

Board of Directors Meeting – AGENDA
ROLLING HILLS COMMUNITY SERVICES DISTRICT
Tuesday, November 20, 2018 - 7:00 p.m.
Holiday Inn Express Meeting Room
4360 Town Center Drive, El Dorado Hills, CA

1. Call to Order/Announcements

Pledge of Allegiance; Roll Call

2. Public Comment - Items Not on Agenda

At this time, members of the public may address the Board of Directors regarding any item within the subject matter jurisdiction of the Board, not set forth as an agenda item. No action may be taken on items raised during Public Comment as they are not on the agenda. Issues presented in Public comments may be referred to staff or scheduled on a future board agenda. Please limit your comments to three minutes or less. The public comment portion of the meeting will not exceed 15 minutes.

In addition, members of the public may address the Board of Directors regarding an agenda item after that item has been called but before the Board entertains its discussion of the item. Please limit your comments to three minutes or less.

3. Monthly Reports

a. General Manager Report

4. Consent Items

a. Approve/file draft Minutes of October 16, 2018 regular meeting of the Board of Directors

b. Correspondence receive/file:

- 1) Umpqua Bank monthly statement for periods September 1-30, 2018 and October 1-31, 2018
- 2) Bank of America monthly statement for periods September 1-30, 2018 and October 1-31, 2018
- 3) Financial Reports prepared by the Auditor-Controller's office for the period ended October 31, 2018

Consent Items Pulled for Discussion: _____

5. Old Business

- a. Tree Root Issues** - Staff to present updated information about root issues resulting in lifting of sidewalk areas; consider authorization of funds from the approved budget in an amount not-to-exceed \$1,500 to perform grinding work to address the issue (Discussion/Possible Action Item)
- b. Reserve Study dated August 28, 2018** – Further review of Reserve Study and planning for 2019 Workshop; further discussion of alternatives for increasing District's reserves (Discussion Item)
- b. DMV Requirements for Processing Citations** - Staff to present new information since last meeting about continued processing of District issued citations and DMV requirements; consider possible expenditure of funds from the approved budget to satisfy these requirements (Discussion/Possible Action Item)

6. New Business

- a. **Request from Residents for Variance for Fence Backing up to Berkshire Park** - Discussion of residents' requests for variance to install fencing of their yards which exceeds 6' height limitation; fence backs up to Berkshire Park (Discussion/Possible Action Item)
- b. **Abatement of Nuisance - Illegal Dumping** - Staff seeking authorization for expenditure of funds from approved budget in an amount not to exceed \$2,200.00 to abate the public nuisance created when a resident illegally dumped material on District property and remove the immediate risk to other property owners and the District's drainage ways, culverts and roadways (Discussion/ Possible Action Item)
- c. **Meeting Dates for Calendar Year 2019, Authorization of Expenditure of Funds for Meeting Room Rental, and Execution of Agreement with Holiday Inn Express** – Proposed meeting dates for 2019 on third Tuesday of each month; seeking approval of expenditure of not-to-exceed \$2,100 from approved budgets for rental of meeting room and authorization for execution of agreements with Holiday Inn Express (Action Item)
- d. **Storage Unit Rental** – Staff seeking authorization for expenditure of funds from approved budget for rental of the District storage unit; options to be considered for approval include cost for the second half of FY19 including January-June 2019, entire calendar year 2019, or other monthly periods; monthly cost of the rental is currently \$144.00 (Discussion/Action Item)

7. Adjournment

The Board may take action on any of the items listed on this Agenda regardless of whether the matter appears on the Consent Calendar or is described as an action item, a report, a discussion item, or an information item.

NOTICE TO THE DISABLED AND VISUALLY OR HEARING IMPAIRED: In compliance with the Americans with Disabilities Act, Rolling Hills CSD will provide special assistance for disabled citizens. A request for disability related modification or accommodation, including auxiliary aids or services, made be made by a person with a disability who requires a modification or accommodation in order to participate in the public meeting by contacting the General Manager at (916) 235-8671 or GenMgr@RollingHillsCSD.org . Notification 48 hours prior to the meeting will enable the District to make reasonable arrangements to ensure accessibility to this meeting.

**ROLLING HILLS COMMUNITY SERVICES DISTRICT
MINUTES OF OCTOBER 16, 2018 MEETING OF THE BOARD OF DIRECTORS**

1. Call to Order/Roll Call.

The meeting of the Rolling Hills CSD held on October 16, 2018, was called to order at 7:01 p.m. by President Matt Sites in the meeting room at Holiday Inn Express, 4360 Town Center Drive, El Dorado Hills, California. In addition to President Sites, Directors Gordon Fawkes, Brenda Colette, and Mark Magee, General Manager Chaney Hicks, and Board Secretary Linda Stone were present. Director Tim Halverson was absent.

2. Public Comment (Items not on the agenda).

None.

3. Monthly Reports

a. General Manager Report. General Manager Chaney Hicks presented an oral and written report detailing district business, copy attached.

