

Board of Directors Meeting – AGENDA
ROLLING HILLS COMMUNITY SERVICES DISTRICT

Tuesday, June 18, 2019 - 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 May 21, 2019 regular meeting of the Board of Directors**
- b. Financial Reports prepared by the Auditor-Controller's office for the period ended May 31, 2019**
- c. Correspondence receive/file:**
 - 1) Umpqua Bank monthly statement for period May 1 - 31, 2019
 - 2) 5-21-19 Email from El Dorado Auditor-Controller's office re Sales and Use Tax Reporting
 - 3) 5-30-19 Email from El Dorado Auditor-Controller's office re FY18/19 Year End Deadlines
 - 4) 6-10-19 Email from EID re Preparations for PG&E Power Outages, Urges Customers to Prepare

Consent Items Pulled for Discussion: _____

5. Old Business

- a. DMV Requirements for Processing Citations – Update regarding discussion with DMV for issuance of Requestor Code and next steps to move forward with citation processing (Discussion/Possible Action Item)**
- b. Reserve Study Review for Consideration of Proposed Assessment Increase – Further review of Reserve Study; discussion of alternatives; next steps (Discussion Item)**
- c. Consideration of Possible Annexation of District to El Dorado Hills CSD, Update regarding Department of Transportation Zone of Benefit for Road Maintenance, and Status of Review by El Dorado Hills CSD – Staff to provide update about information obtained to date on possible annexation (Discussion Item)**

6. New Business

- a. **4th of July Event in Stonebriar Park 2019** – Consideration of authorization of expenditure of funds from approved budget to defray District's contribution toward costs for this event in an amount not to exceed \$1,300 (Discussion/Possible Action Item)
- b. **Budget for FY19-20** – Discussion and consideration of draft preliminary budget for fiscal year 2019-2020 and approval (Discussion/Possible Action Item)
- c. **Storage Unit Rental** – Staff seeking authorization for expenditure of funds from approved budget for rental of the District storage unit for July – December 2019; monthly cost of rental is \$154.00; (Discussion/Possible Action Item)
- d. **Public Hearing – Open Public Hearing Regarding Authorizing the Continued Collection of the Direct Charge Assessment Fiscal Year 2020**; Public Comment, Close Hearing.
Proposed Action: Adoption of Resolution 19-01 Authorizing continued collection of the Direct Charge Assessment of \$200 for FY20 for the purposes of maintaining and improving community infrastructure and for other lawful purposes of the District.
- e. **Public Hearing – Open Public Hearing regarding Establishing the Appropriation Limits for Fiscal Year 2020 for RHCS D as described in Article XII B of the State Constitution**. The proposed appropriation limits are \$103,964.96; Public Comment; Close Hearing.
Proposed Action: Adoption of Resolution 19-02 Establishing the Appropriation Limits for FY20 for the Rolling Hills Community Services District as described in Article XII B of the State Constitution in the amount of \$103,964.96.

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 MAY 21, 2019 MEETING OF THE BOARD OF DIRECTORS**

1. Call to Order/Roll Call.

The meeting of the Rolling Hills CSD held on May 21, 2019, was called to order at 7:05 p.m. by President Tim Halverson in the meeting room at Holiday Inn Express, 4360 Town Center Drive, El Dorado Hills, California. In addition to President Halverson, Vice President Brenda Colette, Director Gordon Fawkes, General Manager Chaney Hicks, and Board Clerk Linda Stone were present. Directors Matt Sites and Mark Magee were absent. There was one member of the public in attendance at the meeting.

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

In response to a comment, General Manager Chaney Hicks said that the improvement work to Berkshire Park is pending the completion of a Variance request.

3. Monthly Reports

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

In discussion about the speed survey, the Board confirmed its intention for the survey is to gather the needed information to enforce the 25 mph speed limit and ensure issued tickets are enforceable, and gather data to provide to the fire department to further its efforts to utilize Tier II speed control measures. Discussion was had about the data gathered by the District's speed control radar signs and needed efforts by the District to glean that data by getting the signs updated and/or repaired. President Halverson took action on this report item by making a motion that the District pull back and not move forward with the speed survey at this time; the motion was seconded by Director Brenda Collette; motion carried.

AYES: Halverson and Collette

NOES: Fawkes

ABSENT: Sites and Magee

ABSTAIN: None

Chaney will look into local repair options as well as vendor upgrades for the software so that the collected speed data may be gleaned from the District's radar signs. Director Fawkes commented that the District needs to ascertain the cost to rectify the blue tooth/lap top issues, shipping costs, and asked that the vendor recommend the appropriate receiving units to pull the data from the signs. The District plans to put together meetings with local HOAs and CSDs in El Dorado County to create a coalition to address the speeding issues. The goal of these efforts is to collect sufficient information to get an opinion from an engineer to allow the District to proceed to the Tier II level of speed control measures.

Regarding the Berkshire Park variance item, Director Fawkes said he will coordinate with Director Sites to complete the work needed to move the request forward.

4. Consent Items

The Consent items consisting of the monthly bank statement from Umpqua Bank for April 2019, financial reports prepared by the Auditor-Controller's office for April 2019, FY20 direct charge information, Employer's federal quarterly tax return Qtr. 1, 2019 Prop 4 spending limit letter from El Dorado County Auditor's office, notice of new use tax collection requirements effective 4/1/2019, DIR notification that contractor registration renewal is open for FY20, and filing confirmation for the 2018 Government Compensation Report for RHCSO were considered. With one word tense correction to the draft minutes noted by Director Fawkes, Director Fawkes moved to approve the consent items and accept and file the items; second by Director Brenda Collette; motion carried.

AYES: Halverson, Fawkes, and Collette
NOES: None
ABSENT: Sites and Magee
ABSTAIN: None

Old Business

5.a. DMV Requirements for Processing Citations. President Halverson reported positive progress in that the DMV conceded the District does have the authority to issue and process citations. It is now reviewing technical requirements to ensure the District does not have any customer information stored on its computers. The District is awaiting a final determination on the Requestor Code.

New Business

6.a. Bid Results Request for Proposal for Landscape Maintenance. Recently the District received notification from its current landscape provider of a rate increase after many years at a fixed cost. To ensure it receives the best overall value for the slate of monthly services, the District issued a Request for Proposals (RFP) for the regular services required by the District and identified 15 vendors who are registered with the DIR who could potentially respond. Of those 15 vendors, nine replied to inquiries and were provided the RFP. Only two vendors attended the bid-walk. Only one bid was received in response to the RFP at a monthly cost of nearly \$18,000. After discussion, President Halverson made a motion to reject the bid as it was significantly higher than the estimated and budgeted cost for the services; second by Director Collette; motion carried.

AYES: Halverson, Fawkes, and Collette
NOES: None
ABSENT: Sites and Magee
ABSTAIN: None

Further discussion was had about the revised cost submitted by the existing landscape provider for the services. President Halverson made a motion to enter into a new 1-year contract with New Generation Landscape at a cost of \$6,055 per month for the scope of work included in the RFP. In response to questions from Board members, it was confirmed the agreement will include a provision for 30-day notice of termination for either party and that additional items of service not included in the standard scope of work would be paid on an hourly rate basis. The motion was seconded by Director Collette; motion carried.

AYES: Halverson, Fawkes, and Collette
NOES: None
ABSENT: Sites and Magee
ABSTAIN: None

b. Budget for Fiscal Year 19-20. The biggest concern of the District for the upcoming budget year centered on road maintenance and repairs. Discussion was had about the need for an increase in the annual assessment to fund the ongoing maintenance and infrastructure needs of the District. President Halverson commented that the Board has a duty to endeavor to keep the District solvent and take steps deemed necessary to act in the District's best interests. A draft preliminary budget will be considered at the next meeting of the Board.

