

Board of Directors Meeting – AGENDA
ROLLING HILLS COMMUNITY SERVICES DISTRICT
Tuesday, September 20, 2022 - 7:00 p.m.
Teleconference Meeting Only

This meeting is being held in accordance with the Brown Act as currently in effect under the State Emergency Act, Governor Gavin Newsom's Emergency Declaration related to COVID-19, and Assembly Bill 361, that allows attendance by Board Members, staff, and the public to participate and conduct public meetings by teleconference.

You may participate in the meeting via teleconference hosted through Zoom by:

Dial: 1-253-215-8782
Meeting ID: 841 7015 0676

Or Join by Computer: <https://us06web.zoom.us/j/84170150676>

The Board may act 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, a person with a disability who requires a modification or accommodation in order to participate in the public meeting may contact the District at (916) 235-8671 or GenMgr@RollingHillsCSD.org. Notification at least 48 hours prior to the meeting will enable the District to make reasonable arrangements to ensure accessibility to this meeting.

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 – Discussion of delegated GM duties until the position is filled and activity over the past month.

- b. Long Range Funding Ad Hoc Committee Report – The Committee did not meet.

4. Consent Items

All items on the Consent Calendar are considered routine and will be approved without discussion by a single roll call vote. Any Board Member or member of the public may remove any item from the Consent Calendar. If an item is removed, it will be discussed separately following approval of the remainder of the Consent Calendar. Any Board Member may abstain from one or more items on the Consent Calendar.

- a. Approve and file Minutes of the Board of Directors meetings as follows:
- Regular meeting held on August 16, 2022; and
 - Special meeting held on September 13, 2022.
- b. Approve and file the Financial Reports for the District prepared by the El Dorado County Auditor Controller's office including:
- For the month ending June 30, 2022;
 - For fiscal year 2022-2023 ending June 30, 2022; and
 - For the month ending August 31, 2022.
- c. Correspondence accept and file:
- Umpqua Bank statement for August 2022
 - Memo from Auditor-Controller dated August 31, 2022 re Property Tax Revenue Estimates for the FY 2022/23 Lien Date Tax Rolls

Consent Items Pulled for Discussion: _____

5. Old Business

- a. **Folsom Heights Development Project Update** – Staff to provide an update regarding the Folsom Heights Development Project including any new project information received by the District. (Information Item)
- b. **Sidewalk Issues on White Rock Road near Bailey Circle** – In light of proposals received, Board to reconsider the cost associated with the replacement and/or maintenance of portions of the sidewalk on White Rock Road near Bailey Circle. On August 16, 2022, the Board passed a motion authorizing an expenditure of funds of not-to-exceed \$999.00 for this work. The lowest responsive bid received for the work is \$1,600. (Discussion/Possible Action Item)
- c. **Encroachment Issue 5047 Winterfield – Installation of Stairs at Rear of Property** – Continued discussion of the status of this matter. (Discussion/Possible Action Item)
- d. **Summerfield Wetlands/Culvert Maintenance – Further Discussion** – At a Board Member's request, this item is added to the agenda. The Board acted on a request related to this issue at its August 2022 meeting. In light of that action, further discussion is requested. (Discussion Item)

6. New Business

- a. **Irrigation Maintenance** – The landscape provider has identified irrigation issues requiring maintenance, including supply and replacement of one 1-1/2 value at Berkshire Park at a cost of \$450, and to perform maintenance on Dunnwood Drive at a cost of \$350. Board to consider authorization of an expenditure of funds in the amount of \$800 for this work.
(Discussion/Possible Action Item)
- b. **Director Appointments Due to Insufficient Nominees for Election** – Notification from El Dorado County Elections Department that no persons filed for the two Board seats which expire on December 2, 2022. The Board has until October 13, 2022, to submit nominees to fill the four-year term positions by appointment. The nominees are reviewed by the County Board of Supervisors. (Discussion/Possible Action Item)
- c. **Remote Teleconference Meetings of the Board for the 30-Day Period September 21, 2022 through October 20, 2022 per AB 361** – Consideration of adoption of Resolution 22-17 proclaiming a local emergency persists, re-ratifying the proclamation of a State of Emergency by Governor Gavin Newson, and re-authorizing remote teleconference meetings of the board of Directors of the Rolling Hills Community Services District during the period September 21, 2022 – October 20, 2022 (Discussion/Possible Action Item)

7. Adjournment.

September 20, 2022 Discussion of Activities Falling Under General Manager Duties

In light of the recruitment to fill the now vacant General Manager position, the Board has delegated various of the General Manager duties to Board Members and staff. The following activities and new information will be discussed at the September 20, 2022 meeting:

1. To do item per Board member Gordon Fawkes – need to assess and replace the stakes on trees on the west side of the Stonebriar entrance as they are no longer providing support to the trees.
2. Resident Reported a car parked illegally and with flat tire in Springfield Meadows for months near 380 Haddington. Neighbor's requests that the vehicle be removed/relocated have been unsuccessful. The vehicle was cited with a Warning sticker on September 6, 2022, per policy. Board member Mark Magee following up for issuance of citation if not removed.
3. GM Recruitment-Get Involved flyers printed and ready for distribution. How would the Board like to approach this task?
4. The two speed bumps near the entrance to Springfield Meadows were removed by the resident who installed them at the direction of the El Dorado Hills Fire Department. "Slow" painted on the street to deter speeding.
5. Streetlight in Springfield Meadows across from the mouth of Dover Circle (nearest to 1281 Manchester) was repaired on August 30, 2022. It had a defective photocell which was replaced at a cost of \$187.
6. Any Issues with Landscapers?