4. Consent Items

The Umpqua Bank statement for September was removed from the consent items because it was not yet received. The Bank of America statement for September was also removed from the consent items because the account has a zero balance; no further statement will be generated. The consent items consisting of the draft minutes of the September 18, 2018 regular meeting of the Board of Directors, correspondence including County of El Dorado Office of Auditor-Controller; Memorandum dated September 27, 2018 re: Property Tax Revenue Estimates for FY18/19 Lien Date Tax Rolls, SDRMA letter dated September 13, 2018, re: President's Special Acknowledgment Award – Property/Liability Program, financial reports prepared by the Auditor-Controller's office for the periods ended June 30, 2018; July 31, 2018; August 31, 2018; and September 30, 2018 were considered. Director Gordon Fawkes moved to approve the consent items and accept and file the items; second by Director Mark Magee; motion carried.

AYES: Sites, Fawkes, Magee and Collette

NOES: None

ABSENT: Halverson

ABSTAIN: None

Old Business

5.a. V-Ditch Issue Winterfield Drive. President Matt Sites briefed the Board on the work needed to clean out the V-ditch and bring it back to its original depth and condition. He explained that he had met with the homeowner and walked the property and adjoining areas. Based on the information and staff's bidding of the work, Director Mark Magee made a motion to approve expenditure of not-to-exceed \$3,000 from the approved budget to perform the needed work to the V-ditch; second by Director Gordon Fawkes; motion carried.

AYES: Sites, Fawkes, Magee and Collette

NOES: None

ABSENT: Halverson

ABSTAIN: None

5.b. DMV Requirements for Processing Citations. The matter was continued to the next regular meeting of the Board.

5.c. Reserve Study. President Sites began the discussion of this item noting that the Reserve Study found that the District is underfunded for future infrastructure maintenance, specifically for roads and drainage. The Board members discussed the study and went over various charts and information contained in the study to ensure everyone has a full

understanding of its findings. For further understanding and awareness, the Board requested the Clerk prepare summary information outlining the District’s revenue, expenses, fund balances, and road repair costs for the past ten years. Also, a review of the inflation rates for the prior 10 year period as applied to the District’s annual assessment would provide in additional insight. The matter will be discussed further at the next Board meeting. The Board agreed the community workshop(s) will be scheduled early next year.

New Business

6.a. Tree Root Issues. General Manager Chaney Hicks reported about tree root issues affecting the District’s electrical boxes and encroaching and causing issues in a resident’s yard. Her report included arborist findings and a recommendation to perform work to address the root issues. President Matt Sites made a motion for expenditure of not-to-exceed \$700.00 from the approved budget to perform work to remove invasive roots; seconded by Director Mark Magee; motion carried.

AYES: Sites, Fawkes, Magee and Collette

NOES: None

ABSENT: Halverson

ABSTAIN: None

7. Adjournment. Upon motion by President Matt Sites and seconded by Director Brenda Colette, the meeting was adjourned at 8:45 p.m.

Submitted by:

Linda Stone, Board Secretary

Approved by Board:

October 16, 2018

General Manager Report:

Landscaping:	<p>Discussed issue/s with landscapers:</p> <ul style="list-style-type: none">• Broken/leaking sprinkler lines at Stonebriar park near soccer field back/near fences.• Irrigation repairs at White Rock along sound wall.• All three trees restaked.• Trimming completed at Springfield Meadows entrance.• CSD trees along Dunnwood Drive have been trimmed to meet clearances.
SM Streetlight:	Update from Board Member.
Berkshire Park Plan:	Awaiting language from Board Member regarding language to include in submittal to County for approval of plans.
Sierramonte/EID:	Repairs made to irrigation, email sent to Rachel (CalAtlantic/Lennar) regarding reimbursement for repairs \$428
Encroachment:	3 properties still not compliant after letters stating CSD would complete work and bill them. Awaiting response from Linda regarding process to recoup District funds.
Storm Drains:	Sent 52 letters to residents regarding keeping storm drains free from landscaping debris.
Casina Tree:	Two letters sent to residents above tree leaning over on Stonebriar and no response received/tree not removed to date.
CSD Logo:	Need updated logo so that I can update business cards, get updated hats/uniform and magnetic car placard with District details.
Email Address Issues:	Official .org email address not functioning. I do not receive forwarded emails. Have contacted Bob and unable to correct.
Resident Concerns:	
406 Baily:	Tree roots in backyard will cost \$350 to remove. Called homeowner to convey details and haven't received response to date.



8028280 - 8028280 GENERAL FUNDPrinted 11/12/2018
2:06:45 PM**General Ledger****Summary for the Accounting Period Ended: October 31, 2018**

	Debit	Credit	Balance
80280280 ROLLING HILLS			
ASSETS			
100 EQUITY IN POOLED CASH	462,124.12	75,427.51	386,696.61
102 IMPREST (PETTY) CASH	5,000.00	0.00	5,000.00
143 PREPAID EXPENSES	800.00	0.00	800.00
ASSETS	467,924.12	75,427.51	392,496.61
LIABILITIES			
201 VOUCHERS PAYABLE	75,295.61	75,295.61	0.00
LIABILITIES	75,295.61	75,295.61	0.00
FUND BALANCE			
310 FND BAL: RSVD GENERAL	0.00	53,834.00	-53,834.00
313 FND BAL: RSVD IMPREST CASH	0.00	5,000.00	-5,000.00
350 FND BAL: UNRSVD UNDESIGNATED	0.00	379,981.90	-379,981.90
401 ESTIMATED REVENUE	447,625.00	0.00	447,625.00
411 ACTUAL REVENUES	0.00	1,582.18	-1,582.18
420 ORIGINAL BUDGET (APPROPTNS.)	0.00	447,625.00	-447,625.00
431 EXPENDITURES	47,901.47	0.00	47,901.47
FUND BALANCE	495,526.47	888,023.08	-392,496.61
80280280 ROLLING HILLS	1,038,746.20	1,038,746.20	0.00

