# Board of Directors Meeting – AGENDA ROLLING HILLS COMMUNITY SERVICES DISTRICT

Tuesday, September 17, 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 August 20, 2019 regular meeting of the Board of Directors
- **b.** Approval of monthly financial reports prepared by the El Dorado County Auditor Controller's office for the month ended August 30, 2019
- **c.** Correspondence receive/file:
- 1) Umpqua Bank monthly statements for August 2019
- 2) Auditor-Controller's Memo dated August 26, 2019, re Property Tax Revenue Estimates for FY19/20 Lien Date Tax Rolls
- 3) Auditor-Controller Memo dated September 9, 2019 regarding Fiscal Year 18/19 Close
- 4) Certificate of Insurance for Tree Pros Arboricultural Services, Inc.

| Consent Items Pulled for Discussion: |  |
|--------------------------------------|--|
|                                      |  |

### 5. Old Business

- a. Folsom Heights Development Project Emergency Vehicle Access at Prima Drive and Stonebriar – Staff to provide update of any new information available on this issue (Discussion Item)
- **b.** JPA Roadway Expansion Project Staff to provide update on impacts to District with the Re-Routing of White Rock Road and details of entrance plan (Discussion/Possible Action Item)

- **c. 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)
- d. Radar Speed Signs Upgrades or Replacement Staff to discuss further the condition of the two radar speed signs placed on Stonebriar Drive and options for upgrades or replacement; Consider authorization of expenditure of funds from approved budget to defray the cost for the project. Options include updating current sign technology at cost of \$995 each, plus shipping, or trade-in existing signs for new model TC600 net cost \$2,800 each, plus shipping at \$120 each, or other options as may be identified (Discussion/Possible Action Item)

### 6. New Business

a. Resident's Request for District to Cut down Tree Overhanging Resident's Property – Information about new resident's request for District to cut down a tree which sits on CSD property due to Resident's claim of leaves and debris from the tree causing mess in backyard (renewed request of prior owner of the property) (Discussion/Possible Action Item)

### 7. Adjournment

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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, may 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 AUGUST 20, 2019 MEETING OF THE BOARD OF DIRECTORS

### 1. Call to Order/Roll Call.

The meeting of the Rolling Hills CSD held on August 20, 2019, was called to order at 7:00 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, Directors Brenda Collette, Gordon Fawkes, Matt Sites, and Mark Magee, General Manager Chaney Hicks, Board Clerk Linda Stone, and four members of the public were present.

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

A resident on Montrose Way who lives by Stonebriar Park commented that the sprinklers do not oscillate very much, often are spraying at the sidewalk, and run mid-day. General Manager Chaney Hicks noted the imperfect irrigation system, water pressure issues, and efforts to optimize the system in the park. A resident on Haddington noted a control box is missing its lid. Chaney appreciated the information and will take care of it.

### 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 Consent items consisting of the draft minutes of the July 16, 2019 meeting, monthly financial statements prepared by the El Dorado County Auditor-Controller's office for the month ended July 2019, monthly bank statement from Umpqua Bank for July 2019, the Auditor's office transmittal of the second quarter Federal and State quarterly reports, Auditor's transmittal letter confirming FY20 Direct Charge Levy assessment, PG&E Important Legal Notice regarding the deadline to file claims in bankruptcy, and CSDA Administrative Salary and Benefits Survey for Special Districts, were considered. With the correction of one typographical error in the Minutes, Director Gordon Fawkes moved to approve the consent items and accept and file the items; second by Director Matt Sites; motion carried.

AYES: Halverson, Collette, Fawkes, Sites and Magee

NOES: None ABSENT: None ABSTAIN: None

### **Old Business**

- **5.a. Folsom Heights Development Project Emergency Vehicle Access at Prima Drive and Stonebriar.** President Sites shared the Board's understanding of the status of the City of Folsom's work on this project, including Folsom's approval of the access point as a paved emergency vehicle access only. He noted that the District received notice of the Folsom Planning Commission's proposed extension for the life of the approved entitlement, with no changes other than the extended date. Two residents spoke about their concerns that the City of Folsom may be intending to change the conditions upon which the prior Council approval was based. Of concern to the residents is the paved EVA, which they understand from a Fire Department representatives was done for evacuation purposes, and which in their opinion will result in safety issues and use of the EVA by pedestrians and bicycles. President Sites commented that he will check with the City of Folsom to confirm that the City will be carrying out what was previously approved, and not something different. It was noted that the upcoming Folsom City Council meeting is set for August 27.
- **5b. DMV Requirements for Processing Citations.** President Halverson reported he has experienced technical issues with following-up on this matter and will report back at a future meeting of the Board.