MINUTES PULLED FROM CONSENT ITEMS THIS MONTH

8028280 - 8028280 GENERAL FUNDPrinted 9/7/2022
9:53:19 AM**General Ledger****Summary for the Accounting Period Ended: June 30, 2022**

	Debit	Credit	Balance
80280280 ROLLING HILLS			
ASSETS			
100 EQUITY IN POOLED CASH	644,725.50	207,780.35	436,945.15
102 IMPREST (PETTY) CASH	5,000.00	0.00	5,000.00
ASSETS	649,725.50	207,780.35	441,945.15
LIABILITIES			
201 VOUCHERS PAYABLE	205,148.18	211,433.81	-6,285.63
LIABILITIES	205,148.18	211,433.81	-6,285.63
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	365,036.93	-365,036.93
401 ESTIMATED REVENUE	245,000.00	0.00	245,000.00
411 ACTUAL REVENUES	2,490.62	193,135.54	-190,644.92
420 ORIGINAL BUDGET (APPROPTNS.)	0.00	245,000.00	-245,000.00
431 EXPENDITURES	178,856.33	0.00	178,856.33
FUND BALANCE	426,346.95	862,006.47	-435,659.52
80280280 ROLLING HILLS	1,281,220.63	1,281,220.63	0.00

8028280 - 8028280 GENERAL FUNDPrinted 9/7/2022
9:53:21 AM**General Ledger**

Details for the Accounting Period Ended: June 30, 2022

	Debit	Credit	Balance
80280280 ROLLING HILLS			
ASSETS			
100 EQUITY IN POOLED CASH			
6/1/2022 BEGINNING BALANCE	639,668.41	190,359.47	449,308.94
6/3/2022 GNI 202212 636	2.56	0.00	449,311.50
6/3/2022 GNI 202212 637	3.40	0.00	449,314.90
6/3/2022 GNI 202212 638	1,646.62	0.00	450,961.52
6/7/2022 GEN 202212 578	284.85	0.00	451,246.37
6/7/2022 GNI 202212 904	39.80	0.00	451,286.17
6/7/2022 GNI 202212 906	411.83	0.00	451,698.00
6/7/2022 GNI 202212 908	1.20	0.00	451,699.20
6/18/2022 GNI 202212 2152	121.10	0.00	451,820.30
6/20/2022 APP 202212 2212	0.00	17,392.56	434,427.74
6/30/2022 GEN 202212 3523	268.33	0.00	434,696.07
6/30/2022 GNI 202212 3639	557.11	0.00	435,253.18
6/30/2022 GNI 202212 3640	12.70	0.00	435,265.88
6/30/2022 GNI 202212 3641	1.30	0.00	435,267.18
6/30/2022 GNI 202212 3642	2.62	0.00	435,269.80
6/30/2022 GNI 202212 3643	386.58	0.00	435,656.38
6/30/2022 GNI 202212 3644	4.85	0.00	435,661.23
6/30/2022 GNI 202212 3965	1,312.24	0.00	436,973.47
6/30/2022 GNI 202212 4296	0.00	25.35	436,948.12
6/30/2022 GNI 202212 4299	0.00	2.97	436,945.15
100 EQUITY IN POOLED CASH	644,725.50	207,780.35	436,945.15
102 IMPREST (PETTY) CASH			
6/1/2022 BEGINNING BALANCE	5,000.00	0.00	5,000.00
102 IMPREST (PETTY) CASH	5,000.00	0.00	5,000.00
ASSETS	649,725.50	207,780.35	441,945.15
LIABILITIES			
201 VOUCHERS PAYABLE			
6/1/2022 BEGINNING BALANCE	187,755.62	187,755.62	0.00
6/17/2022 API 202212 2203	0.00	17,392.56	-17,392.56
6/20/2022 APP 202212 2212	17,392.56	0.00	0.00
6/30/2022 API 202212 3783	0.00	6,285.63	-6,285.63
201 VOUCHERS PAYABLE	205,148.18	211,433.81	-6,285.63
LIABILITIES	205,148.18	211,433.81	-6,285.63
FUND BALANCE			
310 FND BAL: RSVD GENERAL			
6/1/2022 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			
6/1/2022 BEGINNING BALANCE	0.00	5,000.00	-5,000.00
313 FND BAL: RSVD IMPREST CASH	0.00	5,000.00	-5,000.00

8028280 - 8028280 GENERAL FUNDPrinted 9/7/2022
9:53:21 AM**General Ledger****Details for the Accounting Period Ended: June 30, 2022**