8028280 - 8028280 GENERAL FUNDPrinted 11/12/2018
2:06:47 PM**General Ledger****Details for the Accounting Period Ended: October 31, 2018**

	Debit	Credit	Balance
80280280 ROLLING HILLS			
ASSETS			
100 EQUITY IN POOLED CASH			
10/1/2018 BEGINNING BALANCE	461,769.12	53,428.90	408,340.22
10/1/2018 GNI 201904 194	0.00	131.90	408,208.32
10/8/2018 APP 201904 626	0.00	10,828.57	397,379.75
10/18/2018 GNI 201904 1298	355.00	0.00	397,734.75
10/29/2018 APP 201904 2071	0.00	11,038.14	386,696.61
100 EQUITY IN POOLED CASH	462,124.12	75,427.51	386,696.61
102 IMPREST (PETTY) CASH			
10/1/2018 BEGINNING BALANCE	5,000.00	0.00	5,000.00
102 IMPREST (PETTY) CASH	5,000.00	0.00	5,000.00
143 PREPAID EXPENSES			
10/1/2018 BEGINNING BALANCE	800.00	0.00	800.00
143 PREPAID EXPENSES	800.00	0.00	800.00
ASSETS	467,924.12	75,427.51	392,496.61
LIABILITIES			
201 VOUCHERS PAYABLE			
10/1/2018 BEGINNING BALANCE	53,428.90	53,428.90	0.00
10/8/2018 API 201904 602	0.00	10,828.57	-10,828.57
10/8/2018 APP 201904 626	10,828.57	0.00	0.00
10/29/2018 API 201904 2032	0.00	11,038.14	-11,038.14
10/29/2018 APP 201904 2071	11,038.14	0.00	0.00
201 VOUCHERS PAYABLE	75,295.61	75,295.61	0.00
LIABILITIES	75,295.61	75,295.61	0.00
FUND BALANCE			
310 FND BAL: RSVD GENERAL			
10/1/2018 BEGINNING BALANCE	0.00	53,834.00	-53,834.00
310 FND BAL: RSVD GENERAL	0.00	53,834.00	-53,834.00
313 FND BAL: RSVD IMPREST CASH			
10/1/2018 BEGINNING BALANCE	0.00	5,000.00	-5,000.00
313 FND BAL: RSVD IMPREST CASH	0.00	5,000.00	-5,000.00
350 FND BAL: UNRSVD UNDESIGNATED			
10/1/2018 BEGINNING BALANCE	0.00	379,981.90	-379,981.90
350 FND BAL: UNRSVD UNDESIGNATED	0.00	379,981.90	-379,981.90
401 ESTIMATED REVENUE			
10/1/2018 BEGINNING BALANCE	0.00	0.00	0.00
10/24/2018 BUA 201904 1616	447,625.00	0.00	447,625.00
401 ESTIMATED REVENUE	447,625.00	0.00	447,625.00

8028280 - 8028280 GENERAL FUNDPrinted 11/12/2018
2:06:47 PM**General Ledger****Details for the Accounting Period Ended: October 31, 2018**

	Debit	Credit	Balance
411 ACTUAL REVENUES			
10/1/2018 BEGINNING BALANCE	0.00	1,227.18	-1,227.18
10/18/2018 GNI 201904 1298	0.00	355.00	-1,582.18
411 ACTUAL REVENUES	0.00	1,582.18	-1,582.18
420 ORIGINAL BUDGET (APPROPTNS.)			
10/1/2018 BEGINNING BALANCE	0.00	0.00	0.00
10/24/2018 BUA 201904 1616	0.00	447,625.00	-447,625.00
420 ORIGINAL BUDGET (APPROPTNS.)	0.00	447,625.00	-447,625.00
431 EXPENDITURES			
10/1/2018 BEGINNING BALANCE	25,902.86	0.00	25,902.86
10/1/2018 GNI 201904 194	131.90	0.00	26,034.76
10/8/2018 API 201904 602	10,828.57	0.00	36,863.33
10/29/2018 API 201904 2032	11,038.14	0.00	47,901.47
431 EXPENDITURES	47,901.47	0.00	47,901.47
FUND BALANCE	495,526.47	888,023.08	-392,496.61
80280280 ROLLING HILLS	1,038,746.20	1,038,746.20	0.00

