults with the contracted attorney in legal matters, acts as a district representative in Union negotiations. HR is responsible for district wide training including leadership training, workers' compensation and safety training. HR oversees workers compensation claims and works with claims adjustors. HR monitors administration to established standards and procedures, identifies opportunities for improvement, and resolves discrepancies.

RISK MANAGEMENT

These tasks includes filing claims, conducting regular safety meetings and inspections. Reports are prepared and filed with the Special District Risk Management Authority, a Joint Powers Authority, who manages the District's workers compensation and general liability coverage.

PUBLIC RELATIONS AND COMMUNICATIONS

A part-time Communications Specialist was added to the organization table in FY2013-2014; however in FY2016, this position remained vacant and unfunded. The FY2017 Budget is requesting the reinstatement of funds for the Communications Specialist position. The Communication Plan will be updated to comply with an updated strategic plan.

VOLUNTEER PROGRAM

A Volunteer Program budget was developed to specifically budget and track expenditures related to community service and volunteer projects. In the past, some costs were budgeted in Recreation and some costs were simply absorbed in the Parks budget. This program budget includes costs related to Re-New CA, Eagle Scout Projects, Community Clean-Up (twice a year), and tree chipping. Ten percent of a Recreation Supervisors salary is budgeted for Volunteers.

ADMINISTRATION & FINANCE DEPARTMENT

BUDGET DETAIL

The summary below is for the cumulative Department budget. The significant changes within the Department is the addition of one full-time employee, a Human Resources Manager and 3 part-time employees, a Purchasing Specialist, a Communication Specialist and a Volunteer Coordinator. The addition of these 3 positions will provide cover significant District functions currently spread throughout several departments and staff assigned to other duties within the District. While expenditures have increased by $106,666 (4.7%), revenue has also increased $434,751 (6.7%). The increase in revenue was primarily due to an increase in property tax estimates from the County. The increase in expenditures are due to reinstatement of personnel positions defunded in FY2016. The District plans is to focus on innovative technology and security upgrades in FY2017.

3000 REVENUE- $6,857,005

The Administration & Finance Department continues to budget using a conservative outlook. Wireless tower leases currently in contract negotiation will potentially increase revenue and will be reflected once contracts are finalized. Based on information received from the El Dorado County, we are projecting a 1% increase in revenue generated from property taxes. Total revenue projected is $6,857,005 which is comprised of the following:

- Property Tax - $5,876,689
- Franchise Fees - $769,000
- CC&R Reimbursement - $13,851
- LLAD Reimbursement - $88,815
- Wireless Tower Lease - $52,606
- Miscellaneous (CalCard Incentives) - $6,044
- Interest - $50,000

4000 BENEFITS AND TAXES- $432,105

Includes all employee related expenses such as retirement programs, cafeteria plans, payroll taxes and Workers' Compensation. As a result of significant changes to CalPERS pension plans, the District has an increased Unfunded Liability expense. Previously, this payment was billed through the percentage (employer cost rate) for payroll, but is now a separate cost and will be paid in a one lump sum payment. Beginning in FY17, expenses will be charged across all funds within the District (Departments, LLAD's, CCR, etc); therefore results in a decrease in the Administration Department's FY17 budget. Total Department budget for this account is $432,105

5011 SALARIES – F/T- $616,745

The Administration and Finance Department budget for full-time employees is comprised of the General Manager, Director of Administration and Finance, Executive Assistant, Sr. Accountant, Accounting Specialist and Administrative Assistant II. The proposed position of a Human Resources Manager is included in this request. Total Department budget for this account is $616,745.

5012 SALARIES – P/T- $111,489

The Administration and Finance Department budget for part-time employees which is comprised of the Accounting Clerk and IT Specialist. The proposed positions of a Volunteer Coordinaor, Communications Specialist and Purchasing Specialist is included in this request. Total Department budget for this account is $111,489.

5013 SALARIES – OVERTIME- $300

The Administration and Finance Department anticipates continued limited need for overtime. However, budgeted for Staff members who may occasionally exceed 40 hours per week due to unforeseen circumstances. Total Department budget for this account is $300.

5016 DIRECTOR EXPENSES-$29,000

Board members' meeting attendance stipends, Board of Director's training and conference attendance, certifications, and other governance related expenses. Total Department budget for this account is $29,000.

5120 EQUIPMENT SUPPLIES-$69,500

Includes all parts, supplies, and equipment necessary for the routine maintenance and repair of District information technology equipment, such as production wireless upgrade, desktop computers, mobile devices, hard drives for backup, and backup servers. Increase in expenses cover an upgrade to audio system in the gym, senior center and installation of an audio system in the Parks and Planning Building conference room. Total Department (IT Division) budget for this account is $69,500.

5121 EQUIPMENT SERVICES-$49,475

Includes all equipment services user licensing such as Microsoft Windows Server, Microsoft Office Suite, Ninite, Sonic Wall Security, Adobe Suite products, Shoretel phone system support, Knowledge Lake maintenance, and Go-To-My PC. Total Department (IT Division) budget for this account is $49,475.

5130 FUNCTIONAL SUPPLIES-$15,500

This account of $15,500 includes compliance posters, name tags, framing, photos, staff shirts, signs and banners, and other miscellaneous supplies. Decrease to this account is due to staff adjusting budget based on actual costs. Total Department budget for this account is $15,500.

5131 FUNCTIONAL SERVICES-$19,995

Includes fingerprinting fees; insurance administration costs for CalPERS (medical) and CoPower, and background checks and drug screening. Total Department budget for this account is $19,995.

5132 GOVERNMENT FEES AND PERMITS-$140,116

Includes all costs related fees collected by the County for tax collection and LAFCO services. Increase to this account is due to an increase in County fees. Total Department budget for this account is $140,116.

5138 IRRIGATION SUPPLIES - $1,000

Irrigation supplies related to volunteer projects. Total Department budget for this account is $1,000.

5139 SMALL TOOLS - $2,000

Purchase of small hand tools for volunteer projects. Total Department budget for this account is $2,000.

5140 LANDSCAPE SUPPLIES - $32,000

Landscape supplies for volunteer projects. Total Department budget for this account is $32,000.

5142 CONTRACTED SERVICES- $88,355

In addition to services provided directly by Department employees there are various contracted services that must be procured. An increase to this account is due to increase in cost for service and upgrading out Time Clock management system to allow mobile support. Total Department budget for this account is $88,355.

- Cost Allocation Plan & Overhead Study - $18,000
- Asset Depreciation Study (Browning Reserve) - $15,000
- Nexus Study - $30,000
- Time Clock License/Support - $6,000
- Springbrook Maintenance - $14,743
- Telecheck Processing Fee - $612
- OpenGov - $4,000

5160 OFFICE SUPPLIES-$9,500

Office supplies such as copier paper, ink cartridges for desk-top printers, folders, binders, tape, file items and writing utensils. This account will remain at $9,500 for the year.

5161 OFFICE SERVICES-$3,600

Office Services is used to cover District offsite file storage fees (Iron Mountain). This account will remain at $3,600 for the year.

5162 POSTAGE-$6,000

This account will remain at $6,000 for the year.

5171 PROFESSIONAL SERVICES-$228,920

Professional service expenses includes the Annual Audit; Employee Assistance Program; Constant Contact; When-to-Work Scheduling Software; Sustainability, Strategic Planning and Website Consultant; Document Scanning; District Signage Study; and CalPERS GASB 68 Report Fees, and the remaining expenses for the Recreation Needs Assessment and Master Plan Update process. Decrease to this account is due to the majority of the Master Plan Update expenses occurring in FY2016. Total Department budget for this account is $228,920.

5172 – LEGAL SERVICES-$120,000

Legal counsel throughout the District's General Fund operations, including personnel management, Board consultation, contract review, risk management and policy development. This account will remain at $120,000 for the year.

5180 DUES AND PUBLICATIONS-$11,350

Includes expenses for subscriptions to professional trade publications, memberships, and certification renewal, such as for California Special District Association, National Recreation & Park Association, California Park and Recreation Society, Rotary, Chamber of Commerce, Government Finance Officers Association, California Society of Municipal Finance Officers, MetroScan, Survey Monkey, and Society for Human Resources Management. This account will remain at $11,350 for the year.

5190 ADVERTISING AND LEGAL NOTICE-$3,520

Advertising bids, recruitment notices, and legal notices. This account will remain at $3,520 for the year.

5200 STAFF TRAINING-$47,000

Staff training continues to be an important element for effective operations and in many cases required to maintain certification. Expenses related training, such as for NRPA

Congress, CalPERS Conference, Parks and Recreation Professional Certification, CSDA Conference(s), Human Resources best practices and laws training, and Accela (Springbrook) training. An increase to this account is due a rise in cost for District wide training activities and increases in conference registrations. Total Department budget for this account is $47,000.

5201 EMPLOYEE APPRECIATION-$9,500

District and Administration and Finance Department employee recognition and appreciation programs, which includes employee luncheons, team building activities, longevity recognition, and other functions. An increase to this account is due to an increase in the Volunteer Budget for volunteer recognition events. Total Department budget for this account is $9,500.

5202 LOCAL MEETING- $3,500

Supplies to host local meetings for District and professional organizations functions. This account will remain at $3,500 for the year.

5210 MILEAGE AND TRAVEL- $18,000

Travel reimbursement for staff, and vehicle allowance for the General Manager and Department Directors. This account will remain at $18,000 for the year.

5230 RENTAL EQUIPMENT- $20,775

Costs related to expenses for copy machine lease, postage meters, the District phone system, and water filtration. This account will remain at $20,775 for the year.

5235 ELECTION EXPENSES- $50,000

FY2017 is an election year for 2 seats on the District's Board of Directors. Increase to this account is due to higher County Election Board Fees. Total Department budget for this account is $50,000.

5240 PRINTING- $5,300

Allowance for fliers, forms, business cards, checks and stationery printing, brochures and folders, welcome packets, manuals, and copier overage charges. This account will remain at $5,300 for the year.

5241 UTILITIES – PHONE/COMMUNICATION- $36,000

This account supports all local and long distance phone charges for the District, fax machines, cell phones, internet service, conference calling. This account will remain at $36,000 for the year.

5251 GENERAL INSURANCE- $80,000

Liability, errors and omissions, vehicle insurance, and all District liability and Workers' Compensation expenses. This account will remain at $80,000 for the year.

5255 SAFETY EXPENSES- $5,000

Includes all personal protective equipment for the Department, and is supportive of the Safety Committee projects and programs. Increase to this account is due to adding the SDRMA Safety Education Training held annually. Total Department budget for this account is $5,000.

5550 COMPUTER EQUIPMENT (over $5,000)- $45,500

The information technology needs require the installation of a back-up server in the Parks & Planning Building for the District's technology network. The expense includes hardware, software, wiring, and installation. Also included, is funding for Community Park security camera upgrade and installation (phase 1). A decrease is this account is due to the District's main server being upgraded in FY2016. Total Department budget for this account is $45,500.

5575 OPEB CONTRIBUTION-$22,998

Other Post Employment Benefit annual contribution. A decrease in the account is due to updated actuarial data received from our pension consultant and actuary firm. Total Department budget for this account is $22,998.

General Ledger

Budget Detail General Fund Administration

Fiscal Year 2017
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El Dorado Hills
COMMUNITY SERVICES DISTRICT

Account	Description	FY2014 Actual	FY2015 Actual	FY2016 Approved Budget	FY2017 Proposed Budget	$ Variance	% Variance
	Revenue						
3010	CC&R Reimbursement	$36,564.00	$87,076.27	$13,851.00	$13,851.00	$0.00	0.00%
3020	Reimbursement	0.00	73,065.58	30,000.00	0.00	(30,000.00)	-100.00%
3030	LLAD Reimbursement	390,615.36	265,776.05	79,443.00	88,815.33	9,372.33	11.80%
3100	Property Tax/Assessments	5,033,194.70	5,541,741.86	5,502,000.00	5,876,689.00	374,689.00	6.81%
3150	Interest	18,590.47	25,422.64	21,604.00	50,000.00	28,396.00	131.44%
3160	Franchise Fees	751,731.57	734,575.04	708,000.00	769,000.00	61,000.00	8.62%
3161	Wireless Tower Lease	68,889.45	66,343.51	64,356.00	52,606.08	(11,749.92)	-18.26%
3170	Miscellaneous	2,643.94	4,273.57	3,000.00	6,044.00	3,044.00	101.47%
3300	Transfers In	378.67	78,116.10	0.00	0.00	0.00	0.00%
	Revenue Total	**6,302,608.16**	**6,876,390.62**	**6,422,254.00**	**6,857,005.41**	**434,751.41**	**6.77%**
	Expense						
4010	Payroll Tax Expense	70,806.40	58,250.66	49,798.78	61,966.57	12,167.79	24.43%
4120	Employee Benefits	134,784.34	105,556.06	98,265.60	112,106.40	13,840.80	14.09%
4130	PERS-Retirement	111,056.41	114,248.30	214,577.94	132,848.55	(81,729.39)	-38.09%
4135	Retirement benefits-other	88,361.28	96,074.57	110,388.00	119,800.00	9,412.00	8.53%
4140	Life Insurance	774.20	666.40	646.80	661.50	14.70	2.27%
4150	Workers Compensation	5,266.64	6,291.29	3,696.19	4,721.90	1,025.71	27.75%
5011	Salary Expense-Full Time	628,719.23	530,322.90	548,648.05	616,744.96	68,096.91	12.41%
5012	Salary Expense-Part Time	85,924.76	34,403.04	50,809.26	111,488.88	60,679.62	119.43%
5013	Overtime Expense	632.95	0.00	300.00	300.00	0.00	0.00%
	Salary and Benefits Total	**1,126,326.21**	**945,813.22**	**1,077,130.62**	**1,160,638.76**	**83,508.14**	**7.75%**
5016	Directors Expense	28,049.52	28,370.86	29,000.00	29,000.00	0.00	0.00%
5120	Equipment Supplies	53,574.19	51,255.79	55,500.00	69,500.00	14,000.00	25.23%
5121	Equipment Services	57,518.40	45,869.46	49,475.50	49,475.50	0.00	0.00%
5130	Functional Supplies	7,644.96	8,777.84	16,660.00	15,500.00	(1,160.00)	-6.96%
5131	Functional Services	13,238.48	11,796.35	19,995.00	19,995.00	0.00	0.00%
5132	Government Fees & Permits	99,906.80	82,860.39	99,666.00	140,116.00	40,450.00	40.59%
5138	Irrigation Supplies	0.00	0.00	0.00	1,000.00	0.00	0.00%
5139	Small Tools	0.00	0.00	0.00	2,000.00	0.00	0.00%
5140	Landscape Supplies	0.00	12,201.60	35,000.00	32,000.00	(3,000.00)	-8.57%
5142	Contract Service	32,012.02	59,077.55	68,530.00	88,355.00	19,825.00	28.93%
5160	Office Supplies	8,589.30	7,924.91	9,500.00	9,500.00	0.00	0.00%
5161	Office Services	3,426.91	5,397.76	3,600.00	3,600.00	0.00	0.00%
5162	Postage	3,995.39	4,592.38	6,000.00	6,000.00	0.00	0.00%
5171	Professional Services	77,368.91	105,966.38	273,520.00	228,920.00	(44,600.00)	-16.31%
5172	Legal Services	32,320.19	55,650.80	120,000.00	120,000.00	0.00	0.00%
5180	Dues & Publications	11,807.53	8,987.80	11,350.00	11,350.00	0.00	0.00%
5190	Advertising & Legal Notice	3,214.20	3,029.37	3,520.00	3,520.00	0.00	0.00%
5200	Staff Training	23,473.56	11,871.92	43,000.00	47,000.00	4,000.00	9.30%
5201	Employee Appreciation	3,287.18	6,722.28	7,000.00	9,500.00	2,500.00	35.71%
5202	Local Meetings	3,099.63	2,936.34	3,500.00	3,500.00	0.00	0.00%
5210	Mileage & Travel	13,495.76	5,761.16	18,000.00	18,000.00	0.00	0.00%
5230	Rental-Equipment	16,506.20	16,073.61	20,775.00	20,775.00	0.00	0.00%
5235	Election Expense	0.00	55.95	40,000.00	50,000.00	10,000.00	25.00%
5240	Printing	2,785.99	2,776.40	5,300.00	5,300.00	0.00	0.00%
5241	Telephone Expense	44,960.40	44,093.41	36,000.00	36,000.00	0.00	0.00%
5251	General Insurance	71,754.88	76,903.50	80,000.00	80,000.00	0.00	0.00%
5255	Safety Expenses	2,172.99	2,250.66	4,000.00	5,000.00	1,000.00	25.00%
5290	Miscellaneous	0.00	551.53	0.00	0.00	0.00	0.00%
	Services and Supplies Total	**614,203.39**	**661,756.00**	**1,058,891.50**	**1,104,906.50**	**46,015.00**	**4.35%**
5540	Equipment & Vehicles	0.00	13,500.00	0.00	0.00	0.00	0.00%
5550	Computer Equipment	63,539.20	32,508.04	60,000.00	45,500.00	(14,500.00)	-24.17%
5575	Other Post Employment Benefits	40,571.00	35,931.00	31,355.00	22,998.00	(8,357.00)	-26.65%
	Capital Expenditures Total	**104,110.20**	**81,939.04**	**91,355.00**	**68,498.00**	**(22,857.00)**	**-25.02%**
5600	Transfers Out	20,000.00	0.00	0.00	0.00	0.00	0.00%
	Transfers Out Total	**20,000.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00%**

General Ledger

Budget Detail General Fund Administration

Fiscal Year 2017
Printed: 05/31/16 14:39:58

Account	Description	FY2014 Actual	FY2015 Actual	FY2016 Approved Budget	FY2017 Proposed Budget	$ Variance	% Variance
	Expense Total	**1,864,639.80**	**1,689,508.26**	**2,227,377.12**	**2,334,043.26**	**106,666.14**	**4.79%**
	Administration Net Change Total	**$4,437,969.36**	**$5,186,882.36**	**$4,194,876.88**	**$4,522,962.15**	**$328,085.27**	**7.82%**

RECREATION DEPARTMENT
FY 2016-17

YOUTH PROGRAMS - KYDZONE

After School Program - KydZonE serves children Kindergarten - Fifth grade (5 - 12 years) and is open after school Monday-Friday. Youth participate in a variety of activities including arts & crafts, games, sports, science, cooking, walking field trips and drama. Average daily attendance is 28, which has grown from an average of 10 participants in 2014.

Holiday Break Day Camp - KydZonE offers Day Camp during school breaks, 2 weeks in November, December and April. Local field trips are included along with games and crafts. Camp hours are 7:00am to 6:00pm. Average daily attendance ranges from 30-80 depending on the break (Spring Break is the highest attended.)

Summer Day Camp – KydZonE eXtreme Summer Day Camp is offered during the summer months (10 weeks in total) for ages 6-12 years. Program includes field trips, swimming, crafts, sports, games, science, cooking, guest speakers, special events and additional activities that correspond with the program's weekly themes. Camp hours are 7:00am to 6:00pm.

In addition to weekly registration, a daily fee option is offered. Campers who are enrolled for the day, will participate in the same program as weekly campers excluding the weekly field trips, due to the need to schedule field trips and transportation in advance. During the summer, 175 campers attend each week; camp typically has a wait list.

Pre-KydZonE summer day camp will continue this summer for 4 and 5 year olds. The new program was very successful last summer in term of programming and popularity. A full day program for up to 15 youth will be offered.

TEEN PROGRAMS

Skate Park - The skate park is open year-round (weather permitting) for skateboard and scooter riders. During high use times, Staff is present after school in the afternoons and early evenings; and during school breaks. Skate Camps are offered in the summer to promote safe skating and develop skills.

Teen Center - The Teen Center serves students in 6th - 12th grades, Monday through Friday during after-school hours. The facility has a computer lab, big screen TV, video game stations, ping pong, foos ball, pool table, and a snack bar. Participants socialize with friends; enjoy crafts, games and a variety of indoor and outdoor sports. Average daily attendance is 40 teens. In 2011, average daily attendance was12 teens.

Teen Summer Camps -Teen Center offers Day Camps during summer months that provide an action-packed week with games, crafts, sports and field trips. Last summer, families with campers entering the 6th grade had an option to register for Teen Center or KydZonE in an effort to increase capacity in KydZonE summer camp. This option proved successful in increasing the capacity of the youth development programs. Teen Camp attendance ranges between 30 to 40 participants each week, which has grown from 25 due to the inclusion of campers entering 6th grade.

Teen Lead Program – Teens interested in assisting KydZonE staff with activities at summer camp, will register for this option of Teen Camp. A Letter of Recommendation is required for registration and all participants will participate in ongoing trainings to prepare them to be future staff members and work in the field of recreation and youth. Maximum attendance is seven Leaders.

YOUTH SPORTS

Annually, nearly 350 adult volunteers and over 4,000 children participate in Youth Sports programs. In addition to recreational basketball, flag football and volleyball, sports camps for children beginning as young as 4 years old are offered by both District staff and contractors.

Youth Basketball – An introduction to the game of basketball in a team setting for grades K – 8th. Grades K - 2nd play small court while 3rd and above play full court. One practice and one game is held each week; a total of 8 games per session. Fees include a jersey and medal, and teams are coached by volunteers. Fall and Winter Leagues are offered including an all-girls winter league. Approximately 1,000 youth participate each year.

Girls Volleyball - This league provides girls from 4th - 12th grade an alternative to the highly competitive leagues in the area. Ranging from beginners to advanced players, this 6 on 6 league allows girls to learn or build on existing skills while having fun during the 8 game season. Girls receive a jersey and personalized medal. 400 youth participate each year.

Youth NFL Flag Football - Participants learn the basics of football without the contact of the traditional sport. Teams start with practices then play an 8 game season. Included in the cost is an official NFL Jersey, a set of flags and a medal for each child. High demand created the need for both a Spring and Fall program for coed grades 2nd through 8th. A High School aged league is offered, but not associated with the NFL program. 800 youth participate each year.

Youth Flag Football Boot Camp - Focused on beginner players with little to no experience in flag football, this camp exposes participants to the basics of the sport and prepares them for the upcoming season. Basics include how to pass and catch, basic routes, flag pulling drills, offense and defense concepts. Semi-experienced players can also benefit by improving existing skills.

Pee-Wee Basketball - An introduction to the game of basketball for boys and girls ages 4-6 years in a fun and positive environment. This program introduces the essential skills of passing, dribbling and shooting while developing sportsmanship and a positive attitude. Hoops are lowered to teach and allow children to make their first basket. Average attendance ranges between 30 and 40 participants during each 45 minute session. Each child receives a T-shirt, participation certificate and gift card sponsored by a local vendor.

Pee-Wee Soccer - This four week camp introduces boys and girls, ages 4-6 years, to the basics of soccer: kicking, passing, shooting and being a goalie while developing sportsmanship and a positive self-image. Average attendance ranges between 30 and 40 participants during these 45 minute sessions. Each child receives a T-shirt, a participation certificate and gift card sponsored by a local vendor.

Pee-Wee T-Ball – A great introduction to the basics of baseball for boys and girls ages 4-6 years in a safe and fun environment. Program introduces running bases, catching, throwing, and hitting while developing sportsmanship and a positive attitude. Average attendance ranges between 30 and 40 participants during each 45-minute session. Each child receives a T-shirt or hat, a participation certificate and a gift card sponsored by a local vendor.

Sports-A-Riffic - Expands a child's exposure to non-traditional sports and helps improve athletic ability and hand-eye coordination. Shuffleboard, croquet, indoor hockey, horseshoes, ring toss, ultimate Frisbee, kickball and miniature golf are taught on a rotating basis. Children learn teamwork and individual accomplishment while playing many lesser-known, yet fun sports. Program targets ages 5 to 10 year olds and parent participation is encouraged for some games. Note: Not offered every year - based on demand and interest.

Dodgeball - Children ages 7 - 12 focus on reaction skills, hand-eye coordination and learn the importance of teamwork in this fast action game, with an emphasis on fun. Teams form based on age. Round-robin games are played on a weekly basis. Parent versus youth game is one of the highlights of this camp.

Youth Lacrosse - This new offering introduces inexperienced players to the basics of lacrosse by teaching the fundamentals of the sport (scooping, cradling, catching, passing and shooting) over a four week period. Equipment and T-shirts are provided.

OUTSIDE CONTRACTED SPORTS CAMPS

Run by outside contractors, these are mainly summer offerings that attract approximately 275 participants each year.

Volleyball Camp - Boys and girls grades 4-8 learn skills of competitive volleyball in a fun and progressive atmosphere. Camp starts with basic fundamentals, progressing to more challenging skills, strategies and techniques. Camp Director Lisa Boyle coaches competitive volleyball and is the director of one of the largest and most respected volleyball clubs in Northern California. Camp fee includes T-Shirt.

U.K. International Soccer Camps - English coaches with professional or semi-professional playing experience provide instruction for participants ages 4 – 16. The camp is recreational in nature and emphasizes basic fundamental skills for younger players, progressing up to a more challenging approach on skills and techniques for the older players. Camp fee includes a UK International Soccer Camp T-shirt and ball for each child.

Euro Soccer Camps - Professionally certified Scottish soccer coaches, many who are also physical education teachers, coach participants ages 5-15. Players are placed into beginner, intermediate and advanced groups based on age, development and experience. A T-shirt and soccer ball for each child.

ADULT SPORTS

Adult sports traditionally attracts over 3,000 participants annually.

Softball - Coed and Men's Division leagues are offered in the Spring, Summer and Fall. The program includes a scorekeeper, umpire, balls and awards for league champions. Approximately 60-65 teams sign up totaling up to 1,000 players.

Monday Night Softball Pick-Up - This pick-up league plays 8 weeks per season with teams formed each week. Numbers vary but usually 50-60 players register for this program yearly.

5x5 Basketball - A Sunday afternoon league is offered throughout the year, for eight week seasons. League fees include a scorekeeper, league officials and award for league champions. Games are played at the CSD Gym. Total teams number between 30-40 with participation numbers around 375 players.

3x3 Basketball - Eight-week seasons are planned throughout the year on Wednesday evenings at the CSD Gym. Participants serve as referees. This program is not offered each year and depends on demand and gym availability. When space permits and demand is there, this program will produce about 6-10 teams for 40-50 players.

Open Gym Basketball - Monday and Thursday nights are open gym basketball opportunities for adults to drop in and play 4 on 4 pick-up games. Players of all skill levels are welcome. Open gym is year-round. Players have the option of paying each night or purchasing a discounted 5-week pass. Throughout the year, this program attracts between 1,200 total players.

7 Vs 7 Coed Soccer League - This coed league plays on Wednesday evenings, for ages 18 and older. The season consists of 8 weeks and played on the synthetic field at Promontory Community Park with the top 4 teams advancing to playoffs. League fees include a field supervisor, referees, balls, and awards for league champs. 12-15 teams play each year equating to 200-225 players.

Flag Football - Adults can test their football skills in this "pass only" league without the contact of the traditional sport. Teams play on Sunday afternoons on our synthetic field for 8-week seasons in the Spring and Fall. Fees include officials, scorekeeper and flags. Teams provide their own jerseys. This program serves up to 90 players.

Bocce Ball League – Played at Promontory Park on Tuesday & Wednesday evenings, this popular sport has Spring and Fall Leagues, with 20 or more teams in each league.

Pickleball – Drop-in Pickle Ball is offered in the CSD gym on Tuesday and Thursday mornings during the school year; and at Rolling Hills Middle School in the summer months. Beginner classes were offered, which introduced players to game rules and techniques. Program will expand to include intermediate classes and special events. Approximately 15 players drop in each day.

ADULT AND YOUTH TENNIS

Tennis - Pee-Wee, Junior and Adult levels are offered year-round through the Recreation Department. Classes are offered at Promontory Community Park and Stephen Harris Park. Private lessons are also available for all ages and skill levels.

SPECIAL INTEREST CLASSES

Contract Classes - Special interest classes are led by qualified, independent contractors. Classes are scheduled throughout the year for all ages, abilities and interests. The District's Recreation staff strives to offer an array of interesting programs to meet resident's interests, needs and hobbies. Youth classes include: Certified Babysitting, CPR & First Aid, engineering, robotics, Lego's, creative art camps/classes, healthy cooking, youth dance (jazz, hip hop, ballet, tap), theater and drama arts, gymnastics, cheer, fencing, archery, equestrian, martial arts, sailing, rowing, wake boarding and kayaking. Adult classes include: First Aid and CPR, pickleball, bocce ball, dance (ballroom, country line), fitness (tai chi, boot camp, yoga, pilates, zumba), kayaking, cooking, and martial arts. The District serves approximately 7,000+ participants in 1,100 classes.

SPECIAL EVENTS

The District serves an estimated 30,000+ participants at community-wide special events and concerts.

Special Events - Events are offered throughout the year including Easter Egg Hunt, Spring & Fall Community Garage Sale, Just You & Me Kid events series, Arbor Day, ReNew EDH Parks, Scarecrow Contest, and Holiday Lights in the Hills. Also included are Park Ground Breaking and Grand Opening events. A special event will be held at the Gilmore Senior Center in the Fall, to commemorate its 10-year anniversary.

Friday Night Summer Concerts – Five concerts are held during summer months at Community Park and include inflatables, food vendors and live music. Local businesses provide sponsorship funds to support the events.

Saturday Night In The Park - Annual family festival at Community Park features live bands, inflatables, business expo and concessions. This event is coordinated in cooperation with the Chamber of Commerce.

Neighborhood Parties – Four Neighborhood Parties will be held in the District. Participants will be encouraged to walk or bike to the event, supporting the CSD's Bike Friendly Community designation. To differentiate the Neighborhood Parties from existing CSD events, staff will partner with local agencies and non-profits to emphasize a cultural and/or performing arts element. Potential partners include the El Dorado Hills Library, El Dorado Hills Arts Association and local theater groups or drama clubs. Sponsors and partners would be sought to reduce CSD costs, and for the events to be free of charge.

AQUATICS

Recreation Swim - The CSD Pool opens for recreation swim on weekends in May and September and daily June through August. The hours will vary based on the day of the week. The pool inflatable proved very popular last summer, and contributed to the increased attendance.

Family Season Swim Passes - Swim passes are designed to give community members the opportunity to enjoy the Community Pool without the hassle of paying a daily entry fee. It also gives families the opportunity to use the facilities at a discounted rate and be able to spend time together as a family at the pool.

Group Swimming Lessons - Available for all children and adults who wish to learn to swim. Classes meet for two weeks, Monday-Thursday for 30 minutes. Class size ranges from 3-5 students depending on the lesson level. The Community Pool also offers post-season lessons.

Private Swimming Lessons - Offered to participants ages 3 and over. Any level of swimmer is encouraged to take a private swim lesson. Private swim lessons are the most effective way to improve swimming skills. Classes meet one week, Monday-Thursday, for 30 minutes. The instructor caters to whatever the participant would like to work on and focuses on improving individual skills. Lessons are offered at the Community Pool.

Diving Lessons - Offered at the Community Pool, for participants 8-17 years of age. Divers participate in group lessons taught by a local Dive Coach, Mike Brown. Classes review the basics of diving; approach, takeoff, positions, entry and safety. Classes are two weeks, Monday-Thursday, for 60 minutes.