	Debit	Credit	Balance
350 FND BAL: UNRSVD UNDESIGNATED			
6/1/2022 BEGINNING BALANCE	0.00	365,036.93	-365,036.93
350 FND BAL: UNRSVD UNDESIGNATED	0.00	365,036.93	-365,036.93
401 ESTIMATED REVENUE			
6/1/2022 BEGINNING BALANCE	245,000.00	0.00	245,000.00
401 ESTIMATED REVENUE	245,000.00	0.00	245,000.00
411 ACTUAL REVENUES			
6/1/2022 BEGINNING BALANCE	2,462.30	188,078.45	-185,616.15
6/3/2022 GNI 202212 636	0.00	2.56	-185,618.71
6/3/2022 GNI 202212 637	0.00	3.40	-185,622.11
6/3/2022 GNI 202212 638	0.00	1,646.62	-187,268.73
6/7/2022 GEN 202212 578	0.00	284.85	-187,553.58
6/7/2022 GNI 202212 904	0.00	39.80	-187,593.38
6/7/2022 GNI 202212 906	0.00	411.83	-188,005.21
6/7/2022 GNI 202212 908	0.00	1.20	-188,006.41
6/18/2022 GNI 202212 2152	0.00	121.10	-188,127.51
6/30/2022 GEN 202212 3523	0.00	268.33	-188,395.84
6/30/2022 GNI 202212 3639	0.00	557.11	-188,952.95
6/30/2022 GNI 202212 3640	0.00	12.70	-188,965.65
6/30/2022 GNI 202212 3641	0.00	1.30	-188,966.95
6/30/2022 GNI 202212 3642	0.00	2.62	-188,969.57
6/30/2022 GNI 202212 3643	0.00	386.58	-189,356.15
6/30/2022 GNI 202212 3644	0.00	4.85	-189,361.00
6/30/2022 GNI 202212 3965	0.00	1,312.24	-190,673.24
6/30/2022 GNI 202212 4296	25.35	0.00	-190,647.89
6/30/2022 GNI 202212 4299	2.97	0.00	-190,644.92
411 ACTUAL REVENUES	2,490.62	193,135.54	-190,644.92
420 ORIGINAL BUDGET (APPROPTNS.)			
6/1/2022 BEGINNING BALANCE	0.00	245,000.00	-245,000.00
420 ORIGINAL BUDGET (APPROPTNS.)	0.00	245,000.00	-245,000.00
431 EXPENDITURES			
6/1/2022 BEGINNING BALANCE	155,178.14	0.00	155,178.14
6/17/2022 API 202212 2203	17,392.56	0.00	172,570.70
6/30/2022 API 202212 3783	6,285.63	0.00	178,856.33
431 EXPENDITURES	178,856.33	0.00	178,856.33
FUND BALANCE	426,346.95	862,006.47	-435,659.52
80280280 ROLLING HILLS	1,281,220.63	1,281,220.63	0.00

**Revenues and
Expenditures****8028280 CSD: ROLLING HILLS CSD**

Summary For the Month ended: June 30, 2022

	Estimated / Budget	Actual Amount	Balance
8028280 CSD: ROLLING HILLS CSD			
Revenue			
01 Taxes			
0100 PROP TAX: CURR SECURED	100,500.00	104,510.36	-4,010.36
0110 PROP TAX: CURR UNSECURED	0.00	1,767.64	-1,767.64
0120 PROP TAX: PRIOR SECURED	0.00	-46.30	46.30
0130 PROP TAX: PRIOR UNSECURED	0.00	65.11	-65.11
0140 PROP TAX: SUPP CURRENT	0.00	3,123.95	-3,123.95
0150 PROP TAX: SUPP PRIOR	0.00	191.73	-191.73
01 Taxes	100,500.00	109,612.49	-9,112.49
03 Fines & Penalties			
0360 PEN & COST DELINQUENT TAXES	0.00	83.38	-83.38
03 Fines & Penalties	0.00	83.38	-83.38
04 Rev Use Money/Prop			
0400 REV: INTEREST	1,800.00	1,741.80	58.20
04 Rev Use Money/Prop	1,800.00	1,741.80	58.20
05 IG Rev - State			
0820 ST: HOMEOWNER PROP TAX RELIEF	0.00	807.32	-807.32
05 IG Rev - State	0.00	807.32	-807.32
13 Service Charges			
1310 SPECIAL ASSESSMENTS	76,900.00	78,399.93	-1,499.93
13 Service Charges	76,900.00	78,399.93	-1,499.93
19 Miscellaneous Rev			
1940 MISC: REVENUE	1,000.00	0.00	1,000.00
19 Miscellaneous Rev	1,000.00	0.00	1,000.00
22 Fund Balance			
0001 FUND BALANCE	64,800.00	0.00	64,800.00
22 Fund Balance	64,800.00	0.00	64,800.00
Total Revenue	245,000.00	190,644.92	54,355.08
Expense			

**Revenues and
Expenditures****8028280 CSD: ROLLING HILLS CSD**

Summary For the Month ended: June 30, 2022

	Estimated / Budget	Actual Amount	Balance
40 Services & Supplies			
4040 TELEPHONE VENDOR PAYMENTS	350.00	358.06	-8.06
4041 COUNTY PASS THRU TELPHONE CHRG	150.00	0.00	150.00
4060 FOOD AND FOOD PRODUCTS	50.00	0.00	50.00
4100 INSURANCE: PREMIUM	5,450.00	5,732.29	-282.29
4183 MAINT: GROUNDS	16,000.00	4,365.00	11,635.00
4185 MAINT: PARK	85,000.00	81,334.75	3,665.25
4189 MAINT: WATER SYSTEM	6,000.00	15,722.07	-9,722.07
4190 MAINT: DRAINAGE	7,500.00	0.00	7,500.00
4191 MAINT: ROADS	30,000.00	0.00	30,000.00
4192 MAINT: LIGHTING	500.00	347.00	153.00
4197 MAINT: BUILDINGSUPPLIES	500.00	391.75	108.25
4220 MEMBERSHIPS	675.00	1,102.00	-427.00
4240 MISC: EXPENSE	300.00	0.00	300.00
4260 OFFICE EXPENSE	200.00	50.00	150.00
4261 POSTAGE	450.00	125.92	324.08
4266 PRINTING SERVICES	500.00	0.00	500.00
4267 ON-LINE SUBSCRIPTIONS	0.00	433.36	-433.36
4300 PROFESSIONAL & SPECIAL SRVS	35,000.00	24,923.88	10,076.12
4304 AGENCY ADMINISTRATION FEE	325.00	141.55	183.45
4313 LEGAL SERVICES	5,000.00	5,024.84	-24.84
4345 SPECIAL DISTRICT DIRECTOR SRVS	4,500.00	5,625.00	-1,125.00
4400 PUBLICATION & LEGAL NOTICES	200.00	0.00	200.00
4420 RENT & LEASE: EQUIPMENT	800.00	385.00	415.00
4440 RENT & LEASE: BUILD & IMPRV	3,800.00	1,259.60	2,540.40
4505 SB924: TRANSPORTATION & TRAVEL	50.00	0.00	50.00
4602 MILGE: EMPLOY AUTO (NO OVERNT)	200.00	0.00	200.00
4700 UTILITIES	41,500.00	31,534.26	9,965.74
40 Services & Supplies	245,000.00	178,856.33	66,143.67
Total Expense	245,000.00	178,856.33	66,143.67
8028280 CSD: ROLLING HILLS CSD	0.00	11,788.59	-11,788.59
Report Total			
Total Revenue	245,000.00	190,644.92	54,355.08
Total Expense	245,000.00	178,856.33	66,143.67
	0.00	11,788.59	-11,788.59