**Revenues and
Expenditures**
8028280 CSD: ROLLING HILLS CSD
Summary For the Month ended: October 31, 2018

 Printed 11/12/2018
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	Estimated / Budget	Actual Amount	Balance
8028280 CSD: ROLLING HILLS CSD			
Revenue			
01 Taxes			
0100 PROP TAX: CURR SECURED	83,600.00	0.00	83,600.00
0110 PROP TAX: CURR UNSECURED	0.00	355.00	-355.00
0120 PROP TAX: PRIOR SECURED	0.00	0.00	0.00
0130 PROP TAX: PRIOR UNSECURED	0.00	0.00	0.00
0140 PROP TAX: SUPP CURRENT	0.00	0.00	0.00
0150 PROP TAX: SUPP PRIOR	0.00	0.00	0.00
01 Taxes	83,600.00	355.00	83,245.00
03 Fines & Penalties			
0360 PEN & COST DELINQUENT TAXES	0.00	0.00	0.00
03 Fines & Penalties	0.00	0.00	0.00
04 Rev Use Money/Prop			
0400 REV: INTEREST	3,500.00	1,227.18	2,272.82
04 Rev Use Money/Prop	3,500.00	1,227.18	2,272.82
05 IG Rev - State			
0820 ST: HOMEOWNER PROP TAX RELIEF	0.00	0.00	0.00
05 IG Rev - State	0.00	0.00	0.00
13 Service Charges			
1310 SPECIAL ASSESSMENTS	79,000.00	0.00	79,000.00
1403 DEVELOPMENT FEE	0.00	0.00	0.00
1405 QUIMBY FEE	0.00	0.00	0.00
13 Service Charges	79,000.00	0.00	79,000.00
19 Miscellaneous Rev			
1940 MISC: REVENUE	0.00	0.00	0.00
19 Miscellaneous Rev	0.00	0.00	0.00
22 Fund Balance			
0001 FUND BALANCE	281,525.00	0.00	281,525.00
22 Fund Balance	281,525.00	0.00	281,525.00
Total Revenue	447,625.00	1,582.18	446,042.82
Expense			

**Revenues and
Expenditures**
8028280 CSD: ROLLING HILLS CSD
Summary For the Month ended: October 31, 2018

 Printed 11/12/2018
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	Estimated / Budget	Actual Amount	Balance
30 Salaries & Benefits			
3000 PERM EMPLOYEES / ELECT OFFICIAL	0.00	0.00	0.00
30 Salaries & Benefits	0.00	0.00	0.00
40 Services & Supplies			
4040 TELEPHONE VENDOR PAYMENTS	350.00	0.00	350.00
4041 COUNTY PASS THRU TELPHONE CHRG	500.00	0.00	500.00
4060 FOOD AND FOOD PRODUCTS	50.00	0.00	50.00
4100 INSURANCE: PREMIUM	3,600.00	3,601.86	-1.86
4180 MAINT: BUILDING & IMPROVEMENTS	2,000.00	0.00	2,000.00
4183 MAINT: GROUNDS	10,000.00	0.00	10,000.00
4185 MAINT: PARK	40,000.00	13,300.00	26,700.00
4189 MAINT: WATER SYSTEM	5,000.00	4,540.25	459.75
4190 MAINT: DRAINAGE	12,500.00	0.00	12,500.00
4191 MAINT: ROADS	40,000.00	0.00	40,000.00
4192 MAINT: LIGHTING	300.00	0.00	300.00
4197 MAINT: BUILDINGSUPPLIES	300.00	0.00	300.00
4220 MEMBERSHIPS	600.00	0.00	600.00
4240 MISC: EXPENSE	300.00	0.00	300.00
4260 OFFICE EXPENSE	500.00	1.63	498.37
4266 PRINTING SERVICES	650.00	0.00	650.00
4300 PROFESSIONAL & SPECIAL SRVS	26,000.00	12,365.00	13,635.00
4304 AGENCY ADMINISTRATION FEE	125.00	131.90	-6.90
4305 AUDIT & ACCOUNTING SERVICES	9,000.00	0.00	9,000.00
4313 LEGAL SERVICES	8,000.00	551.25	7,448.75
4345 SPECIAL DISTRICT DIRECTOR SRVS	5,250.00	1,425.00	3,825.00
4400 PUBLICATION & LEGAL NOTICES	500.00	0.00	500.00
4420 RENT & LEASE: EQUIPMENT	300.00	0.00	300.00
4440 RENT & LEASE: BUILD & IMPRV	3,700.00	600.00	3,100.00
4501 SPECIAL PROJECTS	251,500.00	215.73	251,284.27
4505 SB924: TRANSPORTATION & TRAVEL	300.00	0.00	300.00
4600 TRANSPORTATION & TRAVEL	0.00	0.00	0.00
4602 MILGE: EMPLOYEE PRIVATE AUTO	300.00	17.66	282.34
4620 UTILITIES	26,000.00	11,151.19	14,848.81
40 Services & Supplies	447,625.00	47,901.47	399,723.53

**Revenues and
Expenditures**
8028280 CSD: ROLLING HILLS CSD
Summary For the Month ended: October 31, 2018

 Printed 11/12/2018
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	Estimated / Budget	Actual Amount	Balance
60 Fixed Assets			
6020 FA: BUILDING & IMPROVEMENTS	0.00	0.00	0.00
60 Fixed Assets	0.00	0.00	0.00
Total Expense	447,625.00	47,901.47	399,723.53
8028280 CSD: ROLLING HILLS CSD	0.00	-46,319.29	46,319.29
Report Total			
Total Revenue	447,625.00	1,582.18	446,042.82
Total Expense	447,625.00	47,901.47	399,723.53
	0.00	-46,319.29	46,319.29