- **5.c.** Replacement of Springfield Meadows Street Light Lantern Replacement Project. Chaney reported the project is complete. A resident in attendance said the lighting in Springfield Meadows is great.
- **5.d.** Removal of Fallen Tree on Berkshire and Additional Tree on Bailey Drive. Chaney updated the Board about the fallen tree on Berkshire, an additional tree on Bailey, and the results of her efforts to obtain bids for this work. After discussion, President Halverson made a motion to update the Board's prior approval for this tree work. President Halverson made a motion to approve expenditure of not-to-exceed \$2,350 from the approved budget to remove the two trees at an estimated cost of \$850 for the tree by the wall, and cost of \$1,500 to remove the Willow tree, exclusive of the rounds; second by Director Gordon Fawkes; motion carried.

AYES: Halverson, Collette, Fawkes, Sites and Magee

NOES: None ABSENT: None ABSTAIN: None

Concerning any alleged damage caused by the fallen tree, Director Fawkes requested that photographs be submitted to the Board for review.

- **5.e.** Radar Speed Signs Upgrades or Replacement. The Board discussed the issue of the radar speed signs and its priorities for addressing speed reduction measures in the District, and specifically on Stonebriar Drive. After discussion, the Board members agreed that no action will be taken at this meeting, but that the General Manager will look into the cost of striping the roads as another alternative, and that the signs will be reconsidered once that cost is obtained. The Clerk was directed to place the matter on the next meeting agenda.
- **5.f.** Consideration of Possible Annexation of District into El Dorado Hills CSD, Update regarding Department of Transportation Zone of Benefit (ZOB) for Road Maintenance, and Status of Discussions with EDHCSD. Staff reported that the Board President and General Manager attended a meeting with the EDHCSD General Manager, Kevin Loewen, and DOT representative, Rafael Martinez. They discussed an overview of the matter. Staff noted that DOT is not anxious to take on a ZOB. However, discussion was had about the workings of a ZOB, the fact that the EDHCSD has CC&R enforcement authority, and the other responsibilities of the District to maintain not only roads, but storm drains, street lights, and parks **and** open space also. Investigation continues as to whether annexation of RHCSD into EDHCSD is even possible.

### **New Business**

- **6.a.** District's Weed Abatement Activities. Chaney reported that she was able to get the goats back at no additional cost for further weed abatement services. The delay was caused by the company's difficulty in hiring an experienced goat herder.
- **6.b.** Request from USA Stars Academy, non-profit organization, regarding Fundraising or Partnering Opportunities for Improvement of District's Soccer Field in Exchange for Academy's Use of Fields for Select Teams. Staff briefed the Board about the request for partnering opportunities for use of the District's fields in exchange for improvements. After discussion, Director Matt Sites made a motion to decline the request; second by President Halverson; motion carried.

AYES: Halverson, Collette, Fawkes, Sites and Magee

NOES: None ABSENT: None ABSTAIN: None

| <b>7.</b> | Adjournment. | Upon motion by Director | Sites and secon | ded by Director Mage | e, the meeting | was adjourned at 8:52 |
|-----------|--------------|-------------------------|-----------------|----------------------|----------------|-----------------------|
| p.r       | n.           |                         |                 |                      |                |                       |

Submitted by:

Linda Stone, Board Secretary

Approved by Board:



August 20, 2019

### **General Manager Report:**

Landscaping:

Discussed issue/s with landscapers:

- Request install color at Springfield Meadows
- CSD Open space growth cut back from stop sign at private road
- Weeds along Prima cut down along sidewalk (CSD property)
- Summerfield trees cut back to allow for pedestrian access
- Park Turf Issues, Pilot section at baseball field (10 heads raised up to see if helps with lack of water pressure

Direct Assessment:

Completed and confirmation of Direct Charge Package received by County.

Berkshire Park Plan: Review draft language from Board member and make any changes prior to

submittal to County.

406 Bailey:

Request from resident to cut down park tree overhanging into yard due to mess from park trees. I told him that this issue previously discussed and addressed with previous owner that it was a preexisting condition prior to purchase and they were aware of it also prior to installing a pool. Still requested that the Board respond to his request to cut at least one park tree

down. (see back for photo)

Winterfield Drainage: Feedback/Resolution as to plan for this area. Ongoing.

Resident Concerns:

Tagged trailer (moved to driveway)



### 8028280 - 8028280 GENERAL FUND

Printed 9/9/2019 9:51:32 AM

**General Ledger** 

Summary for the Accounting Period Ended: August 31, 2019

|                               |                           | Debit     | Credit    | Balance    |
|-------------------------------|---------------------------|-----------|-----------|------------|
| 80280280 ROLLING HILLS ASSETS |                           |           |           |            |
|                               | 100 EQUITY IN POOLED CASH | 1,240.34  | 43,321.67 | -42,081.33 |
|                               | ASSETS                    | 1,240.34  | 43,321.67 | -42,081.33 |
| LIABILITIES                   |                           |           |           |            |
|                               | 201 VOUCHERS PAYABLE      | 43,321.67 | 38,254.20 | 5,067.47   |
|                               | LIABILITIES               | 43,321.67 | 38,254.20 | 5,067.47   |
| FUND BALANCE                  |                           |           |           |            |
|                               | 411 ACTUAL REVENUES       | 0.00      | 975.34    | -975.34    |
|                               | 431 EXPENDITURES          | 37,989.20 | 0.00      | 37,989.20  |
|                               | FUND BALANCE              | 37,989.20 | 975.34    | 37,013.86  |
|                               | 80280280 ROLLING HILLS    | 82,551.21 | 82,551.21 | 0.00       |