**Revenues and
Expenditures**

8028280 CSD: ROLLING HILLS CSD
Summary For the Month ended: June 30, 2022

**Revenues and
Expenditures****8028280 CSD: ROLLING HILLS CSD**
Details For the Accounting Period ended: June 30, 2022

	Estimated / Budget	Actual Amount	Balance
8028280 CSD: ROLLING HILLS CSD			
Revenue			
01 Taxes			
0100 PROP TAX: CURR SECURED			
6/1/2022 BEGINNING BALANCE	100,500.00	101,694.42	
6/3/2022 GNI 866 CS ROLL 14321 1% GENERAL TAX CS-B	0.00	16.67	
6/3/2022 GNI 866 CS ROLL 14321 1% GENERAL TAX CS-S	0.00	1,029.95	
6/30/2022 GNI 871 CS ROLL 14321 1% GENERAL TAX CS-B	0.00	8.68	
6/30/2022 GNI 871 CS ROLL 14321 1% GENERAL TAX CS-S	0.00	448.43	
6/30/2022 GNI 878 RDA RC 14321 1% TAX RDA ROLL CHNGS CS	0.00	-0.03	
6/30/2022 GNI FY 2021/22 14321 1% GEN TAX TEETER BUYOUT	0.00	1,308.00	
6/30/2022 GNI FY 2021/22 14321 1% UNITARY TEETER BUYOUT	0.00	4.24	
0100 PROP TAX: CURR SECURED	100,500.00	104,510.36	-4,010.36
0110 PROP TAX: CURR UNSECURED			
6/1/2022 BEGINNING BALANCE	0.00	1,763.78	
6/3/2022 GNI 864 CU ROLL 14321 1% GENERAL TAX CU-U	0.00	2.56	
6/30/2022 GNI 875 CU ROLL 14321 1% GENERAL TAX CU-U	0.00	1.30	
0110 PROP TAX: CURR UNSECURED	0.00	1,767.64	-1,767.64
0120 PROP TAX: PRIOR SECURED			
6/1/2022 BEGINNING BALANCE	0.00	-18.01	
6/30/2022 GNI 878 RDA RC 14321 1% TAX RDA ROLL CHNGS DS	0.00	-25.32	
6/30/2022 GNI 880 RC DS 14321 1% GENERAL TAX DS-I	0.00	-2.97	
0120 PROP TAX: PRIOR SECURED	0.00	-46.30	46.30
0130 PROP TAX: PRIOR UNSECURED			
6/1/2022 BEGINNING BALANCE	0.00	59.43	
6/3/2022 GNI 865 DU ROLL 14321 1% GENERAL TAX DU-K	0.00	2.75	
6/3/2022 GNI 865 DU ROLL 14321 1% GENERAL TAX DU-Y	0.00	0.59	
6/30/2022 GNI 876 DU ROLL 14321 1% GENERAL TAX DU-K	0.00	0.77	
6/30/2022 GNI 876 DU ROLL 14321 1% GENERAL TAX DU-Y	0.00	1.57	
0130 PROP TAX: PRIOR UNSECURED	0.00	65.11	-65.11
0140 PROP TAX: SUPP CURRENT			
6/1/2022 BEGINNING BALANCE	0.00	2,319.49	
6/7/2022 GNI 862 SS ROLL 14321 1% GENERAL TAX SUPP SS-C	0.00	411.23	
6/7/2022 GNI 862 SS ROLL 14321 1% GENERAL TAX SUPP SS-M	0.00	0.60	
6/7/2022 GNI 863 SU ROLL 14321 1% GENERAL TAX SUPP SU-Q	0.00	1.20	
6/30/2022 GNI 873 SS ROLL 14321 1% GENERAL TAX SUPP SS-C	0.00	386.25	
6/30/2022 GNI 873 SS ROLL 14321 1% GENERAL TAX SUPP SS-M	0.00	0.33	
6/30/2022 GNI 874 SU ROLL 14321 1% GENERAL TAX SUPP SU-Q	0.00	4.85	
0140 PROP TAX: SUPP CURRENT	0.00	3,123.95	-3,123.95
0150 PROP TAX: SUPP PRIOR			
6/1/2022 BEGINNING BALANCE	0.00	153.49	
6/3/2022 GNI 865 DU ROLL 14321 1% GENERAL TAX SUPP DU-G	0.00	0.06	
6/7/2022 GNI 867 DS ROLL 14321 1% GENERAL TAX SUPP DS-E	0.00	29.65	
6/30/2022 GNI 872 DS ROLL 14321 1% GENERAL TAX SUPP DS-E	0.00	8.25	