**Revenues and
Expenditures**
8028280 CSD: ROLLING HILLS CSD
Details For the Accounting Period ended: October 31, 2018

 Printed 11/12/2018
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	Estimated / Budget	Actual Amount	Balance
8028280 CSD: ROLLING HILLS CSD			
Revenue			
01 Taxes			
0100 PROP TAX: CURR SECURED			
10/1/2017 BEGINNING BALANCE	0.00	0.00	
10/24/2018 BUA ADOPT BUD T FY2018/19 ADOPTED BUDGET	83,600.00	0.00	
0100 PROP TAX: CURR SECURED	83,600.00	0.00	83,600.00
0110 PROP TAX: CURR UNSECURED			
10/1/2017 BEGINNING BALANCE	0.00	0.00	
10/18/2018 GNI 484 CU ROLL 14321 1% GENERAL TAX	0.00	355.00	
0110 PROP TAX: CURR UNSECURED	0.00	355.00	-355.00
0120 PROP TAX: PRIOR SECURED			
10/1/2017 BEGINNING BALANCE	0.00	0.00	
0120 PROP TAX: PRIOR SECURED	0.00	0.00	0.00
0130 PROP TAX: PRIOR UNSECURED			
10/1/2017 BEGINNING BALANCE	0.00	0.00	
0130 PROP TAX: PRIOR UNSECURED	0.00	0.00	0.00
0140 PROP TAX: SUPP CURRENT			
10/1/2017 BEGINNING BALANCE	0.00	0.00	
0140 PROP TAX: SUPP CURRENT	0.00	0.00	0.00
0150 PROP TAX: SUPP PRIOR			
10/1/2017 BEGINNING BALANCE	0.00	0.00	
0150 PROP TAX: SUPP PRIOR	0.00	0.00	0.00
01 Taxes	83,600.00	355.00	83,245.00
03 Fines & Penalties			
0360 PEN & COST DELINQUENT TAXES			
10/1/2017 BEGINNING BALANCE	0.00	0.00	
0360 PEN & COST DELINQUENT TAXES	0.00	0.00	0.00
03 Fines & Penalties	0.00	0.00	0.00
04 Rev Use Money/Prop			
0400 REV: INTEREST			
10/1/2016 BEGINNING BALANCE	0.00	1,227.18	
10/24/2018 BUA ADOPT BUD T FY2018/19 ADOPTED BUDGET	3,500.00	0.00	
0400 REV: INTEREST	3,500.00	1,227.18	2,272.82
04 Rev Use Money/Prop	3,500.00	1,227.18	2,272.82

**Revenues and
Expenditures**
8028280 CSD: ROLLING HILLS CSD
Details For the Accounting Period ended: October 31, 2018

 Printed 11/12/2018
 2:06:49 PM

	Estimated / Budget	Actual Amount	Balance
05 IG Rev - State			
0820 ST: HOMEOWNER PROP TAX RELIEF			
10/1/2017 BEGINNING BALANCE	0.00	0.00	
0820 ST: HOMEOWNER PROP TAX RELIEF	0.00	0.00	0.00
05 IG Rev - State	0.00	0.00	0.00
13 Service Charges			
1310 SPECIAL ASSESSMENTS			
10/1/2017 BEGINNING BALANCE	0.00	0.00	
10/24/2018 BUA ADOPT BUD T FY2018/19 ADOPTED BUDGET	79,000.00	0.00	
1310 SPECIAL ASSESSMENTS	79,000.00	0.00	79,000.00
1403 DEVELOPMENT FEE			
10/1/2017 BEGINNING BALANCE	0.00	0.00	
1403 DEVELOPMENT FEE	0.00	0.00	0.00
1405 QUIMBY FEE			
10/1/2017 BEGINNING BALANCE	0.00	0.00	
1405 QUIMBY FEE	0.00	0.00	0.00
13 Service Charges	79,000.00	0.00	79,000.00
19 Miscellaneous Rev			
1940 MISC: REVENUE			
10/1/2016 BEGINNING BALANCE	0.00	0.00	
1940 MISC: REVENUE	0.00	0.00	0.00
19 Miscellaneous Rev	0.00	0.00	0.00
22 Fund Balance			
0001 FUND BALANCE			
10/1/2016 BEGINNING BALANCE	0.00	0.00	
10/24/2018 BUA ADOPT BUD T FY2018/19 ADOPTED BUDGET	281,525.00	0.00	
0001 FUND BALANCE	281,525.00	0.00	281,525.00
22 Fund Balance	281,525.00	0.00	281,525.00
Total Revenue	447,625.00	1,582.18	446,042.82
Expense			
30 Salaries & Benefits			
3000 PERM EMPLOYEES / ELECT OFFICIAL			
10/1/2017 BEGINNING BALANCE	0.00	0.00	
3000 PERM EMPLOYEES / ELECT OFFICIAL	0.00	0.00	0.00
30 Salaries & Benefits	0.00	0.00	0.00