8028280 - 8028280 GENERAL FUND

Printed 9/9/2019 9:51:34 AM

**General Ledger** 

Details for the Accounting Period Ended: August 31, 2019

|                            |             | Debit     | Credit    | Balance    |
|----------------------------|-------------|-----------|-----------|------------|
| 80280280 ROLLING HILLS     |             |           |           |            |
| ASSETS                     |             |           |           |            |
| 100 EQUITY IN POOLED CASH  |             |           |           |            |
| 8/1/2019 BEGINNING BALANCE |             | 0.00      | 13,850.20 | -13,850.20 |
| 8/6/2019 APP 202002 340    |             | 0.00      | 850.00    | -14,700.20 |
| 8/8/2019 APP 202002 535    |             | 0.00      | 3,606.84  | -18,307.04 |
| 8/12/2019 APP 202002 655   |             | 265.00    | 0.00      | -18,042.04 |
| 8/15/2019 GEN 202002 752   |             | 975.34    | 0.00      | -17,066.70 |
| 8/19/2019 APP 202002 1301  |             | 0.00      | 265.00    | -17,331.70 |
| 8/26/2019 APP 202002 1905  |             | 0.00      | 24,749.63 | -42,081.33 |
| 100 EQUITY IN POOLE        | D CASH      | 1,240.34  | 43,321.67 | -42,081.33 |
|                            | ASSETS      | 1,240.34  | 43,321.67 | -42,081.33 |
| LIABILITIES                |             |           |           |            |
| 201 VOUCHERS PAYABLE       |             |           |           |            |
| 8/1/2019 BEGINNING BALANCE |             | 13,850.20 | 12,389.57 | 1,460.63   |
| 8/2/2019 API 202002 339    |             | 0.00      | 850.00    | 610.63     |
| 8/6/2019 APP 202002 340    |             | 850.00    | 0.00      | 1,460.63   |
| 8/8/2019 APP 202002 535    |             | 3,606.84  | 0.00      | 5,067,47   |
| 8/12/2019 APP 202002 655   |             | 0.00      | 265.00    | 4,802.47   |
| 8/19/2019 APP 202002 1301  |             | 265.00    | 0.00      | 5,067.47   |
| 8/26/2019 API 202002 1883  |             | 0.00      | 24,749.63 | -19,682.16 |
| 8/26/2019 APP 202002 1905  |             | 24,749.63 | 0.00      | 5,067.47   |
| 201 VOUCHERS PAY           | ABLE        | 43,321.67 | 38,254.20 | 5,067.47   |
|                            | LIABILITIES | 43,321.67 | 38,254.20 | 5,067.47   |
| FUND BALANCE               |             |           |           |            |
| 411 ACTUAL REVENUES        |             |           |           |            |
| 8/1/2019 BEGINNING BALANCE |             | 0.00      | 0.00      | 0.00       |
| 8/15/2019 GEN 202002 752   | v           | 0.00      | 975.34    | -975.34    |
| 411 ACTUAL REVEN           | UES         | 0.00      | 975.34    | -975.34    |
| 431 EXPENDITURES           |             |           |           |            |
| 8/1/2019 BEGINNING BALANCE |             | 12,389.57 | 0.00      | 12,389.57  |
| 8/2/2019 API 202002 339    |             | 850.00    | 0.00      | 13,239.57  |
| 8/26/2019 API 202002 1883  | · ·         | 24,749.63 | 0.00      | 37,989.20  |
| 431 EXPENDITUR             | ES          | 37,989.20 | 0.00      | 37,989.20  |
| FU                         | ND BALANCE  | 37,989.20 | 975.34    | 37,013.86  |
| 80280280 ROLLING HII       | LS          | 82,551.21 | 82,551.21 | 0.00       |