Water Polo Jr. League - This program caters to swimmers between the age of 8-14, and provides the opportunity to learn the game of water polo. This program runs on Sundays year-round and is a feeder program for youth that want to eventually play on a high school team.

Swim-4-Fitness - For swimmers of all abilities, ages 16 and older. Participants can use a posted work out or practice on their own. Practices are Monday/Wednesday/Friday from 5:30am - 7:00am.

Jr. Lifeguard Program - This program teaches youth, ages 11-14 the experience of Aquatic Staff personnel. Participants learn life guarding techniques, first aid, swimming rescues, swim instruction and other aquatic functions from the American Red Cross Guard Start Program.

Swim Clinics - The Community Pool offers fall, winter & spring swim clinics for high school, TAZ and other swimmers that want to work on fine-tuning their strokes

Youth Triathlon Camps - Camps teach participants the components of a triathlon and how to train for an event. The camp consists of 8 one-hour sessions, and includes basic swimming, biking, running, area transitions and nutrition topics, and concludes with a mini triathlon. Camp is a stepping stone for those wishing to compete in the "Iron Hills" Youth Triathlon.

"Iron Hills" Youth Triathlon - The CPRS Award Winning Youth Triathlon is scheduled for Saturday, August 13 in the Community Park. This event is in partnership with “Capitol Adventure”. Youth ages 7-15 years are able to participate in this exciting event with an additional Pee-Wee division for children 6 and under.

Calendar Year Attendance for Aquatic Programs:

Function	2014	2015
Pool Rentals	26	32
Rec Swim attendance – walk up	4,736	6,412
Rec Swim attendance – season pass	9,765	12,270
Pool passes sold	415	416
Extended Day Program attendance	5,400	3,969
Instructional class participants (all)	1,893	1,594

SENIOR PROGRAMS

Since 2006, the CSD has collaborated with El Dorado County to provide programs and on site staff at the County's El Dorado Hills Moni Gilmore Senior Center. The Senior Center is open weekdays, and occasionally in the evening and Saturday. Annual daily visits total almost 20,000. The facility includes a library with computer access, two card/game rooms, a conference room, small lobby area, commercial kitchen, and a multi-purpose room. The CSD coordinates a variety of programs including fitness for all abilities, social activities, card games, discussion groups, cooking classes, cultural arts, music, computer education, and guest speakers (a full list of activities is below). A quarterly Senior Newsletter, Senior Spotlight, is produced and mailed to approximately 1,000 Seniors. Programs occur weekly and monthly; some are free while others are fee-based. A specific list of programs is below.

Year-round weekly programs include Pinochle and Canasta, Painting Pals, Knit & Crochet, Bridge Practice, Chair Fitness, Chair Yoga, Forever Fit (3 different classes), Fun Bingo, Dominoes, Cribbage and Hand and Foot Cards. Regular monthly program offerings include: Movies of the Month, French Club, Computer User Group, Book Club, Grief Support Group, Caregiver Support Groups, two Discussion Groups, Stamp Club, Brain Connections and more. A variety of guest speakers on senior health, scams, history, aging, safety and community related issues are offered on a regular basis.

Special events are offered around occasions such as Mardi Gras, Valentine's Day, Leap Day, Saint Patrick's Day, the first day of Summer, National Senior Center month, themed events such as Carnival, Country Western and Cruise Ship, Halloween and a Christmas Carol sing-along. Held at the CSD, three special event luncheons are co-hosted with the El Dorado County's Senior Nutrition program. These special events are attended by over 200 area Seniors with the most popular being the Christmas Luncheon featuring banana splits sponsored by El Dorado Hills Rotary Club.

Special interest classes include: Cooking, Watercolors, Oil Painting, Watercolor and Drawing classes, Lets Uke! (ukulele lessons), Guitar Lessons, Line Dance, Mah Jongg, Jewelry Making, Getting to Know Your Digital Camera, Photo FUNdamentals, Memoir Writing, Learn to Knit and Crochet, Educational Lectures, and Bridge programs, games and instructional programs.

ORHS student volunteers plan and implement special activities throughout the year at the Senior Center. In the past they have hosted such programs as the Book Club, a Terrarium Building Class, a very popular mid-afternoon Tea, a Chinese Calligraphy class and others. Plans are in the works for our first Summer Park Walk and Picnic and a three week Creative Writing Workshop coming this summer.

Senior Services - Senior Center staff work collaboratively with El Dorado County to provide programs such as Senior Legal Services, Caregiver Support Groups, HICAP Insurance Counseling appointments and a variety of educational programs.

Community Outings – New this year, utilizing the CSD Mini Bus, seniors will be provided an opportunity to participate in community outings with transportation provided. Seniors of all abilities can travel to Harris Performing Arts Center, Crocker Art Museum, Sacramento Archives, Apple Hill and other nearby places of interest.

RECREATION GUIDE

The Recreation Guide is produced three times a year: Winter/Spring (January-April), Summer (May-August) and Fall (September-December) and is mailed to every household within the 95762 zip code (16,400 = Summer 2016). In addition the guides are hand delivered to local businesses. The Recreation Guide is the District's strongest communication link with residents that markets and raises awareness of District news, classes, programs and events.

REGISTRATION OFFICE

The Registration Office consists of five to six part-time, year-round staff and one ¾ time permanent staff. The Office is open 9:00am-4:00pm, Monday – Friday, September to March; and 8:00am-5:00pm during the busy season April to August. Staff oversees the registration of all Recreation Programs, Facility and Park Rentals, deposits all cash and checks for the District, updates the District's website for Recreation, produces the District's E-Newsletter, handles all incoming calls and provides back up for CC&R and DRC. The Registration office uses Vermont Systems RecTrac software for all Registrations and Constant Contacts for the E-Newsletter.

RECREATION DEPARTMENT
FY 2016-17

BUDGET DETAIL

The summary below is for the cumulative Recreation Department budget. The significant changes within the Department are:

- Minimum Wage increase on January 1, 2016 to $10/hour and again on January 1, 2017 to $10.50/hour.
- Addition of a full-time Recreation Coordinator assigned to Sports
- Transfer of 35% of Recreation Supervisor (Sports) – assigned to sports field coordination from Parks and Planning to Recreation;

Revenue increased by $105,414 (7.3%) and expenditures increased by $239,755 (10.7%). A net change of $134,341. The increase in revenue is due greater participation in programs and events, based on historic actuals and current year projections. The increase in expenditures is due to changes described above, expanded programs and new selected programs.

3000 REVENUE - $1,551,207
The Recreation Department plans and implements a variety of recreation and leisure programs, including youth development and teen programs, youth and adult sports, special interest classes for youth and adults, aquatics programs, senior activities and services, and community special events. Participant fees charged for programs offset costs consistent with the District's Cost Recovery Policy. Revenues are budgeted to increase slightly (7.2%) overall due to increased participation in programs. Grant revenues will be budgeted when a grant to support a project or program is received.

4000 BENEFITS AND TAXES - $401,412
The Department's cost share of employee retirement programs, health plan, payroll taxes and Workers' Compensation premiums.

5011 SALARIES Full-Time - $491,618
Full-time, permanent staff includes a Recreation Director, five Recreation Supervisors, and two Recreation Coordinators. In past years, 35% of the Recreation Supervisor – Sports was assigned to Parks to coordinate sports field use with youth groups. While the Supervisor will continue this scheduling function, 100% of the salary will be assigned to Recreation, increasing this account. One Recreation Coordinator is a proposed position, to be assigned to the Sports program, also contributing to the increase in this account.

5012 SALARIES Part-Time - $780,516

This account allocates part-time and seasonal staff assigned to deliver programs and services. This account increased by 12% due to:

- Minimum Wage increase to $10.00 (January 1, 2016), and again to $10.50 (January 1, 2017)
- Increase in the number of staff to meet growing participants rates – District has staff-to-participant ratios for:
    - Lifeguards (1:3 to 5 for swim lessons depending upon student skill level); up to 6 lifeguards depending upon pool attendance during public swim;
    - Teen Center (1:20) and KydZone (1:10) for after school programs and summer programs;
    - Sports camps by District staff, especially Pee Wee (1:5 or 6 ration depending upon age and ability).
- Additional part-time Recreation Coordinator to cover for a leave of absence (600 hours)
- Additional part-time Administrative Assistant assigned to the Senior Center to implement RecTrac fully and to assist with growing programs and participation (500 hours)
- Additional Volunteer Coordinator (975), allocated within the Volunteer Program budget

5120 EQUIPMENT SUPPLIES - $12,405

Aquatic training equipment, signs for swim lessons and admissions, replacement of worn umbrellas, rescue tubes, lounge chairs, pool side chairs and tables. Purchase of replacement tables and canopies for concerts & events. Kitchen supplies and Wii supplies for Senior Center. Decreased costs anticipated for this account.

5121 EQUIPMENT SERVICES- $9,286

Recreation Department Copy machines (2) maintenance contract. Costs based on historic actual expenditures.

5130 FUNCTIONAL SUPPLIES - $196,757

This account budgets for operational recreation supplies needed in all program areas. NEW to this account is replacement furniture for the Teen Center ($15,000). Examples of supplies includes crafts, cooking ingredients and utensils, admission tickets for field trips, decorations, prizes, holiday lights, sports equipment, signs/banners, awards, program shirts, life guard uniforms and hats, staff and volunteer shirts for District sponsored events, triathlon supplies and trophies, First aid supplies, score books, floor tape, chalk, permits, walkie-talkies, nametags and lanyards, wristbands, movie rentals, butcher paper, game supplies.

5131 FUNCTIONAL SERVICES - $125,494

This account budgets for operational recreation services for all programs. Examples of services include sports officials, admission tickets for field trips, portable restrooms rentals, lighting rental for concerts, and lights for holiday tree lighting. Fees and services related to licensing, medical tests and random drug testing for District mini-bus drivers, totaling $1,025.

Also included is a nominal fee related to insurance administration costs for CalPERS (medical) and CoPower (vision) for benefited employees.

5142 CONTRACT SERVICES – $38,800
ETC Credit Card fees totaling $30,800, and increase of 10% based on last year actuals, is included in this account; as well as Rec Trac annual maintenance fees totaling $8,000.

5160 OFFICE SUPPLIES - $3,150
Office supplies such as copier paper, ink cartridges for desk-top printers, folders, binders, tape, file items and writing utensils.

5162 POSTAGE SUPPLIES - $13,350
Postage, including direct mailing of the Recreation Guide three times per year to every District resident, post office box and business.

5171 PROFESSIONAL SERVICES - $293,933
This account reflects fees paid to contract instructors and guest speakers. Special interest class instructors are contracted by the District and paid a percentage of the gross receipts collected for each class, workshop or program; this program constitutes 75% of the charges to this account. Additional professional services in this account include graphic design services for all marketing material, Recreation Guide, E-Newsletter and special mailers for programs. Contracts for summer concerts and Saturday Night in the Park bands, stage rentals, and security are included in this account. Disc jockey services for evening programs at the pool and summer day camp. TAZ, high school and Diving Clinic contract instructors are included. A consultant to assist with the development of programs for youth with special needs is NEW to this account. There is a 6% increase in this account, primarily attributed in the Enrichment Classes.

5180 DUES AND PUBLICATIONS - $2,725
Membership dues for California Park & Recreation Society and National Park and Recreation Association. For Senior Center staff, membership to National Council on Aging, American Society on Aging and California Association of Senior Service Centers. Subscriptions for marketing newsletter and trade publications related to teens, seniors and aquatics.

5190 ADVERTISING & LEGAL NOTICES - $300
Paid advertising for District programs, recruitment for staff and instructors.

5200 STAFF TRAINING - $16,305
Allocates for professional training for career staff and part-time staff. The budget includes California Park and Recreation Society Annual Conference. Recreation Supervisor will be sent to Advance Rec Trac training to capitalize on the software upgrades made this past year to a web-based program. Additional local trainings include UC Davis continuing education and California Special District Association trainings. NEW District mini-bus driver training included.

5201 EMPLOYEE APPRECIATION - $2,800
This account is a NEW allocation for an employee appreciation program in Recreation for part-time and full-time staff.

5202 LOCAL MEETINGS - $650
Costs related to hosting community meetings such as Commission on Aging, Northern California Aquatics Management Association, various service clubs and volunteer organizations. Increase related to actuals. Staff provides light snacks during Senior Center orientation classes.

5210 MILEAGE AND TRAVEL - $5,675
This account includes the Recreation Director's vehicle allowance. Also includes staff's mileage for District business including on-site visits to District facilities or school sites, trainings and other meetings and events as required. District vehicles are used whenever possible.

5230 RENTAL EQUIPMENT - $6,800
Photo copier equipment rental costs (different from maintenance contract in acct 5121).

5231 RENTAL FACILITIES - $36,351
$25,000 is budgeted for rent to the County for the Senior Center, an increase of $5,000 based on actuals; rent varies based on utility costs. In addition, facility use fees at various school sites are charged to this account.

5240 PRINTING - $45,250
Costs for printing three Recreation Guides, banners, fliers & brochures, Recreation employee handbooks, print materials for programs, and specialty print jobs such as post cards, business cards, and posters. There is a slight decrease based on historic actuals.

5241 PHONES - $3,000
Telephone service including office phones and assigned District cell phones.

General Ledger

Budget Detail General Fund Recreation

Fiscal Year 2017
Printed: 05/31/16 15:16:10

El Dorado Hills
COMMUNITY SERVICES DISTRICT

Account	Description	FY2014 Actual	FY2015 Actual	FY2016 Approved Budget	FY2017 Proposed Budget	$ Variance	% Variance
	Revenue						
3020	Reimbursement	$0.00	$10,300.00	$0.00	$0.00	$0.00	0.00%
3040	Refund Processing Fee	2,904.50	3,613.50	3,000.00	3,000.00	0.00	0.00%
3120	Event Vendors	15.00	0.00	1,050.00	0.00	(1,050.00)	-100.00%
3170	Miscellaneous	1,274.47	680.33	0.00	500.00	500.00	0.00%
3210	Youth Camps	292,092.89	336,887.87	296,614.00	348,718.00	52,104.00	17.57%
3220	Sports Programs	329,729.10	377,405.11	425,132.00	447,203.00	22,071.00	5.19%
3240	Adult Sports	71,023.35	73,361.36	0.00	0.00	0.00	0.00%
3250	Special Interest Classes	328,603.95	293,810.74	240,750.00	265,000.00	24,250.00	10.07%
3260	Special Events	27,833.00	31,522.69	40,100.00	40,100.00	0.00	0.00%
3270	Aquatics Programs	347,450.39	359,074.55	343,477.00	334,386.00	(9,091.00)	-2.65%
3280	Senior Citizens	25,276.49	22,338.96	21,170.00	19,000.00	(2,170.00)	-10.25%
3290	Teen Programs	72,902.02	84,031.98	74,500.00	93,300.00	18,800.00	25.23%
3505	Grant Income	0.00	1,000.00	0.00	0.00	0.00	0.00%
	Revenue Total	**1,499,105.16**	**1,594,027.09**	**1,445,793.00**	**1,551,207.00**	**105,414.00**	**7.29%**
	Expense						
4010	Payroll Tax Expense	103,221.11	118,207.70	116,890.90	145,973.66	29,082.76	24.88%
4120	Employee Benefits	91,414.06	99,487.27	100,780.47	114,553.27	13,772.80	13.67%
4130	PERS-Retirement	87,326.65	98,646.13	67,891.82	114,819.97	46,928.15	69.12%
4140	Life Insurance	372.40	455.70	470.40	470.40	0.00	0.00%
4150	Workers Compensation	17,904.78	21,782.65	23,058.34	25,595.06	2,536.72	11.00%
5011	Salary Expense-Full Time	389,210.32	445,593.72	462,834.32	491,618.36	28,784.04	6.22%
5012	Salary Expense-Part Time	507,859.44	590,129.04	701,674.96	780,516.54	78,841.58	11.24%
5013	Overtime Expense	291.21	0.00	0.00	0.00	0.00	0.00%
	Salary and Benefits Total	**1,197,599.97**	**1,374,302.21**	**1,473,601.21**	**1,673,547.26**	**199,946.05**	**13.57%**
5120	Equipment Supplies	9,420.29	11,533.75	14,205.00	12,405.00	(1,800.00)	-12.67%
5121	Equipment Services	3,041.01	7,915.99	3,600.00	9,286.00	5,686.00	157.94%
5130	Functional Supplies	144,317.68	177,227.20	185,852.00	196,757.00	10,905.00	5.87%
5131	Functional Services	85,686.09	105,494.94	128,905.67	125,494.00	(3,411.67)	-2.65%
5140	Landscape Supplies	6,553.91	514.28	0.00	0.00	0.00	0.00%
5142	Contract Service	28,160.49	29,964.88	28,000.00	38,800.00	10,800.00	38.57%
5160	Office Supplies	2,248.72	2,744.07	3,025.00	3,150.00	125.00	4.13%
5162	Postage	5,519.61	5,825.41	11,950.00	13,350.00	1,400.00	11.72%
5171	Professional Services	318,487.61	287,629.97	276,499.00	293,933.00	17,434.00	6.31%
5180	Dues & Publications	2,199.00	2,383.00	4,785.00	2,725.00	(2,060.00)	-43.05%
5190	Advertising & Legal Notice	33.00	596.44	400.00	300.00	(100.00)	-25.00%
5200	Staff Training	9,204.22	6,206.89	17,650.00	16,305.00	(1,345.00)	-7.62%
5201	Employee Appreciation	0.00	364.58	0.00	2,800.00	2,800.00	0.00%
5202	Local Meetings	770.51	423.29	300.00	650.00	350.00	116.67%
5210	Mileage & Travel	3,719.12	5,333.87	5,200.00	5,675.00	475.00	9.13%
5230	Rental-Equipment	10,659.66	12,044.66	9,744.00	6,800.00	(2,944.00)	-30.21%
5231	Rental-Facilities	8,194.00	11,847.50	32,056.00	36,351.00	4,295.00	13.40%
5240	Printing	39,056.88	47,477.72	48,050.00	45,250.00	(2,800.00)	-5.83%
5241	Telephone Expense	2,193.76	2,643.67	3,000.00	3,000.00	0.00	0.00%
	Services and Supplies Total	**679,465.56**	**718,172.11**	**773,221.67**	**813,031.00**	**39,809.33**	**5.15%**
5540	Equipment & Vehicles	3,715.00	26,718.00	0.00	0.00	0.00	0.00%
	Capital Expenditures Total	**3,715.00**	**26,718.00**	**0.00**	**0.00**	**0.00**	**0.00%**
	Expense Total	**1,880,780.53**	**2,119,192.32**	**2,246,822.88**	**2,486,578.26**	**239,755.38**	**10.67%**
	Recreation Net Change Total	**($381,675.37)**	**($525,165.23)**	**($801,029.88)**	**($935,371.26)**	**($134,341.38)**	**16.77%**

PARKS & PLANNING DEPARTMENT

The Parks & Planning Department provides all necessary oversight to ensure that adequate and appropriate parkland is secured, developed, and maintained. The Department is also charged with managing and maintaining all District-owned parks, facilities, landscape medians and grounds, open space areas, and assisting in the maintenance of several school fields through joint use agreements.

Maintenance staff members of the Department perform and provide necessary services to the District's athletic fields, irrigation systems, facility operations, facility rentals (set-ups), volunteer projects, and provide support to other Departments in furtherance of the Community Services District's (CSD) mission and goals.

The CSD maintains an inventory of equipment and facility improvements District-wide. A reserve study, prepared by the Browning Group (referred to as the "Browning Reserve"), provides the District with a replacement schedule and replacement cost for equipment and facilities. Staff reviews the list of proposed replacements and work on an annual basis and makes a determination of necessity or further deferral. The list of projects is provided in the budget detail for both general fund and landscape and lighting assessment districts.

The Department operates through the General Fund (Administration & Planning, Facilities, Pools, Neighborhood Parks, Athletic Fields, and Capital Improvement Project Funds), Compliance and Design Review Fund, and Landscape and Lighting Assessment District Funds (LLAD). Departmental operations are provided through eight primary operating Divisions as follows:

Parks Administration/Planning Division

The Parks Administration Division provides overall direction to the Department (budget, staffing, and administration); manages parkland acquisition and development projects and facility development and improvement projects; oversees and administers service contracts; assists the Administration & Finance Department and Recreation Department on projects, programs and activities of the District; and provides support to the General Manager as needed.

Facilities

The CSD provides building maintenance services at Community Park and in several outlying parks. The Facilities Division also oversees several contracted services, i.e. security patrol, intrusion and fire monitoring, custodial, HVAC maintenance and repair, small construction projects. Additionally, the Division provides staffing and set-up for many internal and external events and meetings.

Pools

The main aquatic facility is located at Community Park. This facility is used extensively year-round by the local aquatics team (TAZ), Oak Ridge High School, and by the Recreation Department for lessons, recreational swimming, and special interest classes and programs. The Pools Division, which is a component of the Facilities Division, is responsible for pool maintenance, equipment, and pool-related components, as well as the spray playgrounds at Promontory and Bertelsen Parks.

Athletic & School Fields

Athletic fields are used for District-operated recreation sports programs and leagues; youth sports organization play, which includes soccer, baseball and softball; and for general public use. Organizations such as little league baseball and soccer league pay fees for field use. Such revenues offset the costs associated with field preparation, utility use, and maintenance. The menu of District-owned fields is complemented by school fields that joint use agreements afford the CSD access to.

Neighborhood Parks

Neighborhood parks encompass the remainder of the District's parks that are not considered "athletic fields". Neighborhood parks are located District-wide and provide recreational opportunities for most District residents within ½-mile of their homes.

Landscape and Lighting Assessment Districts (LLAD's)

Currently there are 24 active Landscape and Lighting Assessment Districts within the CSD. They include primarily landscape medians, entrances, beltways, and several parks. These districts are independently funded through assessments directly related to the costs associated for their maintenance. LLAD's are independently budgeted to ensure that assessments match costs. LLAD's range in size from small neighborhood landscape entries to large areas that include both parks and landscape medians, such

as is found at Promontory. Funding for the landscape and lighting districts comes from property owner assessments.

Compliance and Design Review

Covenants, Conditions and Restrictions (CC&R's), the CC&R Citizen Advisory Committee, and the Design Review Committee (DRC) are interrelated components to the Compliance and Design Review Division. The CSD provides CC&R enforcement to the homeowners whose villages are within CSD jurisdiction. Currently the CSD has jurisdiction over 32 Villages with 104 different sets of CC&R's. The Design Review Committee performs review of home improvements to the properties that are within CSD jurisdiction.

Capital Improvement Projects

This section will be discussed in the Capital Improvements Projects section of the Budget Report.

PARKS & PLANNING DEPARTMENT

BUDGET DETAIL

The summary below is for the cumulative requested Department budget. The significant changes within the Department is the addition of one full-time employee, a Parks & Facilities Superintendent. While the Department has reduced overall costs by nearly $500,000 over the past two fiscal years, there is increasingly a need for higher level staffing to more directly oversee park and facility operations and projects. The Superintendent will take responsibility for many important duties that deserve more attention, such as providing a single budget manager for the parks and facilities budgets, including LLAD's and addressing the underfunded assessment districts, and be responsible for contractor/contract compliance, fleet management, and lock & key control. There is a large menu of asset replacement projects, which have been scheduled as part of the CSD's asset replacement program. Those projects, along with other needed projects are funded through the Parks & Planning Department budget.

3000 REVENUE- $503,896

The Parks & Planning Department will continue to take a conservative approach in projecting revenue for FY 16/17. Department revenue includes the following sources:

- Reimbursements - $30,000
- Park & Facility Rentals - $213,500
- Park Impact Fee Reimbursement - $46,580
- LLAD Reimbursement - $213,816

4000 BENEFITS AND TAXES- $402,485

Includes all employee related expenses such as retirement programs, cafeteria plans, payroll taxes and Workers' Compensation.

5011 SALARIES – F/T- $620,842

Overall the Department will have 13 full-time staff (including newly proposed Parks Superintendent position), with a portion of those positions funded through LLAD's, Compliance & Design Review, and CIP projects.

5012 SALARIES – P/T- $152,597

The Department budget for part-time employees is utilized across various Divisions to best serve the needs of the District.

5013 SALARIES – OVERTIME- $1,798

The Department anticipates continued limited need for overtime and is budgeting $1,798 for staff members who occasionally exceed 40 hours per week due to unforeseen circumstances.

5110 CUSTODIAL SUPPLIES- $16,200

Includes custodial and restroom supplies for all District facilities. This year the amount budgeted has decreased based on actual expenditures.

5120 EQUIPMENT SUPPLIES- $22,300

Includes all parts, supplies, and equipment necessary for the routine maintenance and repair of District vehicles, as well as all landscape, building and pool tools, equipment and machinery.

5121 EQUIPMENT SERVICES- $63,700

Includes all contracted services other than routine maintenance items necessary to repair District buildings, vehicles, equipment and machinery. The District currently has the following vehicle inventory that will require $63,700 to maintain:

- 2 – Pool vehicles
- 13 – Trucks
- 1 – Large passenger van – Recreation
- 1 – District mini-bus – Recreation
- 1 – Van
- 1 – Car for Compliance & Design Review (funded by CC&R Fund)
- 3 – Tractors
- 4 – Assorted utility vehicles
- 4- Equipment trailers

5122 HVAC EQUIPMENT SERVICES- $24,800

Includes the annual service contract, funding for anticipated repairs to components such as HVAC circuit boards, switches, and regulator valves. These types of items are "wear and tear" items that normally cannot be repaired but need to be replaced once they fail. Anticipated budget of $24,800.

5123 KITCHEN EQUIPMENT SERVICES- $ 2,500

This budget includes normal service and possible repairs on the following equipment, with a total budget of $2,500:

- 4 – Commercial refrigerator/freezer
- 1 – Commercial garbage disposer
- 2 – Commercial dishwasher

- 1 – Commercial microwave oven
- 1 – Commercial oven/stove

5130 FUNCTIONAL SUPPLIES- $6,300

This account of $6,300 includes Board of Equalization costs and various hardware supplies for doors, padlocks, locksmith work.

5131 FUNCTIONAL SERVICES- $300

The budget of $300 covers costs related to a CalPERS administration fee and for COPOWER (vision) costs.

5132 GOVERNMENT FEES AND PERMITS- $10,500

Includes all costs related to inter-governmental fees and permits, such as for the operation of alarm systems, kitchens, and aquatic facilities, as well as for permitting required on improvement projects. A total of $10,500 is budgeted for these needs.

5136 PLAYGROUND EQUIPMENT- $3,500

Includes all parts and equipment necessary to maintain safe and enjoyable playgrounds.

5137 PARK/FIELD SUPPLIES- $22,590

This account of $22,590 provides funding toward general field supplies, such as trash cans, benches, signage, ball field bases and mounds, tarps, drag mats, and marking paint.

5138 IRRIGATION SUPPLIES- $21,300

All parts related to managing, maintaining and installing irrigation components. The Department continues to address the drought through water wise practices, which will require upgrading inefficient systems, totaling $21,300 for the upcoming year.

5139 SMALL TOOLS AND SUPPLIES- $10,000

The continuing budget of $10,000 includes all small tool purchases, which typically comprises of rakes, brooms, shovels, hammers, pliers, and other similar items.

5140 LANDSCAPE SUPPLIES- $56,375

The Department is requesting $56,375 for upkeep of naturally occurring landscape materials such as soil mixes and decomposed granite.

5142 CONTRACTED SERVICES- $779,600

In addition to services provided directly by Department employees there are various contracted services that are managed and overseen. Effectively, the Department is supervising an additional group of employees via the services outlined below and at a total cost of $779,600.

- Custodial - $99,000
- Pest Control - $5,500
- Locksmith - $4,500
- Elevator - $2,500
- Intrusion and Fire Monitoring - $31,500
- Security - $115,000
- RUSD – Jackson Elementary Joint Use Contract - $10,000
- Specialized Pool Services - $18,000
- Pool Maintenance - $55,000
- Landscape Maintenance - $397,600
- Architectural, Engineering, & Misc. approx. $41,000

5150 CHEMICAL SUPPLIES- $99,900

The budget of $99,900 consists of:

- Pool and Spray Ground Chemicals - $67,500
- Pesticides and fertilizers - $32,400

5151 VANDALISM- $6,500

Allowance for unforeseen damage to District property will remain at $6,500.

5153 DEFERRED MAINTENANCE/REPLACEMENT (UNDER $5,000)- $37,379

- Community Park pool equipment replacement – gutter covers - $2,498
- Bertelsen equipment replacement at the water feature - $2,865
- Community Park lifeguard office painting - $1,276
- Community Park wrought iron painting at tot lot - $4,898
- Oak Knoll appliances replacement - $1,787
- Oak Knoll roof repairs - $1,276
- Floor scrubber - $4,874
- Pool drinking fountain - $3,087
- Floor burnisher - $1,218
- Parks Building masonry wall repairs - $675
- Parks Building gate equipment - $1,218
- Community Park playground cover - $3,765
- Community Park playground fiber - $2,311

- Stephen Harris Park garbage/recycle bins - $3,290
- Ridgeview 7 metal picnic table - $1,062
- Community Park garbage/recycle bins - $1,279

5160 OFFICE SUPPLIES- $1,500

Office supplies such as copier paper, ink cartridges for desk-top printers, folders, binders, tape, file items and writing utensils. This account will remain at $1,500 for the year.

5171 PROFESSIONAL SERVICES- $2,500

Professional service expenses is budgeted at $2,500 for miscellaneous professional services such as architectural work when exploring potential projects.

5180 DUES AND PUBLICATIONS- $1,200

Includes $1,200 toward expenses for subscriptions to professional trade publications, memberships, and certification renewal.

5190 ADVERTISING AND LEGAL NOTICE- $1,500

A budget of $1,500 will be used to cover expenses related to advertising bids or other legal notices.

5200 STAFF TRAINING- $30,100

Staff training continues to be an important element for effective operations and in many cases required to maintain certification. The budget of $30,100 will cover all expenses related training, such as for planning & land use courses, NRPA Congress, Qualified Applicator License/Certification, Landscape Irrigation Auditing, Parks and Recreation Professional Certification, CSDA Conference(s), Pool Operator Certification and training, Playground Safety Certification, and Arborist Certification.

5201 EMPLOYEE APPRCIATION- $2,000

Department employee recognition and appreciation programs, which include employee luncheons, team building activities, longevity recognition, and other functions.

5202 LOCAL MEETINGS- $560

$560 for expenses related to local meeting, including refreshments for meetings that the Department hosts primarily related to planning operations.

5210 MILEAGE AND TRAVEL- $5,700

This includes the Director of Parks and Planning vehicle allowance and other travel related expenses. Staff reimbursements for employees required to travel in their own vehicle for work-related activities, totaling $5,700.

5220 FUEL EXPENSE- $45,500

The Department is continuing to budget $45,500 to cover fuel related expenses for the District's fleet, which has expanded by adding the bus.

5230 RENTAL EQUIPMENT- $14,372

Includes the Department's portion of the copier lease, and other specialty rentals such as for trenchers, excavators, and scissor lifts, totaling $14,372.

5231 RENTAL FACILITIES- $15,000

This expense primarily consists of portable toilet rentals, totaling $15,000.

5240 PRINTING- $1,000

Allowance for project plans printing and other miscellaneous printing needs, totaling $1,000.