8028280 CSD: ROLLING HILLS CSDPrinted 9/7/2022
9:53:25 AM**Revenues and
Expenditures**

Details For the Accounting Period ended: June 30, 2022

	Estimated / Budget	Actual Amount	Balance
6/30/2022 GNI 876 DU ROLL 14321 1% GENERAL TAX SUPP DU-X	0.00	0.28	
0150 PROP TAX: SUPP PRIOR	0.00	191.73	-191.73
01 Taxes	100,500.00	109,612.49	-9,112.49
03 Fines & Penalties			
0360 PEN & COST DELINQUENT TAXES			
6/1/2022 BEGINNING BALANCE	0.00	68.78	
6/7/2022 GNI 867 DS ROLL 14321 PENALTIES SUPP DS-E	0.00	10.15	
6/30/2022 GNI 872 DS ROLL 14321 PENALTIES SUPP DS-E	0.00	4.45	
0360 PEN & COST DELINQUENT TAXES	0.00	83.38	-83.38
03 Fines & Penalties	0.00	83.38	-83.38
04 Rev Use Money/Prop			
0400 REV: INTEREST			
6/1/2022 BEGINNING BALANCE	1,800.00	1,188.62	
6/6/2022 GEN INT MAY 22 Interest Allocation Entry	0.00	284.85	
6/30/2022 GEN INT JUN 22 Interest Allocation Entry	0.00	268.33	
0400 REV: INTEREST	1,800.00	1,741.80	58.20
04 Rev Use Money/Prop	1,800.00	1,741.80	58.20
05 IG Rev - State			
0820 ST: HOMEOWNER PROP TAX RELIEF			
6/1/2022 BEGINNING BALANCE	0.00	686.22	
6/18/2022 GNI 869 HO EXMPT 14321 1% HOMEOWNER EXEMPTN 15%	0.00	121.10	
0820 ST: HOMEOWNER PROP TAX RELIEF	0.00	807.32	-807.32
05 IG Rev - State	0.00	807.32	-807.32
13 Service Charges			
1310 SPECIAL ASSESSMENTS			
6/1/2022 BEGINNING BALANCE	76,900.00	77,699.93	
6/3/2022 GNI 866 CS ROLL 64801 DIRECT CHARGE-S	0.00	600.00	
6/30/2022 GNI 871 CS ROLL 64801 DIRECT CHARGE-S	0.00	100.00	
1310 SPECIAL ASSESSMENTS	76,900.00	78,399.93	-1,499.93
13 Service Charges	76,900.00	78,399.93	-1,499.93
19 Miscellaneous Rev			
1940 MISC: REVENUE			
6/1/2022 BEGINNING BALANCE	1,000.00	0.00	
1940 MISC: REVENUE	1,000.00	0.00	1,000.00
19 Miscellaneous Rev	1,000.00	0.00	1,000.00

**Revenues and
Expenditures****8028280 CSD: ROLLING HILLS CSD**
Details For the Accounting Period ended: June 30, 2022

	Estimated / Budget	Actual Amount	Balance
22 Fund Balance			
0001 FUND BALANCE			
6/1/2022 BEGINNING BALANCE	64,800.00	0.00	
0001 FUND BALANCE	64,800.00	0.00	64,800.00
22 Fund Balance	64,800.00	0.00	64,800.00
Total Revenue	245,000.00	190,644.92	54,355.08
Expense			
40 Services & Supplies			
4040 TELEPHONE VENDOR PAYMENTS			
6/1/2022 BEGINNING BALANCE	350.00	358.06	
4040 TELEPHONE VENDOR PAYMENTS	350.00	358.06	-8.06
4041 COUNTY PASS THRU TELPHONE CHRG			
6/1/2022 BEGINNING BALANCE	150.00	0.00	
4041 COUNTY PASS THRU TELPHONE CHRG	150.00	0.00	150.00
4060 FOOD AND FOOD PRODUCTS			
6/1/2022 BEGINNING BALANCE	50.00	0.00	
4060 FOOD AND FOOD PRODUCTS	50.00	0.00	50.00
4100 INSURANCE: PREMIUM			
6/1/2022 BEGINNING BALANCE	5,450.00	5,732.29	
4100 INSURANCE: PREMIUM	5,450.00	5,732.29	-282.29
4183 MAINT: GROUNDS			
6/1/2022 BEGINNING BALANCE	16,000.00	4,365.00	
4183 MAINT: GROUNDS	16,000.00	4,365.00	11,635.00
4185 MAINT: PARK			
6/1/2022 BEGINNING BALANCE	85,000.00	67,672.50	
6/17/2022 API 807461 RHCSD landscape service May 2	0.00	6,767.25	
6/17/2022 API 807462 RHCSD landscape service June	0.00	6,895.00	
4185 MAINT: PARK	85,000.00	81,334.75	3,665.25
4189 MAINT: WATER SYSTEM			
6/1/2022 BEGINNING BALANCE	6,000.00	15,325.07	
6/17/2022 API 807463 RHCSD WhiteRock/Berkshire emit	0.00	397.00	
4189 MAINT: WATER SYSTEM	6,000.00	15,722.07	-9,722.07
4190 MAINT: DRAINAGE			
6/1/2022 BEGINNING BALANCE	7,500.00	0.00	
4190 MAINT: DRAINAGE	7,500.00	0.00	7,500.00
4191 MAINT: ROADS			
6/1/2022 BEGINNING BALANCE	30,000.00	0.00	
4191 MAINT: ROADS	30,000.00	0.00	30,000.00

8028280 CSD: ROLLING HILLS CSDPrinted 9/7/2022
9:53:25 AM**Revenues and
Expenditures****Details For the Accounting Period ended: June 30, 2022**