## Revenues and Expenditures

### 8028280 CSD: ROLLING HILLS CSD

Details For the Accounting Period ended: August 31, 2019

|  | Estimated /<br>Budget | Actual<br>Amount         | Balance    |
|--|-----------------------|--------------------------|------------|
| 8028280 CSD: ROLLING HILLS CSD   |                       |                          |            |
| Revenue  |                       |                          |            |
| 04 Rev Use Money/Prop  |                       |                          |            |
| 0400 REV: INTEREST   |                       |                          |            |
| 8/1/2019 BEGINNING BALANCE 8/15/2019 GEN INT JUL 20 Interest Allocation Entry 0400 REV: INTEREST           | 0.00<br>0.00<br>0.00  | 0.00<br>975.34<br>975.34 | -975.34    |
| 04 Rev Use Money/Prop  | 0.00                  | 975.34                   | -975.34    |
| Total Revenue  | 0.00                  | 975.34                   | -975.34    |
| Expense  |                       |                          |            |
| 40 Services & Supplies   |                       |                          |            |
| 4100 INSURANCE: PREMIUM  |                       |                          |            |
| 8/1/2019 BEGINNING BALANCE   | 0.00                  | 3,778.84                 |            |
| 4100 INSURANCE: PREMIUM  | 0.00                  | 3,778.84                 | -3,778.84  |
| 4185 MAINT: PARK   |                       |                          |            |
| 8/1/2019 BEGINNING BALANCE   | 0.00                  | 6,055.00                 |            |
| 8/26/2019 API 339676 RHCSD landscape services Augus  | 0.00                  | 6,055.00                 |            |
| 4185 MAINT: PARK   | 0.00                  | 12,110.00                | -12,110.00 |
| 4189 MAINT: WATER SYSTEM   |                       |                          |            |
| 8/1/2019 BEGINNING BALANCE   | 0.00                  | 225.00                   |            |
| 8/26/2019 API 339677 RHCSD irrigation work Stonbria  | 0.00                  | 920.00                   | 4.445.00   |
| 4189 MAINT: WATER SYSTEM   | 0.00                  | 1,145.00                 | -1,145.00  |
| 4192 MAINT: LIGHTING   |                       |                          |            |
| 8/1/2019 BEGINNING BALANCE   | 0.00                  | 0.00                     |            |
| 8/26/2019 API 339678 RHCSD bal due replace light po<br>8/26/2019 API 339679 RHCSD photocells for new light | 0.00                  | 8,766.00<br>375.00       |            |
| 4192 MAINT: LIGHTING   | 0.00                  | 9,141.00                 | -9,141.00  |
| 4240 MISC: EXPENSE   |                       |                          |            |
| 8/1/2019 BEGINNING BALANCE   | 0.00                  | 168.73                   |            |
| 4240 MISC: EXPENSE   | 0.00                  | 168.73                   | -168.73    |
| 4300 PROFESSIONAL & SPECIAL SRVS   |                       |                          |            |
| 8/1/2019 BEGINNING BALANCE   | 0.00                  | 837.00                   |            |
| 8/6/2019 API 330696 RHCSD GENERAL MNGR SVCS MAY 20   | 0.00                  | 850.00                   |            |
| 8/26/2019 API 339674 RHCSD General Manager services  | 0.00                  | 850.00                   |            |
| 8/26/2019 API 339675 RHCSD Clerk services 7/17/19-8  | 0.00                  | 1,335.00                 |            |
| 4300 PROFESSIONAL & SPECIAL SRVS   | 0.00                  | 3,872.00                 | -3,872.00  |
| 4345 SPECIAL DISTRICT DIRECTOR SRVS  |                       |                          |            |
| 8/1/2019 BEGINNING BALANCE   | 0.00                  | 375.00                   |            |
| 8/26/2019 API 339659 RHCSD director stipend 8-20-20  | 0.00                  | 75.00                    |            |