7. Adjournment. Upon motion by President Halverson and seconded by Director Gordon Fawkes, the meeting was adjourned at 8:59 p.m.

Submitted by:

Linda Stone, Board Secretary

Approved by Board:

May 21, 2019

General Manager Report:

Landscaping:

Discussed issue/s with landscapers:

- Review Fire Break Status
- Areas in Need of Weeding/Trees Along Dunnwood Dying
- Discuss Rebidding

Annexation:

Email to EDHCSD General Manager regarding their proposal for annexation, 2-3 weeks for submittal of response.

Speed Survey:

Met with EDC Sheriff's Dept regarding speed control measures/enforcement for Stonebriar Drive. He measured roadway and it meets Cal Trans guidelines to allow speed enforcement. I requested he put our District on his schedule and let me know results after. Working on agreement with Kimley (contact out til 28th) to begin speed survey on Stonebriar in two locations.

Livestock Grazing/

Fire Breaks:

With recent rains, may need to get livestock back if District doesn't meet Fire Dept guidelines for weed abatement.

Berkshire Park Plan:

Awaiting language from Board Member regarding language to include in submittal to County for approval of plans.

Winterfield Drainage: Awaiting dry dirt before proceeding with procurement of plates. Ongoing.

Springfield Meadow/

Streetlights:

Anticipated start date in June to install lights.

Stonebriar Light:

Light repaired.

Entry Signs:

Installed at each subdivision entrance (excluding Sierramonte)

Resident Concerns:

Several calls regarding CC&R issues, resident email regarding concern over possible annexation.



8028280 - 8028280 GENERAL FUNDPrinted 6/4/2019
1:15:03 PM**General Ledger****Summary for the Accounting Period Ended: May 31, 2019**

	Debit	Credit	Balance
80280280 ROLLING HILLS			
ASSETS			
100 EQUITY IN POOLED CASH	643,001.32	144,600.63	498,400.69
102 IMPREST (PETTY) CASH	5,000.00	0.00	5,000.00
143 PREPAID EXPENSES	800.00	800.00	0.00
ASSETS	648,801.32	145,400.63	503,400.69
LIABILITIES			
201 VOUCHERS PAYABLE	140,800.66	140,800.66	0.00
LIABILITIES	140,800.66	140,800.66	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	4,501.60	182,459.38	-177,957.78
420 ORIGINAL BUDGET (APPROPTNS.)	0.00	447,625.00	-447,625.00
431 EXPENDITURES	114,206.52	833.53	113,372.99
FUND BALANCE	566,333.12	1,069,733.81	-503,400.69
80280280 ROLLING HILLS	1,355,935.10	1,355,935.10	0.00

8028280 - 8028280 GENERAL FUNDPrinted 6/4/2019
1:15:05 PM**General Ledger****Details for the Accounting Period Ended: May 31, 2019**

		Debit	Credit	Balance
80280280 ROLLING HILLS				
ASSETS				
100 EQUITY IN POOLED CASH				
5/1/2019	BEGINNING BALANCE	637,662.48	132,505.67	505,156.81
5/1/2019	APP 201911 395	0.00	7,889.21	497,267.60
5/6/2019	GEN 201911 528	936.04	0.00	498,203.64
5/9/2019	GNI 201911 967	10.33	0.00	498,213.97
5/9/2019	GNI 201911 968	5.47	0.00	498,219.44
5/9/2019	GNI 201911 1041	293.28	0.00	498,512.72
5/9/2019	GNI 201911 1042	3,987.30	0.00	502,500.02
5/9/2019	GNI 201911 1043	5.92	0.00	502,505.94
5/9/2019	GNI 201911 1044	99.01	0.00	502,604.95
5/9/2019	GNI 201911 1049	1.49	0.00	502,606.44
5/15/2019	APP 201911 1488	0.00	4,205.75	498,400.69
	100 EQUITY IN POOLED CASH	643,001.32	144,600.63	498,400.69
102 IMPREST (PETTY) CASH				
5/1/2019	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				
5/1/2019	BEGINNING BALANCE	800.00	800.00	0.00
	143 PREPAID EXPENSES	800.00	800.00	0.00
	ASSETS	648,801.32	145,400.63	503,400.69
LIABILITIES				
201 VOUCHERS PAYABLE				
5/1/2019	BEGINNING BALANCE	128,705.70	128,705.70	0.00
5/1/2019	API 201911 363	0.00	7,889.21	-7,889.21
5/1/2019	APP 201911 395	7,889.21	0.00	0.00
5/15/2019	API 201911 1468	0.00	4,205.75	-4,205.75
5/15/2019	APP 201911 1488	4,205.75	0.00	0.00
	201 VOUCHERS PAYABLE	140,800.66	140,800.66	0.00
	LIABILITIES	140,800.66	140,800.66	0.00
FUND BALANCE				
310 FND BAL: RSVD GENERAL				
5/1/2019	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				
5/1/2019	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				
5/1/2019	BEGINNING BALANCE	0.00	379,981.90	-379,981.90
	350 FND BAL: UNRSVD UNDESIGNATED	0.00	379,981.90	-379,981.90

8028280 - 8028280 GENERAL FUNDPrinted 6/4/2019
1:15:05 PM**General Ledger****Details for the Accounting Period Ended: May 31, 2019**

	Debit	Credit	Balance
401 ESTIMATED REVENUE			
5/1/2019 BEGINNING BALANCE	447,625.00	0.00	447,625.00
401 ESTIMATED REVENUE	447,625.00	0.00	447,625.00
411 ACTUAL REVENUES			
5/1/2019 BEGINNING BALANCE	4,501.60	177,120.54	-172,618.94
5/6/2019 GEN 201911 528	0.00	936.04	-173,554.98
5/9/2019 GNI 201911 967	0.00	10.33	-173,565.31
5/9/2019 GNI 201911 968	0.00	5.47	-173,570.78
5/9/2019 GNI 201911 1041	0.00	293.28	-173,864.06
5/9/2019 GNI 201911 1042	0.00	3,987.30	-177,851.36
5/9/2019 GNI 201911 1043	0.00	5.92	-177,857.28
5/9/2019 GNI 201911 1044	0.00	99.01	-177,956.29
5/9/2019 GNI 201911 1049	0.00	1.49	-177,957.78
411 ACTUAL REVENUES	4,501.60	182,459.38	-177,957.78
420 ORIGINAL BUDGET (APPROPTNS.)			
5/1/2019 BEGINNING BALANCE	0.00	447,625.00	-447,625.00
420 ORIGINAL BUDGET (APPROPTNS.)	0.00	447,625.00	-447,625.00
431 EXPENDITURES			
5/1/2019 BEGINNING BALANCE	102,111.56	833.53	101,278.03
5/1/2019 API 201911 363	7,889.21	0.00	109,167.24
5/15/2019 API 201911 1468	4,205.75	0.00	113,372.99
431 EXPENDITURES	114,206.52	833.53	113,372.99
FUND BALANCE	566,333.12	1,069,733.81	-503,400.69
80280280 ROLLING HILLS	1,355,935.10	1,355,935.10	0.00