**Revenues and
Expenditures**
8028280 CSD: ROLLING HILLS CSD
Details For the Accounting Period ended: October 31, 2018

 Printed 11/12/2018
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	Estimated / Budget	Actual Amount	Balance
40 Services & Supplies			
4040 TELEPHONE VENDOR PAYMENTS			
10/1/2017 BEGINNING BALANCE	0.00	0.00	
10/24/2018 BUA ADOPT BUD T FY2018/19 ADOPTED BUDGET	350.00	0.00	
4040 TELEPHONE VENDOR PAYMENTS	350.00	0.00	350.00
4041 COUNTY PASS THRU TELPHONE CHRG			
10/1/2018 BEGINNING BALANCE	0.00	0.00	
10/24/2018 BUA ADOPT BUD T FY2018/19 ADOPTED BUDGET	500.00	0.00	
4041 COUNTY PASS THRU TELPHONE CHRG	500.00	0.00	500.00
4060 FOOD AND FOOD PRODUCTS			
10/1/2018 BEGINNING BALANCE	0.00	0.00	
10/24/2018 BUA ADOPT BUD T FY2018/19 ADOPTED BUDGET	50.00	0.00	
4060 FOOD AND FOOD PRODUCTS	50.00	0.00	50.00
4100 INSURANCE: PREMIUM			
10/1/2017 BEGINNING BALANCE	0.00	3,601.86	
10/24/2018 BUA ADOPT BUD T FY2018/19 ADOPTED BUDGET	3,600.00	0.00	
4100 INSURANCE: PREMIUM	3,600.00	3,601.86	-1.86
4180 MAINT: BUILDING & IMPROVEMENTS			
10/1/2018 BEGINNING BALANCE	0.00	0.00	
10/24/2018 BUA ADOPT BUD T FY2018/19 ADOPTED BUDGET	2,000.00	0.00	
4180 MAINT: BUILDING & IMPROVEMENTS	2,000.00	0.00	2,000.00
4183 MAINT: GROUNDS			
10/1/2017 BEGINNING BALANCE	0.00	0.00	
10/24/2018 BUA ADOPT BUD T FY2018/19 ADOPTED BUDGET	10,000.00	0.00	
4183 MAINT: GROUNDS	10,000.00	0.00	10,000.00
4185 MAINT: PARK			
10/1/2017 BEGINNING BALANCE	0.00	6,650.00	
10/8/2018 API 159879 RHCSO landscape maint. Sept 20	0.00	3,325.00	
10/24/2018 BUA ADOPT BUD T FY2018/19 ADOPTED BUDGET	40,000.00	0.00	
10/29/2018 API 172454 RHCSO landscape maint. Oct 201	0.00	3,325.00	
4185 MAINT: PARK	40,000.00	13,300.00	26,700.00
4189 MAINT: WATER SYSTEM			
10/1/2017 BEGINNING BALANCE	0.00	2,793.25	
10/8/2018 API 159880 RHCSO irrigation StonebriarPar	0.00	492.00	
10/24/2018 BUA ADOPT BUD T FY2018/19 ADOPTED BUDGET	5,000.00	0.00	
10/29/2018 API 172455 RHCSO irrigation work Oct	0.00	1,255.00	
4189 MAINT: WATER SYSTEM	5,000.00	4,540.25	459.75
4190 MAINT: DRAINAGE			
10/1/2016 BEGINNING BALANCE	0.00	0.00	
10/24/2018 BUA ADOPT BUD T FY2018/19 ADOPTED BUDGET	12,500.00	0.00	
4190 MAINT: DRAINAGE	12,500.00	0.00	12,500.00

8028280 CSD: ROLLING HILLS CSD
Details For the Accounting Period ended: October 31, 2018

Printed 11/12/2018
2:06:49 PM

**Revenues and
Expenditures**

	Estimated / Budget	Actual Amount	Balance
4191 MAINT: ROADS			
10/1/2016 BEGINNING BALANCE	0.00	0.00	
10/24/2018 BUA ADOPT BUD T FY2018/19 ADOPTED BUDGET	40,000.00	0.00	
4191 MAINT: ROADS	40,000.00	0.00	40,000.00
4192 MAINT: LIGHTING			
10/1/2017 BEGINNING BALANCE	0.00	0.00	
10/24/2018 BUA ADOPT BUD T FY2018/19 ADOPTED BUDGET	300.00	0.00	
4192 MAINT: LIGHTING	300.00	0.00	300.00
4197 MAINT: BUILDINGSUPPLIES			
10/1/2017 BEGINNING BALANCE	0.00	0.00	
10/24/2018 BUA ADOPT BUD T FY2018/19 ADOPTED BUDGET	300.00	0.00	
4197 MAINT: BUILDINGSUPPLIES	300.00	0.00	300.00
4220 MEMBERSHIPS			
10/1/2018 BEGINNING BALANCE	0.00	0.00	
10/24/2018 BUA ADOPT BUD T FY2018/19 ADOPTED BUDGET	600.00	0.00	
4220 MEMBERSHIPS	600.00	0.00	600.00
4240 MISC: EXPENSE			
10/1/2017 BEGINNING BALANCE	0.00	0.00	
10/24/2018 BUA ADOPT BUD T FY2018/19 ADOPTED BUDGET	300.00	0.00	
4240 MISC: EXPENSE	300.00	0.00	300.00
4260 OFFICE EXPENSE			
10/1/2017 BEGINNING BALANCE	0.00	1.63	
10/24/2018 BUA ADOPT BUD T FY2018/19 ADOPTED BUDGET	500.00	0.00	
4260 OFFICE EXPENSE	500.00	1.63	498.37
4266 PRINTING SERVICES			
10/1/2017 BEGINNING BALANCE	0.00	0.00	
10/24/2018 BUA ADOPT BUD T FY2018/19 ADOPTED BUDGET	650.00	0.00	
4266 PRINTING SERVICES	650.00	0.00	650.00
4300 PROFESSIONAL & SPECIAL SRVS			
10/1/2017 BEGINNING BALANCE	0.00	3,722.00	
10/8/2018 API 159881 RHCS D General Manager services	0.00	1,025.00	
10/8/2018 API 159883 RHCS D Clerk services 8/22-9/18	0.00	990.00	
10/8/2018 API 159886 RHCS D Reserve Study	0.00	4,400.00	
10/24/2018 BUA ADOPT BUD T FY2018/19 ADOPTED BUDGET	26,000.00	0.00	
10/29/2018 API 172456 RHCS D General Manager services	0.00	1,025.00	
10/29/2018 API 172457 RHCS D Clerk services 9/19-10/1	0.00	1,203.00	
4300 PROFESSIONAL & SPECIAL SRVS	26,000.00	12,365.00	13,635.00
4304 AGENCY ADMINISTRATION FEE			
10/1/2016 BEGINNING BALANCE	0.00	0.00	
10/1/2018 GNI LAFCO BILLING FY 18/19 LAFCO BILL GC56381	0.00	131.90	
10/24/2018 BUA ADOPT BUD T FY2018/19 ADOPTED BUDGET	125.00	0.00	
4304 AGENCY ADMINISTRATION FEE	125.00	131.90	-6.90