### 8028280 CSD: ROLLING HILLS CSD

Revenues and Expenditures

Details For the Accounting Period ended: August 31, 2019

|   | Estimated /<br>Budget | Actual<br>Amount | Balance    |
|---|-----------------------|------------------|------------|
| 8/26/2019 API 339660 RHCSD director stipend 8-20-20 | 0.00                  | 75.00            |            |
| 8/26/2019 API 339661 RHCSD director stipend 8-20-20 | 0.00                  | 75.00            |            |
| 8/26/2019 API 339662 RHCSD director stipend 8-20-20 | 0.00                  | 75.00            |            |
| 8/26/2019 API 339663 RHCSD director stipend 8-20-20 | 0.00                  | 75.00            |            |
| 4345 SPECIAL DISTRICT DIRECTOR SRVS                 | 0.00                  | 750.00           | -750.00    |
| 4420 RENT & LEASE: EQUIPMENT                        |                       |                  |            |
| 8/1/2019 BEGINNING BALANCE                          | 0.00                  | 800.00           |            |
| 4420 RENT & LEASE: EQUIPMENT                        | 0.00                  | 800.00           | -800.00    |
| 4440 RENT & LEASE: BUILD & IMPRV                    |                       |                  |            |
| 8/1/2019 BEGINNING BALANCE                          | 0.00                  | 150.00           |            |
| 8/26/2019 API 339658 RHCSD meeting room rental 8-2  | 0.00                  | 150.00           |            |
| 8/26/2019 API 339680 RHCSD storage rental September | 0.00                  | 770.00           |            |
| 4440 RENT & LEASE: BUILD & IMPRV                    | 0.00                  | 1,070.00         | -1,070.00  |
| 4700 UTILITIES                                      |                       |                  |            |
| 8/1/2019 BEGINNING BALANCE                          | 0.00                  | 0.00             |            |
| 8/26/2019 API 339664 RHCSD water no. 118388-001     | 0.00                  | 762.77           |            |
| 8/26/2019 API 339665 RHCSD water no. 118386-001     | 0.00                  | 165.46           |            |
| 8/26/2019 API 339666 RHCSD water no. 084490-002     | 0.00                  | 2,968.72         |            |
| 8/26/2019 API 339667 RHCSD water no. 126908-002     | 0.00                  | 460.83           |            |
| 8/26/2019 API 339668 RHCSD water no. 083214-001     | 0.00                  | 256.49           |            |
| 8/26/2019 API 339669 RHCSD water no. 126932-002     | 0.00                  | 102.26           |            |
| 8/26/2019 API 339670 RHCSD power no. 1857646705-6   | 0.00                  | 68.58            |            |
| 8/26/2019 API 339671 RHCSD power no. 4570858285-8   | 0.00                  | 316.80           |            |
| 8/26/2019 API 339672 RHCSD power no. 1211321236-4   | 0.00                  | 10.70            |            |
| 8/26/2019 API 339673 RHCSD power no. 6085621545-8   | 0.00                  | 41.02            |            |
| 4700 UTILITIES                                      | 0.00                  | 5,153.63         | -5,153.63  |
| 40 Services & Supplies                              | 0.00                  | 37,989.20        | -37,989.20 |
| Total Expense                                       | 0.00                  | 37,989.20        | -37,989.20 |
| 8028280 CSD: ROLLING HILLS CSD                      | 0.00                  | -37,013.86       | 37,013.86  |
|   |                       |                  |            |
| Report Total  |                       |                  |            |
| Total Revenue                                       | 0.00                  | 975.34           | -975.34    |
| Total Expense                                       | 0.00                  | 37,989.20        | -37,989.20 |
|   | 0.00                  | -37,013.86       | 37,013.86  |



August 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: July 31, 2019 This statement: August 31, 2019

Please remember: the pricing on a few services will change Aug.1 if you recently received a letter detailing the changes. If you have any questions, please call us at 1-866-486-7782 or stop by an Umpqua store.

### **PUBLIC FUNDS CHECKING**

| Account number Low balance | 4866853585<br>\$854.75<br>\$1,600.18 | Beginning balance Deposits/Additions | \$1,104.59<br>\$3,606.84 |
|----------------------------|--------------------------------------|--------------------------------------|--------------------------|
| Average balance            | \$1,600.18                           | Withdrawals/Subtractions             | \$262.34                 |
| Interest earned            | \$0.00                               | Ending balance                       | \$4 449 09               |

### **Deposits/Additions**

| <u>Date</u>  | Description | Additions  |
|--------------|-------------|------------|
| 08-26        | Deposit     | 3,606.84   |
| Total Additi | ons         | \$3,606.84 |

### **Card Transactions/Withdrawals**

| Total Card  | Transactions/Withdrawals  | \$249.84     |
|-------------|---|--------------|
|             | Xxxxxxxxxxxx1272  |              |
| 08-08       | POS Purchase Terminal 00010001 Istorage-el Dorado Hil 916-93399 CA    | 156.00       |
| 08-05       | POS Purchase Terminal Vbase2 Smartsign 718-797-1 NY Xxxxxxxxxxxxx1280 | 93.84        |
| <u>Date</u> | <u>Description</u>  | Subtractions |

### Other Withdrawals/Subtractions

| Total Other | Withdrawals/Subtractions           | \$12.50             |
|-------------|------------------------------------|---------------------|
| 08-31       | Service Charge For Maintenance Fee | 12.50               |
| <u>Date</u> | <u>Description</u>                 | <u>Subtractions</u> |

### **Daily Balances**

| Date  | Amount   | Date  | Amount   | Date  | Amount   |
|-------|----------|-------|----------|-------|----------|
| 07-31 | 1,104.59 | 08-08 | 854.75   | 08-31 | 4,449.09 |
| 08-05 | 1,010.75 | 08-26 | 4,461.59 |       |          |

### **Overdraft Fee Summary**

|                          | Total For<br>This Period | Total<br>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



# County of El Dorado OFFICE OF AUDITOR-CONTROLLER

360 FAIR LANE PLACERVILLE, CALIFORNIA 95667

FAX: (530) 295-2535

JOE HARN, CPA Auditor-Controller

BOB TOSCANO Assistant Auditor-Controller

DATE: August 26, 2019

TO: ROLLING HILLS COMMUNITY SERVICE DISTRICT

Via: Posting to Auditor's Website; Emailing to known Email Addresses

Phone: (530) 621-5487

FROM: Sally Zutter, Accounting Division Manager

SUBJECT: Property Tax Revenue Estimates for the FY19/20 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue <u>estimates</u> of the 1% general property tax revenues for the fiscal year 2019/20 lien date tax rolls. These revenue estimates are categorized by revenue source. A multi-year history of revenue estimates may be located at:

https://www.edcgov.us/Government/Auditor-Controller/PropTax/Pages/distribution\_of\_proposition\_13\_s\_1\_general\_property\_tax.aspx