8028280 CSD: ROLLING HILLS CSDPrinted 6/4/2019
1:15:07 PM**Revenues and
Expenditures**

Summary For the Month ended: May 31, 2019

	Estimated / Budget	Actual Amount	Balance
8028280 CSD: ROLLING HILLS CSD			
Revenue			
01 Taxes			
0100 PROP TAX: CURR SECURED	83,600.00	89,687.04	-6,087.04
0110 PROP TAX: CURR UNSECURED	0.00	1,503.12	-1,503.12
0120 PROP TAX: PRIOR SECURED	0.00	-10.63	10.63
0130 PROP TAX: PRIOR UNSECURED	0.00	47.59	-47.59
0140 PROP TAX: SUPP CURRENT	0.00	425.30	-425.30
0150 PROP TAX: SUPP PRIOR	0.00	77.45	-77.45
01 Taxes	83,600.00	91,729.87	-8,129.87
03 Fines & Penalties			
0360 PEN & COST DELINQUENT TAXES	0.00	145.59	-145.59
03 Fines & Penalties	0.00	145.59	-145.59
04 Rev Use Money/Prop			
0400 REV: INTEREST	3,500.00	7,170.14	-3,670.14
04 Rev Use Money/Prop	3,500.00	7,170.14	-3,670.14
05 IG Rev - State			
0820 ST: HOMEOWNER PROP TAX RELIEF	0.00	712.25	-712.25
05 IG Rev - State	0.00	712.25	-712.25
13 Service Charges			
1310 SPECIAL ASSESSMENTS	79,000.00	78,199.93	800.07
1403 DEVELOPMENT FEE	0.00	0.00	0.00
1405 QUIMBY FEE	0.00	0.00	0.00
13 Service Charges	79,000.00	78,199.93	800.07
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	177,957.78	269,667.22
Expense			

8028280 CSD: ROLLING HILLS CSDPrinted 6/4/2019
1:15:07 PM**Revenues and
Expenditures****Summary For the Month ended: May 31, 2019**

	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	6,785.00	3,215.00
4185 MAINT: PARK	40,000.00	31,700.00	8,300.00
4189 MAINT: WATER SYSTEM	5,000.00	5,510.25	-510.25
4190 MAINT: DRAINAGE	12,500.00	2,700.00	9,800.00
4191 MAINT: ROADS	40,000.00	0.00	40,000.00
4192 MAINT: LIGHTING	300.00	1,239.00	-939.00
4197 MAINT: BUILDINGSUPPLIES	300.00	0.00	300.00
4220 MEMBERSHIPS	600.00	622.00	-22.00
4240 MISC: EXPENSE	300.00	0.00	300.00
4260 OFFICE EXPENSE	500.00	1.63	498.37
4266 PRINTING SERVICES	650.00	833.53	-183.53
4300 PROFESSIONAL & SPECIAL SRVS	26,000.00	27,474.50	-1,474.50
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	1,496.25	6,503.75
4345 SPECIAL DISTRICT DIRECTOR SRVS	5,250.00	3,300.00	1,950.00
4400 PUBLICATION & LEGAL NOTICES	500.00	0.00	500.00
4420 RENT & LEASE: EQUIPMENT	300.00	800.00	-500.00
4440 RENT & LEASE: BUILD & IMPRV	3,700.00	1,500.00	2,200.00
4501 SPECIAL PROJECTS	251,500.00	215.73	251,284.27
4505 SB924: TRANSPORTATION & TRAVEL	300.00	0.00	300.00
4600 TRANSPORTATION (NO OVERNT)	0.00	0.00	0.00
4602 MILGE: EMPLOY AUTO (NO OVERNT)	300.00	17.66	282.34
4620 UTILITIES	26,000.00	21,178.43	4,821.57
4700 UTILITIES	0.00	4,265.25	-4,265.25
40 Services & Supplies	447,625.00	113,372.99	334,252.01

**Revenues and
Expenditures****8028280 CSD: ROLLING HILLS CSD****Summary For the Month ended: May 31, 2019**

	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	113,372.99	334,252.01
8028280 CSD: ROLLING HILLS CSD	0.00	64,584.79	-64,584.79
Report Total			
Total Revenue	447,625.00	177,957.78	269,667.22
Total Expense	447,625.00	113,372.99	334,252.01
	0.00	64,584.79	-64,584.79

8028280 CSD: ROLLING HILLS CSDPrinted 6/4/2019
1:15:07 PM**Revenues and
Expenditures****Details For the Accounting Period ended: May 31, 2019**

	Estimated / Budget	Actual Amount	Balance
8028280 CSD: ROLLING HILLS CSD			
Revenue			
01 Taxes			
0100 PROP TAX: CURR SECURED			
5/1/2018 BEGINNING BALANCE	83,600.00	87,599.74	
5/9/2019 GNI 546 CS ROLL 14321 1% GENERAL TAX CS-B	0.00	13.08	
5/9/2019 GNI 546 CS ROLL 14321 1% UNITARY TAX CS-S	0.00	0.07	
5/9/2019 GNI 546 CS ROLL 14321 1% GENERAL TAX CS-S	0.00	2,074.15	
0100 PROP TAX: CURR SECURED	83,600.00	89,687.04	-6,087.04
0110 PROP TAX: CURR UNSECURED			
5/1/2018 BEGINNING BALANCE	0.00	1,492.79	
5/9/2019 GNI 548 CU ROLL 14321 1% GENERAL TAX CU-U	0.00	10.33	
0110 PROP TAX: CURR UNSECURED	0.00	1,503.12	-1,503.12
0120 PROP TAX: PRIOR SECURED			
5/1/2018 BEGINNING BALANCE	0.00	-10.63	
0120 PROP TAX: PRIOR SECURED	0.00	-10.63	10.63
0130 PROP TAX: PRIOR UNSECURED			
5/1/2019 BEGINNING BALANCE	0.00	42.16	
5/9/2019 GNI 549 DU ROLL 14321 1% GENERAL TAX DU-Y	0.00	4.92	
5/9/2019 GNI 549 DU ROLL 14321 1% GENERAL TAX DU-K	0.00	0.51	
0130 PROP TAX: PRIOR UNSECURED	0.00	47.59	-47.59
0140 PROP TAX: SUPP CURRENT			
5/1/2018 BEGINNING BALANCE	0.00	324.80	
5/9/2019 GNI 544 SS ROLL 14321 1% GENERAL TAX SUPP SS-C	0.00	99.04	
5/9/2019 GNI 544 SS ROLL 14321 1% GENERAL TAX SUPP SS-M	0.00	-0.03	
5/9/2019 GNI 545 SU ROLL 14321 1% GENERAL TAX SUPP SUV	0.00	0.80	
5/9/2019 GNI 545 SU ROLL 14321 1% GENERAL TAX SUPP SUQ	0.00	0.69	
0140 PROP TAX: SUPP CURRENT	0.00	425.30	-425.30
0150 PROP TAX: SUPP PRIOR			
5/1/2018 BEGINNING BALANCE	0.00	73.44	
5/9/2019 GNI 547 DS ROLL 14321 1% GENERAL TAX SUPP DS-E	0.00	3.97	
5/9/2019 GNI 549 DU ROLL 14321 1% GENERAL TAX SUPP DU-X	0.00	0.04	
0150 PROP TAX: SUPP PRIOR	0.00	77.45	-77.45
01 Taxes	83,600.00	91,729.87	-8,129.87
03 Fines & Penalties			
0360 PEN & COST DELINQUENT TAXES			
5/1/2019 BEGINNING BALANCE	0.00	143.64	
5/9/2019 GNI 547 DS ROLL 14321 PENALTIES SUPP DS-E	0.00	1.95	
0360 PEN & COST DELINQUENT TAXES	0.00	145.59	-145.59
03 Fines & Penalties	0.00	145.59	-145.59