5241 UTILITIES – PHONE/COMMUNICATION- $4,900

Includes service charges for Department telecommunications, totaling $4,900.

5242 UTILITIES – WATER- $116,300

This includes water and sewer fees for all District parks and facilities. A slight increase to this account budget is occurring due to actual costs in FY 15/16, an expected increase in water-related costs, as well as for continued water wise efficiencies being implemented. A total budget of $116,300 is requested.

5243 UTILITIES – GAS- $52,000

The Department supports all District expenses related to natural gas and propane needs. Gas needs for heating the pool are expected to cost $35,000, and a total District budget of $52,000.

5244 UTILITY – ELECTRIC- $160,045

$160,045 is budgeted to cover all District expenses for electricity.

5255 SAFETY EXPENSES- $6,200

Includes all personal protective equipment, such as steel toe boots, hard hats, and high visibility vests, totaling $6,200.

5520 BUILDINGS AND FACILITIES- $11,000

FY 16/17 includes Teen Center entryway flooring repairs, Community Activities Building (CAB) storm water drain repair, and $5,500 for expanding the pool chemical containment area that was not completed in the previous year.

5525 RENOVATION- $11,500

The I.T. offices are in need of renovations that include new carpeting, painting, office furnishings and storage capacity.

5540 EQUIPMENT AND VEHICLES-

No fleet requests at this time.

5560 DEFERRED MAINTENANCE/REPLACEMENT (OVER $5,000) - $153,170

Maintenance projects in this area include:

- Gym HVAC equipment replacement - $10,500
- Pool and Pavilion wrought iron painting - $9,467
- Pool cover replacement - $8,992
- Wading pool equipment replacement - $7,075
- Pool heater replacement - $51,453
- Stephen Harris tennis court resealing - $31,439
- Allan Lindsey wrought iron painting - $6,744
- Parkview Heights turf renovation - $7,300
- Waterford Park turf renovation - $7,800
- McCabe Park turf renovation - $6,700
- Wood fence replacement (Overlook Park)- $5,700

5600 TRANSFERS OUT- $1,067,307

This is the General Fund contribution toward:

1. Maintenance of Lighting & Landscaping Districts - $321,745
2. Capital Improvement Projects that are not funded by park impact fees or LLAD reserves.
    - New York Creek Trail Improvements - $200,000
    - Archery Range Trail Improvements - $75,216
    - Reid White Duck Pond Renovation - $8,896
    - CAB Building Remodel - $161,450
    - Rescue Union School Field Renovations - $300,000

General Ledger

Budget Detail General Fund Parks and Planning

Fiscal Year 2017
Printed: 05/19/16 07:50:09

El Dorado Hills
COMMUNITY SERVICES DISTRICT

Account	Description	FY2014 Actual	FY2015 Actual	FY2016 Approved Budget	FY2017 Proposed Budget	$ Variance	% Variance
	Revenue						
3020	Reimbursement	$66,267.05	$40,833.80	$44,000.00	$30,000.00	($14,000.00)	-31.82%
3025	Impact Fee Reimbursement	4,616.68	0.00	46,580.00	46,580.00	0.00	0.00%
3030	LLAD Reimbursement	0.00	0.00	270,692.18	213,816.60	(56,875.58)	-21.01%
3130	Recycling	139.20	0.00	0.00	0.00	0.00	0.00%
3297	Park & Facility Rentals	128,981.90	214,737.06	203,500.00	213,500.00	10,000.00	4.91%
3300	Transfers In	50,889.58	84,824.07	0.00	0.00	0.00	0.00%
	Revenue Total	**250,894.41**	**340,394.93**	**564,772.18**	**503,896.60**	**(60,875.58)**	**-10.78%**
	Expense						
4010	Payroll Tax Expense	50,981.40	60,927.03	62,485.76	68,884.24	6,398.48	10.24%
4120	Employee Benefits	104,457.67	129,825.79	132,611.33	149,994.02	17,382.69	13.11%
4130	PERS-Retirement	90,417.40	113,213.42	88,751.08	133,438.90	44,687.82	50.35%
4140	Life Insurance	592.90	646.80	764.40	764.40	0.00	0.00%
4150	Workers Compensation	46,127.84	47,775.10	48,333.65	49,402.97	1,069.32	2.21%
5011	Salary Expense-Full Time	415,718.90	509,789.64	546,635.21	620,842.29	74,207.08	13.58%
5012	Salary Expense-Part Time	99,042.32	106,479.52	160,038.95	152,597.36	(7,441.59)	-4.65%
5013	Overtime Expense	147.05	0.00	1,798.00	1,798.00	0.00	0.00%
	Salary and Benefits Total	**807,485.48**	**968,657.30**	**1,041,418.38**	**1,177,722.18**	**136,303.80**	**13.09%**
5110	Custodial Supplies	18,179.08	21,965.11	18,830.00	16,200.00	(2,630.00)	-13.97%
5120	Equipment Supplies	38,056.49	34,317.19	27,300.00	22,300.00	(5,000.00)	-18.32%
5121	Equipment Services	52,855.69	19,362.63	65,200.00	63,700.00	(1,500.00)	-2.30%
5122	HVAC-Equipment Services	18,181.89	15,712.88	24,700.00	24,800.00	100.00	0.40%
5123	Kitchen Equipment	171.14	1,146.93	1,500.00	2,500.00	1,000.00	66.67%
5130	Functional Supplies	2,841.11	10,733.47	4,500.00	6,300.00	1,800.00	40.00%
5131	Functional Services	1,079.91	2,346.49	300.00	300.00	0.00	0.00%
5132	Government Fees & Permits	4,657.51	(1,916.12)	11,000.00	10,500.00	(500.00)	-4.55%
5136	Playground Equipment	1,793.89	821.03	9,800.00	3,500.00	(6,300.00)	-64.29%
5137	Park/Field Supplies	18,703.58	24,812.14	22,490.00	22,590.00	100.00	0.44%
5138	Irrigation Supplies	20,889.62	14,019.19	22,241.00	21,300.00	(941.00)	-4.23%
5139	Small Tools	3,967.17	8,009.92	10,400.00	10,000.00	(400.00)	-3.85%
5140	Landscape Supplies	44,892.23	43,573.65	56,185.00	56,375.00	190.00	0.34%
5142	Contract Service	616,211.59	767,428.57	754,713.00	779,600.00	24,887.00	3.30%
5150	Chemical Supplies	92,503.07	86,940.70	84,100.00	99,900.00	15,800.00	18.79%
5151	Vandalism	9.35	0.00	6,000.00	6,500.00	500.00	8.33%
5153	Deferred Maintenance <5000	5,942.76	3,387.50	6,551.00	37,379.00	30,828.00	470.58%
5160	Office Supplies	1,601.76	1,973.21	1,500.00	1,500.00	0.00	0.00%
5171	Professional Services	100.00	90.90	2,500.00	2,500.00	0.00	0.00%
5180	Dues & Publications	1,574.00	1,622.54	1,200.00	1,200.00	0.00	0.00%
5190	Advertising & Legal Notice	1,689.94	0.00	1,500.00	1,500.00	0.00	0.00%
5200	Staff Training	11,985.06	19,681.57	23,900.00	30,100.00	6,200.00	25.94%
5201	Employee Appreciation	0.00	0.00	0.00	2,000.00	2,000.00	0.00%
5202	Local Meetings	0.00	452.66	500.00	560.00	60.00	12.00%
5210	Mileage & Travel	1,907.83	4,540.64	5,700.00	5,700.00	0.00	0.00%
5220	Fuel Expense	30,614.95	24,147.81	43,000.00	45,500.00	2,500.00	5.81%
5230	Rental-Equipment	10,285.50	12,650.93	13,872.00	14,372.00	500.00	3.60%
5231	Rental-Facilities	6,623.81	9,407.49	15,000.00	15,000.00	0.00	0.00%
5240	Printing	1,027.88	122.63	1,000.00	1,000.00	0.00	0.00%
5241	Telephone Expense	4,677.36	5,213.96	4,900.00	4,900.00	0.00	0.00%
5242	Water Expense	112,805.07	110,055.11	115,500.00	116,300.00	800.00	0.69%
5243	Utility: Gas	47,541.75	41,564.31	54,000.00	52,000.00	(2,000.00)	-3.70%
5244	Utility: Electric	115,737.90	133,796.14	158,021.96	160,045.00	2,023.04	1.28%
5245	Utility: Street Light Electric	0.00	37.65	0.00	0.00	0.00	0.00%
5255	Safety Expenses	6,103.33	6,175.62	6,200.00	6,200.00	0.00	0.00%
	Services and Supplies Total	**1,295,212.22**	**1,424,194.45**	**1,574,103.96**	**1,644,121.00**	**70,017.04**	**4.45%**
5520	Buildings & Facilities	36,738.60	31,810.00	113,005.00	11,000.00	(102,005.00)	-90.27%
5525	Renovation	0.00	16,035.75	23,898.00	11,500.00	(12,398.00)	-51.88%
5540	Equipment & Vehicles	49,563.99	31,944.00	23,500.00	0.00	(23,500.00)	-100.00%
5560	Deferred Maintenance >5000	131,253.82	120,971.70	33,554.00	153,170.00	119,616.00	356.49%
	Capital Expenditures Total	**217,556.41**	**200,761.45**	**193,957.00**	**175,670.00**	**(18,287.00)**	**-9.43%**
5600	Transfers Out	647,097.00	637,816.35	335,596.00	1,067,307.00	731,711.00	218.03%
	Transfers Out Total	**647,097.00**	**637,816.35**	**335,596.00**	**1,067,307.00**	**731,711.00**	**218.03%**
	Expense Total	**2,967,351.11**	**3,231,429.55**	**3,145,075.34**	**4,064,820.18**	**919,744.84**	**29.24%**
	Parks and Planning Net Change Total	**($2,716,456.70)**	**($2,891,034.62)**	**($2,580,303.16)**	**($3,560,923.58)**	**($980,620.42)**	**38.00%**

Capital Projects Fund Description

The Capital Projects Fund accounts for the acquisition and construction of capital assets. Typically, a capital project encompasses a purchase of land or construction of a building or facility with a life expectancy of more than one year. The District Board of Directors approves a "Recreation Facilities Master Plan" from which a five-year Capital Improvement Plan (CIP) is developed to ensure the continued development of appropriate recreation areas and facilities as well as the ongoing maintenance and renovation of existing District infrastructure.

The District may use a variety of funding sources for construction and maintenance of capital facilities. These may include:

1. **General Fund:** The General Fund includes a variety of financing sources such as *ad valorem* or property taxes, recreation program fees, facility rental charges, franchise fees and interest income. Although the General Fund is primarily for maintenance and operations, the Board of Directors has broad discretionary use of this fund and may allocate money for capital projects.

2. **Park Impact Fee:** A charge to developers for the cost of park improvements needed to serve a new development. Park impact fees provide up-front financing for the expansion of public facilities needed to serve a new development. The current fee(s) are listed below and are paid with the application for a building permit.

Single Family:	$9,806
Single Family – Serrano:	$2,452
Age Restricted:	$5,736
Multifamily:	$8,103
Multifamily – Serrano:	$2,025
Mobile Home:	$7,184

3. **Quimby In Lieu Fee:** The California Subdivision Code requires that new development provide parkland to meet the recreational needs of new residents. Under this authority, the District requires five acres of land for every 1,000 new residents expected as a result of a new residential subdivision. This is calculated by multiplying 3.3 residents per dwelling unit times the number of dwelling units. The District, at its option, may elect accept a fee "in-lieu" of the land dedication required. The fee collected may only be used for land acquisition and construction of recreation facilities.

4. **Debt:** Funding a project by borrowing money directly from a lending agency, such as a bank, or a financing program such bonds

(general Obligation bonds, Mello Roos funding) or certificates of participation (COPS).

5. **LLAD:** Special assessments are levied on property owners for the increased property value created by the installation of nearby public improvements. Special assessments differ from other levies in that the maximum assessment is the increase in property value created by the improvements.

6. **Other:** Other funding opportunities that may or may not be a source of major funding for specific capital projects include donations, grants, and state or federal funding programs. Conditions of use often apply to these funding sources.

It is the practice of the District to accumulate reserves over a period of time to complete certain specific capital improvements. Currently the District maintains the following reserve accounts.

1. **Deferred Maintenance Reserve:** This reserve includes funds set aside for the anticipated repair and/or replacement of existing capital facilities. The District anticipates a life expectancy of all or part of each capital facility and annually sets aside funding for future renovation.

2. **Contingency Reserve:** A budgetary reserve set aside to protect the General Fund against unpredictable fluctuations in major revenues and unexpected emergencies. This reserve also serves as a resource to fund on-going operations from July through December, or until property tax revenues are received from the County. In Policy 3272.20, Contingency is set at 15% of revenues.

3. **Capital Deficiency Reserve:** This reserve is to provide funds required by the AB 1600 Nexus Study to complement park impact fees. These funds are also to be used to improve the established areas of El Dorado Hills CSD and bring the current level of service to the same standard that new resident fees provide.

4. **Opportunity Fund:** This fund has been established to provide matching funds for unforeseen projects that may be requested by groups or constituents within the CSD boundaries. The current reserve for this purpose is $50,000.

Projects for Fiscal Year 2016 – 17

The primary General Fund capital projects outlined within the 5-Year CIP for Fiscal Year 2016/2017 include projects that were previously constructed and are paid for through debt services (Promontory Lease Payment), projects that were not completed in prior fiscal years (Reid White Jr. Memorial Pond Renovation; Valley View Sports Park Project Reconciliation; District Electronic Signage; North Commercial LLAD Landscaping), redesigning the Promontory Basketball Court project into Promontory Bocce Ball Courts, and new projects (New York Creek Trail Improvements; Archery Range Trail Improvements; Sienna Ridge Park Design; Valley View Community Park Design; Rescue Union School District Field Renovations; CAB Renovations). The following list provides the project and new funding amount requested for FY16/17:

Sienna Ridge Park Design - $60,000
Project is the design for a new sports field focused park of approximately 12 acres located along Bass Lake Road and Sienna Ridge. Design will plan for neighboring Rescue Union School District fields to the south.

Valley View Community Park Design - $100,000
Project includes design development for a new Community Park in Valley View Specific Plan area. The park will be funded by an LLAD, thus there should be a minimum 25% operations & maintenance recovery from that funding source.

Reid White Jr. Memorial Ponds - $8,896
Continuation of the pond renovation project from FY15/16. The upper pond will be drained, dredged, and cleared of unwanted vegetation.

North Commercial LLAD Improvements - $18,156
This is the third phase of the project, which includes installation of pavers in the turn pocket area of medians, removal of turf, and installation of drought tolerant plants.

Promontory Bocce Ball - $180,820
Project is replacing basketball court installation at Promontory Park. The proposed site is a rectangular grassy area adjacent to existing bocce courts. Installation includes two regulation courts, shade structures, benches, and LED lighting.

CAB Renovations - $161,450
Project includes adding an ADA door and sound-dampening equipment to the Registration Office and Double Classroom. The Registration Office furnishings will be reconfigured to make the existing entrance a staff-only entrance. The Double Classroom and adjacent patio will be repurposed for

KydZone programming and other uses by the pool, while relieving the gymnasium from that programmatic/service use. New patio cover, approximately 36’ X 18’, to be installed for sun/rain protection.

New York Creek Multi-Use & Improvements - $200,000
Project will complete design and development of New York Creek interpretive trail signage and installation of the same; creation of multi-use trail segment from Jackson Bridge area to St. Andrews. The anticipated modification to the existing trail will be widening and alleviating corners that present low visibility. Erosion and storm water corrections will be made as needed and permitted.

Archery Range Fencing and Trail Improvements - $75,216
Project seeks to install split rail fencing along the CSD-maintained trail segment which runs the length of the Archery Range. Fencing may require stubbing into Archery Range property line along the southern edge for aesthetic purposes. Benches, trash/recycle receptacles, and appropriate signage will be installed.

Rescue Union School District Field Renovations - $300,000
Includes costs related to design and renovation of Marina School fields to accommodate District sports programming. School renovations and construction must meet Division of State Architecture standards. Rescue Union School District will contribute funding toward this project pro-rata to the use of those fields – which will be defined in a joint use agreement or subsequent renovation agreement.

The full summary of the deferred maintenance and capital improvement projects are provided in the accompanying tables.

CAPITAL EQUIPMENT AND DEFERRED MAINTENANCE BUDGET

GENERAL FUND

Dept:	Fund:	Location:	Capital Improvements/Equipment:	2016-17 Request
Parks	5520	Community Park Pool	Expand pool chemical room	5,500
		Subtotal Account 5520		**5,500**
Dept:		**Location:**	**Deferred Maintenance Projects and Equipment:**	
Parks	5153	Community Park	Pool equipment replacement	2,498
Parks	5153	Bertelsen Park	Sprayground equipment replacement	2,865
Parks	5153	Community Park	Lifeguard office painting	1,276
Parks	5153	Community Park	Wrought iron painting at tot lot	4,898
Parks	5153	Oak Knoll	Appliances replacement	1,787
Parks	5153	Oak Knoll	Roof repairs	1,276
Parks	5153	Community Park	Floor scrubber	4,874
Parks	5153	Community Park	Pool drinking fountain	3,087
Parks	5153	Community Park	Floor burnisher	1,218
Parks	5153	Community Park	Parks Building masonry wall repairs	675
Parks	5153	Community Park	Parks Building gate repairs	1,218
Parks	5153	Community Park	Playground cover	3,765
Parks	5153	Community Park	Playground fiber	2,311
Parks	5153	Stephen Harris Park	Garbage/Recycle cans	3,290
Parks	5153	Ridgeview 7 Park	Metal picnic table	1,062
Parks	5153	Community Park	Garbage/Recycle cans	1,279
		Subtotal Account 5153		**43,379**
Dept:	**Fund:**	**Location:**	**Projects Greater Than $5,000**	
Parks	5560	Community Park Gym	HVAC replacement	10,500
Parks	5560	Community Park	Pool & Pavilion wrought iron painting	9,467
Parks	5560	Community Park	Pool cover replacement	8,992
Parks	5560	Community Park	Pool heater replacement	51,453
Parks	5560	Stephen Harris Park	Tennis court resealing	31,439
Parks	5560	Allan Lindsey Park	Wrought iron painting	6,744
Parks	5560	Parkview Heights	Turf renovation	7,300
Parks	5560	Waterford Park	Turf renovation	7,800
Parks	5560	McCabe Park	Turf renovation	6,700
Parks	5560	Overlook Park	Wood fence replacement	5,700
		Subtotal Account 5560		**143,095**
		Total Deferred Maintenance/Replacement		**186,474**
		Total General Fund Capital Equipment and Deferred Maintenance		**191,974**

El Dorado Hills Community Services District
FY2017 CAPITAL PROJECT BUDGET

FUNDING SOURCES

General Fund	GF	$	745,562
Park Impact Fees	PIF	$	755,490
	LLAD	$	18,156
		$	-

	CAPITAL PROJECTS	Prior Year Funding					2016-17 Request	Total
923	**Sienna Ridge Park Design**	-	-	60,000			60,000	60,000
	Design new park.							
926	**Valley View Community Park Design**	-	-	100,000			100,000	100,000
	New Park Design							
928	**Valley View Sports Park**	730,200						730,200
	Reconcile turnkey project with builder/developer							
947	**Reid White Jr. Memorial Ponds**	20,000	8,896				8,896	28,896
	Removal of aquatic growth, site insp, clear culvert for 2nd pond							
948	**CSD Progammable Signage**	100,000						100,000
	Sitework and Installation of 3 signs							
949	**North Commercial LLAD Landscape Improvements**	200,000			18,156		18,156	218,156
	Turf removal and new planting installation							
950	**Promontory Bocce Courts**	-		180,820			180,820	180,820
	Install two bocce courts & site amenities							
953	**Community Activities Building Renovations**	-	161,450				161,450	161,450
	Install double ADA doors, sound dampening equipment, shade structure							
954	**Trails - Archery Range / EDH Blvd Trail**	-	75,216				75,216	75,216
	Install split rail fencing and trail amenities							
955	**Bikeways - New York Creek Multi-Use and Interpretive Signage**	-	200,000				200,000	200,000
	New York Creek Trail improvements for multi-use and signage							
956	**Rescue Union School Field Renovation**	-	300,000				300,000	300,000
	Design and renovate Marina School fields							
	Payments due October and May							
	Promontory Lease Payment	3,609,008		344,800			344,800	3,953,808
	Payments due October and May							
	Government Fees	N/A		69,870			69,870	69,870
	3% of PIF received							
	Total Allocation		**$ 745,562**	**$ 755,490**	**$ 18,156**	**$ -**	**$ 1,519,208**	**$ 7,022,575**

FY2018 CAPITAL PROJECT BUDGET

FUNDING SOURCES

General Fund	**GF**				$ 40,000
Park Impact Fees		**PIF**			$ 467,300
			LLAD		$ -
				Donation/Bond	$ 10,300,000.00

CAPITAL PROJECTS	**Prior Year Funding**					**2017-18 Request**	**Total**
Deputy Jeff Mitchell Field Batting Cages	-	40,000			40,000	40,000	40,000
Develop Master Plan for New Community Park	-		100,000			100,000	100,000
Carson Creek / Bass Lake							
Develop Valley View Community Park	100,000	-			10,260,000	-	100,000
Valley View							
Promontory Lease Payment	3,953,808		344,800			344,800	4,298,608
Payments due October and May							
Government Fees	N/A		22,500			22,500	22,500
3% of PIF received							
Total Allocation		**$ 40,000**	**$ 467,300**	**$ -**	**$ -**	**$ 507,300**	**$ 4,561,108**

FY2019 CAPITAL PROJECT BUDGET

FUNDING SOURCES

General Fund	**GF**	$	-
Park Impact Fees	**PIF**	$	15,367,300
	LLAD	$	-
	Donation/Bond	$	-

CAPITAL PROJECTS	**Prior Year Funding**					**2018-19 Request**	**Total**
Develop Community Park	100,000		15,000,000			15,000,000	15,100,000
Carson Creek / Bass Lake							
Promontory Lease Payment	4,298,608		344,800			344,800	4,643,408
Payments due October and May							
Government Fees	N/A		22,500			22,500	22,500
3% of PIF received							
Total Allocation		**$ -**	**$ 15,367,300**	**$ -**	**$ -**	**$ 15,367,300**	**$ 19,765,908**

FY2020 CAPITAL PROJECT BUDGET

FUNDING SOURCES

General Fund	**GF**	$	-
Park Impact Fees	**PIF**	$	3,101,300
	LLAD	$	-
	Donation/Bond	$	-

CAPITAL PROJECTS	**Prior Year Funding**					**2019-20 Request**	**Total**
Develop Carson Creek Village Park	-		2,734,000			2,734,000	2,734,000
Turnkey park							
Promontory Lease Payment	4,643,408		344,800			344,800	4,988,208
Payments due October and May							
Government Fees	N/A		22,500			22,500	22,500
3% of PIF received							
Total Allocation		**$ -**	**$ 3,101,300**	**$ -**	**$ -**	**$ 3,101,300**	**$ 7,744,708**

FY2021 CAPITAL PROJECT BUDGET

FUNDING SOURCES

General Fund	GF	$	-
Park Impact Fees	PIF	$	3,367,300
	LLAD	$	-
	Donation/Bond	$	-

CAPITAL PROJECTS	Prior Year Funding	GF	PIF	LLAD	Donation/Bond	2020-21 Request	Total
Develop Valley View North/South Park	-		3,000,000			3,000,000	3,000,000
Promontory Lease Payment	4,643,408		344,800			344,800	4,988,208
Payments due October and May							
Government Fees	N/A		22,500			22,500	22,500
3% of PIF received							
Total Allocation		**$ -**	**$ 3,367,300**	**$ -**	**$ -**	**$ 3,367,300**	**$ 8,010,708**

General Ledger

Budget Detail Capital Projects

Fiscal Year 2017
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El Dorado Hills
COMMUNITY SERVICES DISTRICT

Account	Description	FY2017 Proposed Budget
923	**Sienna Ridge Sports Park**	
	Revenue	
3300	Transfers In	60,000.00
	Revenue	**60,000.00**
	Expense	
5171	Professional Services	60,000.00
	Expense	**60,000.00**
923	**Sienna Ridge Sports Park Total**	**$0.00**
926	**Valley View Comm. Park**	
	Revenue	
3300	Transfers In	100,000.00
	Revenue	**100,000.00**
	Expense	
5171	Professional Services	100,000.00
	Expense	**100,000.00**
926	**Valley View Comm. Park Total**	**$0.00**
928	**Valley View Sports Park**	
	Fund Balance	
2800	Fund Balance	730,200.00
	Fund Balance	**730,200.00**
	Expense	
5142	Contract Service	730,200.00
	Expense	**730,200.00**
928	**Valley View Sports Park Total**	**$0.00**

General Ledger

Budget Detail Capital Projects

Fiscal Year 2017
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El Dorado Hills
COMMUNITY SERVICES DISTRICT

Account	Description	FY2017 Proposed Budget
947	**Reid White Jr.Memorial Ponds**	
	Fund Balance	
2800	Fund Balance	7,092.00
	Fund Balance	**7,092.00**
		0.00
	Revenue	
3300	Transfers In	8,896.00
	Revenue	**8,896.00**
	Expense	
5132	Government Fees & Permits	500.00
5142	Contract Service	5,000.00
5143	Construction Contingency	1,400.00
5171	Professional Services	588.00
5290	Miscellaneous	8,500.00
	Expense	**15,988.00**
947	**Reid White Jr.Memorial Ponds Total**	**$0.00**
948	**Community Park Corner Signs**	
	Fund Balance	
2800	Fund Balance	100,000.00
	Fund Balance	**100,000.00**
	Expense	
5142	Contract Service	78,000.00
5143	Construction Contingency	8,450.00
5171	Professional Services	6,500.00
5290	Miscellaneous	7,050.00
	Expense	**100,000.00**
948	**Community Park Corner Signs Total**	**$0.00**

General Ledger

Budget Detail Capital Projects

Fiscal Year 2017
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Account	Description	FY2017 Proposed Budget
949	**North Commercial Improvements**	
	Fund Balance	
2800	Fund Balance	98,457.00
	Fund Balance	**98,457.00**
	Revenue	
3300	Transfers In	18,156.00
	Revenue	**18,156.00**
	Expense	
5142	Contract Service	87,500.00
5143	Construction Contingency	8,750.00
5171	Professional Services	1,000.00
5290	Miscellaneous	19,363.00
	Expense	**116,613.00**
949	**North Commercial Improvements Total**	**$0.00**
950	**Promontory Basketball Courts**	
	Revenue	
3300	Transfers In	180,820.00
	Revenue	**180,820.00**
	Expense	
5142	Contract Service	180,000.00
5143	Construction Contingency	12,700.00
5171	Professional Services	5,000.00
5290	Miscellaneous	16,120.00
	Expense	**180,820.00**
950	**Promontory Basketball Courts Total**	**$0.00**
953	**CAB Office/Meeting Room**	
	Revenue	
3300	Transfers In	161,450.00
	Revenue	**161,450.00**
	Expense	
5142	Contract Service	143,500.00
5143	Construction Contingency	11,350.00
5171	Professional Services	6,600.00
	Expense	**161,450.00**
953	**CAB Office/Meeting Room Total**	**$0.00**

General Ledger

Budget Detail Capital Projects

Fiscal Year 2017
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El Dorado Hills
COMMUNITY SERVICES DISTRICT

Account	Description	FY2017 Proposed Budget
954	**Trails**	
	Revenue	
3300	Transfers In	75,216.00
	Revenue	**75,216.00**
	Expense	
5142	Contract Service	75,216.00
	Expense	**75,216.00**
954	**Trails**	**$0.00**
955	**Bikeways**	
	Revenue	
3300	Transfers In	200,000.00
	Revenue	**200,000.00**
	Expense	
5142	Contract Service	200,000.00
	Expense	**200,000.00**
955	**Bikeways**	**$0.00**
956	**RUSD Field Renovations**	
	Revenue	
3300	Transfers In	300,000.00
	Revenue	**300,000.00**
	Expense	
5142	Contract Service	300,000.00
	Expense	**300,000.00**
956	**RUSD Field Renovations**	**$0.00**

General Ledger

Budget Detail Park Impact Fees

Fiscal Year 2017

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El Dorado Hills COMMUNITY SERVICES DISTRICT

Account	Description	FY2014 Actual	FY2015 Actual	FY2016 Approved Budget	FY2017 Proposed Budget	$ Variance	% Variance
018	**Impact Fees**						
	Fund Balance						
2800	Fund Balance	$2,404,347.60	$3,663,162.58	$3,350,000.00	$6,850,000.00	$3,500,000.00	104.48%
	Beginning Balance	**2,404,347.60**	**3,663,162.58**	**3,350,000.00**	**6,850,000.00**	**3,500,000.00**	**104.48%**
	Revenue						
3100	Property Tax/Assessments	2,001,770.00	2,130,208.00	2,329,000.00	3,246,000.00	917,000.00	39.37%
3150	Interest	5,867.88	9,177.82	0.00	0.00	0.00	0.00%
	Revenue Total	**2,007,637.88**	**2,139,385.82**	**2,329,000.00**	**3,246,000.00**	**917,000.00**	**39.37%**
	Expense						
5132	Government Fees & Permits	4,616.68	0.00	69,870.00	69,870.00	0.00	0.00%
	Services and Supplies Total	**4,616.68**	**0.00**	**69,870.00**	**69,870.00**	**0.00**	**0.00%**
5600	Transfers Out	744,206.22	751,771.40	479,800.00	685,620.00	205,820.00	42.90%
	Transfers Out Total	**744,206.22**	**751,771.40**	**479,800.00**	**685,620.00**	**205,820.00**	**42.90%**
	Expense Total	**748,822.90**	**751,771.40**	**549,670.00**	**755,490.00**	**205,820.00**	**37.44%**
018	**Ending Impact Fees Fund Balance**	**$3,663,162.58**	**$5,050,777.00**	**$5,129,330.00**	**$9,340,510.00**	**$4,211,180.00**	**82.10%**

COVENANTS, CONDITIONS AND RESTRICTIONS
Fiscal Year 2016-17

Source of Authority:

In November of 1983, the voters of El Dorado Hills passed a Ballot Measure giving the EDHCSD the authority to enforce the CC&Rs.

Activity Description:

The CC&Rs are a contract between the homeowners and their neighbors: a set of rules designed to protect the quiet enjoyment and value of their property and the property of their neighbors. Residents bring complaints about neighbors to the attention of the CC&R Compliance Officer who enforces the contracts.

Property improvement is governed by the CC&Rs. The CC&Rs provide guidance for the Design Review Committee. Improvement plans are reviewed and approved by this committee.

Funding Source:

The CC&Rs are funded through fees levied on parcels and for the review of property improvements and enforcement. This is a special tax of $10 per year, per parcel, to be used for any expenses incurred by the CSD in enforcing the CC&Rs. The tax is billed and collected by El Dorado County in December and April. In addition to the levy resident's pay a fee when property improvement plans are submitted to the Design Review Committee

Changes for Fiscal Year 2016-17:

The primary adjustment to this fund is the addition of one Administrative Assistant (PT) to assist with code enforcement patrolling. Current staff availability affords each village to be patrolled approximately every five weeks. The addition of an administrative assistant will increase village patrol frequency to once every three weeks.