These revenue estimates are based on the Assessor's assessment roll delivered to the Auditor in July for the January 1, 2019 statewide lien date. Pursuant to various State laws, the Auditor annually reports each local agency's current year assessed value via a multi-year history of assessed values by local agency located at:

http://www.edcgov.us/Government/Auditor-Controller/PropTax/Pages/Assessed Valuation by Agency District.aspx

The Assessor will begin processing certain changes to current year and prior year assessed values in August 2019 and continue through June 2020. These additions, deletions, and/or changes will cause the net billed amount to change throughout the fiscal year, thereby creating permanent variances from the enclosed revenue estimates.

The enclosed revenue estimates for the current year lien date tax rolls do <u>not</u> include the following items, which are processed throughout the fiscal year:

- Increases to taxes receivable/collections, due to Escaped taxes on increases in assessed value, which are billed for current/prior year tax rolls. These are posted to the district's general ledger fund (G/L) as objects 0100-0120 throughout the fiscal year.
- Refunds on current/prior year tax rolls due to reduced assessed values on paid tax bills. These items are posted to the G/L as objects 0100-0130 and 0360 throughout the fiscal year.
- Decreases to taxes receivable due to reduced assessed values on <u>unpaid</u> tax bills for current/prior year tax rolls. If secured (Teetered), these are posted to the G/L as objects 0100 and 0120. If unsecured (not Teetered), these aren't posted to the local Agency's G/L (since no revenue was previously posted), but the estimate enclosed is affected.
- Net collection of Supplemental taxes (pursuant to R&T§75 et seq.). The actual revenues are posted to the G/L as objects 0140 and 0150 throughout the fiscal year.
- Collection of current/prior year Aircraft revenue. Aircraft revenue is allocated based on situs (TRA) only to the County, City, and School Districts pursuant to State law. To calculate a revenue estimate for your agency, please review R&T§5451-5456 for allocation rules.
- > Collection of current/prior miscellaneous taxes & subvention revenue such as Racehorse Tax, Timber Tax, U.S. Forest Reserve in Lieu, Open Space Subvention, Fish and Game in Lieu of Taxes, Federal Grazing Land Fees, and Highway Property Tax Rental. To calculate a revenue estimate for your agency, please see the local agency's prior year actual revenues plus applicable allocation laws.
- RDA Successor Agency Pass-through agreement amounts (applicable only to districts whose boundaries overlap with the former South Tahoe Redevelopment Agency Project #1) posted to the G/L as object 1200.
- ➤ VLF Swap revenues (applicable only to County/Cities) posted to the G/L as object 0179.

The local agency's actual amount of Property Tax Administrative Cost (R&T §95.3) will be deducted from the local agency's current secured tax revenue (G/L object 0100) in December 2019.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2019/20 annual budget with this office (<u>Attn: Bob Toscano</u>) by August 30 unless applicable statutes allow for a different filing deadline (e.g. HS Code §13895). The City of South Lake Tahoe's deadline to file is November 29 due to its September 30 fiscal year end.

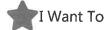
Enclosure

# For: ROLLING HILLS COMMUNITY SERVICE DISTRICT, Tax Code: 14321, G/L Organization Code: 8028280 FY19/20 Current Year Property Tax Roll - Revenue Estimates

| enue Special Notes . | <b>17</b> Net of 92/93 ERAF (AKA ERAF I) and 93/94 ERAF (AKA ERAF II).  On Teeter Plan which guarantees 100% of net billed amount by end of FY regardless of delinquencies. | <b>674</b> On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors. | On Teeter Plan, see above.         | 91   | <b>04</b> Net of ERAF I and ERAF II. | 831 State Reimbursement per California Constitution. Net of ERAF I & ERAF II. | 56                                   | Estimated using last year's actual cost + 15% estimated increase. For the County  General fund <u>only</u> , State law requires the County General Fund to additionally pay the |         | 27)   | The County is required by State statute to calculate the school's share of |
|----------------------|---|---|------------------------------------|------|--------------------------------------|---|--------------------------------------|---|---------|---|--|
| ct Estimated Revenue | 0,017   |   | 0                                  |      | 0 1,804                              |   | 102,326                              | 0 (2,119)   | 100,207 | (45,827)  | FYI: Unreimbursed Schools' Property Tax Administrative Cost                |
| le 7                 | 0100  | 0100  | 0100                               | 0100 | 0110                                 | 7   |                                      |   |         |   | istr   |
| G/L<br>Object        |   | O   | RDA Tax Increment, if applicable 0 | Ö    | 0                                    | 0820  | Total Estimated Property Tax Revenue | Property Tax Administrative Cost 0100   |         | FYI: local agency's ERAF I amount for the FY is:<br>FYI: local agency's ERAF II amount for the FY is: | ax Admin   |