8028280 CSD: ROLLING HILLS CSD
Details For the Accounting Period ended: May 31, 2019

Printed 6/4/2019
1:15:07 PM

**Revenues and
Expenditures**

	Estimated / Budget	Actual Amount	Balance
04 Rev Use Money/Prop			
0400 REV: INTEREST			
5/1/2019 BEGINNING BALANCE	3,500.00	6,234.10	
5/6/2019 GEN INT APR 19 Interest Allocation Entry	0.00	936.04	
0400 REV: INTEREST	3,500.00	7,170.14	-3,670.14
04 Rev Use Money/Prop	3,500.00	7,170.14	-3,670.14
05 IG Rev - State			
0820 ST: HOMEOWNER PROP TAX RELIEF			
5/1/2019 BEGINNING BALANCE	0.00	418.97	
5/9/2019 GNI 550 HO EXMPT 14321 1% HOMEOWNER EXEMPTN 35%	0.00	293.28	
0820 ST: HOMEOWNER PROP TAX RELIEF	0.00	712.25	-712.25
05 IG Rev - State	0.00	712.25	-712.25
13 Service Charges			
1310 SPECIAL ASSESSMENTS			
5/1/2019 BEGINNING BALANCE	79,000.00	76,299.93	
5/9/2019 GNI 546 CS ROLL 64801 DIRECT CHARGE-S	0.00	1,900.00	
1310 SPECIAL ASSESSMENTS	79,000.00	78,199.93	800.07
1403 DEVELOPMENT FEE			
5/1/2018 BEGINNING BALANCE	0.00	0.00	
1403 DEVELOPMENT FEE	0.00	0.00	0.00
1405 QUIMBY FEE			
5/1/2018 BEGINNING BALANCE	0.00	0.00	
1405 QUIMBY FEE	0.00	0.00	0.00
13 Service Charges	79,000.00	78,199.93	800.07
19 Miscellaneous Rev			
1940 MISC: REVENUE			
5/1/2018 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			
5/1/2017 BEGINNING BALANCE	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	177,957.78	269,667.22
Expense			

8028280 CSD: ROLLING HILLS CSDPrinted 6/4/2019
1:15:07 PM**Revenues and
Expenditures****Details For the Accounting Period ended: May 31, 2019**

	Estimated / Budget	Actual Amount	Balance
30 Salaries & Benefits			
3000 PERM EMPLOYEES / ELECT OFFICIAL			
5/1/2018 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
40 Services & Supplies			
4040 TELEPHONE VENDOR PAYMENTS			
5/1/2018 BEGINNING BALANCE	350.00	0.00	
4040 TELEPHONE VENDOR PAYMENTS	350.00	0.00	350.00
4041 COUNTY PASS THRU TELPHONE CHRG			
5/1/2019 BEGINNING BALANCE	500.00	0.00	
4041 COUNTY PASS THRU TELPHONE CHRG	500.00	0.00	500.00
4060 FOOD AND FOOD PRODUCTS			
5/1/2019 BEGINNING BALANCE	50.00	0.00	
4060 FOOD AND FOOD PRODUCTS	50.00	0.00	50.00
4100 INSURANCE: PREMIUM			
5/1/2018 BEGINNING BALANCE	3,600.00	3,601.86	
4100 INSURANCE: PREMIUM	3,600.00	3,601.86	-1.86
4180 MAINT: BUILDING & IMPROVEMENTS			
5/1/2019 BEGINNING BALANCE	2,000.00	0.00	
4180 MAINT: BUILDING & IMPROVEMENTS	2,000.00	0.00	2,000.00
4183 MAINT: GROUNDS			
5/1/2018 BEGINNING BALANCE	10,000.00	985.00	
5/1/2019 API 274126 RHCSO goat grazing weed abatem	0.00	5,800.00	
4183 MAINT: GROUNDS	10,000.00	6,785.00	3,215.00
4185 MAINT: PARK			
5/1/2018 BEGINNING BALANCE	40,000.00	31,700.00	
4185 MAINT: PARK	40,000.00	31,700.00	8,300.00
4189 MAINT: WATER SYSTEM			
5/1/2017 BEGINNING BALANCE	5,000.00	5,510.25	
4189 MAINT: WATER SYSTEM	5,000.00	5,510.25	-510.25
4190 MAINT: DRAINAGE			
5/1/2019 BEGINNING BALANCE	12,500.00	2,700.00	
4190 MAINT: DRAINAGE	12,500.00	2,700.00	9,800.00
4191 MAINT: ROADS			
5/1/2017 BEGINNING BALANCE	40,000.00	0.00	
4191 MAINT: ROADS	40,000.00	0.00	40,000.00

8028280 CSD: ROLLING HILLS CSD
Details For the Accounting Period ended: May 31, 2019

Printed 6/4/2019
1:15:07 PM

**Revenues and
Expenditures**

	Estimated / Budget	Actual Amount	Balance
4192 MAINT: LIGHTING			
5/1/2018 BEGINNING BALANCE	300.00	0.00	
5/15/2019 API 283127 RHCS D replace LED flood light	0.00	265.00	
5/15/2019 API 283130 RHCS D 10% dep. replace 10 ligh	0.00	974.00	
4192 MAINT: LIGHTING	300.00	1,239.00	-939.00
4197 MAINT: BUILDINGSUPPLIES			
5/1/2018 BEGINNING BALANCE	300.00	0.00	
4197 MAINT: BUILDINGSUPPLIES	300.00	0.00	300.00
4220 MEMBERSHIPS			
5/1/2019 BEGINNING BALANCE	600.00	622.00	
4220 MEMBERSHIPS	600.00	622.00	-22.00
4240 MISC: EXPENSE			
5/1/2018 BEGINNING BALANCE	300.00	0.00	
4240 MISC: EXPENSE	300.00	0.00	300.00
4260 OFFICE EXPENSE			
5/1/2018 BEGINNING BALANCE	500.00	1.63	
4260 OFFICE EXPENSE	500.00	1.63	498.37
4266 PRINTING SERVICES			
5/1/2019 BEGINNING BALANCE	650.00	833.53	
4266 PRINTING SERVICES	650.00	833.53	-183.53
4300 PROFESSIONAL & SPECIAL SRVS			
5/1/2018 BEGINNING BALANCE	26,000.00	24,704.00	
5/1/2019 API 274125 RHCS D website security updates	0.00	195.00	
5/15/2019 API 283128 RHCS D Clerk services 4/9/19-5/	0.00	1,338.00	
5/15/2019 API 283129 RHCS D General Manager services	0.00	1,237.50	
4300 PROFESSIONAL & SPECIAL SRVS	26,000.00	27,474.50	-1,474.50
4304 AGENCY ADMINISTRATION FEE			
5/1/2017 BEGINNING BALANCE	125.00	131.90	
4304 AGENCY ADMINISTRATION FEE	125.00	131.90	-6.90
4305 AUDIT & ACCOUNTING SERVICES			
5/1/2019 BEGINNING BALANCE	9,000.00	0.00	
4305 AUDIT & ACCOUNTING SERVICES	9,000.00	0.00	9,000.00
4313 LEGAL SERVICES			
5/1/2018 BEGINNING BALANCE	8,000.00	1,496.25	
4313 LEGAL SERVICES	8,000.00	1,496.25	6,503.75
4345 SPECIAL DISTRICT DIRECTOR SRVS			
5/1/2019 BEGINNING BALANCE	5,250.00	2,925.00	
5/1/2019 API 274114 RHCS D director stipend 4-16-20	0.00	75.00	
5/1/2019 API 274115 RHCS D director stipend 4-16-20	0.00	75.00	
5/1/2019 API 274116 RHCS D director stipend 4-16-20	0.00	75.00	
5/1/2019 API 274117 RHCS D director stipend 4-16-20	0.00	75.00	
5/1/2019 API 274118 RHCS D director stipend 4-16-20	0.00	75.00	
4345 SPECIAL DISTRICT DIRECTOR SRVS	5,250.00	3,300.00	1,950.00