	Estimated / Budget	Actual Amount	Balance
4192 MAINT: LIGHTING			
6/1/2022 BEGINNING BALANCE	500.00	347.00	
4192 MAINT: LIGHTING	500.00	347.00	153.00
4197 MAINT: BUILDINGSUPPLIES			
6/1/2022 BEGINNING BALANCE	500.00	391.75	
4197 MAINT: BUILDINGSUPPLIES	500.00	391.75	108.25
4220 MEMBERSHIPS			
6/1/2022 BEGINNING BALANCE	675.00	1,102.00	
4220 MEMBERSHIPS	675.00	1,102.00	-427.00
4240 MISC: EXPENSE			
6/1/2022 BEGINNING BALANCE	300.00	0.00	
4240 MISC: EXPENSE	300.00	0.00	300.00
4260 OFFICE EXPENSE			
6/1/2022 BEGINNING BALANCE	200.00	50.00	
4260 OFFICE EXPENSE	200.00	50.00	150.00
4261 POSTAGE			
6/1/2022 BEGINNING BALANCE	450.00	123.96	
6/30/2022 API 817362 RHCS D reimburse postage expens	0.00	1.96	
4261 POSTAGE	450.00	125.92	324.08
4266 PRINTING SERVICES			
6/1/2022 BEGINNING BALANCE	500.00	0.00	
4266 PRINTING SERVICES	500.00	0.00	500.00
4267 ON-LINE SUBSCRIPTIONS			
6/1/2022 BEGINNING BALANCE	0.00	433.36	
4267 ON-LINE SUBSCRIPTIONS	0.00	433.36	-433.36
4300 PROFESSIONAL & SPECIAL SRVS			
6/1/2022 BEGINNING BALANCE	35,000.00	22,184.88	
6/17/2022 API 807474 RHCS D Clerk services May 2022	0.00	1,638.00	
6/30/2022 API 817361 RHCS D Clerk services May 2022	0.00	1,101.00	
4300 PROFESSIONAL & SPECIAL SRVS	35,000.00	24,923.88	10,076.12
4304 AGENCY ADMINISTRATION FEE			
6/1/2022 BEGINNING BALANCE	325.00	141.55	
4304 AGENCY ADMINISTRATION FEE	325.00	141.55	183.45
4313 LEGAL SERVICES			
6/1/2022 BEGINNING BALANCE	5,000.00	4,499.84	
6/17/2022 API 807473 RHCS D legal services Aoril 202	0.00	525.00	
4313 LEGAL SERVICES	5,000.00	5,024.84	-24.84
4345 SPECIAL DISTRICT DIRECTOR SRVS			
6/1/2022 BEGINNING BALANCE	4,500.00	4,425.00	
6/17/2022 API 807464 RHCS D 5/17/2022 Director stipe	0.00	75.00	
6/17/2022 API 807465 RHCS D 5/17/2022 Director stipe	0.00	75.00	
6/17/2022 API 807466 RHCS D 5/17/2022 Director stipe	0.00	75.00	

**Revenues and
Expenditures****8028280 CSD: ROLLING HILLS CSD**
Details For the Accounting Period ended: June 30, 2022

	Estimated / Budget	Actual Amount	Balance
6/17/2022 API 807467 RHCSD 5/17/2022 Director stipe	0.00	75.00	
6/17/2022 API 807468 RHCSD 5/31/2022 Special Budget	0.00	75.00	
6/17/2022 API 807469 RHCSD 5/31/2022 Special Budget	0.00	75.00	
6/17/2022 API 807470 RHCSD 5/31/2022 Special Budget	0.00	75.00	
6/17/2022 API 807471 RHCSD 5/31/2022 Special Budget	0.00	75.00	
6/17/2022 API 807472 RHCSD 5/31/2022 Special Budget	0.00	75.00	
6/30/2022 API 817354 RHCSD 6/21/2022 Director stipe	0.00	75.00	
6/30/2022 API 817355 RHCSD 6/21/2022 Director stipe	0.00	75.00	
6/30/2022 API 817356 RHCSD 6/21/2022 Director stipe	0.00	75.00	
6/30/2022 API 817357 RHCSD 6/30/2022 Special mtg	0.00	75.00	
6/30/2022 API 817358 RHCSD 6/30/2022 Special mtg	0.00	75.00	
6/30/2022 API 817359 RHCSD 6/30/2022 Special mtg	0.00	75.00	
6/30/2022 API 817360 RHCSD 6/30/2022 Special mtg	0.00	75.00	
4345 SPECIAL DISTRICT DIRECTOR SRVS	4,500.00	5,625.00	-1,125.00
4400 PUBLICATION & LEGAL NOTICES			
6/1/2022 BEGINNING BALANCE	200.00	0.00	
4400 PUBLICATION & LEGAL NOTICES	200.00	0.00	200.00
4420 RENT & LEASE: EQUIPMENT			
6/1/2022 BEGINNING BALANCE	800.00	385.00	
4420 RENT & LEASE: EQUIPMENT	800.00	385.00	415.00
4440 RENT & LEASE: BUILD & IMPRV			
6/1/2022 BEGINNING BALANCE	3,800.00	1,259.60	
4440 RENT & LEASE: BUILD & IMPRV	3,800.00	1,259.60	2,540.40
4505 SB924: TRANSPORTATION & TRAVEL			
6/1/2022 BEGINNING BALANCE	50.00	0.00	
4505 SB924: TRANSPORTATION & TRAVEL	50.00	0.00	50.00
4602 MILGE: EMPLOY AUTO (NO OVERT)			
6/1/2022 BEGINNING BALANCE	200.00	0.00	
4602 MILGE: EMPLOY AUTO (NO OVERT)	200.00	0.00	200.00
4700 UTILITIES			
6/1/2022 BEGINNING BALANCE	41,500.00	26,381.28	
6/17/2022 API 807457 RHCSD power no. 4570858285-8	0.00	346.53	
6/17/2022 API 807458 RHCSD power no. 1857646705-6	0.00	84.65	
6/17/2022 API 807459 RHCSD power no. 6085621545-8	0.00	53.24	
6/17/2022 API 807460 RHCSD power no. 1211321236-4	0.00	10.89	
6/30/2022 API 817350 RHCSD power no. 4570858285-8	0.00	348.64	
6/30/2022 API 817351 RHCSD power no. 1857646705-6	0.00	85.89	
6/30/2022 API 817352 RHCSD power no. 6085621545-8	0.00	46.46	
6/30/2022 API 817353 RHCSD power no. 1211321236-4	0.00	10.06	
6/30/2022 API 817363 RHCSD water no. 118388-001	0.00	123.91	
6/30/2022 API 817364 RHCSD water no. 118386-001	0.00	148.31	
6/30/2022 API 817365 RHCSD water no. 084490-002	0.00	1,781.19	
6/30/2022 API 817366 RHCSD water no. 126908-002	0.00	515.77	
6/30/2022 API 817367 RHCSD water no. 083214-001	0.00	225.99	