General Ledger

Budget Detail - CCR and DRC

Fiscal Year 2017
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El Dorado Hills
COMMUNITY SERVICES DISTRICT

Account	Description	FY2014 Actual	FY2015 Actual	FY2016 Approved Budget	FY2017 Proposed Budget	$ Variance	% Variance
011	**Compliance/Design Review**						
	Fund Balance						
2800	Fund Balance	$8,730.89	$47,398.86	$46,000.00	$114,000.00	$68,000.00	147.83%
	Fund Balance Total	**8,730.89**	**47,398.86**	**46,000.00**	**114,000.00**	**68,000.00**	**147.83%**
	Revenue						
3100	Property Tax/Assessments	146,591.14	146,503.56	148,485.00	153,985.00	5,500.00	3.70%
3150	Interest	61.26	155.13	0.00	200.00	200.00	0.00%
3170	Miscellaneous	15.00	0.00	0.00	0.00	0.00	100.00%
3510	Design Review Fees	30,650.00	46,935.00	29,000.00	39,000.00	10,000.00	34.48%
	Compliance/Design Revenue Total	**177,317.40**	**193,593.69**	**177,485.00**	**193,185.00**	**15,700.00**	**8.85%**
	Expenses						
	Salary and Benefits						
4010	Payroll Tax Expense	7,173.53	6,872.35	8,204.66	10,716.68	2,512.02	30.62%
4120	Employee Benefits	1,489.25	0.00	1,061.54	1,061.54	0.00	0.00%
4130	PERS-Retirement	2,342.48	1,835.33	2,269.24	3,301.86	1,032.62	45.51%
4150	Workers Compensation	492.83	359.00	485.15	641.04	155.89	32.13%
5011	Salary Expense-Full Time	11,479.02	1,589.25	7,078.40	7,436.80	358.40	5.06%
5012	Salary Expense-Part Time	56,707.27	57,839.11	77,042.88	103,983.45	26,940.57	34.97%
5013	Overtime Expense	6.65	0.00	0.00	0.00	0.00	0.00%
	Salary and Benefits Total	**79,691.03**	**68,495.04**	**96,141.87**	**127,141.37**	**30,999.50**	**32.24%**
	Services and Supplies						
5016	Directors Expense	19.42	0.00	0.00	0.00	0.00	0.00%
5130	Functional Supplies	28.78	964.37	3,500.00	2,500.00	(1,000.00)	-28.57%
5131	Functional Services	48.00	5,280.00	12,980.00	13,780.00	800.00	6.16%
5132	Government Fees & Permits	1,436.65	1,457.75	6,145.71	6,257.14	111.43	1.81%
5160	Office Supplies	556.00	685.34	1,200.00	1,200.00	0.00	0.00%
5162	Postage	0.00	183.80	200.00	200.00	0.00	0.00%
5171	Professional Services	918.75	350.00	4,000.00	4,000.00	0.00	0.00%
5172	Legal Services	5,497.58	8,594.19	24,000.00	24,000.00	0.00	0.00%
5180	Dues & Publications	10,024.00	7,638.01	150.00	150.00	0.00	0.00%
5200	Staff Training	504.00	672.54	1,500.00	2,000.00	500.00	33.33%
5201	Employee Appreciation	67.38	0.00	0.00	0.00	0.00	0.00%
5202	Local Meetings	1,686.96	1,115.55	1,400.00	1,450.00	50.00	3.57%
5210	Mileage & Travel	485.71	477.46	500.00	500.00	0.00	0.00%
5220	Fuel Expense	0.00	47.98	2,000.00	500.00	(1,500.00)	-75.00%
5240	Printing	395.19	203.64	425.00	425.00	0.00	0.00%
5260	Engineering Report Fees	725.98	1,988.54	2,700.00	2,700.00	0.00	0.00%
5265	Administrative Overhead	36,564.00	13,851.00	13,851.00	13,851.00	0.00	0.00%
	Services and Supplies Total	**58,958.40**	**43,510.17**	**74,551.71**	**73,513.14**	**(1,038.57)**	**-1.39%**
	Capital Expenditures						
5540	Equipment & Vehicles	0.00	20,793.65	0.00	0.00	0.00	0.00%
	Capital Expenditures Total	**0.00**	**20,793.65**	**0.00**	**0.00**	**0.00**	**0.00%**
	Compiance/Design Expense Total	**138,649.43**	**132,798.86**	**170,693.58**	**200,654.51**	**29,960.93**	**17.55%**
011	**Ending Compliance/Design Review Fund Balance**	**$47,398.86**	**$108,193.69**	**$52,791.42**	**$106,530.49**	**$53,739.07**	**101.80%**

LANDSCAPE & LIGHTING ASSESSMENT DISTRICTS

Source of Authority:

The El Dorado Hills Community Services District is authorized as a local agency pursuant to the Streets and Highways Code of the State of California, commonly known as the Landscape and Lighting Act of 1972, to create assessment districts.

Activity Description:

The goal of the Assessment Districts is to provide funds for the maintenance, repair, and replacement, services, utilities and capital improvements associated with the landscape medians, corridors, entrances, and parks. The work is anticipated to specifically enhance the environment and economic value of those properties located with the District. The District responsibilities include the maintenance and repair of all improvements provided by the Districts. These services include but are not limited to the following areas: buildings, park facilities landscapes, irrigation systems, lighting, fences, walls and signs. Mowing and median maintenance is contracted out.

Funding Source:

The Assessments Districts are funded through assessments levied on parcels and interest income. The assessments levied directly benefit the real properties assessed. The District is in compliance with all laws and regulations, including Proposition 218, with respect to the assessments levied through the assessment district. The assessment revenue is billed and collected by El Dorado County in December and April of each year.

Changes for Fiscal Year 2016-17:

For the 2016-17 budgets, staff once again evaluated the Browning Reserve for deferred maintenance, and have budgeted repairs and replacements as needed (see the Capital Equipment and Deferred Maintenance Budget for Landscape and Lighting Assessment Districts table below).

Currently there are six underfunded assessment districts : Green Valley Hills; Promontory; Oakridge; La Cresta; Highland Hills 1&3; Bass Lake A. These areas are funded at a greater amount by the General Fund and require adjustments to the assets, maintenance provided, increased assessment amount, or approval by the Board of Directors to subsidize out of the General Fund. Promontory is a special case in which the Board of Directors had previously modified the percentage share of maintenance costs by assessment district members, and staff will address this matter and make recommendations during FY16/17.

CAPITAL EQUIPMENT AND DEFERRED MAINTENANCE BUDGET
LANDSCAPE AND LIGHTING ASSESSMENT DISTRICTS

Account:	*Fund:*	*Location:*	*Deferred Maintenance Reserve Projects and Equipment:*	2016-17 Request
20	5153	Stonegate LLAD	Sidewalk repairs	4,990
22	5153	Promontory	Sprayground equipment repairs	1,413
22	5153	Promontory	Concrete walkway repairs	636
26	5153	Crescent Ridge	Tree maintenance Zone B	500
26	5153	Crescent Ridge	Tree maintenance – Perimeter	1,600
32	5153	Francisco Oaks	Irrigation replacement/maintenance	700
35	5153	Highland Hills 3	Pilaster maintenance	4,400
41	5153	Roadway	Bark replacement	3,000
42	5153	Highland Hills 1,2,4	Stucco maintenance	1,100
42	5153	Highland Hills 1,2,4	Lighting repairs/replacement	500
43	5153	Creekside Greens	Pond Air Infuser, stucco repair, turf renovation	2,625
47	5153	Highland View/ Sterlingshire/ Murray	Irrigation and drainage improvements	2,000
48	5153	North Commercial	Landscape renovations, turf & irrigation renovations	2,080
		Subtotal Account 5153		25,544
35	5560	Highland Hills 3	Fence paint	9,500
39	5560	Silva Valley	Fence paint	28,300
41	5560	Roadway	Plant replacement	7,000
43	5560	Creekside Greens	Wrought iron painting,	20,600
48	5560	North Commercial	Tree maintenance	6,200
56	5560	Lake Forest Park	Tennis court reseal	17,900
		Subtotal Account 5560		89,500
		Total LLAD Deferred Maintenance/Replacement		115,044

General Ledger

Budget Detail Landscaping and Lighting Assessments

Fiscal Year 2017
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El Dorado Hills
COMMUNITY SERVICES DISTRICT

Account	Description	FY2014 Actual	FY2015 Actual	FY2016 Approved Budget	FY2017 Proposed Budget	$ Variance	% Variance
020	**Stonegate Village (LLAD)**						
	Fund Balance						
2800	Fund Balance	$48,853.04	$65,868.09	$48,332.00	$40,188.00	($8,144.00)	-16.85%
	Beginning Balance	**48,853.04**	**65,868.09**	**48,332.00**	**40,188.00**	**(8,144.00)**	**-16.85%**
2811	Deferred Maintenance Reserve	26,687.00	3,528.00	19,214.00	26,046.00	6,832.00	35.56%
2812	Operating Reserve	16,295.00	19,966.00	15,105.00	14,875.00	(230.00)	-1.52%
2813	Equipment Reserve	3,846.00	3,846.00	2,868.00	2,868.00	0.00	0.00%
	Reserves Total	**46,828.00**	**27,340.00**	**37,187.00**	**43,789.00**	**6,602.00**	**17.75%**
	Fund Balance	**95,681.04**	**93,208.09**	**85,519.00**	**83,977.00**	**(1,542.00)**	**-1.80%**
	Revenue						
3100	Property Tax/Assessments	33,783.74	34,205.06	16,800.00	16,800.00	0.00	0.00%
3150	Interest	227.40	245.67	0.00	0.00	0.00	0.00%
3300	Transfers In	582.00	713.00	539.00	531.00	(8.00)	-1.48%
	Revenue	**34,593.14**	**35,163.73**	**17,339.00**	**17,331.00**	**(8.00)**	**-0.05%**
	Revenue Total	**34,593.14**	**35,163.73**	**17,339.00**	**17,331.00**	**(8.00)**	**-0.05%**
	Expense						
4010	Payroll Tax Expense	548.42	276.57	322.98	249.98	(73.00)	-22.60%
4120	Employee Benefits	931.70	585.77	942.12	544.03	(398.09)	-42.25%
4130	PERS-Retirement	587.95	709.31	650.71	607.85	(42.86)	-6.59%
4150	Workers Compensation	490.28	662.57	397.66	284.64	(113.02)	-28.42%
5011	Salary Expense-Full Time	4,267.13	2,945.15	3,979.14	2,332.32	(1,646.82)	-41.39%
5012	Salary Expense-Part Time	1,289.18	325.96	450.40	781.80	331.40	73.58%
5013	Overtime Expense	4.39	0.00	0.00	0.00	0.00	0.00%
	Salary and Benefits Total	**8,119.05**	**5,505.33**	**6,743.01**	**4,800.62**	**(1,942.39)**	**-28.81%**
5121	Equipment Services	0.00	59.71	60.00	77.00	17.00	28.33%
5132	Government Fees & Permits	134.40	134.40	545.05	545.05	0.00	0.00%
5138	Irrigation Supplies	0.00	194.82	300.00	300.00	0.00	0.00%
5140	Landscape Supplies	139.39	88.97	300.00	300.00	0.00	0.00%
5142	Contract Service	7,879.92	6,955.60	9,790.64	9,490.94	(299.70)	-3.06%
5153	Deferred Maintenance <5000	3,700.01	0.00	3,250.00	4,999.00	1,749.00	53.82%
5171	Professional Services	294.56	0.00	0.00	0.00	0.00	0.00%
5220	Fuel Expense	333.36	88.86	250.00	200.00	(50.00)	-20.00%
5242	Water Expense	3,762.00	2,567.75	3,000.00	3,450.00	450.00	15.00%
5244	Utility: Electric	246.64	261.06	230.00	230.00	0.00	0.00%
5245	Utility: Street Light Electric	215.14	207.81	300.00	250.00	(50.00)	-16.67%
5260	Engineering Report Fees	672.90	384.49	520.00	570.00	50.00	9.62%
5265	Administrative Overhead	11,568.72	9,316.82	9,700.46	9,225.48	(474.98)	-4.90%
	Services and Supplies Total	**28,947.04**	**20,260.29**	**28,246.15**	**29,637.47**	**1,391.32**	**4.93%**
5540	Equipment & Vehicles	0.00	0.00	978.26	978.26	0.00	0.00%
	Capital Expenditures	**0.00**	**0.00**	**978.26**	**978.26**	**0.00**	**0.00%**
	Expense Total	**37,066.09**	**25,765.62**	**35,967.42**	**35,416.35**	**(551.07)**	**-1.53%**
020	**Stonegate Village (LLAD) Ending Balance**	**93,208.09**	**102,606.20**	**66,890.58**	**65,891.65**	**(998.93)**	**-1.49%**

General Ledger

Budget Detail Landscaping and Lighting Assessments

Fiscal Year 2017
Printed: 05/19/16 10:28:04

El Dorado Hills
COMMUNITY SERVICES DISTRICT

Account	Description	FY2014 Actual	FY2015 Actual	FY2016 Approved Budget	FY2017 Proposed Budget	$ Variance	% Variance
021	**Green Valley Hills (LLAD)**						
	Fund Balance						
2800	Fund Balance	1,367.52	84.53	151.00	0.00	(151.00)	-100.00%
	Beginning Balance	**1,367.52**	**84.53**	**151.00**	**0.00**	**(151.00)**	**-100.00%**
2811	Deferred Maintenance Reserve	7,150.00	7,768.00	0.00	0.00	0.00	0.00%
2812	Operating Reserve	7,343.00	7,353.00	11,659.00	9,873.00	(1,786.00)	-15.32%
2813	Equipment Reserve	3,846.00	3,846.00	2,868.00	2,338.00	(530.00)	-18.48%
2814	Reserved for Sidewalk	11,100.00	11,100.00	2,598.00	2,598.00	0.00	0.00%
	Reserves Total	**29,439.00**	**30,067.00**	**17,125.00**	**14,809.00**	**(2,316.00)**	**-13.52%**
	Fund Balance	**30,806.52**	**30,151.53**	**17,276.00**	**14,809.00**	**(2,467.00)**	**-14.28%**
	Revenue						
3100	Property Tax/Assessments	16,918.00	17,290.72	17,072.00	17,071.80	(0.20)	0.00%
3150	Interest	68.85	68.06	0.00	0.00	0.00	0.00%
3300	Transfers In	262.00	263.00	416.00	353.00	(63.00)	-15.14%
	Revenue	**17,248.85**	**17,621.78**	**17,488.00**	**17,424.80**	**(63.20)**	**-0.36%**
	Revenue Total	**17,248.85**	**17,621.78**	**17,488.00**	**17,424.80**	**(63.20)**	**-0.36%**
	Expense						
4010	Payroll Tax Expense	110.50	214.69	193.29	168.03	(25.26)	-13.07%
4120	Employee Benefits	201.62	340.03	484.33	411.35	(72.98)	-15.07%
4130	PERS-Retirement	698.80	561.82	336.45	438.18	101.73	30.24%
4150	Workers Compensation	75.69	65.15	210.69	184.63	(26.06)	-12.37%
5011	Salary Expense-Full Time	967.25	2,333.66	2,057.44	1,681.27	(376.17)	-18.28%
5012	Salary Expense-Part Time	257.71	335.96	247.72	338.78	91.06	36.76%
5013	Overtime Expense	0.50	0.00	0.00	0.00	0.00	0.00%
	Salary and Benefits Total	**2,312.07**	**3,851.31**	**3,529.92**	**3,222.24**	**(307.68)**	**-8.72%**
5121	Equipment Services	0.00	79.31	90.00	114.00	24.00	26.67%
5132	Government Fees & Permits	66.60	66.60	354.82	354.82	0.00	0.00%
5138	Irrigation Supplies	0.00	0.00	250.00	250.00	0.00	0.00%
5140	Landscape Supplies	189.00	580.88	300.00	300.00	0.00	0.00%
5142	Contract Service	5,958.10	5,048.50	7,639.88	7,639.88	0.00	0.00%
5153	Deferred Maintenance <5000	0.00	0.00	1,850.00	0.00	(1,850.00)	-100.00%
5171	Professional Services	149.80	0.00	0.00	0.00	0.00	0.00%
5220	Fuel Expense	345.39	113.23	200.00	175.00	(25.00)	-12.50%
5242	Water Expense	3,610.86	3,551.20	2,650.00	3,180.00	530.00	20.00%
5244	Utility: Electric	119.94	119.94	125.00	125.00	0.00	0.00%
5245	Utility: Street Light Electric	523.42	529.23	450.00	450.00	0.00	0.00%
5260	Engineering Report Fees	342.62	268.84	365.00	380.00	15.00	4.11%
5265	Administrative Overhead	4,286.04	8,423.20	8,979.63	7,317.34	(1,662.29)	-18.51%
	Services and Supplies Total	**15,591.77**	**18,780.93**	**23,254.33**	**20,286.04**	**(2,968.29)**	**-12.76%**
5540	Equipment & Vehicles	0.00	0.00	978.26	0.00	(978.26)	-100.00%
	Capital Expenditures	**0.00**	**0.00**	**978.26**	**0.00**	**(978.26)**	**-100.00%**
	Expense Total	**17,903.84**	**22,632.24**	**27,762.51**	**23,508.28**	**(4,254.23)**	**-15.32%**
021	**Green Valley Hills (LLAD) Ending Balance**	**30,151.53**	**25,141.07**	**7,001.49**	**8,725.52**	**1,724.03**	**24.62%**

General Ledger

Budget Detail Landscaping and Lighting Assessments

Fiscal Year 2017
Printed: 05/19/16 10:28:04

El Dorado Hills
COMMUNITY SERVICES DISTRICT

Account	Description	FY2014 Actual	FY2015 Actual	FY2016 Approved Budget	FY2017 Proposed Budget	$ Variance	% Variance
022	**Promontory Village 6 (LLAD)**						
	Fund Balance						
2800	Fund Balance	(18,546.47)	0.00	261,574.00	0.00	(261,574.00)	-100.00%
	Beginning Balance	**(18,546.47)**	**0.00**	**261,574.00**	**0.00**	**(261,574.00)**	**-100.00%**
2811	Deferred Maintenance Reserve	301,916.00	375,732.73	159,725.00	567,795.00	408,070.00	255.48%
2812	Operating Reserve	175,556.00	168,680.00	160,951.00	153,941.00	(7,010.00)	-4.36%
2813	Equipment Reserve	2,268.00	2,268.00	2,868.00	2,868.00	0.00	0.00%
	Reserves Total	**479,740.00**	**546,680.73**	**323,544.00**	**724,604.00**	**401,060.00**	**123.96%**
	Fund Balance	**461,193.53**	**546,680.73**	**585,118.00**	**724,604.00**	**139,486.00**	**23.84%**
	Revenue						
3100	Property Tax/Assessments	204,731.58	216,071.06	112,990.00	275,237.34	162,247.34	143.59%
3150	Interest	940.59	1,311.31	0.00	0.00	0.00	0.00%
3300	Transfers In	261,253.00	301,214.00	122,684.00	258,033.00	135,349.00	110.32%
	Revenue	**466,925.17**	**518,596.37**	**235,674.00**	**533,270.34**	**297,596.34**	**126.27%**
	Revenue Total	**466,925.17**	**518,596.37**	**235,674.00**	**533,270.34**	**297,596.34**	**126.27%**
	Expense						
4010	Payroll Tax Expense	6,732.72	4,615.86	6,141.01	3,986.08	(2,154.93)	-35.09%
4120	Employee Benefits	17,512.91	10,307.81	15,432.12	10,949.87	(4,482.25)	-29.04%
4130	PERS-Retirement	12,254.21	9,985.57	8,542.30	10,240.80	1,698.50	19.88%
4150	Workers Compensation	6,392.23	6,647.60	5,387.41	3,941.52	(1,445.89)	-26.84%
5011	Salary Expense-Full Time	55,193.83	43,585.21	52,568.72	41,462.21	(11,106.51)	-21.13%
5012	Salary Expense-Part Time	7,422.56	4,155.58	6,547.32	5,433.51	(1,113.81)	-17.01%
5013	Overtime Expense	32.34	0.00	0.00	0.00	0.00	0.00%
	Salary and Benefits Total	**105,540.80**	**79,297.63**	**94,618.88**	**76,013.99**	**(18,604.89)**	**-19.66%**
5110	Custodial Supplies	0.00	0.00	0.00	2,700.00	2,700.00	0.00%
5120	Equipment Supplies	1,672.10	3,778.53	0.00	1,200.00	1,200.00	0.00%
5121	Equipment Services	1,336.42	811.99	912.14	2,505.00	1,592.86	174.63%
5132	Government Fees & Permits	222.00	710.20	817.32	1,512.97	695.65	85.11%
5136	Playground Equipment	747.49	3,955.73	6,600.00	6,600.00	0.00	0.00%
5137	Park/Field Supplies	4,370.42	933.83	8,700.00	8,700.00	0.00	0.00%
5138	Irrigation Supplies	2,094.38	870.90	4,200.00	4,200.00	0.00	0.00%
5139	Small Tools	793.50	996.87	1,500.00	1,500.00	0.00	0.00%
5140	Landscape Supplies	3,532.09	5,806.78	12,500.00	13,200.00	700.00	5.60%
5142	Contract Service	44,710.78	74,478.64	81,363.40	95,285.92	13,922.52	17.11%
5150	Chemical Supplies	12,012.77	4,525.93	12,500.00	12,500.00	0.00	0.00%
5151	Vandalism	331.73	0.00	0.00	0.00	0.00	0.00%
5152	Property Damage Repair	0.00	7,147.32	0.00	0.00	0.00	0.00%
5153	Deferred Maintenance <5000	4,725.45	0.00	0.00	2,049.00	2,049.00	0.00%
5171	Professional Services	1,881.78	0.00	0.00	0.00	0.00	0.00%
5220	Fuel Expense	2,723.24	1,084.89	2,500.00	1,350.00	(1,150.00)	-46.00%
5231	Rental-Facilities	2,290.00	1,306.00	1,700.00	2,800.00	1,100.00	64.71%
5241	Telephone Expense	703.50	288.32	0.00	0.00	0.00	0.00%
5242	Water Expense	25,144.53	26,094.29	34,000.00	28,000.00	(6,000.00)	-17.65%
5244	Utility: Electric	33,789.73	28,420.55	25,575.00	26,500.00	925.00	3.62%
5260	Engineering Report Fees	4,113.46	1,144.46	1,550.00	1,662.00	112.00	7.23%
5265	Administrative Overhead	128,701.80	87,519.93	93,207.00	78,246.59	(14,960.41)	-16.05%
	Services and Supplies Total	**275,897.17**	**249,875.16**	**287,624.86**	**290,511.48**	**2,886.62**	**1.00%**
5540	Equipment & Vehicles	0.00	0.00	978.26	0.00	(978.26)	-100.00%
5560	Deferred Maintenance >5000	0.00	16,800.00	0.00	0.00	0.00	0.00%
	Capital Expenditures	**0.00**	**16,800.00**	**978.26**	**0.00**	**(978.26)**	**-100.00%**
	Expense Total	**381,437.97**	**345,972.79**	**383,222.00**	**366,525.47**	**(16,696.53)**	**-4.36%**
022	**Promontory Village 6 (LLAD) Ending Balance**	**546,680.73**	**719,304.31**	**437,570.00**	**891,348.87**	**453,778.87**	**103.70%**

General Ledger

Budget Detail Landscaping and Lighting Assessments

Fiscal Year 2017
Printed: 05/19/16 10:28:04

El Dorado Hills
COMMUNITY SERVICES DISTRICT

Account	Description	FY2014 Actual	FY2015 Actual	FY2016 Approved Budget	FY2017 Proposed Budget	$ Variance	% Variance
023	**Oakridge Village (LLAD)**						
	Fund Balance						
2800	Fund Balance	8,697.99	735.71	119.00	0.00	(119.00)	-100.00%
	Beginning Balance	**8,697.99**	**735.71**	**119.00**	**0.00**	**(119.00)**	**-100.00%**
2811	Deferred Maintenance Reserve	0.00	11,362.00	2,037.00	3,880.00	1,843.00	90.48%
2812	Operating Reserve	8,202.00	6,764.00	9,171.00	7,555.00	(1,616.00)	-17.62%
	Reserves Total	**8,202.00**	**18,126.00**	**11,208.00**	**11,435.00**	**227.00**	**2.03%**
	Fund Balance	**16,899.99**	**18,861.71**	**11,327.00**	**11,435.00**	**108.00**	**0.95%**
	Revenue						
3100	Property Tax/Assessments	17,346.12	16,842.50	16,498.00	16,498.08	0.08	0.00%
3150	Interest	38.14	38.74	0.00	0.00	0.00	0.00%
3300	Transfers In	371.00	242.00	328.00	270.00	(58.00)	-17.68%
	Revenue	**17,755.26**	**17,123.24**	**16,826.00**	**16,768.08**	**(57.92)**	**-0.34%**
	Revenue Total	**17,755.26**	**17,123.24**	**16,826.00**	**16,768.08**	**(57.92)**	**-0.34%**
	Expense						
4010	Payroll Tax Expense	219.81	205.45	189.93	152.74	(37.19)	-19.58%
4120	Employee Benefits	334.10	417.10	524.13	331.73	(192.40)	-36.71%
4130	PERS-Retirement	216.70	510.80	382.47	362.50	(19.97)	-5.22%
4150	Workers Compensation	127.69	120.60	249.79	168.81	(80.98)	-32.42%
5011	Salary Expense-Full Time	1,622.62	2,122.72	2,338.86	1,846.95	(491.91)	-21.03%
5012	Salary Expense-Part Time	601.52	341.34	608.04	456.05	(151.99)	-25.00%
5013	Overtime Expense	1.42	0.00	0.00	0.00	0.00	0.00%
	Salary and Benefits Total	**3,123.86**	**3,718.01**	**4,293.22**	**3,318.78**	**(974.44)**	**-22.70%**
5121	Equipment Services	0.00	30.41	31.00	39.00	8.00	25.81%
5132	Government Fees & Permits	50.00	50.00	205.87	205.87	0.00	0.00%
5138	Irrigation Supplies	69.02	76.06	300.00	300.00	0.00	0.00%
5140	Landscape Supplies	68.48	0.00	200.00	200.00	0.00	0.00%
5142	Contract Service	2,884.76	4,823.79	4,876.84	4,056.00	(820.84)	-16.83%
5171	Professional Services	144.75	0.00	0.00	0.00	0.00	0.00%
5220	Fuel Expense	333.42	43.66	250.00	200.00	(50.00)	-20.00%
5242	Water Expense	2,162.19	1,603.43	2,000.00	2,200.00	200.00	10.00%
5244	Utility: Electric	184.02	183.24	165.00	165.00	0.00	0.00%
5245	Utility: Street Light Electric	1,074.69	1,109.61	1,000.00	1,000.00	0.00	0.00%
5260	Engineering Report Fees	330.27	118.65	160.00	175.00	15.00	9.38%
5265	Administrative Overhead	5,368.08	7,988.83	8,345.28	6,129.58	(2,215.70)	-26.55%
	Services and Supplies Total	**12,669.68**	**16,027.68**	**17,533.99**	**14,670.45**	**(2,863.54)**	**-16.33%**
	Expense Total	**15,793.54**	**19,745.69**	**21,827.21**	**17,989.23**	**(3,837.98)**	**-17.58%**
023	**Oakridge Village (LLAD) Ending Balance**	**18,861.71**	**16,239.26**	**6,325.79**	**10,213.85**	**3,888.06**	**61.46%**

General Ledger

Budget Detail Landscaping and Lighting Assessments

Fiscal Year 2017
Printed: 05/19/16 10:28:04

El Dorado Hills
COMMUNITY SERVICES DISTRICT

Account	Description	FY2014 Actual	FY2015 Actual	FY2016 Approved Budget	FY2017 Proposed Budget	$ Variance	% Variance
024	**Oaktree Village (LLAD)**						
	Fund Balance						
2800	Fund Balance	15,052.39	14,237.86	5,821.00	2,948.00	(2,873.00)	-49.36%
	Beginning Balance	**15,052.39**	**14,237.86**	**5,821.00**	**2,948.00**	**(2,873.00)**	**-49.36%**
2811	Deferred Maintenance Reserve	16,640.00	24,469.00	31,640.00	31,189.00	(451.00)	-1.43%
2812	Operating Reserve	6,254.00	7,930.00	7,463.00	6,135.00	(1,328.00)	-17.79%
2813	Equipment Reserve	3,846.00	3,846.00	2,868.00	2,868.00	0.00	0.00%
	Reserves Total	**26,740.00**	**36,245.00**	**41,971.00**	**40,192.00**	**(1,779.00)**	**-4.24%**
	Fund Balance	**41,792.39**	**50,482.86**	**47,792.00**	**43,140.00**	**(4,652.00)**	**-9.73%**
	Revenue						
3100	Property Tax/Assessments	19,621.88	19,250.00	11,440.00	11,440.00	0.00	0.00%
3150	Interest	105.82	132.45	0.00	0.00	0.00	0.00%
3300	Transfers In	223.00	283.00	267.00	219.00	(48.00)	-17.98%
	Revenue Total	**19,950.70**	**19,665.45**	**11,707.00**	**11,659.00**	**(48.00)**	**-0.41%**
	Revenue	**19,950.70**	**19,665.45**	**11,707.00**	**11,659.00**	**(48.00)**	**-0.41%**
	Expense						
4010	Payroll Tax Expense	95.04	159.20	145.72	125.15	(20.57)	-14.12%
4120	Employee Benefits	149.30	302.28	510.87	238.84	(272.03)	-53.25%
4130	PERS-Retirement	109.20	394.16	348.65	260.41	(88.24)	-25.31%
4150	Workers Compensation	72.84	156.64	207.22	138.97	(68.25)	-32.94%
5011	Salary Expense-Full Time	756.98	1,636.22	2,132.02	999.22	(1,132.80)	-53.13%
5012	Salary Expense-Part Time	257.71	195.62	135.12	521.20	386.08	285.73%
5013	Overtime Expense	0.31	0.00	0.00	0.00	0.00	0.00%
	Salary and Benefits Total	**1,441.38**	**2,844.12**	**3,479.60**	**2,283.79**	**(1,195.81)**	**-34.37%**
5121	Equipment Services	0.00	48.01	44.00	55.00	11.00	25.00%
5132	Government Fees & Permits	52.80	52.80	314.86	314.86	0.00	0.00%
5138	Irrigation Supplies	0.00	93.74	350.00	300.00	(50.00)	-14.29%
5140	Landscape Supplies	186.41	0.00	300.00	600.00	300.00	100.00%
5142	Contract Service	1,202.72	1,350.89	2,163.04	1,217.05	(945.99)	-43.73%
5153	Deferred Maintenance <5000	600.00	4,000.00	1,305.00	0.00	(1,305.00)	-100.00%
5171	Professional Services	169.44	0.00	0.00	0.00	0.00	0.00%
5220	Fuel Expense	333.42	75.38	200.00	200.00	0.00	0.00%
5242	Water Expense	2,161.01	3,028.85	1,700.00	2,300.00	600.00	35.29%
5244	Utility: Electric	179.79	143.62	150.00	150.00	0.00	0.00%
5245	Utility: Street Light Electric	410.42	466.40	450.00	450.00	0.00	0.00%
5260	Engineering Report Fees	387.76	192.25	260.00	275.00	15.00	5.77%
5265	Administrative Overhead	4,135.08	6,672.30	6,045.06	6,461.19	416.13	6.88%
	Services and Supplies Total	**9,818.85**	**16,124.24**	**13,281.96**	**12,323.10**	**(958.86)**	**-7.22%**
5540	Equipment & Vehicles	0.00	0.00	978.26	0.00	(978.26)	-100.00%
	Capital Expenditures	**0.00**	**0.00**	**978.26**	**0.00**	**(978.26)**	**-100.00%**
	Expense Total	**11,260.23**	**18,968.36**	**17,739.82**	**14,606.89**	**(3,132.93)**	**-17.66%**
024	**Oaktree Village (LLAD) Ending Balance**	**50,482.86**	**51,179.95**	**41,759.18**	**40,192.11**	**(1,567.07)**	**-3.75%**