**Revenues and
Expenditures****8028280 CSD: ROLLING HILLS CSD**
Details For the Accounting Period ended: May 31, 2019

	Estimated / Budget	Actual Amount	Balance
4400 PUBLICATION & LEGAL NOTICES			
5/1/2017 BEGINNING BALANCE	500.00	0.00	
4400 PUBLICATION & LEGAL NOTICES	500.00	0.00	500.00
4420 RENT & LEASE: EQUIPMENT			
5/1/2019 BEGINNING BALANCE	300.00	800.00	
4420 RENT & LEASE: EQUIPMENT	300.00	800.00	-500.00
4440 RENT & LEASE: BUILD & IMPRV			
5/1/2017 BEGINNING BALANCE	3,700.00	1,350.00	
5/1/2019 API 274113 RHCS D meeting room rental 4-1	0.00	150.00	
4440 RENT & LEASE: BUILD & IMPRV	3,700.00	1,500.00	2,200.00
4501 SPECIAL PROJECTS			
5/1/2019 BEGINNING BALANCE	251,500.00	215.73	
4501 SPECIAL PROJECTS	251,500.00	215.73	251,284.27
4505 SB924: TRANSPORTATION & TRAVEL			
5/1/2018 BEGINNING BALANCE	300.00	0.00	
4505 SB924: TRANSPORTATION & TRAVEL	300.00	0.00	300.00
4600 TRANSPORTATION (NO OVERTN)			
5/1/2018 BEGINNING BALANCE	0.00	0.00	
4600 TRANSPORTATION (NO OVERTN)	0.00	0.00	0.00
4602 MILGE: EMPLOY AUTO (NO OVERTN)			
5/1/2019 BEGINNING BALANCE	300.00	17.66	
4602 MILGE: EMPLOY AUTO (NO OVERTN)	300.00	17.66	282.34
4620 UTILITIES			
5/1/2019 BEGINNING BALANCE	26,000.00	21,178.43	
4620 UTILITIES	26,000.00	21,178.43	4,821.57
4700 UTILITIES			
5/1/2019 BEGINNING BALANCE	0.00	2,504.79	
5/1/2019 API 274119 RHCS D water no. 118388-001	0.00	120.19	
5/1/2019 API 274120 RHCS D water no. 118386-001	0.00	89.88	
5/1/2019 API 274121 RHCS D water no. 084490-002	0.00	150.88	
5/1/2019 API 274122 RHCS D water no. 126908-002	0.00	800.68	
5/1/2019 API 274123 RHCS D water no. 083214-001	0.00	95.32	
5/1/2019 API 274124 RHCS D water no. 126932-002	0.00	112.26	
5/15/2019 API 283124 RHCS D power no. 1857646705-6	0.00	67.07	
5/15/2019 API 283125 RHCS D power no. 4570858285-8	0.00	314.24	
5/15/2019 API 283126 RHCS D power no. 1211321236-4	0.00	9.94	
4700 UTILITIES	0.00	4,265.25	-4,265.25
40 Services & Supplies	447,625.00	113,372.99	334,252.01
60 Fixed Assets			
6020 FA: BUILDING & IMPROVEMENTS			
5/1/2018 BEGINNING BALANCE	0.00	0.00	

**Revenues and
Expenditures****8028280 CSD: ROLLING HILLS CSD**
Details For the Accounting Period ended: May 31, 2019

	Estimated / Budget	Actual Amount	Balance
6020 FA: BUILDING & IMPROVEMENTS	0.00	0.00	0.00
60 Fixed Assets	0.00	0.00	0.00
Total Expense	447,625.00	113,372.99	334,252.01
8028280 CSD: ROLLING HILLS CSD	0.00	64,584.79	-64,584.79
Report Total			
Total Revenue	447,625.00	177,957.78	269,667.22
Total Expense	447,625.00	113,372.99	334,252.01
	0.00	64,584.79	-64,584.79



May 31, 2019 Page:1 of 2

Customer Service:
1-866-486-7782

ROLLING HILLS COMMUNITY SERVICES DIST
CSD REVOLVING ACCOUNT
PO BOX 5266
EL DORADO HILLS CA 95762-0005

Last statement: April 30, 2019
This statement: May 31, 2019

Save time and money on payroll with one of our full-service options. Business Online Payroll (R) is a cost-effective, online payroll solution with complete tax pay and file service. Paychex (R) is a full-service option which includes expert, one-on-one service. Visit our website to learn more about payroll services available through Umpqua Bank.

PUBLIC FUNDS CHECKING

Account number	4866853585	Beginning balance	\$1,495.79
Low balance	\$1,495.79	Deposits/Additions	\$0.00
Average balance	\$1,495.79	Withdrawals/Subtractions	\$12.50
Interest earned	\$0.00	Ending balance	\$1,483.29

Other Withdrawals/Subtractions

<u>Date</u>	<u>Description</u>	<u>Subtractions</u>
05-31	Service Charge For Maintenance Fee	12.50
Total Other Withdrawals/Subtractions		\$12.50

Daily Balances

<u>Date</u>	<u>Amount</u>	<u>Date</u>	<u>Amount</u>
04-30	1,495.79	05-31	1,483.29

Overdraft Fee Summary

	Total For This Period	Total Year-to-Date
Total Overdraft Fees	\$0.00	\$0.00
Total Returned Item Fees	\$0.00	\$0.00

Checks

(* Skip in check sequence, R-Check has been returned, + Electronified check))

Total Checks paid: 0 for **-\$0.00**



May 31, 2019 Page:1 of 2

Customer Service:
1-866-486-7782

ROLLING HILLS COMMUNITY SERVICES DIST
CSD REVOLVING ACCOUNT
PO BOX 5266
EL DORADO HILLS CA 95762-0005

Last statement: April 30, 2019
This statement: May 31, 2019

Save time and money on payroll with one of our full-service options. Business Online Payroll (R) is a cost-effective, online payroll solution with complete tax pay and file service. Paychex (R) is a full-service option which includes expert, one-on-one service. Visit our website to learn more about payroll services available through Umpqua Bank.