**Revenues and
Expenditures**
8028280 CSD: ROLLING HILLS CSD
Details For the Accounting Period ended: October 31, 2018

 Printed 11/12/2018
 2:06:49 PM

	Estimated / Budget	Actual Amount	Balance
4305 AUDIT & ACCOUNTING SERVICES			
10/1/2018 BEGINNING BALANCE	0.00	0.00	
10/24/2018 BUA ADOPT BUD T FY2018/19 ADOPTED BUDGET	9,000.00	0.00	
4305 AUDIT & ACCOUNTING SERVICES	9,000.00	0.00	9,000.00
4313 LEGAL SERVICES			
10/1/2017 BEGINNING BALANCE	0.00	52.50	
10/24/2018 BUA ADOPT BUD T FY2018/19 ADOPTED BUDGET	8,000.00	0.00	
10/29/2018 API 172467 RHCSO legal services Aug2018	0.00	498.75	
4313 LEGAL SERVICES	8,000.00	551.25	7,448.75
4345 SPECIAL DISTRICT DIRECTOR SRVS			
10/1/2017 BEGINNING BALANCE	0.00	750.00	
10/8/2018 API 159874 RHCSO director stipend 9-18-18	0.00	75.00	
10/8/2018 API 159875 RHCSO director stipend 9-18-18	0.00	75.00	
10/8/2018 API 159876 RHCSO director stipend 9-18-18	0.00	75.00	
10/8/2018 API 159877 RHCSO director stipend 9-18-18	0.00	75.00	
10/8/2018 API 159878 RHCSO director stipend 9-18-18	0.00	75.00	
10/24/2018 BUA ADOPT BUD T FY2018/19 ADOPTED BUDGET	5,250.00	0.00	
10/29/2018 API 172450 RHCSO director stipend 10-16-1	0.00	75.00	
10/29/2018 API 172451 RHCSO director stipend 10-16-1	0.00	75.00	
10/29/2018 API 172452 RHCSO director stipend 10-16-1	0.00	75.00	
10/29/2018 API 172453 RHCSO director stipend 10-16-1	0.00	75.00	
4345 SPECIAL DISTRICT DIRECTOR SRVS	5,250.00	1,425.00	3,825.00
4400 PUBLICATION & LEGAL NOTICES			
10/1/2016 BEGINNING BALANCE	0.00	0.00	
10/24/2018 BUA ADOPT BUD T FY2018/19 ADOPTED BUDGET	500.00	0.00	
4400 PUBLICATION & LEGAL NOTICES	500.00	0.00	500.00
4420 RENT & LEASE: EQUIPMENT			
10/1/2017 BEGINNING BALANCE	0.00	0.00	
10/24/2018 BUA ADOPT BUD T FY2018/19 ADOPTED BUDGET	300.00	0.00	
4420 RENT & LEASE: EQUIPMENT	300.00	0.00	300.00
4440 RENT & LEASE: BUILD & IMPRV			
10/1/2016 BEGINNING BALANCE	0.00	300.00	
10/8/2018 API 159873 RHCSO meeting room rental 9-18	0.00	150.00	
10/24/2018 BUA ADOPT BUD T FY2018/19 ADOPTED BUDGET	3,700.00	0.00	
10/29/2018 API 172449 RHCSO meeting room rental 10-1	0.00	150.00	
4440 RENT & LEASE: BUILD & IMPRV	3,700.00	600.00	3,100.00
4501 SPECIAL PROJECTS			
10/1/2018 BEGINNING BALANCE	0.00	215.73	
10/24/2018 BUA ADOPT BUD T FY2018/19 ADOPTED BUDGET	251,500.00	0.00	
4501 SPECIAL PROJECTS	251,500.00	215.73	251,284.27
4505 SB924: TRANSPORTATION & TRAVEL			
10/1/2017 BEGINNING BALANCE	0.00	0.00	
10/24/2018 BUA ADOPT BUD T FY2018/19 ADOPTED BUDGET	300.00	0.00	
4505 SB924: TRANSPORTATION & TRAVEL	300.00	0.00	300.00