General Ledger

Budget Detail Landscaping and Lighting Assessments

Fiscal Year 2017
Printed: 05/19/16 10:28:04

El Dorado Hills
COMMUNITY SERVICES DISTRICT

Account	Description	FY2014 Actual	FY2015 Actual	FY2016 Approved Budget	FY2017 Proposed Budget	$ Variance	% Variance
026	**Crescent Ridge (LLAD)**						
	Fund Balance						
2800	Fund Balance	21,413.63	12,264.95	1,800.00	11,337.00	9,537.00	529.83%
	Beginning Balance	**21,413.63**	**12,264.95**	**1,800.00**	**11,337.00**	**9,537.00**	**529.83%**
2811	Deferred Maintenance Reserve	9,283.00	14,884.00	22,784.00	14,280.00	(8,504.00)	-37.32%
2812	Operating Reserve	12,307.00	10,436.00	12,646.00	13,066.00	420.00	3.32%
2813	Equipment Reserve	3,846.00	3,846.00	2,868.00	2,868.00	0.00	0.00%
	Reserves Total	**25,436.00**	**29,166.00**	**38,298.00**	**30,214.00**	**(8,084.00)**	**-21.11%**
	Fund Balance	**46,849.63**	**41,430.95**	**40,098.00**	**41,551.00**	**1,453.00**	**3.62%**
	Revenue						
3100	Property Tax/Assessments	25,928.67	25,576.71	25,553.00	19,808.40	(5,744.60)	-22.48%
3150	Interest	106.34	104.46	0.00	0.00	0.00	0.00%
3300	Transfers In	440.00	373.00	452.00	467.00	15.00	3.32%
	Revenue	**26,475.01**	**26,054.17**	**26,005.00**	**20,275.40**	**(5,729.60)**	**-22.03%**
	Revenue Total	**26,475.01**	**26,054.17**	**26,005.00**	**20,275.40**	**(5,729.60)**	**-22.03%**
	Expense						
4010	Payroll Tax Expense	312.61	190.87	165.00	193.37	28.37	17.19%
4120	Employee Benefits	690.28	324.98	484.33	510.87	26.54	5.48%
4130	PERS-Retirement	443.95	503.92	345.54	562.89	217.35	62.90%
4150	Workers Compensation	267.42	156.63	209.60	197.40	(12.20)	-5.82%
5011	Salary Expense-Full Time	2,962.22	2,093.38	2,113.02	2,159.81	46.79	2.21%
5012	Salary Expense-Part Time	429.92	256.28	180.16	156.36	(23.80)	-13.21%
5013	Overtime Expense	2.66	0.00	0.00	0.00	0.00	0.00%
	Salary and Benefits Total	**5,109.06**	**3,526.06**	**3,497.65**	**3,780.70**	**283.05**	**8.09%**
5121	Equipment Services	0.00	170.31	190.00	190.00	0.00	0.00%
5132	Government Fees & Permits	64.20	64.20	347.44	347.44	0.00	0.00%
5138	Irrigation Supplies	0.00	25.99	300.00	300.00	0.00	0.00%
5140	Landscape Supplies	79.44	139.70	250.00	250.00	0.00	0.00%
5142	Contract Service	6,058.64	6,599.57	11,590.64	11,490.94	(99.70)	-0.86%
5153	Deferred Maintenance <5000	450.00	3,100.00	490.00	2,100.00	1,610.00	328.57%
5171	Professional Services	223.86	0.00	0.00	0.00	0.00	0.00%
5220	Fuel Expense	333.42	243.98	450.00	400.00	(50.00)	-11.11%
5242	Water Expense	3,537.88	2,781.65	3,000.00	3,000.00	0.00	0.00%
5244	Utility: Electric	190.31	169.20	200.00	200.00	0.00	0.00%
5245	Utility: Street Light Electric	724.87	745.07	700.00	700.00	0.00	0.00%
5260	Engineering Report Fees	512.04	192.25	407.00	275.00	(132.00)	-32.43%
5265	Administrative Overhead	8,141.16	7,824.11	7,700.49	8,076.41	375.92	4.88%
	Services and Supplies Total	**20,315.82**	**22,056.03**	**25,625.57**	**27,329.79**	**1,704.22**	**6.65%**
5540	Equipment & Vehicles	0.00	0.00	978.26	0.00	(978.26)	-100.00%
5560	Deferred Maintenance >5000	6,468.81	(3,745.00)	0.00	0.00	0.00	0.00%
	Capital Expenditures	**6,468.81**	**(3,745.00)**	**978.26**	**0.00**	**(978.26)**	**-100.00%**
	Expense Total	**31,893.69**	**21,837.09**	**30,101.48**	**31,110.49**	**1,009.01**	**3.35%**
026	**Crescent Ridge (LLAD) Ending Balance**	**41,430.95**	**45,648.03**	**36,001.52**	**30,715.91**	**(5,285.61)**	**-14.68%**

General Ledger

Budget Detail Landscaping and Lighting Assessments

Fiscal Year 2017
Printed: 05/19/16 10:28:04

El Dorado Hills
COMMUNITY SERVICES DISTRICT

Account	Description	FY2014 Actual	FY2015 Actual	FY2016 Approved Budget	FY2017 Proposed Budget	$ Variance	% Variance
027	**La Cresta (LLAD)**						
	Fund Balance						
2800	Fund Balance	37,503.23	3,737.60	122.00	0.00	(122.00)	-100.00%
	Beginning Balance	**37,503.23**	**3,737.60**	**122.00**	**0.00**	**(122.00)**	**-100.00%**
2811	Deferred Maintenance Reserve	816.00	23,594.00	25,070.00	20,099.00	(4,971.00)	-19.83%
2812	Operating Reserve	22,017.00	7,575.00	9,347.00	7,065.00	(2,282.00)	-24.41%
	Reserves Total	**22,833.00**	**31,169.00**	**34,417.00**	**27,164.00**	**(7,253.00)**	**-21.07%**
	Fund Balance	**60,336.23**	**34,906.60**	**34,539.00**	**27,164.00**	**(7,375.00)**	**-21.35%**
	Revenue						
3100	Property Tax/Assessments	16,796.36	15,988.30	16,147.00	16,146.60	(0.40)	0.00%
3150	Interest	142.60	89.64	0.00	0.00	0.00	0.00%
3300	Transfers In	786.00	271.00	334.00	252.00	(82.00)	-24.55%
	Revenue	**17,724.96**	**16,348.94**	**16,481.00**	**16,398.60**	**(82.40)**	**-0.50%**
	Revenue Total	**17,724.96**	**16,348.94**	**16,481.00**	**16,398.60**	**(82.40)**	**-0.50%**
	Expense						
4010	Payroll Tax Expense	201.26	145.47	170.38	124.58	(45.80)	-26.88%
4120	Employee Benefits	367.22	226.28	371.54	338.37	(33.17)	-8.93%
4130	PERS-Retirement	236.14	385.10	265.30	367.72	102.42	38.61%
4150	Workers Compensation	129.93	173.24	159.60	136.11	(23.49)	-14.72%
5011	Salary Expense-Full Time	1,667.43	1,599.61	1,622.32	1,410.92	(211.40)	-13.03%
5012	Salary Expense-Part Time	429.92	152.46	123.86	78.18	(45.68)	-36.88%
5013	Overtime Expense	1.53	0.00	0.00	0.00	0.00	0.00%
	Salary and Benefits Total	**3,033.43**	**2,682.16**	**2,713.00**	**2,455.88**	**(257.12)**	**-9.48%**
5121	Equipment Services	0.00	87.72	110.00	190.00	80.00	72.73%
5132	Government Fees & Permits	50.00	50.00	247.98	247.98	0.00	0.00%
5138	Irrigation Supplies	0.00	8.80	250.00	150.00	(100.00)	-40.00%
5140	Landscape Supplies	0.00	248.46	300.00	300.00	0.00	0.00%
5142	Contract Service	1,396.96	3,135.02	4,001.40	4,245.47	244.07	6.10%
5153	Deferred Maintenance <5000	3,189.48	0.00	5,100.00	0.00	(5,100.00)	-100.00%
5171	Professional Services	141.39	0.00	0.00	0.00	0.00	0.00%
5220	Fuel Expense	332.90	134.47	450.00	400.00	(50.00)	-11.11%
5242	Water Expense	1,325.34	1,118.56	1,200.00	1,200.00	0.00	0.00%
5244	Utility: Electric	236.55	241.71	325.00	300.00	(25.00)	-7.69%
5260	Engineering Report Fees	323.70	118.65	160.00	175.00	15.00	9.38%
5265	Administrative Overhead	5,361.84	6,740.93	6,432.57	7,156.14	723.57	11.25%
	Services and Supplies Total	**12,358.16**	**11,884.32**	**18,576.95**	**14,364.59**	**(4,212.36)**	**-22.68%**
5540	Equipment & Vehicles	0.00	0.00	978.26	0.00	(978.26)	-100.00%
5560	Deferred Maintenance >5000	27,763.00	3,745.00	0.00	0.00	0.00	0.00%
	Capital Expenditures	**27,763.00**	**3,745.00**	**978.26**	**0.00**	**(978.26)**	**-100.00%**
	Expense Total	**43,154.59**	**18,311.48**	**22,268.21**	**16,820.47**	**(5,447.74)**	**-24.46%**
027	**La Cresta (LLAD) Ending Balance**	**34,906.60**	**32,944.06**	**28,751.79**	**26,742.13**	**(2,009.66)**	**-6.99%**

General Ledger

Budget Detail Landscaping and Lighting Assessments

Fiscal Year 2017
Printed: 05/19/16 10:28:04

El Dorado Hills
COMMUNITY SERVICES DISTRICT

Account	Description	FY2014 Actual	FY2015 Actual	FY2016 Approved Budget	FY2017 Proposed Budget	$ Variance	% Variance
030	**Lake Forest (LLAD)**						
	Fund Balance						
2800	Fund Balance	20,596.98	24,946.07	11,213.00	7,464.00	(3,749.00)	-33.43%
	Beginning Balance	**20,596.98**	**24,946.07**	**11,213.00**	**7,464.00**	**(3,749.00)**	**-33.43%**
2811	Deferred Maintenance Reserve	15,821.00	16,108.00	15,737.00	19,410.00	3,673.00	23.34%
2812	Operating Reserve	5,977.00	7,205.00	9,083.00	7,631.00	(1,452.00)	-15.99%
2813	Equipment Reserve	3,846.00	3,846.00	2,868.00	2,868.00	0.00	0.00%
	Reserves Total	**25,644.00**	**27,159.00**	**27,688.00**	**29,909.00**	**2,221.00**	**8.02%**
	Fund Balance	**46,240.98**	**52,105.07**	**38,901.00**	**37,373.00**	**(1,528.00)**	**-3.93%**
	Revenue						
3100	Property Tax/Assessments	19,196.29	18,038.44	8,917.00	10,604.00	1,687.00	18.92%
3150	Interest	112.87	129.92	0.00	0.00	0.00	0.00%
3300	Transfers In	213.00	257.00	324.00	273.00	(51.00)	-15.74%
	Revenue	**19,522.16**	**18,425.36**	**9,241.00**	**10,877.00**	**1,636.00**	**17.70%**
	Revenue Total	**19,522.16**	**18,425.36**	**9,241.00**	**10,877.00**	**1,636.00**	**17.70%**
	Expense						
4010	Payroll Tax Expense	229.19	225.95	251.67	176.91	(74.76)	-29.71%
4120	Employee Benefits	532.82	443.95	716.54	431.25	(285.29)	-39.81%
4130	PERS-Retirement	334.15	544.61	468.40	469.40	1.00	0.21%
4150	Workers Compensation	181.65	228.68	319.43	194.53	(124.90)	-39.10%
5011	Salary Expense-Full Time	2,209.81	2,260.24	2,864.32	1,802.60	(1,061.72)	-37.07%
5012	Salary Expense-Part Time	257.71	288.86	439.56	325.75	(113.81)	-25.89%
5013	Overtime Expense	2.39	0.00	0.00	0.00	0.00	0.00%
	Salary and Benefits Total	**3,747.72**	**3,992.29**	**5,059.92**	**3,400.44**	**(1,659.48)**	**-32.80%**
5121	Equipment Services	0.00	179.03	205.00	260.00	55.00	26.83%
5132	Government Fees & Permits	144.60	144.60	566.54	566.54	0.00	0.00%
5138	Irrigation Supplies	190.72	0.00	250.00	250.00	0.00	0.00%
5140	Landscape Supplies	0.00	0.00	250.00	250.00	0.00	0.00%
5142	Contract Service	1,006.84	6,144.00	3,601.52	3,745.47	143.95	4.00%
5220	Fuel Expense	333.41	255.41	450.00	450.00	0.00	0.00%
5242	Water Expense	1,152.70	1,489.22	1,150.00	1,380.00	230.00	20.00%
5244	Utility: Electric	141.00	120.62	130.00	130.00	0.00	0.00%
5245	Utility: Street Light Electric	123.91	128.23	130.00	130.00	0.00	0.00%
5260	Engineering Report Fees	379.65	384.49	520.00	570.00	50.00	9.62%
5265	Administrative Overhead	6,437.52	7,954.79	8,314.38	7,035.83	(1,278.55)	-15.38%
	Services and Supplies Total	**9,910.35**	**16,800.39**	**15,567.44**	**14,767.84**	**(799.60)**	**-5.14%**
5540	Equipment & Vehicles	0.00	0.00	978.26	0.00	(978.26)	-100.00%
	Capital Expenditures	**0.00**	**0.00**	**978.26**	**0.00**	**(978.26)**	**-100.00%**
	Expense Total	**13,658.07**	**20,792.68**	**21,605.62**	**18,168.28**	**(3,437.34)**	**-15.91%**
030	**Lake Forest (LLAD) Ending Balance**	**52,105.07**	**49,737.75**	**26,536.38**	**30,081.72**	**3,545.34**	**13.36%**

General Ledger

Budget Detail Landscaping and Lighting Assessments

Fiscal Year 2017
Printed: 05/19/16 10:28:04

El Dorado Hills
COMMUNITY SERVICES DISTRICT

Account	Description	FY2014 Actual	FY2015 Actual	FY2016 Approved Budget	FY2017 Proposed Budget	$ Variance	% Variance
031	**Marina Village (LLAD)**						
	Fund Balance						
2800	Fund Balance	1,090.95	2,728.01	2,347.00	2,618.00	271.00	11.55%
	Beginning Balance	**1,090.95**	**2,728.01**	**2,347.00**	**2,618.00**	**271.00**	**11.55%**
2811	Deferred Maintenance Reserve	6,017.00	2,757.00	0.00	0.00	0.00	0.00%
2812	Operating Reserve	2,073.00	3,087.00	2,800.00	2,138.00	(662.00)	-23.64%
2813	Equipment Reserve	3,846.00	3,846.00	2,868.00	2,868.00	0.00	0.00%
	Reserves Total	**11,936.00**	**9,690.00**	**5,668.00**	**5,006.00**	**(662.00)**	**-11.68%**
	Fund Balance	**13,026.95**	**12,418.01**	**8,015.00**	**7,624.00**	**(391.00)**	**-4.88%**
	Revenue						
3100	Property Tax/Assessments	4,142.16	4,620.00	2,310.00	2,640.00	330.00	14.29%
3150	Interest	29.83	30.08	0.00	0.00	0.00	0.00%
3300	Transfers In	74.00	110.00	100.00	76.00	(24.00)	-24.00%
	Revenue	**4,245.99**	**4,760.08**	**2,410.00**	**2,716.00**	**306.00**	**12.70%**
	Revenue Total	**4,245.99**	**4,760.08**	**2,410.00**	**2,716.00**	**306.00**	**12.70%**
	Expense						
4010	Payroll Tax Expense	27.52	30.37	28.42	23.79	(4.63)	-16.29%
4120	Employee Benefits	83.06	74.14	126.06	66.34	(59.72)	-47.37%
4130	PERS-Retirement	60.75	75.33	86.80	73.95	(12.85)	-14.80%
4140	Life Insurance	0.00	0.00	0.00	0.00	0.00	0.00%
4150	Workers Compensation	37.51	91.48	53.66	25.93	(27.73)	-51.68%
5011	Salary Expense-Full Time	369.19	312.79	530.78	283.75	(247.03)	-46.54%
5012	Salary Expense-Part Time	0.00	24.96	22.30	0.00	(22.30)	-100.00%
	Salary and Benefits Total	**578.03**	**609.07**	**848.02**	**473.76**	**(374.26)**	**-44.13%**
5121	Equipment Services	0.00	44.25	30.00	52.00	22.00	73.33%
5132	Government Fees & Permits	50.00	50.00	182.67	182.67	0.00	0.00%
5142	Contract Service	576.68	390.24	387.60	405.68	18.08	4.66%
5171	Professional Services	40.40	0.00	0.00	0.00	0.00	0.00%
5220	Fuel Expense	0.00	58.29	50.00	75.00	25.00	50.00%
5260	Engineering Report Fees	84.82	118.65	160.00	175.00	15.00	9.38%
5265	Administrative Overhead	3,525.00	4,007.15	4,049.58	3,725.24	(324.34)	-8.01%
	Services and Supplies Total	**4,276.90**	**4,668.58**	**4,859.85**	**4,615.59**	**(244.26)**	**-5.03%**
5540	Equipment & Vehicles	0.00	0.00	978.26	0.00	(978.26)	-100.00%
	Capital Expenditures	**0.00**	**0.00**	**978.26**	**0.00**	**(978.26)**	**-100.00%**
	Expense Total	**4,854.93**	**5,277.65**	**6,686.13**	**5,089.35**	**(1,596.78)**	**-23.88%**
031	**Marina Village (LLAD) Ending Balance**	**12,418.01**	**11,900.44**	**3,738.87**	**5,250.65**	**1,511.78**	**40.43%**

General Ledger

Budget Detail Landscaping and Lighting Assessments

Fiscal Year 2017
Printed: 05/19/16 10:28:04

El Dorado Hills
COMMUNITY SERVICES DISTRICT

Account	Description	FY2014 Actual	FY2015 Actual	FY2016 Approved Budget	FY2017 Proposed Budget	$ Variance	% Variance
032	**Francisco Oaks (LLAD)**						
	Fund Balance						
2800	Fund Balance	10,741.88	7,750.48	7,431.00	13,740.00	6,309.00	84.90%
	Beginning Balance	**10,741.88**	**7,750.48**	**7,431.00**	**13,740.00**	**6,309.00**	**84.90%**
2811	Deferred Maintenance Reserve	51,988.00	62,202.00	84,551.00	81,008.00	(3,543.00)	-4.19%
2812	Operating Reserve	12,137.00	11,884.00	8,613.00	7,996.00	(617.00)	-7.16%
2813	Equipment Reserve	3,846.00	3,846.00	2,868.00	2,868.00	0.00	0.00%
	Reserves Total	**67,971.00**	**77,932.00**	**96,032.00**	**91,872.00**	**(4,160.00)**	**-4.33%**
	Fund Balance	**78,712.88**	**85,682.48**	**103,463.00**	**105,612.00**	**2,149.00**	**2.08%**
	Revenue						
3100	Property Tax/Assessments	30,266.87	28,000.00	28,560.00	10,200.00	(18,360.00)	-64.29%
3150	Interest	191.94	228.17	0.00	0.00	0.00	0.00%
3300	Transfers In	433.00	424.00	308.00	286.00	(22.00)	-7.14%
	Revenue	**30,891.81**	**28,652.17**	**28,868.00**	**10,486.00**	**(18,382.00)**	**-63.68%**
	Revenue Total	**30,891.81**	**28,652.17**	**28,868.00**	**10,486.00**	**(18,382.00)**	**-63.68%**
	Expense						
4010	Payroll Tax Expense	320.00	151.32	130.82	174.48	43.66	33.37%
4120	Employee Benefits	798.96	239.53	371.54	464.42	92.88	25.00%
4130	PERS-Retirement	510.47	392.25	265.30	510.40	245.10	92.39%
4150	Workers Compensation	303.35	349.30	158.57	190.91	32.34	20.39%
5011	Salary Expense-Full Time	3,297.65	1,629.42	1,622.32	1,958.40	336.08	20.72%
5012	Salary Expense-Part Time	258.37	204.51	112.60	130.30	17.70	15.72%
5013	Overtime Expense	3.16	0.00	0.00	0.00	0.00	0.00%
	Salary and Benefits Total	**5,491.96**	**2,966.33**	**2,661.15**	**3,428.91**	**767.76**	**28.85%**
5121	Equipment Services	0.00	73.79	72.00	100.00	28.00	38.89%
5132	Government Fees & Permits	50.00	98.98	247.98	247.98	0.00	0.00%
5138	Irrigation Supplies	0.00	0.00	250.00	250.00	0.00	0.00%
5140	Landscape Supplies	0.00	0.00	1,000.00	1,000.00	0.00	0.00%
5142	Contract Service	1,188.80	1,557.49	4,250.76	2,922.74	(1,328.02)	-31.24%
5153	Deferred Maintenance <5000	3,700.02	2,200.00	700.00	700.00	0.00	0.00%
5171	Professional Services	250.23	0.00	0.00	0.00	0.00	0.00%
5220	Fuel Expense	333.41	105.08	250.00	250.00	0.00	0.00%
5241	Telephone Expense	1,409.20	509.11	550.00	575.00	25.00	4.55%
5242	Water Expense	2,128.93	3,079.30	3,200.00	3,520.00	320.00	10.00%
5260	Engineering Report Fees	580.26	118.65	160.00	172.00	12.00	7.50%
5265	Administrative Overhead	8,789.40	6,365.63	6,195.66	5,871.73	(323.93)	-5.23%
	Services and Supplies Total	**18,430.25**	**14,108.03**	**16,876.40**	**15,609.45**	**(1,266.95)**	**-7.51%**
5540	Equipment & Vehicles	0.00	0.00	978.26	0.00	(978.26)	-100.00%
	Capital Expenditures	**0.00**	**0.00**	**978.26**	**0.00**	**(978.26)**	**-100.00%**
	Expense Total	**23,922.21**	**17,074.36**	**20,515.81**	**19,038.36**	**(1,477.45)**	**-7.20%**
032	**Francisco Oaks (LLAD) Ending Balance**	**85,682.48**	**97,260.29**	**111,815.19**	**97,059.64**	**(14,755.55)**	**-13.20%**

General Ledger

Budget Detail Landscaping and Lighting Assessments

Fiscal Year 2017
Printed: 05/19/16 10:28:04

El Dorado Hills
COMMUNITY SERVICES DISTRICT

Account	Description	FY2014 Actual	FY2015 Actual	FY2016 Approved Budget	FY2017 Proposed Budget	$ Variance	% Variance
035	**Highland Hills 13(LLAD)**						
	Fund Balance						
2800	Fund Balance	16,768.77	2,820.77	104.00	0.00	(104.00)	-100.00%
	Beginning Balance	**16,768.77**	**2,820.77**	**104.00**	**0.00**	**(104.00)**	**-100.00%**
2811	Deferred Maintenance Reserve	17,979.00	39,398.00	27,884.00	30,832.00	2,948.00	10.57%
2812	Operating Reserve	11,425.00	6,365.00	15,258.00	11,945.00	(3,313.00)	-21.71%
2813	Equipment Reserve	3,846.00	3,846.00	2,868.00	2,868.00	0.00	0.00%
	Reserves Total	**33,250.00**	**49,609.00**	**46,010.00**	**45,645.00**	**(365.00)**	**-0.79%**
	Fund Balance	**50,018.77**	**52,429.77**	**46,114.00**	**45,645.00**	**(469.00)**	**-1.02%**
	Revenue						
3100	Property Tax/Assessments	18,792.00	18,792.00	26,595.00	26,595.00	0.00	0.00%
3150	Interest	118.07	135.11	0.00	0.00	0.00	0.00%
3300	Transfers In	408.00	227.00	545.00	427.00	(118.00)	-21.65%
	Revenue	**19,318.07**	**19,154.11**	**27,140.00**	**27,022.00**	**(118.00)**	**-0.43%**
	Revenue Total	**19,318.07**	**19,154.11**	**27,140.00**	**27,022.00**	**(118.00)**	**-0.43%**
	Expense						
4010	Payroll Tax Expense	141.46	160.25	174.51	80.14	(94.37)	-54.08%
4120	Employee Benefits	201.36	356.45	563.94	212.30	(351.64)	-62.35%
4130	PERS-Retirement	1,618.77	379.06	372.13	236.64	(135.49)	-36.41%
4150	Workers Compensation	75.68	81.75	221.37	87.75	(133.62)	-60.36%
5011	Salary Expense-Full Time	1,020.99	1,573.21	2,275.64	908.00	(1,367.64)	-60.10%
5012	Salary Expense-Part Time	429.92	163.61	146.38	52.12	(94.26)	-64.39%
5013	Overtime Expense	0.58	0.00	0.00	0.00	0.00	0.00%
	Salary and Benefits Total	**3,488.76**	**2,714.33**	**3,753.97**	**1,576.95**	**(2,177.02)**	**-57.99%**
5121	Equipment Services	0.00	95.53	102.00	120.00	18.00	17.65%
5132	Government Fees & Permits	50.00	50.00	176.73	176.73	0.00	0.00%
5138	Irrigation Supplies	0.00	0.00	250.00	250.00	0.00	0.00%
5140	Landscape Supplies	59.14	1,300.00	1,200.00	300.00	(900.00)	-75.00%
5142	Contract Service	2,450.76	4,280.05	6,464.56	4,462.52	(2,002.04)	-30.97%
5153	Deferred Maintenance <5000	3,615.00	0.00	855.00	4,400.00	3,545.00	414.62%
5171	Professional Services	164.95	0.00	0.00	0.00	0.00	0.00%
5220	Fuel Expense	333.42	188.57	450.00	400.00	(50.00)	-11.11%
5242	Water Expense	2,082.33	1,519.70	1,500.00	1,650.00	150.00	10.00%
5260	Engineering Report Fees	376.67	118.65	160.00	173.00	13.00	8.13%
5265	Administrative Overhead	4,286.04	6,488.07	6,539.70	5,430.65	(1,109.05)	-16.96%
	Services and Supplies Total	**13,418.31**	**14,040.57**	**17,697.99**	**17,362.90**	**(335.09)**	**-1.89%**
5540	Equipment & Vehicles	0.00	0.00	978.26	0.00	(978.26)	-100.00%
5560	Deferred Maintenance >5000	0.00	0.00	13,900.00	9,500.00	(4,400.00)	-31.65%
	Capital Expenditures	**0.00**	**0.00**	**14,878.26**	**9,500.00**	**(5,378.26)**	**-36.15%**
	Expense Total	**16,907.07**	**16,754.90**	**36,330.22**	**28,439.85**	**(7,890.37)**	**-21.72%**
035	**Highland Hills 13(LLAD) Ending Balance**	**52,429.77**	**54,828.98**	**36,923.78**	**44,227.15**	**7,303.37**	**19.78%**

General Ledger

Budget Detail Landscaping and Lighting Assessments

Fiscal Year 2017
Printed: 05/19/16 10:28:04

El Dorado Hills
COMMUNITY SERVICES DISTRICT

Account	Description	FY2014 Actual	FY2015 Actual	FY2016 Approved Budget	FY2017 Proposed Budget	$ Variance	% Variance
037	**Laurel/Hollow Oaks (LLAD)**						
	Fund Balance						
2800	Fund Balance	18,752.49	0.00	14,686.00	16,432.00	1,746.00	11.89%
	Beginning Balance	**18,752.49**	**0.00**	**14,686.00**	**16,432.00**	**1,746.00**	**11.89%**
2811	Deferred Maintenance Reserve	26,549.00	45,801.17	45,809.00	45,608.00	(201.00)	-0.44%
2812	Operating Reserve	23,151.00	16,724.00	14,470.00	11,343.00	(3,127.00)	-21.61%
2813	Equipment Reserve	3,846.00	3,846.00	2,868.00	2,868.00	0.00	0.00%
	Reserves Total	**53,546.00**	**66,371.17**	**63,147.00**	**59,819.00**	**(3,328.00)**	**-5.27%**
	Fund Balance	**72,298.49**	**66,371.17**	**77,833.00**	**76,251.00**	**(1,582.00)**	**-2.03%**
	Revenue						
3100	Property Tax/Assessments	36,568.62	38,610.00	19,305.00	19,305.00	0.00	0.00%
3150	Interest	152.11	182.75	0.00	0.00	0.00	0.00%
3300	Transfers In	7,166.00	5,176.00	4,479.00	3,511.00	(968.00)	-21.61%
	Revenue	**43,886.73**	**43,968.75**	**23,784.00**	**22,816.00**	**(968.00)**	**-4.07%**
	Revenue Total	**43,886.73**	**43,968.75**	**23,784.00**	**22,816.00**	**(968.00)**	**-4.07%**
	Expense						
4010	Payroll Tax Expense	895.99	238.57	617.47	203.30	(414.17)	-67.08%
4120	Employee Benefits	2,193.16	578.43	703.27	477.69	(225.58)	-32.08%
4130	PERS-Retirement	1,561.88	253.42	575.06	207.03	(368.03)	-64.00%
4150	Workers Compensation	941.02	541.97	709.31	198.90	(510.41)	-71.96%
5011	Salary Expense-Full Time	8,406.13	1,943.76	7,665.97	1,537.68	(6,128.29)	-79.94%
5012	Salary Expense-Part Time	507.26	234.14	94.56	638.47	543.91	575.20%
5013	Overtime Expense	1.01	0.00	0.00	0.00	0.00	0.00%
	Salary and Benefits Total	**14,506.45**	**3,790.29**	**10,365.64**	**3,263.07**	**(7,102.57)**	**-68.52%**
5121	Equipment Services	0.00	333.96	390.00	548.00	158.00	40.51%
5132	Government Fees & Permits	50.00	50.00	246.06	246.06	0.00	0.00%
5136	Playground Equipment	300.00	0.00	1,000.00	1,000.00	0.00	0.00%
5137	Park/Field Supplies	0.00	0.00	400.00	400.00	0.00	0.00%
5138	Irrigation Supplies	326.72	113.36	400.00	400.00	0.00	0.00%
5139	Small Tools	0.00	0.00	200.00	100.00	(100.00)	-50.00%
5140	Landscape Supplies	612.62	289.44	800.00	800.00	0.00	0.00%
5142	Contract Service	8,257.56	6,567.68	7,788.00	9,673.00	1,885.00	24.20%
5150	Chemical Supplies	112.07	158.88	250.00	250.00	0.00	0.00%
5171	Professional Services	338.32	0.00	0.00	0.00	0.00	0.00%
5220	Fuel Expense	333.06	540.60	600.00	658.00	58.00	9.67%
5241	Telephone Expense	375.10	328.58	0.00	0.00	0.00	0.00%
5242	Water Expense	3,252.60	3,103.58	2,900.00	2,900.00	0.00	0.00%
5244	Utility: Electric	315.08	318.06	350.00	300.00	(50.00)	-14.29%
5245	Utility: Street Light Electric	419.04	454.08	450.00	425.00	(25.00)	-5.56%
5260	Engineering Report Fees	741.39	118.65	160.00	172.00	12.00	7.50%
5265	Administrative Overhead	19,874.04	7,253.52	7,173.68	5,872.13	(1,301.55)	-18.14%
	Services and Supplies Total	**35,307.60**	**19,630.39**	**23,107.74**	**23,744.19**	**636.45**	**2.75%**
5540	Equipment & Vehicles	0.00	0.00	978.26	0.00	(978.26)	-100.00%
	Capital Expenditures	**0.00**	**0.00**	**978.26**	**0.00**	**(978.26)**	**-100.00%**
	Expense Total	**49,814.05**	**23,420.68**	**34,451.64**	**27,007.26**	**(7,444.38)**	**-21.61%**
037	**Laurel/Hollow Oaks (LLAD) Ending Balance**	**66,371.17**	**86,919.24**	**67,165.36**	**72,059.74**	**4,894.38**	**7.29%**