PUBLIC FUNDS CHECKING

Account number	4866853585	Beginning balance	\$1,495.79
Low balance	\$1,495.79	Deposits/Additions	\$0.00
Average balance	\$1,495.79	Withdrawals/Subtractions	\$12.50
Interest earned	\$0.00	Ending balance	\$1,483.29

Other Withdrawals/Subtractions

<u>Date</u>	<u>Description</u>	<u>Subtractions</u>
05-31	Service Charge For Maintenance Fee	12.50
Total Other Withdrawals/Subtractions		\$12.50

Daily Balances

<u>Date</u>	<u>Amount</u>	<u>Date</u>	<u>Amount</u>
04-30	1,495.79	05-31	1,483.29

Overdraft Fee Summary

	Total For This Period	Total Year-to-Date
Total Overdraft Fees	\$0.00	\$0.00
Total Returned Item Fees	\$0.00	\$0.00

Checks

(* Skip in check sequence, R-Check has been returned, + Electronified check))

Total Checks paid: 0 for **-\$0.00**

Linda Stone

From: csd clerk <csdclerk@gmail.com>
Sent: Friday, June 14, 2019 4:38 PM
To: Linda Stone
Subject: Fwd: Sales and Use Tax Reporting

----- Forwarded message -----

From: Keely Giovannoni <keely.cleland@edcgov.us>
Date: Tue, May 21, 2019, 3:45 PM
Subject: Sales and Use Tax Reporting
To:
Cc: Amy Miller <amy.miller@edcgov.us>

This is to make sure you are aware of Chapter 3 of the Revenue and Taxation Code, Part 1 of Division 2. This chapter deals with the State of California's use tax. Either the sales tax or the use tax applies with respect to all sales or purchases of tangible personal property unless specifically exempted. If you receive any tangible personal property from out of state and the vendor did not charge you sales tax, then you owe the use tax directly to the California Department of Tax and Fee Administration (CDTFA) (formerly known as the Board of Equalization [BOE]). You will need to contact the CDTFA to get a permit number if you don't already have one and instructions on their reporting requirements.

This is your responsibility; the Auditor's Office does not remit any payments or paperwork on your behalf for compliance with this issue. Should you be audited by the CDTFA and you have not complied, the tax, interest, and possible penalties may be incurred.

Keely Cleland
Auditor-Controller's Office
County of El Dorado
Phone (530) 621-5421
Fax (530) 295-2535

WARNING: This email and any attachments may contain private, confidential, and privileged material for the sole use of the intended recipient. Any unauthorized review, copying, or distribution of this email (or any attachments) by other than the intended recipient is strictly prohibited. If you are not the intended recipient, please contact the sender immediately and permanently delete the original and any copies of this email and any attachments.

Linda Stone

From: csd clerk <csdclerk@gmail.com>
Sent: Friday, June 14, 2019 4:38 PM
To: Linda Stone
Subject: Fwd: 18/19 Fiscal Year End Deadlines

----- Forwarded message -----

From: **Amy Miller** <amy.miller@edcgov.us>
Date: Thu, May 30, 2019, 9:35 AM
Subject: 18/19 Fiscal Year End Deadlines
To:
Cc: Keely Giovannoni <keely.cleland@edcgov.us>, Robert Toscano <bob.toscano@edcgov.us>

The General Ledger close for Fiscal Year (FY) 18/19 is scheduled for **September 6, 2019**. Below are the instructions and deadlines that must be met in order to close FY 18/19, as scheduled. Please review carefully and contact me if you have any questions.

AP DOCUMENTS:

All *PREPAYS* (services/supplies/mileage/memberships, etc. that require payment before July 1, but are FY 19/20 expenses) may be submitted before July 1. Clearly write "PREPAY" on the face of the claim, green sheet, interface, etc.

Clearly mark on the face of claims, *greensheets*, interfaces, etc. the fiscal year the expense is to be charged according to accounting principles.

Please remember, services and supplies received **on/or before June 30**, are to be charged to FY 18/19, regardless of the date on the invoice.

Conversely, services and supplies received **on/or after July 1**, are to be charged to FY 19/20, regardless of the date on the invoice.

DO NOT COMBINE FISCAL YEAR 18/19 & 19/20 EXPENSES ONTO ONE CLAIM.

If you are unsure what year an expense is to be charged, please do not hesitate to contact me.

AP Document and Due Dates:

FY 18/19 JOURNALS	08/05/19 5PM
FY 18/19 Claim Vouchers, <i>Green Sheets</i>, Transmittals, Interfaces	08/05/19 5PM

Any questions, feel free to contact me.

--
Amy Miller

Linda Stone

From: csd clerk <csdclerk@gmail.com>
Sent: Friday, June 14, 2019 4:39 PM
To: Linda Stone
Subject: Fwd: EID Makes Preparations for PG&E Power Outages, Urges Customers to Prepare

----- Forwarded message -----

From: EID <eid@getrave.com>
Date: Mon, Jun 10, 2019, 12:36 PM
Subject: EID Makes Preparations for PG&E Power Outages, Urges Customers to Prepare
To: EID <eid@getrave.com>

EID Makes Preparations for PG&E Power Outages, Urges Customers to Prepare

By Jesse Saich, El Dorado Irrigation District

EID personnel, in preparation for potential power outages this year, continue to work closely with PG&E to prepare for power outages under their expanded Public Safety Power Outage (PSPS) program.

EID's water, wastewater, recycled water, and hydroelectric systems, as well as its recreation operations rely upon uninterrupted electrical power through approximately 170 separate electrical service connections from PG&E in order to ensure safe and reliable operations. Most of these connections directly supply the electricity for the drinking water and wastewater treatment, distribution, pumping, and hydropower generation facilities critical to the 24/7 operational needs for these facilities.

In 2018, PG&E rolled out its Community Wildfire Safety Program (CWSP), which included planned outages under the PSPS program. In spring of 2019, PG&E announced that it would significantly increase the program in response to increasing fire hazards across its service area.

The EID Board of Directors, recognizing the critical need to ensure uninterrupted power and increasing risk to maintaining water and wastewater service under PG&E's PSPS program, unanimously approved over \$800,000 in the past year alone for the purchase and installation of a number of back up electrical generators at critical sites. These recent acquisitions are in addition to dozens of generators EID has previously invested in and deployed at key locations to maintain water and wastewater services to its more than 110,000 customers.

For long term critical needs, District staff is also working with the Governor's Office of Emergency Services (Cal OES) to obtain more than \$1.4 million in grants through the Federal Emergency Management Agency

(FEMA) Hazard Mitigation Grant Program to acquire additional generators and increase the resiliency of our critical infrastructure.

Preparation for Extended Outages

While EID's backup power resiliency has increased in response to PG&E's expanded PSPS program, EID encourages everyone to prepare for possible multi-day outages.

- Have an emergency supply of drinking water available.
- During a power outage, minimize water usage to only critical health and safety needs to help EID maintain service to its customers.
- Plan for medical needs such as medications that may require refrigeration or devices that need power.
- Identify backup charging methods for phones and keep hard copies of emergency numbers.
- Build or restock your emergency kit with flashlights, fresh batteries, first aid supplies, and cash.
- Sign up for alerts about Public Safety Power Shutoff events by going to <https://prepareforpowerdown.com>.
- Subscribe to other emergency management notifications by going to https://www.edcgov.us/Government/PublicHealth/publichealthpreparedness/Pages/be_informed.aspx.
- Subscribe to updates on the EID website under eNews Sign Up, "like" our Facebook page @ElDoradoIrrigationDistrict, and ensure your contact information on file with us is up to date.

EID is committed to providing the continued 24/7 service our customers rely on throughout this period. However, since the extent of PG&E's outages will not be fully known until the day of the event in response to localized weather conditions, it is not possible to know in advance where potential interruptions to water and wastewater services could occur. As such, we want all customers to be prepared to safely handle any emergency and respond to our calls for water conservation.

EID will notify customers immediately prior to and during PSPS events when we obtain information from PG&E regarding outage locations and are able to evaluate how such outages are anticipated to impact our ability to maintain drinking water and wastewater treatments services.

To help ensure we can maintain communication on this important public safety matter we request that customers ensure that they have accurate contact details on file with us. You can email our customer service group at billing@eid.org, call them at 530-642-4000, or visit our website at www.eid.org to update your information.