8028280 CSD: ROLLING HILLS CSDPrinted 11/12/2018
2:06:49 PM**Revenues and
Expenditures**

Details For the Accounting Period ended: October 31, 2018

	Estimated / Budget	Actual Amount	Balance
4600 TRANSPORTATION & TRAVEL			
10/1/2017 BEGINNING BALANCE	0.00	0.00	
4600 TRANSPORTATION & TRAVEL	0.00	0.00	0.00
4602 MILGE: EMPLOYEE PRIVATE AUTO			
10/1/2017 BEGINNING BALANCE	0.00	0.00	
10/8/2018 API 159882 RHCS D General Manager mileage	0.00	17.66	
10/24/2018 BUA ADOPT BUD T FY2018/19 ADOPTED BUDGET	300.00	0.00	
4602 MILGE: EMPLOYEE PRIVATE AUTO	300.00	17.66	282.34
4620 UTILITIES			
10/1/2018 BEGINNING BALANCE	0.00	7,815.89	
10/8/2018 API 159884 RHCS D power no. 1211321236-4	0.00	10.97	
10/8/2018 API 159885 RHCS D power no. 6085621545-8	0.00	42.94	
10/24/2018 BUA ADOPT BUD T FY2018/19 ADOPTED BUDGET	26,000.00	0.00	
10/29/2018 API 172458 RHCS D power no. 1857646705-6	0.00	65.17	
10/29/2018 API 172459 RHCS D power no. 4570858285-8	0.00	319.64	
10/29/2018 API 172460 RHCS D power no. 1211321236-4	0.00	11.74	
10/29/2018 API 172461 RHCS D power no. 6085621545-8	0.00	46.89	
10/29/2018 API 172462 RHCS D water no. 118388-001	0.00	1,190.64	
10/29/2018 API 172463 RHCS D water no. 118386-001	0.00	117.42	
10/29/2018 API 172464 RHCS D water no. 84490-002	0.00	128.48	
10/29/2018 API 172465 RHCS D water no. 126908-002	0.00	1,055.25	
10/29/2018 API 172466 RHCS D water no. 083214-001	0.00	346.16	
4620 UTILITIES	26,000.00	11,151.19	14,848.81
40 Services & Supplies	447,625.00	47,901.47	399,723.53
60 Fixed Assets			
6020 FA: BUILDING & IMPROVEMENTS			
10/1/2017 BEGINNING BALANCE	0.00	0.00	
6020 FA: BUILDING & IMPROVEMENTS	0.00	0.00	0.00
60 Fixed Assets	0.00	0.00	0.00
Total Expense	447,625.00	47,901.47	399,723.53
8028280 CSD: ROLLING HILLS CSD	0.00	-46,319.29	46,319.29
Report Total			
Total Revenue	447,625.00	1,582.18	446,042.82
Total Expense	447,625.00	47,901.47	399,723.53
	0.00	-46,319.29	46,319.29

FINANCIAL HISTORICAL INFORMATION

10-YEAR REVIEW

Year	Total Annual Revenue	Total Annual Expenses	Difference	Road Work Expenses	Year-End Fund Balance	Change in Year-End Fund Balance
2008	\$159,839	\$137,532	\$ 22,307	.00	\$358,569	
2009	\$152,915	\$195,000	(\$ 42,175)	\$ 54,371	\$316,384	(\$ 42,185)
2010	\$138,757	\$170,869	(\$ 32,112)	\$ 9,454	\$284,133	(\$ 32,251)
2011	\$141,316	\$155,060	(\$ 13,744)	\$ 7,515	\$270,388	(\$ 13,745)
2012	\$139,617	\$132,053	\$ 7,564	\$ 1,008	\$281,452	\$ 11,064
2013	\$144,262	\$146,716	(\$ 2,454)	\$ 20,728	\$278,998	(\$ 2,454)
2014	\$141,171	\$148,863	(\$ 7,692)	\$ 12,225	\$271,307	(\$ 7,691)
2015	\$145,582	\$145,157	\$ 425	\$ 3,563	\$271,732	\$ 425
2016	\$150,253	\$206,492	(\$ 56,239)	\$ 66,136	\$215,493	(\$ 56,239)
2017	\$155,435 Plus: \$215,000 Quimby: \$ 43,050	\$163,425	(\$ 7,990)	.00		
2018	\$170,008	\$150,855	\$ 19,153	\$ 140	Estimated: \$223,816 Exclusive of dev. fees	
2019						
2020						

2008-2016 information derived from approved annual audits. 2017-2018 information derived from financial reports.

RHCSD Regular Board Meeting Dates 2019

The Board regularly meets on the third Tuesday of each month in a meeting room at the Holiday Inn Express, 4360 Town Center Drive, El Dorado Hills, CA, at 7:00 p.m.

January 15

February 19

March 19

April 16

May 21

June 18

July 16

August 20

September 17

October 15

November 19

*Special meetings as necessary