General Ledger

Budget Detail Landscaping and Lighting Assessments

Fiscal Year 2017
Printed: 05/19/16 10:28:04

El Dorado Hills
COMMUNITY SERVICES DISTRICT

Account	Description	FY2014 Actual	FY2015 Actual	FY2016 Approved Budget	FY2017 Proposed Budget	$ Variance	% Variance
038	**Wild Oaks Park (LLAD)**						
	Fund Balance						
2800	Fund Balance	31,189.88	33,596.79	1,267.00	86,506.00	85,239.00	6727.62%
	Beginning Balance	**31,189.88**	**33,596.79**	**1,267.00**	**86,506.00**	**85,239.00**	**6727.62%**
2810	Reserve for CIP	121,864.00	121,864.00	121,864.00	121,864.00	0.00	0.00%
2811	Deferred Maintenance Reserve	7,023.00	7,959.00	82,462.00	6,207.00	(76,255.00)	-92.47%
2812	Operating Reserve	15,217.00	22,637.00	16,178.00	7,629.00	(8,549.00)	-52.84%
2813	Equipment Reserve	3,846.00	3,846.00	2,868.00	2,868.00	0.00	0.00%
	Reserves Total	**147,950.00**	**156,306.00**	**223,372.00**	**138,568.00**	**(84,804.00)**	**-37.97%**
	Fund Balance	**179,139.88**	**189,902.79**	**224,639.00**	**225,074.00**	**435.00**	**0.19%**
	Revenue						
3100	Property Tax/Assessments	37,430.04	36,866.80	41,141.00	11,550.00	(29,591.00)	-71.93%
3150	Interest	437.41	518.32	0.00	0.00	0.00	0.00%
3300	Transfers In	4,710.00	7,007.00	5,007.00	2,361.00	(2,646.00)	-52.85%
	Revenue	**42,577.45**	**44,392.12**	**46,148.00**	**13,911.00**	**(32,237.00)**	**-69.86%**
	Revenue Total	**42,577.45**	**44,392.12**	**46,148.00**	**13,911.00**	**(32,237.00)**	**-69.86%**
	Expense						
4010	Payroll Tax Expense	518.82	127.91	168.15	156.64	(11.51)	-6.85%
4120	Employee Benefits	1,171.54	253.61	417.98	444.52	26.54	6.35%
4130	PERS-Retirement	736.53	337.88	294.41	465.52	171.11	58.12%
4150	Workers Compensation	419.18	541.95	189.34	170.41	(18.93)	-10.00%
5011	Salary Expense-Full Time	4,923.96	1,434.01	1,812.60	1,786.24	(26.36)	-1.45%
5012	Salary Expense-Part Time	614.96	113.69	258.98	78.18	(180.80)	-69.81%
5013	Overtime Expense	5.13	0.00	0.00	0.00	0.00	0.00%
	Salary and Benefits Total	**8,390.12**	**2,809.05**	**3,141.46**	**3,101.51**	**(39.95)**	**-1.27%**
5121	Equipment Services	0.00	37.86	40.00	60.00	20.00	50.00%
5132	Government Fees & Permits	345.90	345.90	1,066.03	1,066.03	0.00	0.00%
5140	Landscape Supplies	0.00	0.00	500.00	300.00	(200.00)	-40.00%
5142	Contract Service	9,975.92	5,500.04	6,526.08	5,034.10	(1,491.98)	-22.86%
5153	Deferred Maintenance <5000	0.00	0.00	2,300.00	0.00	(2,300.00)	-100.00%
5160	Office Supplies	254.71	0.00	0.00	0.00	0.00	0.00%
5171	Professional Services	323.73	0.00	0.00	0.00	0.00	0.00%
5220	Fuel Expense	333.42	57.40	150.00	150.00	0.00	0.00%
5260	Engineering Report Fees	740.46	1,892.42	2,565.00	1,360.00	(1,205.00)	-46.98%
5265	Administrative Overhead	11,450.28	6,220.40	6,238.29	7,092.72	854.43	13.70%
	Services and Supplies Total	**23,424.42**	**14,054.02**	**19,385.40**	**15,062.85**	**(4,322.55)**	**-22.30%**
5540	Equipment & Vehicles	0.00	0.00	978.26	0.00	(978.26)	-100.00%
5560	Deferred Maintenance >5000	0.00	0.00	15,000.00	0.00	(15,000.00)	-100.00%
	Capital Expenditures	**0.00**	**0.00**	**15,978.26**	**0.00**	**(15,978.26)**	**-100.00%**
	Expense Total	**31,814.54**	**16,863.07**	**38,505.12**	**18,164.36**	**(20,340.76)**	**-52.83%**
038	**Wild Oaks Park (LLAD) Ending Balance**	**189,902.79**	**217,431.84**	**232,281.88**	**220,820.64**	**(11,461.24)**	**-4.93%**

General Ledger

Budget Detail Landscaping and Lighting Assessments

Fiscal Year 2017

Printed: 05/19/16 10:28:04

El Dorado Hills COMMUNITY SERVICES DISTRICT

Account	Description	FY2014 Actual	FY2015 Actual	FY2016 Approved Budget	FY2017 Proposed Budget	$ Variance	% Variance
039	**Silva Valley (LLAD)**						
	Fund Balance						
2800	Fund Balance	33,471.69	0.00	23,651.00	34,628.00	10,977.00	46.41%
	Beginning Balance	**33,471.69**	**0.00**	**23,651.00**	**34,628.00**	**10,977.00**	**46.41%**
2811	Deferred Maintenance Reserve	123,278.00	188,933.78	233,454.00	218,308.00	(15,146.00)	-6.49%
2812	Operating Reserve	46,755.00	41,034.00	28,979.00	36,375.00	7,396.00	25.52%
2813	Equipment Reserve	3,846.00	3,846.00	2,868.00	2,868.00	0.00	0.00%
	Reserves Total	**173,879.00**	**233,813.78**	**265,301.00**	**257,551.00**	**(7,750.00)**	**-2.92%**
	Fund Balance	**207,350.69**	**233,813.78**	**288,952.00**	**292,179.00**	**3,227.00**	**1.12%**
	Revenue						
3100	Property Tax/Assessments	82,913.38	85,014.28	84,700.00	42,351.80	(42,348.20)	-50.00%
3150	Interest	505.24	624.98	0.00	0.00	0.00	0.00%
3300	Transfers In	14,472.00	12,701.00	8,970.00	11,259.00	2,289.00	25.52%
	Revenue	**97,890.62**	**98,340.26**	**93,670.00**	**53,610.80**	**(40,059.20)**	**-42.77%**
	Revenue Total	**97,890.62**	**98,340.26**	**93,670.00**	**53,610.80**	**(40,059.20)**	**-42.77%**
	Expense						
4010	Payroll Tax Expense	852.19	769.13	883.32	531.82	(351.50)	-39.79%
4120	Employee Benefits	2,029.00	1,155.03	1,791.35	1,061.53	(729.82)	-40.74%
4130	PERS-Retirement	1,256.42	1,837.47	1,217.37	1,125.15	(92.22)	-7.58%
4150	Workers Compensation	758.65	1,175.38	756.57	573.23	(183.34)	-24.23%
5011	Salary Expense-Full Time	8,278.47	7,785.36	7,444.30	4,317.20	(3,127.10)	-42.01%
5012	Salary Expense-Part Time	859.85	1,668.62	833.24	1,954.50	1,121.26	134.57%
5013	Overtime Expense	9.69	0.00	0.00	0.00	0.00	0.00%
	Salary and Benefits Total	**14,044.27**	**14,390.99**	**12,926.15**	**9,563.43**	**(3,362.72)**	**-26.01%**
5121	Equipment Services	0.00	294.37	332.00	330.00	(2.00)	-0.60%
5132	Government Fees & Permits	109.50	109.50	478.54	478.54	0.00	0.00%
5136	Playground Equipment	0.00	0.00	1,000.00	1,000.00	0.00	0.00%
5138	Irrigation Supplies	559.42	845.11	800.00	800.00	0.00	0.00%
5140	Landscape Supplies	2,164.84	1,246.80	1,000.00	1,000.00	0.00	0.00%
5142	Contract Service	20,027.86	7,261.99	14,141.28	13,713.68	(427.60)	-3.02%
5152	Property Damage Repair	0.00	1,300.00	0.00	0.00	0.00	0.00%
5153	Deferred Maintenance <5000	1,377.83	3,900.00	2,350.00	0.00	(2,350.00)	-100.00%
5171	Professional Services	742.28	0.00	0.00	0.00	0.00	0.00%
5220	Fuel Expense	333.42	449.17	550.00	500.00	(50.00)	-9.09%
5241	Telephone Expense	375.10	328.58	400.00	400.00	0.00	0.00%
5242	Water Expense	13,257.79	11,930.63	11,000.00	12,650.00	1,650.00	15.00%
5244	Utility: Electric	559.49	672.50	500.00	500.00	0.00	0.00%
5245	Utility: Street Light Electric	1,263.47	1,198.21	1,200.00	1,200.00	0.00	0.00%
5260	Engineering Report Fees	1,663.14	346.95	470.00	515.00	45.00	9.57%
5265	Administrative Overhead	14,949.12	20,368.08	20,875.22	15,656.83	(5,218.39)	-25.00%
	Services and Supplies Total	**57,383.26**	**50,251.89**	**55,097.04**	**48,744.05**	**(6,352.99)**	**-11.53%**
5540	Equipment & Vehicles	0.00	0.00	978.26	0.00	(978.26)	-100.00%
5560	Deferred Maintenance >5000	0.00	0.00	0.00	28,300.00	28,300.00	0.00%
	Capital Expenditures	**0.00**	**0.00**	**978.26**	**28,300.00**	**27,321.74**	**2792.89%**
	Expense Total	**71,427.53**	**64,642.88**	**69,001.45**	**86,607.48**	**17,606.03**	**25.52%**
039	**Silva Valley (LLAD) Ending Balance**	**233,813.78**	**267,511.16**	**313,620.55**	**259,182.32**	**(54,438.23)**	**-17.36%**

General Ledger

Budget Detail Landscaping and Lighting Assessments

Fiscal Year 2017
Printed: 05/19/16 10:28:04

El Dorado Hills
COMMUNITY SERVICES DISTRICT

Account	Description	FY2014 Actual	FY2015 Actual	FY2016 Approved Budget	FY2017 Proposed Budget	$ Variance	% Variance
040	**Bass Lake Village A (LLAD)**						
	Fund Balance						
2800	Fund Balance	17,444.98	11,150.39	145.00	0.00	(145.00)	-100.00%
	Beginning Balance	**17,444.98**	**11,150.39**	**145.00**	**0.00**	**(145.00)**	**-100.00%**
2811	Deferred Maintenance Reserve	1,026.00	6,507.00	9,395.00	14,108.65	4,713.65	50.17%
2812	Operating Reserve	18,150.00	13,868.00	14,770.00	11,785.00	(2,985.00)	-20.21%
	Reserves Total	**19,176.00**	**20,375.00**	**24,165.00**	**25,893.65**	**1,728.65**	**7.15%**
	Fund Balance	**36,620.98**	**31,525.39**	**24,310.00**	**25,893.65**	**1,583.65**	**6.51%**
	Revenue						
3100	Property Tax/Assessments	27,530.66	27,583.87	27,522.00	27,522.00	0.00	0.00%
3150	Interest	75.63	75.75	0.00	0.00	0.00	0.00%
3300	Transfers In	648.00	495.00	528.00	421.00	(107.00)	-20.27%
	Revenue	**28,254.29**	**28,154.62**	**28,050.00**	**27,943.00**	**(107.00)**	**-0.38%**
	Revenue Total	**28,254.29**	**28,154.62**	**28,050.00**	**27,943.00**	**(107.00)**	**-0.38%**
	Expense						
4010	Payroll Tax Expense	499.35	234.52	360.83	223.32	(137.51)	-38.11%
4120	Employee Benefits	930.26	617.32	729.81	464.42	(265.39)	-36.36%
4130	PERS-Retirement	584.08	240.38	736.91	289.76	(447.15)	-60.68%
4150	Workers Compensation	438.72	257.84	421.60	189.03	(232.57)	-55.16%
5011	Salary Expense-Full Time	3,729.28	2,188.37	4,506.29	1,611.93	(2,894.36)	-64.23%
5012	Salary Expense-Part Time	1,014.88	218.97	106.38	456.05	349.67	328.70%
5013	Overtime Expense	0.84	0.00	0.00	0.00	0.00	0.00%
	Salary and Benefits Total	**7,197.41**	**3,757.40**	**6,861.82**	**3,234.51**	**(3,627.31)**	**-52.86%**
5121	Equipment Services	0.00	354.87	420.00	524.00	104.00	24.76%
5132	Government Fees & Permits	83.40	83.40	402.65	402.65	0.00	0.00%
5138	Irrigation Supplies	0.00	0.00	400.00	400.00	0.00	0.00%
5140	Landscape Supplies	723.03	397.33	400.00	400.00	0.00	0.00%
5142	Contract Service	5,603.64	3,148.34	8,000.00	8,000.00	0.00	0.00%
5150	Chemical Supplies	0.00	52.96	0.00	0.00	0.00	0.00%
5153	Deferred Maintenance <5000	0.00	2,000.00	0.00	0.00	0.00	0.00%
5171	Professional Services	241.25	0.00	0.00	0.00	0.00	0.00%
5220	Fuel Expense	333.29	523.83	500.00	613.00	113.00	22.60%
5242	Water Expense	3,656.53	3,387.74	4,500.00	4,500.00	0.00	0.00%
5244	Utility: Electric	939.43	1,834.75	1,500.00	1,400.00	(100.00)	-6.67%
5245	Utility: Street Light Electric	2,821.05	2,912.68	2,200.00	2,565.00	365.00	16.59%
5260	Engineering Report Fees	551.13	268.84	365.00	380.00	15.00	4.11%
5265	Administrative Overhead	11,199.72	7,949.65	8,642.84	5,675.45	(2,967.39)	-34.33%
	Services and Supplies Total	**26,152.47**	**22,914.39**	**27,330.49**	**24,860.10**	**(2,470.39)**	**-9.04%**
5540	Equipment & Vehicles	0.00	0.00	978.26	0.00	(978.26)	-100.00%
	Capital Expenditures	**0.00**	**0.00**	**978.26**	**0.00**	**(978.26)**	**-100.00%**
	Expense Total	**33,349.88**	**26,671.79**	**35,170.57**	**28,094.61**	**(7,075.96)**	**-20.12%**
040	**Bass Lake Village A (LLAD) Ending Balance**	**31,525.39**	**33,008.22**	**17,189.43**	**25,742.04**	**8,552.61**	**49.76%**

General Ledger

Budget Detail Landscaping and Lighting Assessments

Fiscal Year 2017
Printed: 05/19/16 10:28:04

El Dorado Hills
COMMUNITY SERVICES DISTRICT

Account	Description	FY2014 Actual	FY2015 Actual	FY2016 Approved Budget	FY2017 Proposed Budget	$ Variance	% Variance
041	**Roadways (LLAD)**						
	Fund Balance						
2800	Fund Balance	78,215.17	73,319.87	105,950.00	11,928.00	(94,022.00)	-88.74%
	Beginning Balance	**78,215.17**	**73,319.87**	**105,950.00**	**11,928.00**	**(94,022.00)**	**-88.74%**
2810	Reserve for CIP	350,000.00	350,000.00	350,000.00	350,000.00	0.00	0.00%
2811	Deferred Maintenance Reserve	412,783.00	418,960.00	437,239.00	430,069.00	(7,170.00)	-1.64%
2812	Operating Reserve	44,960.00	50,864.00	29,151.00	33,221.00	4,070.00	13.96%
2813	Equipment Reserve	3,846.00	3,846.00	2,868.00	2,868.00	0.00	0.00%
	Reserves Total	**811,589.00**	**823,670.00**	**819,258.00**	**816,158.00**	**(3,100.00)**	**-0.38%**
	Fund Balance	**889,804.17**	**896,989.87**	**925,208.00**	**828,086.00**	**(97,122.00)**	**-10.50%**
	Revenue						
3100	Property Tax/Assessments	99,634.90	97,668.70	49,148.00	50,715.00	1,567.00	3.19%
3150	Interest	2,179.65	2,415.10	0.00	0.00	0.00	0.00%
3300	Transfers In	1,606.00	1,817.00	1,041.00	1,186.00	145.00	13.93%
	Revenue	**103,420.55**	**101,900.80**	**50,189.00**	**51,901.00**	**1,712.00**	**3.41%**
	Revenue Total	**103,420.55**	**101,900.80**	**50,189.00**	**51,901.00**	**1,712.00**	**3.41%**
	Expense						
4010	Payroll Tax Expense	1,596.79	460.72	464.60	649.17	184.57	39.73%
4120	Employee Benefits	4,243.58	1,043.21	1,632.12	1,678.56	46.44	2.85%
4130	PERS-Retirement	3,304.32	1,108.11	1,097.82	1,742.03	644.21	58.68%
4150	Workers Compensation	1,578.61	2,050.03	706.22	706.22	0.00	0.00%
5011	Salary Expense-Full Time	17,100.15	4,663.06	6,713.28	6,684.18	(29.10)	-0.43%
5012	Salary Expense-Part Time	773.76	642.34	1,013.40	1,042.40	29.00	2.86%
5013	Overtime Expense	17.61	0.00	0.00	0.00	0.00	0.00%
	Salary and Benefits Total	**28,614.82**	**9,967.47**	**11,627.44**	**12,502.56**	**875.12**	**7.53%**
5121	Equipment Services	0.00	182.34	206.00	225.00	19.00	9.22%
5132	Government Fees & Permits	970.35	1,122.19	3,127.36	3,222.31	94.95	3.04%
5138	Irrigation Supplies	758.50	987.34	1,000.00	2,000.00	1,000.00	100.00%
5140	Landscape Supplies	835.15	317.92	500.00	1,000.00	500.00	100.00%
5142	Contract Service	18,453.64	14,356.33	21,844.32	22,104.62	260.30	1.19%
5153	Deferred Maintenance <5000	720.00	0.00	3,000.00	3,000.00	0.00	0.00%
5171	Professional Services	854.49	0.00	0.00	0.00	0.00	0.00%
5220	Fuel Expense	333.42	271.27	400.00	450.00	50.00	12.50%
5242	Water Expense	11,398.31	9,559.46	10,500.00	10,500.00	0.00	0.00%
5260	Engineering Report Fees	1,946.17	2,287.43	3,100.00	3,265.00	165.00	5.32%
5265	Administrative Overhead	31,350.00	12,529.87	13,127.85	13,828.28	700.43	5.34%
	Services and Supplies Total	**67,620.03**	**41,614.15**	**56,805.53**	**59,595.21**	**2,789.68**	**4.91%**
5540	Equipment & Vehicles	0.00	0.00	978.26	0.00	(978.26)	-100.00%
5560	Deferred Maintenance >5000	0.00	0.00	0.00	7,000.00	7,000.00	0.00%
	Capital Expenditures	**0.00**	**0.00**	**978.26**	**7,000.00**	**6,021.74**	**615.56%**
	Expense Total	**96,234.85**	**51,581.62**	**69,411.23**	**79,097.77**	**9,686.54**	**13.96%**
041	**Roadways (LLAD) Ending Balance**	**896,989.87**	**947,309.05**	**905,985.77**	**800,889.23**	**(105,096.54)**	**-11.60%**

General Ledger

Budget Detail Landscaping and Lighting Assessments

Fiscal Year 2017
Printed: 05/19/16 10:28:04

El Dorado Hills
COMMUNITY SERVICES DISTRICT

Account	Description	FY2014 Actual	FY2015 Actual	FY2016 Approved Budget	FY2017 Proposed Budget	$ Variance	% Variance
042	**Highland Hills 1 2&4 (LLAD)**						
	Fund Balance						
2800	Fund Balance	54,006.15	49,500.95	61,186.00	31,707.00	(29,479.00)	-48.18%
	Beginning Balance	**54,006.15**	**49,500.95**	**61,186.00**	**31,707.00**	**(29,479.00)**	**-48.18%**
2811	Deferred Maintenance Reserve	9,282.00	17,315.00	9,753.00	18,943.00	9,190.00	94.23%
2812	Operating Reserve	30,624.00	8,586.00	11,831.00	7,708.00	(4,123.00)	-34.85%
2813	Equipment Reserve	3,846.00	3,846.00	2,868.00	2,868.00	0.00	0.00%
	Reserves Total	**43,752.00**	**29,747.00**	**24,452.00**	**29,519.00**	**5,067.00**	**20.72%**
	Fund Balance	**97,758.15**	**79,247.95**	**85,638.00**	**61,226.00**	**(24,412.00)**	**-28.51%**
	Revenue						
3100	Property Tax/Assessments	20,283.39	19,538.76	9,757.00	9,757.05	0.05	0.00%
3150	Interest	240.58	209.06	0.00	0.00	0.00	0.00%
3300	Transfers In	1,094.00	307.00	423.00	275.00	(148.00)	-34.99%
	Revenue	**21,617.97**	**20,054.82**	**10,180.00**	**10,032.05**	**(147.95)**	**-1.45%**
	Revenue Total	**21,617.97**	**20,054.82**	**10,180.00**	**10,032.05**	**(147.95)**	**-1.45%**
	Expense						
4010	Payroll Tax Expense	194.26	226.22	241.24	101.17	(140.07)	-58.06%
4120	Employee Benefits	433.46	499.75	683.37	265.38	(417.99)	-61.17%
4130	PERS-Retirement	275.16	566.63	469.29	295.81	(173.48)	-36.97%
4150	Workers Compensation	177.21	293.85	295.23	110.89	(184.34)	-62.44%
5011	Salary Expense-Full Time	1,837.22	2,388.46	2,869.76	1,135.00	(1,734.76)	-60.45%
5012	Salary Expense-Part Time	257.71	174.05	360.32	78.18	(282.14)	-78.30%
5013	Overtime Expense	1.82	0.00	0.00	0.00	0.00	0.00%
	Salary and Benefits Total	**3,176.84**	**4,148.96**	**4,919.21**	**1,986.43**	**(2,932.78)**	**-59.62%**
5121	Equipment Services	0.00	90.68	122.00	122.00	0.00	0.00%
5132	Government Fees & Permits	50.00	50.00	234.42	234.42	0.00	0.00%
5138	Irrigation Supplies	0.00	103.97	350.00	250.00	(100.00)	-28.57%
5140	Landscape Supplies	438.09	130.89	300.00	300.00	0.00	0.00%
5142	Contract Service	1,435.00	4,472.12	7,164.56	6,062.52	(1,102.04)	-15.38%
5153	Deferred Maintenance <5000	1,286.12	793.54	2,200.00	1,600.00	(600.00)	-27.27%
5171	Professional Services	171.12	0.00	0.00	0.00	0.00	0.00%
5220	Fuel Expense	313.26	149.54	350.00	300.00	(50.00)	-14.29%
5242	Water Expense	1,136.67	996.62	1,300.00	1,300.00	0.00	0.00%
5244	Utility: Electric	406.58	316.17	225.00	275.00	50.00	22.22%
5245	Utility: Street Light Electric	503.00	577.96	550.00	550.00	0.00	0.00%
5260	Engineering Report Fees	391.53	118.65	160.00	172.00	12.00	7.50%
5265	Administrative Overhead	6,234.96	8,147.26	9,306.74	5,200.37	(4,106.37)	-44.12%
	Services and Supplies Total	**12,366.33**	**15,947.40**	**22,262.72**	**16,366.31**	**(5,896.41)**	**-26.49%**
5525	Renovation	24,585.00	0.00	0.00	0.00	0.00	0.00%
5540	Equipment & Vehicles	0.00	0.00	978.26	0.00	(978.26)	-100.00%
	Capital Expenditures	**24,585.00**	**0.00**	**978.26**	**0.00**	**(978.26)**	**-100.00%**
	Expense Total	**40,128.17**	**20,096.36**	**28,160.19**	**18,352.74**	**(9,807.45)**	**-34.83%**
042	**Highland Hills 1 2&4 (LLAD) Ending Balance**	**79,247.95**	**79,206.41**	**67,657.81**	**52,905.31**	**(14,752.50)**	**-21.80%**

General Ledger

Budget Detail Landscaping and Lighting Assessments

Fiscal Year 2017
Printed: 05/19/16 10:28:04

El Dorado Hills
COMMUNITY SERVICES DISTRICT

Account	Description	FY2014 Actual	FY2015 Actual	FY2016 Approved Budget	FY2017 Proposed Budget	$ Variance	% Variance
043	**Creekside Greens (LLAD)**						
	Fund Balance						
2800	Fund Balance	81,425.00	108,122.76	99,704.00	131,563.00	31,859.00	31.95%
	Beginning Balance	**81,425.00**	**108,122.76**	**99,704.00**	**131,563.00**	**31,859.00**	**31.95%**
2811	Deferred Maintenance Reserve	39,416.00	67,327.00	94,907.00	76,558.00	(18,349.00)	-19.33%
2812	Operating Reserve	46,985.00	42,318.00	44,071.00	30,673.00	(13,398.00)	-30.40%
2813	Equipment Reserve	3,846.00	3,846.00	2,868.00	2,868.00	0.00	0.00%
2816	Reserved for Trail	14,897.00	14,897.00	14,897.00	14,897.00	0.00	0.00%
	Reserves Total	**105,144.00**	**128,388.00**	**156,743.00**	**124,996.00**	**(31,747.00)**	**-20.25%**
	Fund Balance	**186,569.00**	**236,510.76**	**256,447.00**	**256,559.00**	**112.00**	**0.04%**
	Revenue						
3100	Property Tax/Assessments	92,191.68	94,440.22	46,647.00	15,770.34	(30,876.66)	-66.19%
3150	Interest	449.64	632.25	0.00	0.00	0.00	0.00%
3300	Transfers In	14,543.00	13,098.00	13,641.00	9,494.00	(4,147.00)	-30.40%
	Revenue	**107,184.32**	**108,170.47**	**60,288.00**	**25,264.34**	**(35,023.66)**	**-58.09%**
	Revenue Total	**107,184.32**	**108,170.47**	**60,288.00**	**25,264.34**	**(35,023.66)**	**-58.09%**
	Expense						
4010	Payroll Tax Expense	638.44	626.18	584.46	556.57	(27.89)	-4.77%
4120	Employee Benefits	1,398.28	1,039.87	1,559.13	1,433.09	(126.04)	-8.08%
4130	PERS-Retirement	1,117.19	1,403.84	1,023.60	1,452.82	429.22	41.93%
4150	Workers Compensation	770.00	734.62	648.82	604.79	(44.03)	-6.79%
5011	Salary Expense-Full Time	5,891.48	5,871.05	6,259.54	5,574.49	(685.05)	-10.94%
5012	Salary Expense-Part Time	826.68	1,228.73	839.22	1,042.40	203.18	24.21%
5013	Overtime Expense	0.04	0.00	0.00	0.00	0.00	0.00%
	Salary and Benefits Total	**10,642.11**	**10,904.29**	**10,914.77**	**10,664.16**	**(250.61)**	**-2.30%**
5121	Equipment Services	0.00	502.97	618.00	780.00	162.00	26.21%
5132	Government Fees & Permits	101.90	101.90	317.67	317.67	0.00	0.00%
5136	Playground Equipment	0.00	0.00	31,000.00	1,000.00	(30,000.00)	-96.77%
5138	Irrigation Supplies	697.17	234.91	800.00	500.00	(300.00)	-37.50%
5140	Landscape Supplies	1,147.99	426.49	1,000.00	600.00	(400.00)	-40.00%
5142	Contract Service	18,412.98	8,420.23	9,415.32	10,485.26	1,069.94	11.36%
5153	Deferred Maintenance <5000	220.00	0.00	4,625.00	2,625.00	(2,000.00)	-43.24%
5171	Professional Services	818.02	0.00	0.00	0.00	0.00	0.00%
5220	Fuel Expense	333.42	758.56	700.00	900.00	200.00	28.57%
5241	Telephone Expense	375.10	328.58	400.00	400.00	0.00	0.00%
5242	Water Expense	4,753.30	4,505.17	5,600.00	6,000.00	400.00	7.14%
5243	Utility: Gas	47.76	0.00	0.00	0.00	0.00	0.00%
5244	Utility: Electric	1,299.73	1,390.86	1,200.00	1,500.00	300.00	25.00%
5260	Engineering Report Fees	1,869.20	192.25	260.00	272.00	12.00	4.62%
5265	Administrative Overhead	16,523.88	15,715.12	16,499.58	16,387.89	(111.69)	-0.68%
	Services and Supplies Total	**46,600.45**	**32,577.04**	**72,435.57**	**41,767.82**	**(30,667.75)**	**-42.34%**
5540	Equipment & Vehicles	0.00	0.00	978.26	0.00	(978.26)	-100.00%
5560	Deferred Maintenance >5000	0.00	0.00	20,600.00	20,600.00	0.00	0.00%
	Capital Expenditures	**0.00**	**0.00**	**21,578.26**	**20,600.00**	**(978.26)**	**-4.53%**
	Expense Total	**57,242.56**	**43,481.33**	**104,928.60**	**73,031.98**	**(31,896.62)**	**-30.40%**
043	**Creekside Greens (LLAD) Ending Balance**	**236,510.76**	**301,199.90**	**211,806.40**	**208,791.36**	**(3,015.04)**	**-1.42%**