**Revenues and
Expenditures****8028280 CSD: ROLLING HILLS CSD**
Details For the Accounting Period ended: June 30, 2022

	Estimated / Budget	Actual Amount	Balance
6/30/2022 API 817368 RHCSD water no. 126932-002	0.00	1,371.45	
4700 UTILITIES	41,500.00	31,534.26	9,965.74
40 Services & Supplies	245,000.00	178,856.33	66,143.67
Total Expense	245,000.00	178,856.33	66,143.67
8028280 CSD: ROLLING HILLS CSD	0.00	11,788.59	-11,788.59
Report Total			
Total Revenue	245,000.00	190,644.92	54,355.08
Total Expense	245,000.00	178,856.33	66,143.67
	0.00	11,788.59	-11,788.59

8028280 - 8028280 GENERAL FUNDPrinted 9/7/2022
10:13:44 AM**General Ledger****Summary for the Accounting Period Ended: Year End, 2022**

	Debit	Credit	Balance
80280280 ROLLING HILLS			
ASSETS			
100 EQUITY IN POOLED CASH	644,725.50	207,780.35	436,945.15
102 IMPREST (PETTY) CASH	5,000.00	0.00	5,000.00
ASSETS	649,725.50	207,780.35	441,945.15
LIABILITIES			
201 VOUCHERS PAYABLE	205,148.18	211,433.81	-6,285.63
LIABILITIES	205,148.18	211,433.81	-6,285.63
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	376,825.52	-376,825.52
401 ESTIMATED REVENUE	245,000.00	245,000.00	0.00
411 ACTUAL REVENUES	193,135.54	193,135.54	0.00
420 ORIGINAL BUDGET (APPROPTNS.)	245,000.00	245,000.00	0.00
431 EXPENDITURES	178,856.33	178,856.33	0.00
FUND BALANCE	861,991.87	1,297,651.39	-435,659.52
80280280 ROLLING HILLS	1,716,865.55	1,716,865.55	0.00

8028280 - 8028280 GENERAL FUNDPrinted 9/7/2022
10:13:48 AM**General Ledger****Details for the Accounting Period Ended: Year End, 2022**

	Debit	Credit	Balance
80280280 ROLLING HILLS			
ASSETS			
100 EQUITY IN POOLED CASH			
BEGINNING BALANCE	644,725.50	207,780.35	436,945.15
100 EQUITY IN POOLED CASH	644,725.50	207,780.35	436,945.15
102 IMPREST (PETTY) CASH			
BEGINNING BALANCE	5,000.00	0.00	5,000.00
102 IMPREST (PETTY) CASH	5,000.00	0.00	5,000.00
ASSETS	649,725.50	207,780.35	441,945.15
LIABILITIES			
201 VOUCHERS PAYABLE			
BEGINNING BALANCE	205,148.18	211,433.81	-6,285.63
201 VOUCHERS PAYABLE	205,148.18	211,433.81	-6,285.63
LIABILITIES	205,148.18	211,433.81	-6,285.63
FUND BALANCE			
310 FND BAL: RSVD GENERAL			
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			
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			
BEGINNING BALANCE	0.00	365,036.93	-365,036.93
6/30/2022 YEC 202213 6	0.00	11,788.59	-376,825.52
350 FND BAL: UNRSVD UNDESIGNATED	0.00	376,825.52	-376,825.52
401 ESTIMATED REVENUE			
BEGINNING BALANCE	245,000.00	0.00	245,000.00
6/30/2022 YEC 202213 2	0.00	245,000.00	0.00
401 ESTIMATED REVENUE	245,000.00	245,000.00	0.00
411 ACTUAL REVENUES			
BEGINNING BALANCE	2,490.62	193,135.54	-190,644.92
6/30/2022 YEC 202213 6	190,644.92	0.00	0.00
411 ACTUAL REVENUES	193,135.54	193,135.54	0.00
420 ORIGINAL BUDGET (APPROPTNS.)			
BEGINNING BALANCE	0.00	245,000.00	-245,000.00
6/30/2022 YEC 202213 2	245,000.00	0.00	0.00
420 ORIGINAL BUDGET (APPROPTNS.)	245,000.00	245,000.00	0.00

8028280 - 8028280 GENERAL FUNDPrinted 9/7/2022
10:13:48 AM**General Ledger****Details for the Accounting Period Ended: Year End, 2022**

	Debit	Credit	Balance
431 EXPENDITURES			
BEGINNING BALANCE	178,856.33	0.00	178,856.33
6/30/2022 YEC 202213 6	0.00	178,856.33	0.00
431 EXPENDITURES	178,856.33	178,856.33	0.00
FUND BALANCE	861,991.87	1,297,651.39	-435,659.52
80280280 ROLLING HILLS	1,716,865.55	1,716,865.55	0.00