Please do not reply to this message. Replies to this message are routed to an unmonitored mailbox.

To unsubscribe from future emails, please send an email with the subject line unsubscribe to billing@eid.org or call customer service at 530-642-4000.

Item 6d
6/18/2019

Linda Stone

From: csd clerk <csdclerk@gmail.com>
Sent: Friday, June 14, 2019 4:36 PM
To: Linda Stone
Subject: Fwd: UPDATED 19/20 Direct Charge info/instruction/checklist for El Dorado County
Attachments: direct charge info-instruction-checklist letter 19-20.pdf

----- Forwarded message -----

From: Sally Zutter <sally.zutter@edcgov.us>
Date: Mon, May 20, 2019, 12:35 PM
Subject: UPDATED 19/20 Direct Charge info/instruction/checklist for El Dorado County
To: <admin@pioneerfire.org>, <audreykeeble@gwcsd.org>, <bhannah@cityofslt.us>, <bransdell@diamondfire.org>, <ltuthill@diamondfire.org>, <ccross@gd-pud.org>, <cdailey@wrcog.us>, <cecsd@att.net>, <cferguson@rcrcnet.org>, <csavacool@gardenvalley.org>, <dboucke57@gmail.com>, <dhenderson@stpud.dst.ca.us>, Debbie McIntyre <dmcintyre@cityofslt.us>, <dsjaarda@tcpud.org>, Dave Warren <dwarren@cityofplacerville.org>, <elizabeth.zangari@edcgov.us>, <epindar@ttsa.net>, <freemank@eldoradocountyfire.com>, <gardenvalleyranch@hotmail.com>, <geneblackmun@comcast.net>, <gfbill@sbcglobal.net>, <ggerren@flcsd.org>, <gm@rollinghillscsd.org>, <csdclerk@gmail.com>, <GreenstoneCSD@outlook.com>, <gschwab@georgetownfiredepartment.com>, <gualala@comcast.net>, <hodgeleaa@yahoo.com>, <jabuwalda@sbcglobal.net>, <Jamos@eldoradolibrary.org>, <jandbthompson@sbcglobal.net>, <jbraddock@edhfire.com>, <jdowney@eid.org>, <jeanne.amos@edcgov.us>, <jhamill@cscda.org>, <jjurrens@gmail.com>, <jlarsen2212@gmail.com>, <jodi@rescuefiredepartment.org>, Joe Harn <joe.harn@edcgov.us>, <jrconstssp@sbcglobal.net>, Jill Ritzman <Jritzman@cameronpark.org>, <KarlaGunter@yahoo.com>, <kloewen@edhcsd.org>, <kmpud@volcano.net>, <knolls.property.owners.csd@gmail.com>, <Krathbun@ttusd.org>, <labrado@caltahoe-fire.net>, <lmccormick@cmfa-ca.com>, <ltonge@buckeyeusd.org>, <manager@cameronparkairport.com>, Melanie Young <melanie.young@edcgov.us>, <mfpdclerk@mfpd.us>, <mvbergman@gmail.com>, <president@holidaylakecsd.org>, <richard.todd@edcgov.us>, <rwhittenberg@eduhd.k12.ca.us>, <staff@meeksbayfire.com>, <stu@retiredranger.net>, <trlryder@pacbell.net>, <dvlc@pacbell.net>, <tspdon@cwo.com>, <twarecatherine@yahoo.com>, <andrea@taussig.com>, <nthumar@taussig.com>, <arcelia.herrera@sci-cg.com>, <bmedina@willdan.com>, <canderson@nbsgov.com>, <cgano@willdan.com>, <donnas@taussig.com>, Danielle Wood <dwood@nbsgov.com>, <gdavidson@nbsgov.com>, <jeanette.hynson@sci-cg.com>, <Kyle.Tankard@sci-cg.com>, <lynanddan@gmail.com>, <mashley@willdan.com>, <mmedve@willdan.com>, <nperez@taussig.com>, <jperezmoses@willdan.com>, <scurrier@willdan.com>, <shernandez@willdan.com>, <tberg@amerinatls.com>, <tspeer@nbsgov.com>, <victor@goodwinconsultinggroup.net>, <Zjones@willdan.com>
Cc: Joy Shaw <joy.shaw@edcgov.us>, Marsha Tover <marsha.tover@edcgov.us>, Twylla R Buvik <twylla.buvik@edcgov.us>

A district informed me that the URL on the letter wasn't working. I've updated the URL in the attached letter. All else remains the same. My apologies for any inconvenience.

If you responded to either the first email or this email with an updated email address, please make sure to also notate the change on the Direct Charge Information Sheet when you submit your levy package in July/August.

FYI - a district asked "why" (in the 3rd paragraph of the letter) levies won't be loaded until August 1 even if we receive them in July. To clarify, the system has validation processes that occur to ensure the submitted direct charge levies are being placed on a valid assessment number (AN) for 2019/20. Thus, we have to have the Assessor's assessment roll first to know what the valid ANs are for 19/20 even though most ANs won't have changed number from last year. However, any levy packages we receive in July will be fully processed before those received in August (first come, first served).

Additionally, anyone wishing to schedule a time slot to use our copy of the ParcelQuest DVD, may do so now (please call your assigned staff contact person in our office). We currently anticipate receiving it by end of day August 6 at the latest (maybe earlier).

Sally Zutter, C.P.A.
Accounting Division Manager
Property Tax Division
El Dorado County Auditor-Controller
360 Fair Lane, Placerville, CA 95667
sally.zutter@edcgov.us
Phone (530) 621-5480 Fax (530) 295-2535

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County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

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Phone: (530) 621-5487 FAX: (530) 295-2535

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

Date: May 20, 2019
To: All Districts Placing Direct Charges on the 2019/20 Secured Tax Roll
From: Sally Zutter, Accounting Division Manager
RE: 2019/20 Direct Charge Information/Instructions/Checklist

***** AUGUST 30 (5pm) DEADLINE *****

The Assessor is expected to deliver his 2019/20 assessment roll on July 31, 2019, thereby opening the timeframe for districts to add direct charge levies to the secured 2019/20 tax bills. This timeframe normally closes on August 10 (GOV §26911). However, due to the 30 day delay of the assessment roll, the Auditor will obtain an extension of official duties from the State Controller's Office. Consequently, the deadline for the 2019/20 secured tax roll year will be **August 30 at 5pm**. Please note that the forms are mostly static and will say August 10 except for the Annual Certification of Levy and Data Submission Form. Additions/changes/deletions subsequent to the deadline may occur if authorized by state statute (\$15 cost recovery per parcel).

This courtesy letter provides a checklist of items necessary for districts to place direct charge levies on the tax bills. Forms and pertinent information (including the Direct Charges Manual, major revision May 2018) are posted at https://www.edcgov.us/Government/Auditor-Controller/PropTax/Pages/direct_charge_information_for_districts.aspx.

The district may deliver (mail/email/hand deliver) the following items, in their entirety, to the Auditor's Office beginning July 1. However no data will be loaded until August 1. Early submission following July 31 is suggested because no additional time is allotted beyond August 30, regardless of reason.