General Ledger

Budget Detail Landscaping and Lighting Assessments

Fiscal Year 2017
Printed: 05/19/16 10:28:04

El Dorado Hills
COMMUNITY SERVICES DISTRICT

Account	Description	FY2014 Actual	FY2015 Actual	FY2016 Approved Budget	FY2017 Proposed Budget	$ Variance	% Variance
045	**Bass Lake Zone B (LLAD)**						
	Fund Balance						
2800	Fund Balance	8,558.73	21,140.93	33,366.00	25,409.00	(7,957.00)	-23.85%
	Beginning Balance	**8,558.73**	**21,140.93**	**33,366.00**	**25,409.00**	**(7,957.00)**	**-23.85%**
2811	Deferred Maintenance Reserve	32,033.00	30,254.00	25,740.00	35,685.00	9,945.00	38.64%
2812	Operating Reserve	25,289.00	19,969.00	10,650.00	9,667.00	(983.00)	-9.23%
2813	Equipment Reserve	3,846.00	3,846.00	2,868.00	2,868.00	0.00	0.00%
	Reserves Total	**61,168.00**	**54,069.00**	**39,258.00**	**48,220.00**	**8,962.00**	**22.83%**
	Fund Balance	**69,726.73**	**75,209.93**	**72,624.00**	**73,629.00**	**1,005.00**	**1.38%**
	Revenue						
3100	Property Tax/Assessments	53,863.37	29,432.87	14,553.00	14,553.00	0.00	0.00%
3150	Interest	156.16	205.82	0.00	0.00	0.00	0.00%
3300	Transfers In	903.00	713.00	380.00	345.00	(35.00)	-9.21%
	Revenue	**54,922.53**	**30,351.69**	**14,933.00**	**14,898.00**	**(35.00)**	**-0.23%**
	Revenue Total	**54,922.53**	**30,351.69**	**14,933.00**	**14,898.00**	**(35.00)**	**-0.23%**
	Expense						
4010	Payroll Tax Expense	1,278.75	110.50	137.69	260.62	122.93	89.28%
4120	Employee Benefits	2,624.99	225.52	351.64	743.08	391.44	111.32%
4130	PERS-Retirement	1,708.36	155.49	214.01	408.96	194.95	91.09%
4150	Workers Compensation	781.88	698.59	177.64	266.46	88.82	50.00%
5011	Salary Expense-Full Time	10,256.75	1,045.72	1,943.58	2,498.34	554.76	28.54%
5012	Salary Expense-Part Time	2,028.41	113.65	656.40	416.96	(239.44)	-36.48%
5013	Overtime Expense	1.52	0.00	0.00	0.00	0.00	0.00%
	Salary and Benefits Total	**18,680.66**	**2,349.47**	**3,480.96**	**4,594.42**	**1,113.46**	**31.99%**
5121	Equipment Services	0.00	178.90	210.00	461.78	251.78	119.90%
5132	Government Fees & Permits	88.20	88.20	417.19	417.19	0.00	0.00%
5138	Irrigation Supplies	0.00	0.00	400.00	400.00	0.00	0.00%
5140	Landscape Supplies	80.43	196.66	400.00	400.00	0.00	0.00%
5142	Contract Service	2,992.52	2,703.08	4,346.00	4,346.00	0.00	0.00%
5150	Chemical Supplies	0.00	26.48	0.00	0.00	0.00	0.00%
5153	Deferred Maintenance <5000	0.00	4,750.00	3,710.00	0.00	(3,710.00)	-100.00%
5171	Professional Services	469.04	0.00	0.00	0.00	0.00	0.00%
5220	Fuel Expense	333.42	269.89	500.00	534.00	34.00	6.80%
5242	Water Expense	2,563.31	2,407.93	2,800.00	2,800.00	0.00	0.00%
5244	Utility: Electric	1,036.47	878.70	1,000.00	750.00	(250.00)	-25.00%
5245	Utility: Street Light Electric	1,608.70	1,851.22	1,500.00	1,718.00	218.00	14.53%
5260	Engineering Report Fees	1,084.94	268.84	365.00	380.00	15.00	4.11%
5265	Administrative Overhead	20,501.64	5,517.24	5,271.17	6,214.15	942.98	17.89%
	Services and Supplies Total	**30,758.67**	**19,137.14**	**20,919.36**	**18,421.12**	**(2,498.24)**	**-11.94%**
5540	Equipment & Vehicles	0.00	0.00	978.26	0.00	(978.26)	-100.00%
	Capital Expenditures	**0.00**	**0.00**	**978.26**	**0.00**	**(978.26)**	**-100.00%**
	Expense Total	**49,439.33**	**21,486.61**	**25,378.58**	**23,015.54**	**(2,363.04)**	**-9.31%**
045	**Bass Lake Zone B (LLAD) Ending Balance**	**75,209.93**	**84,075.01**	**62,178.42**	**65,511.46**	**3,333.04**	**5.36%**

General Ledger

Budget Detail Landscaping and Lighting Assessments

Fiscal Year 2017
Printed: 05/19/16 10:28:04

El Dorado Hills
COMMUNITY SERVICES DISTRICT

Account	Description	FY2014 Actual	FY2015 Actual	FY2016 Approved Budget	FY2017 Proposed Budget	$ Variance	% Variance
047	**HV/Hills/Sterlingshire (LLAD)**						
	Fund Balance						
2800	Fund Balance	10,367.90	11,312.44	7,883.00	20,534.00	12,651.00	160.48%
	Beginning Balance	**10,367.90**	**11,312.44**	**7,883.00**	**20,534.00**	**12,651.00**	**160.48%**
2811	Deferred Maintenance Reserve	20,562.00	33,273.00	41,170.00	31,270.00	(9,900.00)	-24.05%
2812	Operating Reserve	29,127.00	24,361.00	28,978.00	21,696.00	(7,282.00)	-25.13%
2813	Equipment Reserve	3,846.00	3,846.00	2,868.00	2,868.00	0.00	0.00%
	Reserves Total	**53,535.00**	**61,480.00**	**73,016.00**	**55,834.00**	**(17,182.00)**	**-23.53%**
	Fund Balance	**63,902.90**	**72,792.44**	**80,899.00**	**76,368.00**	**(4,531.00)**	**-5.60%**
	Revenue						
3100	Property Tax/Assessments	54,511.12	55,707.90	56,872.00	28,436.10	(28,435.90)	-50.00%
3150	Interest	142.18	174.92	0.00	0.00	0.00	0.00%
3300	Transfers In	9,015.00	7,540.00	8,969.00	6,715.00	(2,254.00)	-25.13%
	Revenue	**63,668.30**	**63,422.82**	**65,841.00**	**35,151.10**	**(30,689.90)**	**-46.61%**
	Revenue Total	**63,668.30**	**63,422.82**	**65,841.00**	**35,151.10**	**(30,689.90)**	**-46.61%**
	Expense						
4010	Payroll Tax Expense	594.19	766.22	747.37	439.40	(307.97)	-41.21%
4120	Employee Benefits	1,199.56	1,637.17	2,660.48	942.12	(1,718.36)	-64.59%
4130	PERS-Retirement	952.72	1,752.40	1,777.49	904.19	(873.30)	-49.13%
4150	Workers Compensation	542.97	587.70	1,160.93	412.38	(748.55)	-64.48%
5011	Salary Expense-Full Time	5,248.65	7,282.42	10,869.51	3,469.36	(7,400.15)	-68.08%
5012	Salary Expense-Part Time	925.61	1,169.00	1,832.10	1,042.40	(789.70)	-43.10%
	Salary and Benefits Total	**9,463.70**	**13,194.91**	**19,047.88**	**7,209.85**	**(11,838.03)**	**-62.15%**
5121	Equipment Services	0.00	541.90	638.00	800.00	162.00	25.39%
5132	Government Fees & Permits	138.60	138.60	549.26	549.26	0.00	0.00%
5136	Playground Equipment	0.00	0.00	1,500.00	1,100.00	(400.00)	-26.67%
5138	Irrigation Supplies	0.00	624.18	2,058.96	1,000.00	(1,058.96)	-51.43%
5140	Landscape Supplies	869.15	1,141.18	2,000.00	1,000.00	(1,000.00)	-50.00%
5142	Contract Service	17,550.30	12,414.27	12,404.44	14,380.73	1,976.29	15.93%
5153	Deferred Maintenance <5000	2,391.88	1,300.00	1,600.00	2,000.00	400.00	25.00%
5171	Professional Services	485.31	0.00	0.00	0.00	0.00	0.00%
5220	Fuel Expense	353.55	795.16	0.00	650.00	650.00	0.00%
5241	Telephone Expense	375.05	328.67	350.00	400.00	50.00	14.29%
5242	Water Expense	8,374.96	7,359.66	7,000.00	8,000.00	1,000.00	14.29%
5244	Utility: Electric	964.76	862.51	1,000.00	1,000.00	0.00	0.00%
5260	Engineering Report Fees	1,087.66	384.49	520.00	570.00	50.00	9.62%
5265	Administrative Overhead	12,723.84	17,593.81	19,361.19	12,997.03	(6,364.16)	-32.87%
	Services and Supplies Total	**45,315.06**	**43,484.43**	**48,981.85**	**44,447.02**	**(4,534.83)**	**-9.26%**
5540	Equipment & Vehicles	0.00	0.00	978.26	0.00	(978.26)	-100.00%
	Capital Expenditures	**0.00**	**0.00**	**978.26**	**0.00**	**(978.26)**	**-100.00%**
	Expense Total	**54,778.76**	**56,679.34**	**69,007.99**	**51,656.87**	**(17,351.12)**	**-25.14%**
047	**HV/Hills/Sterlingshire (LLAD) Ending Balance**	**72,792.44**	**79,535.92**	**77,732.01**	**59,862.23**	**(17,869.78)**	**-22.99%**

General Ledger

Budget Detail Landscaping and Lighting Assessments

Fiscal Year 2017
Printed: 05/19/16 10:28:04

El Dorado Hills
COMMUNITY SERVICES DISTRICT

Account	Description	FY2014 Actual	FY2015 Actual	FY2016 Approved Budget	FY2017 Proposed Budget	$ Variance	% Variance
048	**EDH Blvd.Commerical(LLAD)**						
	Fund Balance						
2800	Fund Balance	228,802.75	228,298.56	276,758.00	424,698.00	147,940.00	53.45%
	Beginning Balance	**228,802.75**	**228,298.56**	**276,758.00**	**424,698.00**	**147,940.00**	**53.45%**
2811	Deferred Maintenance Reserve	7,702.00	31,644.00	23,011.00	24,569.00	1,558.00	6.77%
2812	Operating Reserve	101,934.00	129,950.00	47,883.00	44,164.00	(3,719.00)	-7.77%
2813	Equipment Reserve	2,535.00	2,535.00	2,868.00	2,868.00	0.00	0.00%
	Reserves Total	**112,171.00**	**164,129.00**	**73,762.00**	**71,601.00**	**(2,161.00)**	**-2.93%**
	Fund Balance	**340,973.75**	**392,427.56**	**350,520.00**	**496,299.00**	**145,779.00**	**41.59%**
	Revenue						
3100	Property Tax/Assessments	136,870.00	136,870.00	68,435.00	6,844.00	(61,591.00)	-90.00%
3150	Interest	841.67	702.55	0.00	0.00	0.00	0.00%
3300	Transfers In	3,641.00	4,641.00	1,710.00	1,577.00	(133.00)	-7.78%
	Revenue	**141,352.67**	**142,213.55**	**70,145.00**	**8,421.00**	**(61,724.00)**	**-87.99%**
	Revenue Total	**141,352.67**	**142,213.55**	**70,145.00**	**8,421.00**	**(61,724.00)**	**-87.99%**
	Expense						
4010	Payroll Tax Expense	1,801.68	1,713.80	1,849.75	904.33	(945.42)	-51.11%
4120	Employee Benefits	4,573.22	2,636.91	3,887.88	2,089.90	(1,797.98)	-46.25%
4130	PERS-Retirement	3,197.68	4,095.13	2,634.54	2,242.13	(392.41)	-14.89%
4150	Workers Compensation	1,625.13	1,910.01	1,690.68	905.40	(785.28)	-46.45%
5011	Salary Expense-Full Time	18,648.73	17,343.09	16,110.44	8,603.05	(7,507.39)	-46.60%
5012	Salary Expense-Part Time	1,289.14	2,522.13	2,387.12	1,303.00	(1,084.12)	-45.42%
5013	Overtime Expense	19.18	0.00	0.00	0.00	0.00	0.00%
	Salary and Benefits Total	**31,154.76**	**30,221.07**	**28,560.41**	**16,047.81**	**(12,512.60)**	**-43.81%**
5121	Equipment Services	0.00	607.47	805.00	805.00	0.00	0.00%
5132	Government Fees & Permits	50.00	147.96	280.16	280.16	0.00	0.00%
5138	Irrigation Supplies	721.33	2,331.31	1,500.00	2,000.00	500.00	33.33%
5140	Landscape Supplies	2,755.23	884.59	2,000.00	1,500.00	(500.00)	-25.00%
5142	Contract Service	14,291.27	14,564.18	18,079.88	15,412.10	(2,667.78)	-14.76%
5153	Deferred Maintenance <5000	0.00	0.00	2,080.00	2,080.00	0.00	0.00%
5171	Professional Services	1,199.54	0.00	0.00	0.00	0.00	0.00%
5220	Fuel Expense	333.37	864.80	600.00	800.00	200.00	33.33%
5242	Water Expense	2,432.12	2,172.74	3,000.00	33,000.00	30,000.00	1000.00%
5244	Utility: Electric	319.10	1,330.51	900.00	1,170.00	270.00	30.00%
5245	Utility: Street Light Electric	948.72	988.93	900.00	900.00	0.00	0.00%
5260	Engineering Report Fees	2,742.50	154.70	210.00	227.00	17.00	8.10%
5265	Administrative Overhead	32,950.92	40,209.18	47,115.68	24,731.06	(22,384.62)	-47.51%
	Services and Supplies Total	**58,744.10**	**64,256.37**	**77,470.72**	**82,905.32**	**5,434.60**	**7.02%**
5540	Equipment & Vehicles	0.00	0.00	978.26	0.00	(978.26)	-100.00%
5560	Deferred Maintenance >5000	0.00	0.00	7,000.00	6,200.00	(800.00)	-11.43%
	Capital Expenditures	**0.00**	**0.00**	**7,978.26**	**6,200.00**	**(1,778.26)**	**-22.29%**
5600	Transfers Out	0.00	200,000.00	0.00	18,156.00	18,156.00	0.00%
	Transfers Out Total	**0.00**	**200,000.00**	**0.00**	**18,156.00**	**18,156.00**	**0.00%**
	Expense Total	**89,898.86**	**294,477.44**	**114,009.39**	**123,309.13**	**9,299.74**	**8.16%**
048	**EDH Blvd.Commerical(LLAD) Ending Balance**	**392,427.56**	**240,163.67**	**306,655.61**	**381,410.87**	**74,755.26**	**24.38%**

General Ledger

Budget Detail Landscaping and Lighting Assessments

Fiscal Year 2017
Printed: 05/19/16 10:28:04

El Dorado Hills
COMMUNITY SERVICES DISTRICT

Account	Description	FY2014 Actual	FY2015 Actual	FY2016 Approved Budget	FY2017 Proposed Budget	$ Variance	% Variance
050	**Valley View (LLAD)**						
	Fund Balance						
2800	Fund Balance	29,684.98	119,438.96	44,556.00	25,257.00	(19,299.00)	-43.31%
	Beginning Balance	**29,684.98**	**119,438.96**	**44,556.00**	**25,257.00**	**(19,299.00)**	**-43.31%**
2812	Operating Reserve	121,344.00	31,965.00	30,730.00	35,137.00	4,407.00	14.34%
2813	Equipment Reserve	0.00	0.00	1,000.00	1,000.00	0.00	0.00%
	Reserves Total	**121,344.00**	**31,965.00**	**31,730.00**	**36,137.00**	**4,407.00**	**13.89%**
	Fund Balance	**151,028.98**	**151,403.96**	**76,286.00**	**61,394.00**	**(14,892.00)**	**-19.52%**
	Revenue						
3100	Property Tax/Assessments	0.00	0.00	0.00	48,456.00	48,456.00	0.00%
3150	Interest	374.98	390.84	0.00	0.00	0.00	0.00%
3300	Transfers In	0.00	9,894.00	9,512.00	10,876.00	1,364.00	14.34%
	Revenue	**374.98**	**10,284.84**	**9,512.00**	**59,332.00**	**49,820.00**	**523.76%**
	Revenue Total	**374.98**	**10,284.84**	**9,512.00**	**59,332.00**	**49,820.00**	**523.76%**
	Expense						
4010	Payroll Tax Expense	0.00	585.81	876.75	621.33	(255.42)	-29.13%
4120	Employee Benefits	0.00	6.59	1,997.02	1,433.09	(563.93)	-28.24%
4130	PERS-Retirement	0.00	1,399.41	1,335.36	1,215.27	(120.09)	-8.99%
4150	Workers Compensation	0.00	1,257.16	845.72	740.37	(105.35)	-12.46%
5011	Salary Expense-Full Time	0.00	6,921.68	7,488.30	5,079.48	(2,408.82)	-32.17%
5012	Salary Expense-Part Time	0.00	474.19	1,937.52	3,179.32	1,241.80	64.09%
	Salary and Benefits Total	**0.00**	**10,644.84**	**14,480.67**	**12,268.86**	**(2,211.81)**	**-15.27%**
5110	Custodial Supplies	0.00	0.00	0.00	1,100.00	1,100.00	0.00%
5121	Equipment Services	0.00	474.97	400.00	645.00	245.00	61.25%
5130	Functional Supplies	0.00	33.69	0.00	0.00	0.00	0.00%
5132	Government Fees & Permits	0.00	0.00	0.00	1,136.08	1,136.08	0.00%
5136	Playground Equipment	0.00	0.00	1,700.00	1,700.00	0.00	0.00%
5137	Park/Field Supplies	0.00	188.43	1,678.00	1,678.00	0.00	0.00%
5138	Irrigation Supplies	0.00	426.81	1,250.00	1,250.00	0.00	0.00%
5139	Small Tools	0.00	48.19	600.00	600.00	0.00	0.00%
5140	Landscape Supplies	0.00	343.62	4,000.00	4,000.00	0.00	0.00%
5142	Contract Service	0.00	7,554.15	29,376.00	30,100.00	724.00	2.46%
5150	Chemical Supplies	0.00	179.60	2,000.00	2,000.00	0.00	0.00%
5220	Fuel Expense	0.00	519.23	0.00	0.00	0.00	0.00%
5242	Water Expense	0.00	5,453.15	13,000.00	9,500.00	(3,500.00)	-26.92%
5244	Utility: Electric	0.00	515.06	0.00	1,300.00	1,300.00	0.00%
5260	Engineering Report Fees	0.00	1,154.98	1,565.00	1,720.00	155.00	9.90%
5265	Administrative Overhead	0.00	9,102.61	2,139.48	14,661.15	12,521.67	585.27%
	Services and Supplies Total	**0.00**	**25,994.49**	**57,708.48**	**71,390.23**	**13,681.75**	**23.71%**
5540	Equipment & Vehicles	0.00	0.00	978.26	0.00	(978.26)	-100.00%
	Capital Expenditures	**0.00**	**0.00**	**978.26**	**0.00**	**(978.26)**	**-100.00%**
	Expense Total	**0.00**	**36,639.33**	**73,167.41**	**83,659.09**	**10,491.68**	**14.34%**
050	**Valley View (LLAD) Ending Balance**	**151,403.96**	**125,049.47**	**12,630.59**	**37,066.91**	**24,436.32**	**193.47%**

General Ledger

Budget Detail Landscaping and Lighting Assessments

Fiscal Year 2017
Printed: 05/19/16 10:28:04

El Dorado Hills
COMMUNITY SERVICES DISTRICT

Account	Description	FY2014 Actual	FY2015 Actual	FY2016 Approved Budget	FY2017 Proposed Budget	$ Variance	% Variance
056	**Lake Forest Park (LLAD)**						
	Fund Balance						
2800	Fund Balance	(7,061.48)	45,729.90	202,106.00	26,047.00	(176,059.00)	-87.11%
	Beginning Balance	**(7,061.48)**	**45,729.90**	**202,106.00**	**26,047.00**	**(176,059.00)**	**-87.11%**
2811	Deferred Maintenance Reserve	113,831.00	103,132.00	0.00	173,262.00	173,262.00	0.00%
2812	Operating Reserve	33,350.00	46,863.00	37,056.00	39,316.00	2,260.00	6.10%
2813	Equipment Reserve	1,701.00	1,701.00	2,701.00	2,701.00	0.00	0.00%
	Reserves Total	**148,882.00**	**151,696.00**	**39,757.00**	**215,279.00**	**175,522.00**	**441.49%**
	Fund Balance	**141,820.52**	**197,425.90**	**241,863.00**	**241,326.00**	**(537.00)**	**-0.22%**
	Revenue						
3100	Property Tax/Assessments	105,212.27	115,454.20	57,540.00	58,292.00	752.00	1.31%
3150	Interest	363.26	547.14	0.00	0.00	0.00	0.00%
3300	Transfers In	7,941.00	11,158.00	8,823.00	9,361.00	538.00	6.10%
	Revenue	**113,516.53**	**127,159.34**	**66,363.00**	**67,653.00**	**1,290.00**	**1.94%**
	Revenue Total	**113,516.53**	**127,159.34**	**66,363.00**	**67,653.00**	**1,290.00**	**1.94%**
	Expense						
4010	Payroll Tax Expense	732.87	921.98	1,163.42	963.89	(199.53)	-17.15%
4120	Employee Benefits	1,396.35	1,409.16	2,693.66	1,870.96	(822.70)	-30.54%
4130	PERS-Retirement	1,978.26	1,918.74	1,915.58	1,808.98	(106.60)	-5.56%
4150	Workers Compensation	736.91	1,736.75	1,237.00	835.33	(401.67)	-32.47%
5011	Salary Expense-Full Time	6,263.95	7,953.57	11,036.40	6,900.13	(4,136.27)	-37.48%
5012	Salary Expense-Part Time	1,234.42	2,301.98	2,670.36	2,723.27	52.91	1.98%
5013	Overtime Expense	0.42	0.00	0.00	0.00	0.00	0.00%
	Salary and Benefits Total	**12,343.18**	**16,242.18**	**20,716.42**	**15,102.56**	**(5,613.86)**	**-27.10%**
5110	Custodial Supplies	0.00	0.00	0.00	1,300.00	1,300.00	0.00%
5121	Equipment Services	0.00	657.54	784.00	850.00	66.00	8.42%
5132	Government Fees & Permits	584.40	584.40	1,552.83	1,552.47	(0.36)	-0.02%
5136	Playground Equipment	0.00	0.00	1,000.00	1,000.00	0.00	0.00%
5138	Irrigation Supplies	21.36	447.29	750.00	750.00	0.00	0.00%
5140	Landscape Supplies	2,399.58	503.23	2,000.00	1,500.00	(500.00)	-25.00%
5142	Contract Service	17,185.55	13,535.44	25,051.76	26,387.10	1,335.34	5.33%
5153	Deferred Maintenance <5000	0.00	0.00	3,000.00	0.00	(3,000.00)	-100.00%
5171	Professional Services	1,164.76	0.00	0.00	0.00	0.00	0.00%
5220	Fuel Expense	331.30	966.56	900.00	1,000.00	100.00	11.11%
5241	Telephone Expense	0.00	0.00	200.00	200.00	0.00	0.00%
5242	Water Expense	5,937.92	5,600.37	5,800.00	5,800.00	0.00	0.00%
5244	Utility: Electric	741.73	1,086.23	1,000.00	1,100.00	100.00	10.00%
5260	Engineering Report Fees	2,135.37	1,929.97	2,615.00	2,270.00	(345.00)	-13.19%
5265	Administrative Overhead	15,066.00	20,846.66	21,873.44	17,897.93	(3,975.51)	-18.18%
	Services and Supplies Total	**45,567.97**	**46,157.69**	**66,527.03**	**61,607.50**	**(4,919.53)**	**-7.39%**
5540	Equipment & Vehicles	0.00	0.00	978.26	0.00	(978.26)	-100.00%
5560	Deferred Maintenance >5000	0.00	0.00	0.00	17,900.00	17,900.00	0.00%
	Capital Expenditures	**0.00**	**0.00**	**978.26**	**17,900.00**	**16,921.74**	**1729.78%**
	Expense Total	**57,911.15**	**62,399.87**	**88,221.71**	**94,610.06**	**6,388.35**	**7.24%**
056	**Lake Forest Park (LLAD) Ending Balance**	**197,425.90**	**262,185.37**	**220,004.29**	**214,368.94**	**(5,635.35)**	**-2.56%**

General Ledger

Budget Detail Landscaping and Lighting Assessments

Fiscal Year 2017
Printed: 05/19/16 10:28:04

El Dorado Hills
COMMUNITY SERVICES DISTRICT

Account	Description	FY2014 Actual	FY2015 Actual	FY2016 Approved Budget	FY2017 Proposed Budget	$ Variance	% Variance
057	**Windsor Point Park (LLAD)**						
	Fund Balance						
2800	Fund Balance	17,286.16	22,876.71	9,146.00	4,617.00	(4,529.00)	-49.52%
	Beginning Balance	**17,286.16**	**22,876.71**	**9,146.00**	**4,617.00**	**(4,529.00)**	**-49.52%**
2811	Deferred Maintenance Reserve	2,500.00	2,500.00	0.00	0.00	0.00	0.00%
2812	Operating Reserve	10,987.00	13,359.00	13,551.00	13,339.00	(212.00)	-1.56%
2813	Equipment Reserve	1,134.00	1,134.00	2,134.00	2,134.00	0.00	0.00%
	Reserves Total	**14,621.00**	**16,993.00**	**15,685.00**	**15,473.00**	**(212.00)**	**-1.35%**
	Fund Balance	**31,907.16**	**39,869.71**	**24,831.00**	**20,090.00**	**(4,741.00)**	**-19.09%**
	Revenue						
3100	Property Tax/Assessments	23,095.95	23,641.52	11,862.00	25,663.00	13,801.00	116.35%
3150	Interest	81.40	94.14	0.00	0.00	0.00	0.00%
3300	Transfers In	2,616.00	3,181.00	3,226.00	3,176.00	(50.00)	-1.55%
	Revenue	**25,793.35**	**26,916.66**	**15,088.00**	**28,839.00**	**13,751.00**	**91.14%**
	Revenue Total	**25,793.35**	**26,916.66**	**15,088.00**	**28,839.00**	**13,751.00**	**91.14%**
	Expense						
4010	Payroll Tax Expense	190.08	235.38	390.12	224.90	(165.22)	-42.35%
4120	Employee Benefits	509.50	357.04	1,041.63	650.20	(391.43)	-37.58%
4130	PERS-Retirement	371.31	336.41	708.95	662.46	(46.49)	-6.56%
4150	Workers Compensation	188.35	404.76	465.18	244.22	(220.96)	-47.50%
5011	Salary Expense-Full Time	1,925.06	2,091.69	4,335.27	2,541.88	(1,793.39)	-41.37%
5012	Salary Expense-Part Time	0.00	482.78	754.24	130.30	(623.94)	-82.72%
	Salary and Benefits Total	**3,184.30**	**3,908.06**	**7,695.39**	**4,453.96**	**(3,241.43)**	**-42.12%**
5121	Equipment Services	0.00	230.91	300.00	380.00	80.00	26.67%
5132	Government Fees & Permits	138.00	138.00	542.99	543.64	0.65	0.12%
5137	Park/Field Supplies	725.83	0.00	0.00	0.00	0.00	0.00%
5138	Irrigation Supplies	276.14	46.12	200.00	300.00	100.00	50.00%
5139	Small Tools	101.25	0.00	0.00	0.00	0.00	0.00%
5140	Landscape Supplies	469.17	490.50	300.00	500.00	200.00	66.67%
5142	Contract Service	2,959.32	12,702.87	11,079.76	9,696.63	(1,383.13)	-12.48%
5171	Professional Services	208.17	0.00	0.00	0.00	0.00	0.00%
5220	Fuel Expense	331.36	384.93	350.00	470.00	120.00	34.29%
5242	Water Expense	1,784.05	2,615.80	2,800.00	2,500.00	(300.00)	-10.71%
5260	Engineering Report Fees	462.81	752.46	1,020.00	1,175.00	155.00	15.20%
5265	Administrative Overhead	7,190.40	8,246.13	7,000.25	11,740.76	4,740.51	67.72%
	Services and Supplies Total	**14,646.50**	**25,607.72**	**23,593.00**	**27,306.03**	**3,713.03**	**15.74%**
5540	Equipment & Vehicles	0.00	0.00	978.26	0.00	(978.26)	-100.00%
	Capital Expenditures	**0.00**	**0.00**	**978.26**	**0.00**	**(978.26)**	**-100.00%**
	Expense Total	**17,830.80**	**29,515.78**	**32,266.65**	**31,759.99**	**(506.66)**	**-1.57%**
057	**Windsor Point Park (LLAD) Ending Balance**	**$39,869.71**	**$37,270.59**	**$7,652.35**	**$17,169.01**	**$9,516.66**	**124.36%**