**MENU** Auditor Controller Menu

# Auditor-Controller

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# Distribution of Proposition 13's 1% General Property Tax

Property Tax Division (530)621-5470 or Email sally.zutter@edcgov.us

### **General Information**

Prior to Proposition 13, each local jurisdiction annually approved a general tax rate. The general tax rate was transmitted to the County Auditor-Controller to be levied against the assessed value of each property within that local jurisdiction's boundary. Once each tax bill was collected, the County Auditor-Controller distributed the applicable general tax revenue to the local jurisdiction. Proposition 13 (passed June 6, 1978) rescinded local jurisdictions' ability to levy a general tax rate and limited the general tax rate to 1%, thereby creating a "pie" of a set amount each year. Proposition 13 established that the State Legislature, rather than the local jurisdictions, would have the power to determine the manner in which the pie was distributed.

In 1979, Assembly Bill 8 (AB 8) was adopted to provide procedures for the County Auditor-Controller to allocate property taxes (distribution of the pie). The basic premise of AB 8 allocates to each local jurisdiction the amount it received in the prior year, plus the change that has occurred in the current year within its boundaries. The revenue allocation of the 1% general property tax levy is calculated pursuant to Revenue and Taxation Code §96.5.

Under the AB 8 method, the 1979/80 base amount for each local jurisdiction within a county was calculated based on the property tax allocated pursuant to Government Code §26912 for 1978/79 and adjusted for the 1979/80 assessed value growth. The property tax allocation percentage for each jurisdiction within a Tax Rate Area (TRA) was then established. Thereafter, these percentages are

### **Linda Stone**

From: csd clerk <csdclerk@gmail.com>
Sent: Friday, September 13, 2019 1:12 PM

To: Linda Stone

**Subject:** Fwd: URGENT - Fiscal year 18/19 close

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

From: Amy Miller <amy.miller@edcgov.us>

Date: Mon, Sep 9, 2019, 8:45 AM

Subject: URGENT - Fiscal year 18/19 close

To: Adria Nkala < h.dist@att.net >, Alana Jenkins < ajenkins@gdrd.org >, Audrey Keebler

<a href="mailto:square;"><a href="mailto:squar

<<u>crawford@ntfire.net</u>>, Dave Boucke <<u>dboucke57@gmail.com</u>>, Diana J. Sampson

<a href="mailto:square;"><a href="mailto:squar

<gualala@comcast.net>, Ian Stevenson <ian\_landset@yahoo.com>, Jacqui Brunton <ip>jbrunton@gdrd.org>, Janna Buwalda <ip>jabuwalda@sbcglobal.net>, Jason Jurrens <ip>jjurrens@gmail.com>, Jodi Martin

<iodi@rescuefiredepartment.org>, Jodie Moran <themorans2@att.net>, John larsen

<jlarsen2212@gmail.com>, John Reiner <a2446john0@yahoo.com>, Joy Vierra <admin@pioneerfire.org>,

Karen Case < dove2448@gmail.com >, Karen Moonitz < cecsd@att.net >, Kathleen Freeman

< <u>FreemanK@eldofire.com</u>>, Kathy Guerrero < <u>kguerrero@edcoe.org</u>>, Kileigh Labrado

< labrado@caltahoefire.net >, Lee Hodge < hodgeleea@yahoo.com >, Linda Stone < csdclerk@gmail.com >, Lisa

Howard < lhoward@gardenvalley.org >, Lori Tuthill < ltuthill@diamondfire.org >, Louise Rozowski

<irconstssp@sbcglobal.net>, Marianne Agudo <mpagudo@yahoo.com>, mark egbert

< Mark. Egbert@ca.usda.gov >, Mattias V Bergman < mvbergman@gmail.com >, Meg Peart

 $<\!\!\underline{mpeart@tahoercd.org}\!\!>, Myrna\ Tow <\!\!\underline{myrna.tow@edcgov.us}\!\!>, Pete\ Nelligan <\!\!\underline{panelligan@gmail.com}\!\!>,$ 

Randy Hackbarth < trlryder@pacbell.net>, Sarah Bauwens < sbauwens@tahoercd.org>, Sharlyn Fields

< mfpdclerk@mfpd.us>, Shelly Greene < Greenstone CSD@outlook.com>, Sherrie Kelly < sherrie@edcjpa.org>,

Sheryl Baldwin < sheryl@ccdeh.com >, Stu Macy < stu@retiredranger.net >, Tami Scowcroft

<tami.scowcroft@edcgov.us>, Tori Walton <tahoercd.org>, Treasurer

<<u>Treasurer@holidaylakecsd.org</u>>

The 18/19 fiscal year-end close is currently scheduled for Friday the 13th. Please note that on Friday, 9/13/19, access to FENIX will not be available while closing. That means there will be no deposits or wires processed on Friday. Please share this information with any relevant staff and prepare accordingly.