Checklist of items to be prepared and delivered to the Auditor's office (see Direct Charges Manual for details):

- **Governing Authorization Certification form.**
- **Proposition 218 Certification form.**
- **Local Agency Special Tax and Bond Accountability Act – Response form.**
- **Secured/Unsecured Tax Roll Certification form.**
- **Direct Charge Information Sheet form.** Print only your district's page(s).
- **Annual Certification of Levy and Data Submission form.** Print only your district's page(s).
- **Electronic Data File.** Use required format to submit the district's direct charge levies to be placed on the secured tax roll. There are 4 format options (attached for your convenience, also available online). The "tab delimited" option is generally the easiest to create.
 - Since procedures and calculations vary from district to district, the Auditor's office is unavailable to assist the district with this process.
 - For districts using ParcelQuest's DVD software, the Auditor's purchased copy of ParcelQuest is available for use via an in-office appointment by calling (530) 621-5470. Please bring a laptop (a plug-in DVD reader is available if needed).

Turn Over

Date: May 20, 2019
RE: 2019/20 Direct Charge Information/Instructions/Checklist
Page: 2

The Auditor's office will not begin processing until the entire package of information/documents/data is received for the direct charge tax code. Once the district has compiled the entire package, send it directly to the staff member assigned to the District's direct charge (see the Direct Charge Information Sheet available online).

The Auditor's office will load the district's direct charge levies to the property tax system. Either every record on the file will be accepted or every record on the file will be rejected (please note that there is no "partial acceptance" of a file). If the district has more than one tax code, the levies may be placed on one large file or broken into separate files for each tax code. The district will be notified of the results via email (see Direct Charges Manual, Exhibit 2). If the file is rejected, the district may submit a corrected file by August 30 (5pm).

Two new reports for "parcel split/combine" are now available online that will greatly assist many districts:

- Compares the 18/19 direct charge levies to Assessment Numbers' (AN) validity for the upcoming 19/20 tax roll year.
- Particularly helpful for those districts that have a "set list" of ANs levied (e.g. a 1915 bond or Mello-Roos district) to determine if the AN has been revised for the upcoming year.
- If ParcelQuest is used to determine ANs, then these reports would have more limited value.
- The reports are subject to change until the Assessor has delivered the new assessment roll, but districts can use this tool starting now.
- The reports will be finalized approximately the day after the Assessor delivers the assessment roll.
- Suggestion: IF the AN was levied this tax year, then start with the "Parcels Split/Combined by Tax Code". However, the AN may have been further split/combined making it necessary to proceed to the "Parcels Split/Combined" report to determine the final outcome.

Districts should review the information contained in the online Direct Charges Manual (revised May 2019). This document details the entire life cycle of direct charges on the tax roll, information regarding the 12-digit AN, what the district may expect from the new property tax system, and various responsibilities.

There is a cost recovery for placing the Direct Charges levies on the tax roll. Information regarding the cost recovery can be located online at the website address noted above and in the Direct Charges Manual section *Cost Recovery Amounts*. The amount will be deducted from the district's general ledger account after the December 10 posting of property tax collections to ensure that the district's fund doesn't earn negative interest.

For questions, please contact the tax codes' assigned "contact person" in the Auditor's office via email or phone as noted on the Direct Charge Information Sheet. Note that the contact person may have recently changed.

RESOLUTION NO. 19-01

Rolling Hills Community Services District

Draft

Authorizing Continued Collection of Direct Charge Assessment of \$200

WHEREAS, the Board of Directors of the Rolling Hills Community Services District, hereinafter referred to as "RHCS D" or "District", conducted a hearing concerning the Direct Charge assessment for the District;

WHEREAS, it is the intent of the Board of Directors of the RHCS D to authorize the continued collection of the Direct Charge Assessment of \$200 for the purposes of maintaining and improving community infrastructure and for other lawful purposes of the District;

WHEREAS, in accordance with California state law, RHCS D may provide for the collection of special taxes or assessments in the same manner and subject to the same penalty as or with, other charges and taxes fixed and collected by the local agency, or by the county via the secured tax roll on behalf of the local agency. If such special taxes or assessments are collected by the county on behalf of the local agency, the county may deduct its reasonable costs incurred for such service before remittal of the balance to the local agency;

WHEREAS, pursuant to Government Code section 26911, whenever a special district has elected to have its assessments collected by the county on the property tax roll, the district shall transmit to the County Auditor, no later than August 10 of each year, a statement of the rates fixed for assessments;

NOW THEREFORE, IT IS HEREBY RESOLVED by the Board of Directors of the RHCS D that the District will direct the Auditor-Controller of the County of El Dorado to place on the Secured Property Tax Roll for fiscal year 2019-2020, the special assessment for the purposes of maintenance per the standing agreement between the RHCS D and the County of El Dorado based on the information delivered to the Auditor-Controller by the RHCS D by the statutory deadline.

PASSED AND ADOPTED by the Board of Directors of Rolling Hills Community Services District on June 18, 2019 at a regular meeting, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Tim Halverson, President
Rolling Hills Community Services District

ATTEST: _____
Linda Stone, District Clerk

Item 6.e.
6/18/2019

Linda Stone

From: csd clerk <csdclerk@gmail.com>
Sent: Friday, June 14, 2019 4:37 PM
To: Linda Stone
Subject: Fwd: Spending Limit 2019 2020
Attachments: 2019-20 PROP4 SD NOTICE OF PUBLIC HEARING.doc; 2019-20 SD PROP4 RESO.doc;
2019 SD PROP 4 LETTER.doc

----- Forwarded message -----

From: **Robert Toscano** <bob.toscano@edcgov.us>
Date: Wed, May 1, 2019, 5:03 PM
Subject: Spending Limit 2019 2020
To: csd clerk <csdclerk@gmail.com>

Attached please find the information needed for the calculation of the 2019-2020 Prop 4 appropriation limit calculation.

Bob Toscano
Assistant Auditor-Controller
El Dorado County

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County of El Dorado

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JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

May 2, 2019

To: All Special Districts

From: Bob Toscano, Assistant Auditor-Controller

Subject: 2019-2020 Proposition 4 - Appropriation Limitation

Your district needs to calculate and adopt the new tax spending limit for FY 2019-20 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 2019-2020 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 3.85% and reported increase in population in the County's unincorporated areas to be 1.16%. Therefore, the ratio of change to be applied to last year's limit is:

$$1.0385 \quad (X) \quad 1.0116 \quad = \quad 1.0505$$

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

RESOLUTION NO. 19-02

Rolling Hills Community Services District

2019-2020 Proposition 4 – Appropriation Limitation

Draft

WHEREAS, Article XIII B of the California Constitution (Proposition 4) provides for an annual appropriations limit for state and local governmental entities, as adjusted for the changes in the cost of living or per capita personal income, population and other specified factors; and

WHEREAS, Notice of the public hearing was advertised and posted as required by law; and

WHEREAS, the Board of Directors of the Rolling Hills Community Services District, hereinafter referred to as "RHCS D", conducted a public hearing on the appropriation limitation for the District on July 18, 2019, at which time interested persons desiring to be heard were given such opportunity in accordance with law; and

WHEREAS, the Board received evidence regarding the appropriation limitation to be established for the RHCS D;

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Rolling Hills Community Services District that the appropriation limit for the 2019-2020 fiscal year, as described in Article XIII B of the State Constitution and implemented by Chapter 1205, Statutes of 1980 is the sum of \$103,964.96, computed as follows: \$98,967.12 [2018-19 Appropriation Limit] x 1.0505 [Change] = \$103,964.96 [2019-20 Appropriation Limit].

PASSED AND ADOPTED by the Board of Directors of Rolling Hills Community Services District on July 18, 2019 at a regular noticed meeting, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

Tim Halverson, President
Rolling Hills Community Services District

ATTEST: _____
Linda Stone, District Clerk