EL DORADO HILLS COMMUNITY SERVICES DISTRICT
LANDSCAPING & LIGHTING ASSESSMENT DISTRICTS
FISCAL YEAR 2016-17 BUDGETS

CSD Account #	20	21	22	23	24	26	27	30	31	35
District Designation	20	3	25	5	7	15 / 16	17	18	26	22
Assessor Fund Number	20597	20648	20658	20651	20643	20646	20645	20647	20650	20653
District Description	Stonegate	Green Valley	Promontory	Oakridge	Oaktree	Crescent	La Cresta	Lake Forest	Marina Hill	Highland Hills 3
DIRECT COSTS										
Salaries & Benefits	$4,801	$3,222	$76,014	$3,319	$2,284	$3,781	$2,456	$3,400	$474	$1,577
Services & Supplies	$14,298	$12,234	$207,041	$8,160	$5,272	$16,531	$6,785	$6,595	$533	$7,183
Debt Service	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Capiltal Improvements / Replacement	$5,977	$0	$2,049	$0	$0	$2,100	$0	$0	$0	$13,900
Subtotal	$25,076	$15,456	$285,104	$11,479	$7,556	$22,412	$9,241	$9,996	$1,006	$22,659
ADMINISTRATION COSTS										
County Collection Charges	$545	$355	$1,513	$206	$315	$347	$248	$567	$183	$177
Professional Fees	$570	$380	$1,662	$175	$275	$275	$175	$570	$175	$173
Administrative Overhead	$9,225	$7,317	$78,247	$6,130	$6,461	$8,076	$7,156	$7,036	$3,725	$5,431
Subtotal	$10,341	$8,052	$81,422	$6,510	$7,051	$8,699	$7,579	$8,172	$4,083	$5,780
LEVY BREAKDOWN	62%		4%		14%	2%		1%	5%	
Total Direct and Administration Costs	$35,416	$23,508	$366,525	$17,989	$14,607	$31,110	$16,820	$18,168	$5,089	$28,440
Available Fund Balance 7/1/16[1]	($83,978)	($14,867)	($571,756)	($11,238)	($45,147)	($41,552)	($27,157)	($37,373)	($7,624)	($45,639)
Contribution to/(from) General Reserve	$22,104	($6,026)	$13,897	($1,419)	$2,007	$502	($428)	$173	$245	($1,424)
Contribution to/(from) Equipment Reserve	$2,868	$2,338	$2,868	$0	$2,868	$2,868	$0	$2,868	$2,868	$2,868
Contribution to/(from) Operating Reserve	$14,875	$9,873	$153,941	$7,555	$6,135	$13,066	$7,065	$7,631	$2,138	$11,945
Contribution to/(from) Capital Improvement Reserve	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Contribution to/(from) Deferred Maintenance Reserve	$26,046	$0	$567,795	$3,880	$31,189	$14,280	$20,099	$19,410	$0	$30,832
Contribution to/(from) Sidewalk Reserve	$0	$2,598	$0	$0	$0	$0	$0	$0	$0	$0
Contribution to/(from) Tree Mitigiation Reserve	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Contribution to/(from) Trail Reserve	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Contribution to/(from) Bond Reserve	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Contribution (from) General Fund	($531)	($353)	($258,033)	($270)	($219)	($467)	($252)	($273)	($76)	($427)
Balance to Levy	$16,800	$17,072	$275,237	$16,498	$11,440	$19,808	$16,147	$10,604	$2,640	$26,595
DISTRICT STATISTICS										
Total Assessable Parcels - Zone A	448	222	974	57	176	184	102	482	33	27
Total Benefit Units - Zone A	448.00	222.00	938.00	57.00	176.00	184.00	102.00	482.00	33.00	27.00
Total Assessable Parcels - Zone B						30				
Total Benefit Units - Zone B						30.00				
Levy per Unit (Parcel) - Zone A	$37.50	$76.90	$293.43	$289.44	$65.00	$91.35	$158.30	$22.00	$80.00	$985.00
Levy per Unit (Parcel) - Zone B						$100.00				
Total Assessment Levy	$16,800	$17,072	$275,237	$16,498	$11,440	$19,808	$16,147	$10,604	$2,640	$26,595
HISTORICAL INFORMATION										
2015-16 Net Levy per Unit	$ 37.50	$ 76.90	$ 140.54	$ 289.44	$ 65.00	$117.84/$129	$ 158.30	$ 18.50	$ 70.00	$ 985.00
2014-15 Net Levy per Unit	$ 75.00	$ 76.90	$ 281.07	$ 289.44	$ 110.00	$117.84/$129	$ 158.30	$ 37.00	$ 140.00	$ 696.00
2013-14 Net Levy per Unit	$ 75.00	$ 76.90	$ 274.03	$ 289.44	$ 110.00	$117.84/$129	$ 158.30	$ 39.84	$ 125.52	$ 696.00
2012-13 Net Levy per Unit	$ 75.00	$ 76.90	$ 268.08	$ 289.44	$ 110.00	$117.84/$129	$ 158.30	$ 39.84	$ -	$ 696.00
2011-12 Net Levy per Unit	$ 105.65	$ 76.90	$ 260.47	$ 289.44	$ 110.00	$58.92/64.50	$ 158.30	$ 38.71	$ -	$ 696.00

EL DORADO HILLS COMMUNITY SERVICES DISTRICT
LANDSCAPING & LIGHTING ASSESSMENT DISTRICTS
FISCAL YEAR 2016-17 BUDGETS

CSD Account #	38	61	39	40	41	42	43	45	32	47	37	48	50						
District Designation	27	27	8	12	28	21	23 / 24	13	30	31	33	37	38	39	40	42	41	43	
Assessor Fund Number	20351	20350	20655	20598	20371	20656	20657 / 20373	20372	20374	20375	20376	20377	20378						
District Description	Wild Oaks M&O	Wild Oaks Bond	Silva Valley	Bass Lake A	Roadway	Highland Hills 2	Creekside A & B	Bass Lake B	Francisco Oaks	Highland View	Hollow Oaks	North Comm Blvd	Valley View	Bell Ranch	Hawk View	Windsor Pt Park	Lake Forest Park	Carson Creek Park	Totals
DIRECT COSTS																			
Salaries & Benefits	$3,102	$0	$9,563	$3,200	$12,503	$1,986	$10,664	$4,594	$3,429	$7,210	$3,263	$16,048	$12,269	$0	$0	$4,454	$15,103	$0	$208,714
Services & Supplies	$5,544	$0	$32,094	$18,402	$36,280	$9,160	$22,165	$11,410	$8,618	$28,331	$17,454	$55,587	$53,873	$0	$0	$13,847	$39,887	$0	$637,282
Debt Service	$0	$70,336	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$70,336
Capiltal Improvements / Replacement	$0	$0	$28,300	$0	$10,000	$1,600	$23,225	$0	$700	$2,000	$0	$8,280	$0	$0	$0	$0	$17,900	$0	$116,031
Subtotal	$8,646	$70,336	$69,957	$21,602	$58,782	$12,746	$56,054	$16,004	$12,747	$37,541	$20,717	$79,915	$66,142	$0	$0	$18,301	$72,890	$0	$1,032,363
ADMINISTRATION COSTS																			
County Collection Charges	$1,066	$1,234	$479	$403	$3,222	$234	$318	$417	$248	$549	$246	$280	$1,136	$0	$0	$544	$1,552	$0	$16,383
Professional Fees	$1,360	$1,360	$515	$380	$3,265	$172	$272	$380	$172	$570	$172	$227	$1,720	$0	$0	$1,175	$2,270	$0	$18,440
Administrative Overhead	$7,093	$0	$15,657	$5,675	$13,828	$5,200	$16,388	$6,214	$5,872	$12,997	$5,872	$24,731	$14,661	$0	$0	$11,741	$17,898	$0	$302,632
Subtotal	$9,519	$2,594	$16,650	$6,458	$20,316	$5,607	$16,978	$7,011	$6,292	$14,116	$6,290	$25,238	$17,517	$0	$0	$13,459	$21,720	$0	$337,455
LEVY BREAKDOWN	453%		2%		107%	127%	115%	75%	27%	8%	45%	312%	1%				-1%		
Total Direct and Administration Costs	$18,164	$72,930	$86,607	$28,060	$79,098	$18,353	$73,032	$23,016	$19,038	$51,657	$27,007	$105,153	$83,659	$0	$0	$31,760	$94,610	$0	$1,369,819
Available Fund Balance 7/1/16[1]	($225,025)	($58,676)	($292,179)	($25,888)	($928,087)	($61,226)	($256,559)	($73,629)	($105,612)	($76,368)	($76,251)	($496,299)	($61,394)	$0	$0	($20,091)	($241,326)	$0	($3,884,941)
Contribution to/(from) General Reserve	$82,204	$423	$1,631	($123)	$84,733	$23,386	$83,795	$17,292	$5,187	$4,029	$12,241	$327,965	$930	$0	$0	$1,697	($1,230)	$0	$673,791
Contribution to/(from) Equipment Reserve	$2,868	$0	$2,868	$0	$2,868	$2,868	$2,868	$2,868	$2,868	$2,868	$2,868	$2,868	$1,000	$0	$0	$2,134	$2,701	$0	$56,929
Contribution to/(from) Operating Reserve	$7,629	$0	$36,375	$11,785	$33,221	$7,708	$30,673	$9,667	$7,996	$21,696	$11,343	$44,164	$35,137	$0	$0	$13,339	$39,736	$0	$544,693
Contribution to/(from) Capital Improvement Reserve	$121,864	$0	$0	$0	$350,000	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$471,864
Contribution to/(from) Deferred Maintenance Reserve	$6,207	$0	$218,308	$14,109	$430,069	$18,943	$76,558	$35,685	$81,008	$31,270	$45,608	$24,569	$0	$0	$0	$0	$173,262	$0	$1,869,127
Contribution to/(from) Sidewalk Reserve	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$2,598
Contribution to/(from) Tree Mitigiation Reserve	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Contribution to/(from) Trail Reserve	$0	$0	$0	$0	$0	$0	$14,897	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$14,897
Contribution to/(from) Bond Reserve	$0	$46,200	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0	$46,200
Contribution (from) General Fund	($2,361)	$0	($11,259)	($421)	($1,186)	($275)	($9,494)	($345)	($286)	($6,715)	($3,511)	($1,577)	($10,876)	$0	$0	($3,176)	($9,461)	$0	($321,845)
Balance to Levy	$11,550	$60,877	$42,352	$27,522	$50,715	$9,757	$15,770	$14,553	$10,200	$28,436	$19,305	$6,844	$48,456	$0	$0	$25,663	$58,292	$0	$843,133
DISTRICT STATISTICS																			
Total Assessable Parcels - Zone A	1,175	1,175	367	278	5,132	87	173	294	67	468	106	30	1,520	2	1	460	1,950	214	
Total Benefit Units - Zone A	1,155.00	1,117.01	367.00	278.00	5,071.50	87.00	173.00	294.00	67.00	462.00	99.00	136.87	1,275.16	113.00	114.00	455.50	1,917.51	430.00	
Total Assessable Parcels - Zone B							1		1										
Total Benefit Units - Zone B							6.00		35.00										
Levy per Unit (Parcel) - Zone A	$10.00	$54.50	$115.40	$99.00	$10.00	$112.15	$90.00	$49.50	$100.00	$61.55	$195.00	$50.00	$38.00	$0.00	$0.00	$56.34	$30.40	$0.00	
Levy per Unit (Parcel) - Zone B							$33.39		$100.00										
Total Assessment Levy	$11,550	$60,877	$42,352	$27,522	$50,715	$9,757	$15,770	$14,553	$10,200	$28,436	$19,305	$6,844	$48,456	$0	$0	$25,663	$58,292	$0	$843,133
HISTORICAL INFORMATION																			
2015-16 Net Levy per Unit	$ 35.62	$ 62.38	$ 230.79	$ 99.00	$ 10.00	$ 112.15	$266.38/$98.83	$ 49.50	$ 280.00	$ 123.10	$ 195.00	$ 500.00	$ -	$ -	$ -	$ 26.09	$ 30.00	$ 9.25	
2014-15 Net Levy per Unit	$ 32.00	$ 63.00	$ 230.79	$ 99.00	$ 20.00	$ 224.30	$532.76/$187.66	$ 99.00	$ 280.00	$ 119.90	$ 390.00	$ 1,000.00	$ -	$ -	$ -				
2013-14 Net Levy per Unit	$ 32.00	$ 63.10	$ 225.01	$ 99.00	$ 20.00	$ 224.30	$532.76/$187.66	$ 184.78	$ 285.09	$ 116.90	$ 369.38	$ 1,000.00	$ -	$ -	$ -				
2012-13 Net Levy per Unit	$ 30.00	$ 61.00	$ 220.12	$ 99.00	$ 30.00	$ 224.30	$486.44/$171.35	$ -	$ 276.37	$ 114.36	$ 361.36	$ 500.00	$ -	$ -	$ -				
2011-12 Net Levy per Unit	$ 30.20	$ 67.80	$ 213.87	$ 99.00	$ 30.00	$ 224.30	$472.64/$166.49	$ -	$ 276.37	$ 111.12	$ 351.11	$ -	$ -	$ -	$ -				

EL DORADO HILLS
COMMUNITY SERVICES DISTRICT

El Dorado Hills
COMMUNITY SERVICES DISTRICT

AGENDA REPORT

To: Board of Directors

From: Brent Dennis, General Manager

Date: June 9, 2016

Report Date: May 26, 2016

Subject: Informational Summary of Proposed FY 16/17 New District Staffing

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Background: At the May 12, 2016, District Board of Directors meeting during the review and discussion of the first draft of the FY 16/17 budget, in response to numerous questions surrounding the proposed new District staff positions, the General Manager agreed to provide an executive summary and overview to better address the topic. Please see the following list of proposed staff positions organized in priority of importance order with justification points, performance measure considerations and activation dates.

1. **Human Resources Manager**
   a. Filling the vacant full-time management position within Admin & Finance Department
   b. Re-establish consistency and compliance in all aspects of the District's human resource services
   c. Centralize job posting, recruitment, candidate review for interview, background and reference check, hiring, probation monitor, performance appraisal and employment-related policy, training, employee self-service oversight and recognition administration
   d. Responsible for all new staff orientation and organizational training
   e. Maintains accurate set of District job descriptions
   f. Analytical responsibility for employee benefits and CalPERS
   g. Focus upon personal policies, wages and compensation
   h. Supervision of Volunteer Coordinator
   i. Manages the Human Resources and Volunteer Program budgets
   j. Direct report of Admin & Finance Director
   **Activate in First Quarter of FY 16/17; improvements in hiring efficiency*

2. **Park Superintendent**
   a. ***New*** full-time management position within Parks & Planning Department
   b. Analytical responsibility over local, State, etc. legislative measures, such as Measure E & G. The current workload for the Parks & Planning Director would require that this only be handled by legal counsel with associated legal review expenses
   c. Improvement in Park Impact Fee management.

d. County Planning has short deadlines on project comments and requirements that would come from the District. Comments and requirements for parkland, or otherwise, have significant impacts on our future growth and they all require extensive research. A higher level of attention could be put toward that work area by the P&P Director.
e. Single budget manager for the Parks & Facilities Divisions. Currently Division budgets are spread & intermingled across 3 park supervisors. This would improve budget development and management. A single budget manager would have the authority and responsibility and improve accountability.
f. Single point of contact for a multitude of contract management. Same benefits as a single budget manager.
g. LLAD assessment and public outreach participation. This person would perform much of the analysis and recommendations and the public outreach.
h. New management responsibilities of Superintendent will afford Park Supervisors more time in-the-field.
i. Succession planning
j. Direct report to Parks & Planning Director
Activate in First Quarter of FY 16/17; budget economies/accountability*

3. Purchasing Specialist
a. ***New*** part-time specialist position within Admin & Finance Department
b. Responsible for District's 100% Compliance with State-mandated Department of Industrial Relations reporting requirements for public works projects & contracts
c. Oversight, development (writing), issuance, management of Requests For Proposals, Requests For Qualifications, Requests For Information – public bidding conduction and administration
d. Secures prices for regular or recurring purchases to alleviate other staff of soliciting down the best prices on products & services
e. Secures local business information (insurance, W-9, licensure documentation, bonds, etc.) to ensure that the District strives toward local preference whenever possible.
f. Drafts, tracks, and manages purchase orders in Springbrook (Accela).
g. Direct report to Admin & Finance Director
Activate in mid-First Quarter of FY 16/17; purchasing efficiency*

4. Communications Specialist
a. ***New*** part-time specialist position within the Admin & Finance Department
b. Responsible for consistent and balanced messaging to external audiences for District initiatives, public meetings and events, park development, programs changes in hours of operations, urgent/timely communications, etc.
c. Oversees the website and master calendar
d. Prepares media alerts and press releases
e. Responsible for all social media, i.e. Facebook, Instagram, Twitter, etc.
f. Coordinates the electronic messaging on new signs
g. Oversees Annual Report and graphics of all District publications
h. Monitors adherence to graphics and signage standards across District
i. Manages the Communications budget
j. Direct report to the General Manager
Activate in Second Quarter of FY 16/17; expanded awareness*

5. **Volunteer Coordinator**
   a. ***New*** part-time coordinator position within the Admin & Finance Department
   b. Responsible for all aspects of development, expansion and enhancement of a robust volunteer program including collaboration with area schools and community groups to serve across all District departments
   c. Conducts proactive initiatives to expand community awareness of the District Volunteer Program, recruits new volunteers, provides relevant volunteer orientation and specialized training, plans and presents volunteer recognition initiatives.
   d. Assists in the planning and the Volunteer Program budget
   e. Organizes and manages the Volunteer page on the District website
   f. Plans District presence at community events and staffs with volunteers
   g. Launches and grows the Green Samaritans youth volunteer program
   h. Realizes increases in all areas of volunteerism across the District and seeks to generate a growing value of contributed volunteer labor to yield a positive return on investment in the program and staffing
   i. Direct report to the Human Resource Manager
      ****Activate at mid-year of FY 16/17***; ***volunteer #'s & hours increase***

6. **Recreation Coordinator**
   a. ***New*** full-time coordinator position within the Recreation Department
   b. Additional position would provide capacity for program expansion with new and recently added sports fields, such as Valley View, Sienna Ridge, Marina and additional school sports fields and gymnasiums.
   c. Youth Sports program has grown by 643 participants in the past two years. Calendar year 2013 had 4,272 participants in youth sports, and in 2015, 4,915.
   d. Recreation Supervisor needs assistance to maintain program quality, with supervision of 25 part-time staff and 350 volunteer (adult) coaches.
   e. A mature, professional staff is more effective in training and supervising adult volunteer coaches.
   f. Recreation Supervisor cannot adequately cover programs occurring in the evenings and on weekends with only part-time, seasonal staff.
   g. Youth Sports revenues have grown by 17%, to total almost $400,000 per year.
   h. Plan to convert one 975 hour Part-time Recreation Coordinator to a full-time position. Currently, there are two 975 Recreation Coordinators; if approved, there will be one Full-time Recreation Coordinator and one Part-time Recreation Coordinator.
   i. Direct report to the Recreation Director
      ****Activate at mid-year of FY 16/17; meets growing needs of expansion***

Fiscal Impact: Amounts listed below are the "fully burdened" rates for each position. This includes employer taxes (FICA, Medicare, S.U.I.), worker's comp, cafeteria benefits and retirement (full-time positions only). Total cost budgeted in FY2017 for proposed positions is $399,071.

Fully-Burdened Amounts:

1.	**Human Resources Manager (FT)**	**$104,841**
2.	**Park Superintendent (FT)**	**$100,471**
3.	**Purchasing Specialist (PT)***	**$ 49,109**
4.	**Communication Specialist (PT)***	**$ 46,800**
5.	**Volunteer Coordinator (PT)***	**$ 34,994**
6.	**Recreation Coordinator (FT)**	**$ 62,856**
	Total:	**$399,071**

FT: Full-Time
PT: Part-Time
* Part-Time positions budgeted at 999 hours. Actual scheduled hours will be determined by the Department Directors based on need.

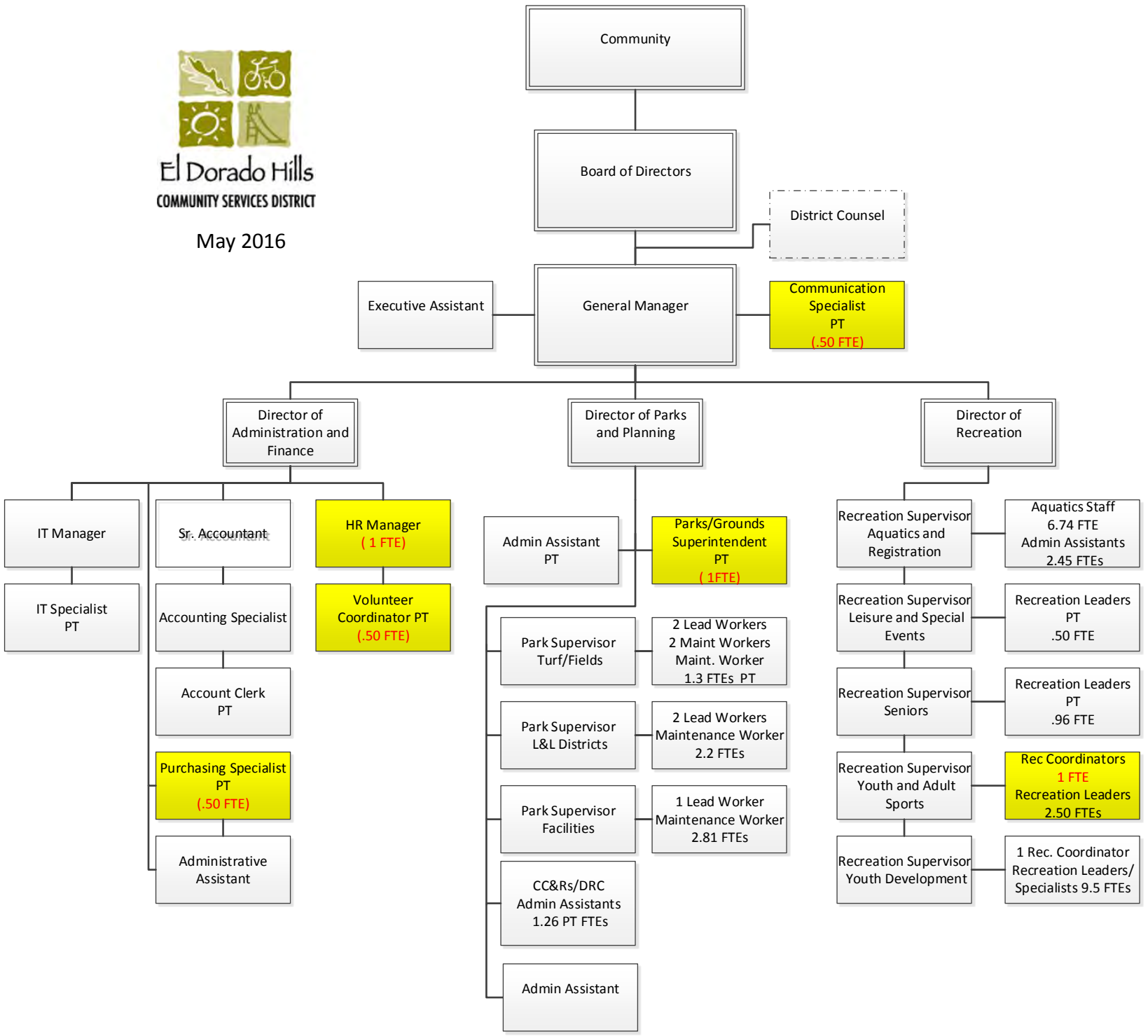
Pro-Rated Amounts (based on proposed activation timeline):

	Position:	Amount:	Months Utilized:
1.	**Human Resources Manager (FT)**	**$104,841**	**12/12**
2.	**Park Superintendent (FT)**	**$ 92,096**	**11/12**
3.	**Purchasing Specialist (PT)***	**$ 45,015**	**11/12**
4.	**Communication Specialist (PT)***	**$ 35,100**	**09/12**
5.	**Volunteer Coordinator (PT)***	**$ 17,498**	**06/12**
6.	**Recreation Coordinator (FT)**	**$ 31,428**	**06/12**
	Total:	**$325,978**	

Total Projected Savings in FY2017: $73,093

El Dorado Hills
COMMUNITY SERVICES DISTRICT

May 2016



RESOLUTION NO. 2016-11

OF THE EL DORADO HILLS COMMUNITY SERVICES DISTRICT
BOARD OF DIRECTORS
ADOPTING THE FISCAL YEAR 2016-2017 GENERAL FUND,
CAPITAL PROJECTS, LLAD's AND CC&R FUND BUDGETS

WHEREAS, the Board of Directors of the El Dorado Hills Community Services District has reviewed the recommendations for the Fiscal Year 2015-2016 General Fund, Capital Projects, LLAD's and CC&R Fund Budgets; and,

NOW, THEREFORE, BE IT RESOLVED, that the Board of Directors does hereby approve and adopt the Fiscal Year 2016-2017 Budget for El Dorado Hills Community Services District General Fund, Capital Projects, LLAD's and CC&R Fund Budgets.

BE IT FURTHER RESOLVED, that the General Manager has the authority to move appropriations between programs as long as the total dollars do not exceed that approved by the District.

PASSED, APPROVED AND ADOPTED at a Regular Meeting of the Board of Directors this 9th day of June, 2016.

AYES:
NOES:
ABSTAIN:
ABSENT:

_____
Terry Crumpley, President
Board of Directors

ATTEST:

_____
Brent Dennis, General Manager
Secretary to the Board of Directors

RESOLUTION NO. 2016-12

OF THE

EL DORADO HILLS COMMUNITY SERVICES DISTRICT
BOARD OF DIRECTORS

SETTING CC&R ASSESSMENT AND DIRECTING AUDITOR OF EL DORADO COUNTY TO LEVY AND COLLECT ASSESSMENTS FOR FISCAL YEAR 2016-2017

WHEREAS, the per parcel assessment for enforcement of CC&Rs (Covenants, Conditions and Restrictions) for Fiscal Year 2016-2017, is hereby fixed at $10.00 (Ten Dollars) per parcel upon all parcels of real property within the El Dorado Hills Community Services District. This assessment is pursuant to Section 50077 of the Government Code and the voters' authorization thereof at the General District Election on November 8, 1983.

WHEREAS, immediately upon the adoption of this resolution, but in no event later than the second Monday in August following such adoption, the Secretary of the Board shall file the assessment roll with the Auditor of the County of El Dorado.

WHEREAS, upon such filing, the County Auditor shall enter on the County assessment roll opposite each lot or parcel of land the amount of assessment thereupon as shown in the assessment rolls. The assessments shall be collected at the same time and in the same manner as County taxes are collected and all laws providing for the collection and enforcement of County taxes shall apply to the collection and enforcement of the assessments. After collection by the County, the net amount of the assessments, after deduction of any compensation due the County for collection, shall be paid to the El Dorado Hills Community Services District.

WHEREAS, upon receipt of the monies representing assessments collected by the County, the General Manager shall deposit the monies in the District Treasury to the credit of the CC&R fund previously established. Monies in the CC&R fund shall be expended only for enforcement of CC&Rs.

PASSED AND ADOPTED this 9th day of June 2016, by the following vote:

AYES:
NOES:
ABSENT:
ABSTAIN

Terry Crumpley
President of the Board of Directors

ATTEST:

Brent Dennis, General Manager
Secretary to the Board of Directors

GENERAL MANAGER'S REPORT

respectfully submitted by Brent Dennis, General Manager

STRATEGIC INITIATIVES:

A. **BIKE FRIENDLY COMMUNITY – May *WAS* National Bike Month!** The District increased our participation in many aspects of May is National Bike Month last month. The Great Scott Ride and Walk event on Sunday, May 1, 2016 saw 585 participants begin from our starting point eventually joining over 2,500 other participants, up significantly from 1,200 participants in 2015. The District participated in a Bike Month kickoff event in Folsom, Ride to the Capitol on the morning of May 12, 2016, where General Manager Dennis spoke after Folsom Mayor Steve Miklos who is also a big bike enthusiast. District staff also participated in Bike to Work Day on Friday, May 20th.

B. **MASTER PLAN UPDATE –** A final Master Plan update draft was made available for public review and additional comments during May and leading up to the District Board meeting in June for review and potential approval. Once the updated master plan is approved by the Board of Directors at the June board meeting, a new nexus study will be conducted. The Board will be asked to approve a Request for Proposals (RFP) for staff to solicit professional service bids for the nexus study as required by the County, associated with our Park Impact Fees.

C. **CENTRAL EL DORADO HILLS SPECIFIC PLAN – Serrano Westside and Pedregal:** The final comments from the District regarding the Central El Dorado Hills Specific Plan are due by June 24, 2016. Our District comments will focus upon the proposed parks and recreation facilities, bikeways and trails, open space, and elements such as oak trees and wetlands. The District's request for an extension on the DREIR was denied by County Planning.

D. **SELLWOOD FIELD ACCESS PLANNING:** The District signed an access agreement extension this month with Parker Development with access to Sellwood Field to be curtailed over private property on August 12, 2016. Discussions have continued with El Dorado Irrigation District (EID) officials to discuss access route options to provide a safe roadway for the public to and from Sellwood Field. This year's little league baseball season will be able to conclude within this timeframe, but we are exploring options for the soccer season that runs through mid-November.

E. **BUSINESS PARK & BASS LAKE HILLS PARK/COLLABORATIVE EFFORTS WITH EDH FIRE DEPARTMENT:** The ad hoc Master Plan Committee has met with an ad hoc committee of the El Dorado Hills Fire Department to discuss a collaborative effort to develop a tournament quality lighted recreational park in the El Dorado Hills Business Park. A future planning meeting will focus upon Bass Lake Hills Park site adjacent to the Bass Lake Road Fire Station #86. In concept, the Fire Department is interested in developing recreation assets that can benefit their firefighters for health and fitness purposes but also serve the public in concert with our park's amenities.

F. SIENNA RIDGE SPORTS PARK/VILLAGE J (5) PARK SITE STATUS: Approval at the County is projected to likely occur in mid-August to allow this important project to move forward. Conceptual park planning is underway with input from our Sports Consortium. A follow up meeting was held with Rescue Union School District (RUSD) administrators in late May to discuss a range of planning collaborative opportunities surrounding the Sienna Ridge Sports Park. With Rescue Union's acquisition of the 20-acres adjacent to the Sienna Ridge Sports Park site, there is an excellent opportunity to develop a mutually beneficial joint-use school/park facility similar to Valley View Sports Park. The future sports park would contain four athletic fields, several of which could be lit, a restroom building, playground, picnic facilities and parking. Currently, the available budget for the park's design & development is approximately $3.6 million through Mello-Roos funds collected over time. Depending on the final park design, a more accurate Capital Improvements Project budget will be established.

G. JOINT USE AGREEMENT FOR MARINA SCHOOL FIELDS WITH RESCUE UNION SCHOOL DISTRICT – a continuation of important planning meetings were held with administrators from Rescue Union School District in May. A projected school use calendar from which a proportionate-based formula will be used to determine shared costs for capital improvements and ongoing maintenance. A successful final agreement for this top priority RUSD school campus would significantly lessen the projected needs for additional athletic fields and indoor courts within the CSD Master Plan to meet current and future demands from a growing EDH community. As a capital improvement project, the final design will be the basis for a cost estimate and consideration for inclusion in the FY 16/17 CIP plan. If approved, field renovation work would occur during the late summer and early autumn months and concluding sometime in November, weather permitting.

H. <u>PERSONNEL/STAFFING</u>:

I. **El Dorado County Employees Assn., Local 1** and the District have begun negotiation meetings. The current 3-year agreement expires on June 30, 2016. The District's Labor Negotiations ad hoc committee includes General Manager Dennis, Admin & Finance Director Katrina Jackson and CSD Directors Noelle Mattock and Wayne Lowery.

II. **OTHER:**

III. **El Dorado Hills Girl Scouts** contributed an important volunteer project to organize a "bucket brigade" to pick rocks and debris from the Dog Park at Community Park the morning of Saturday, May 14th. The girl scouts also planted a dogwood tree in the large dog park.

IV. **Blue Shield Volunteer Project** was celebrated at the Teen Center on Wednesday, May 25th for their efforts in accomplishing two significant paved activity areas on the north side of the popular facility.

V. **District Safety Committee:** Our internal committee members conducted the annual facilities safety inspections during the month of May. SDRMA has applauded our inspection and follow-up process regarding District facilities and safety improvements.

VI. **CSDA's Legislative Day** was held on Tuesday, May 17th in Sacramento. Director Mattock and General Manager Dennis participated to represent our District**.**

VII. **Community Clean-Up Day** held on Saturday, May 21st from 9am – 3pm at Rolling Hills Church, 800 White Rock Rd. EDH was a very popular special event with over 500 resident drop-offs and $1.007.63 collected in donations that are directed to the EDHCSD Foundation's Scholarship Fund**.**

VIII. **Upcoming EDHCSD Foundation Board Meetings: Tuesday, June 21, 2016 at 6:30 pm in the Parks Conference Room in Community Park.** The Food Truck event that is scheduled for Community Park on the second Wednesday of the month saw its second event on May 11th attract over 1,000 patrons and raised over $1,005 to benefit the Foundation as the event's charitable cause. The next Food Truck event is slated for Wednesday, June 8th, followed by July 13th and August 10th. Each food truck event runs from 5-8pm and offers a great variety of menus.

IX. **District Offices will be CLOSED to observe Independence Day holiday on Monday, July 4, 2016.**

End of Report