**Before Tuesday, 9/10/19, all 18/19 documents should be in FENIX for review**. Secondly, all 18/19 AP documents in FENIX that are in department workflow or input but not released, have to be completed or deleted.

For departments that submit General Fund Contribution journals, please review the general ledger on Monday and submit your final year-end journals no later than Tuesday, 9/10/13.

FISCAL YEAR-END CLOSE SCHEDULE FOR NEXT WEEK:

### Monday, 9/8/19:

• All 18/19 documents should already be posted or voided for year-end testing

### Tuesday, 9/10/19:

- Final General Fund Contribution journals should be received by the Auditor's Office.
- Departments should review the General Ledger and report any material errors or omissions to the Auditor's Office

### Thursday, 9/12/19

• In the evening, departments will be locked out of FENIX.

### Friday, 9/13/19

- Fiscal year-end close
- IMPORTANT! The County will not process deposits or wires

Please let me know if you have any questions.

Amy Miller Auditor-Controller's Office County of El Dorado Phone (530) 621-5421

Fax (530) 295-2535

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### CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY) 8/27/2019

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(les) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer rights to the certificate holder in liqu of such endorsement(s).

| this certificate does not confer rights to the certificate holder | r in lieu of such endorsement(s).   | A statement on |  |  |  |  |
|---|---|----------------|--|--|--|--|
| PRODUCER  | CONTACT Diane Grubbs  |                |  |  |  |  |
| Wateridge Insurance Services<br>10717 Sorrento Valley Road        |   | 3) 452-6004    |  |  |  |  |
| San Diego, CA 92121   | E-MAIL ADDRESS: dgrubbs@wateridge.com   |                |  |  |  |  |
|   | INSURER(S) AFFORDING COVERAGE   | NAIC#          |  |  |  |  |
|   | INSURER A: Hartford Fire Insurance Co   | 19682          |  |  |  |  |
| INSURED   | INSURER B: Trumbull Insurance Company   | 27120          |  |  |  |  |
| Tree Pros Arboricultural Services Inc.                            | INSURER C: State Compensation Ins.Fund  | 35076          |  |  |  |  |
| 5919 Auburn Blvd  | INSURER D:  |                |  |  |  |  |
| Citrus Heights, CA 95621  | INSURER E:  |                |  |  |  |  |
|   | INSURER F:  |                |  |  |  |  |
| COVERAGES CERTIFICATE NUMBER:                                     | REVISION NUMBER:  |                |  |  |  |  |
| INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM O                | TED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE<br>R CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT<br>INCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO A<br>IN MAY HAVE BEEN REDUCED BY PAID CLAIMS. | TO WHICH THIS  |  |  |  |  |
|   |   |                |  |  |  |  |

LTR ADDL SUBR INSD WVD POLICY EFF POLICY EXP (MM/DD/YYYY) (MM/DD/YYYY) TYPE OF INSURANCE POLICY NUMBER LIMITS X COMMERCIAL GENERAL LIABILITY 1,000,000 EACH OCCURRENCE DAMAGE TO RENTED PREMISES (Ea occurrence) CLAIMS-MADE X OCCUR 300,000 72UUNOK3939 6/4/2019 6/4/2020 5,000 MED EXP (Any one person) 1.000.000 PERSONAL & ADV INJURY 3,000,000 GEN'L AGGREGATE LIMIT APPLIES PER: GENERAL AGGREGATE X POLICY 3,000,000 LOC PRODUCTS - COMP/OP AGG OTHER: В COMBINED SINGLE LIMIT (Ea accident) 1,000,000 AUTOMOBILE LIABILITY ANY AUTO 72UENOK3990 6/4/2019 6/4/2020 BODILY INJURY (Per person) SCHEDULED AUTOS OWNED AUTOS ONLY BODILY INJURY (Per accident) HIRED AUTOS ONLY NON-OWNED AUTOS ONLY PROPERTY DAMAGE (Per accident) UMBRELLA LIAB OCCUR EACH OCCURRENCE **EXCESS LIAB** CLAIMS-MADE AGGREGATE DED RETENTION \$ WORKERS COMPENSATION AND EMPLOYERS' LIABILITY 909920819 5/11/2019 5/11/2020 1,000,000 ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) E.L. EACH ACCIDENT N/A 1,000,000 E.L. DISEASE - EA EMPLOYEE \$ If yes, describe under DESCRIPTION OF OPERATIONS below 1,000,000 E.L. DISEASE - POLICY LIMIT 72UUNOK3939 **Equipment Floater** 6/4/2019 6/4/2020 Leased/Rented 100,000

DESCRIPTION OF OPERATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
RE: Evidence of Coverage

CERTIFICATE HOLDER

CANCELLATION

Rolling Hills Community Services District

P.O. Box 5266 El Dorado Hills, CA 95762 SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

Chillet >

9/17/2019

OLD BUSINESS. Item 5.b.