**Revenues and
Expenditures****8028280 CSD: ROLLING HILLS CSD**

Summary For the Month ended: Year End, 2022

	Estimated / Budget	Actual Amount	Balance
8028280 CSD: ROLLING HILLS CSD			
Revenue			
01 Taxes			
0100 PROP TAX: CURR SECURED	100,500.00	104,510.36	-4,010.36
0110 PROP TAX: CURR UNSECURED	0.00	1,767.64	-1,767.64
0120 PROP TAX: PRIOR SECURED	0.00	-46.30	46.30
0130 PROP TAX: PRIOR UNSECURED	0.00	65.11	-65.11
0140 PROP TAX: SUPP CURRENT	0.00	3,123.95	-3,123.95
0150 PROP TAX: SUPP PRIOR	0.00	191.73	-191.73
01 Taxes	100,500.00	109,612.49	-9,112.49
03 Fines & Penalties			
0360 PEN & COST DELINQUENT TAXES	0.00	83.38	-83.38
03 Fines & Penalties	0.00	83.38	-83.38
04 Rev Use Money/Prop			
0400 REV: INTEREST	1,800.00	1,741.80	58.20
04 Rev Use Money/Prop	1,800.00	1,741.80	58.20
05 IG Rev - State			
0820 ST: HOMEOWNER PROP TAX RELIEF	0.00	807.32	-807.32
05 IG Rev - State	0.00	807.32	-807.32
13 Service Charges			
1310 SPECIAL ASSESSMENTS	76,900.00	78,399.93	-1,499.93
13 Service Charges	76,900.00	78,399.93	-1,499.93
19 Miscellaneous Rev			
1940 MISC: REVENUE	1,000.00	0.00	1,000.00
19 Miscellaneous Rev	1,000.00	0.00	1,000.00
22 Fund Balance			
0001 FUND BALANCE	64,800.00	0.00	64,800.00
22 Fund Balance	64,800.00	0.00	64,800.00
Total Revenue	245,000.00	190,644.92	54,355.08
Expense			

**Revenues and
Expenditures****8028280 CSD: ROLLING HILLS CSD**

Summary For the Month ended: Year End, 2022

	Estimated / Budget	Actual Amount	Balance
40 Services & Supplies			
4040 TELEPHONE VENDOR PAYMENTS	350.00	358.06	-8.06
4041 COUNTY PASS THRU TELPHONE CHRG	150.00	0.00	150.00
4060 FOOD AND FOOD PRODUCTS	50.00	0.00	50.00
4100 INSURANCE: PREMIUM	5,450.00	5,732.29	-282.29
4183 MAINT: GROUNDS	16,000.00	4,365.00	11,635.00
4185 MAINT: PARK	85,000.00	81,334.75	3,665.25
4189 MAINT: WATER SYSTEM	6,000.00	15,722.07	-9,722.07
4190 MAINT: DRAINAGE	7,500.00	0.00	7,500.00
4191 MAINT: ROADS	30,000.00	0.00	30,000.00
4192 MAINT: LIGHTING	500.00	347.00	153.00
4197 MAINT: BUILDINGSUPPLIES	500.00	391.75	108.25
4220 MEMBERSHIPS	675.00	1,102.00	-427.00
4240 MISC: EXPENSE	300.00	0.00	300.00
4260 OFFICE EXPENSE	200.00	50.00	150.00
4261 POSTAGE	450.00	125.92	324.08
4266 PRINTING SERVICES	500.00	0.00	500.00
4267 ON-LINE SUBSCRIPTIONS	0.00	433.36	-433.36
4300 PROFESSIONAL & SPECIAL SRVS	35,000.00	24,923.88	10,076.12
4304 AGENCY ADMINISTRATION FEE	325.00	141.55	183.45
4313 LEGAL SERVICES	5,000.00	5,024.84	-24.84
4345 SPECIAL DISTRICT DIRECTOR SRVS	4,500.00	5,625.00	-1,125.00
4400 PUBLICATION & LEGAL NOTICES	200.00	0.00	200.00
4420 RENT & LEASE: EQUIPMENT	800.00	385.00	415.00
4440 RENT & LEASE: BUILD & IMPRV	3,800.00	1,259.60	2,540.40
4505 SB924: TRANSPORTATION & TRAVEL	50.00	0.00	50.00
4602 MILGE: EMPLOY AUTO (NO OVERNT)	200.00	0.00	200.00
4700 UTILITIES	41,500.00	31,534.26	9,965.74
40 Services & Supplies	245,000.00	178,856.33	66,143.67
Total Expense	245,000.00	178,856.33	66,143.67
8028280 CSD: ROLLING HILLS CSD	0.00	11,788.59	-11,788.59
Report Total			
Total Revenue	245,000.00	190,644.92	54,355.08
Total Expense	245,000.00	178,856.33	66,143.67
	0.00	11,788.59	-11,788.59

**Revenues and
Expenditures**

8028280 CSD: ROLLING HILLS CSD
Summary For the Month ended: Year End, 2022

Printed 9/7/2022
10:13:52 AM

**Revenues and
Expenditures****8028280 CSD: ROLLING HILLS CSD**
Details For the Accounting Period ended: Year End, 2022

	Estimated / Budget	Actual Amount	Balance
8028280 CSD: ROLLING HILLS CSD			
Revenue			
01 Taxes			
0100 PROP TAX: CURR SECURED			
BEGINNING BALANCE	100,500.00	104,510.36	
0100 PROP TAX: CURR SECURED	100,500.00	104,510.36	-4,010.36
0110 PROP TAX: CURR UNSECURED			
BEGINNING BALANCE	0.00	1,767.64	
0110 PROP TAX: CURR UNSECURED	0.00	1,767.64	-1,767.64
0120 PROP TAX: PRIOR SECURED			
BEGINNING BALANCE	0.00	-46.30	
0120 PROP TAX: PRIOR SECURED	0.00	-46.30	46.30
0130 PROP TAX: PRIOR UNSECURED			
BEGINNING BALANCE	0.00	65.11	
0130 PROP TAX: PRIOR UNSECURED	0.00	65.11	-65.11
0140 PROP TAX: SUPP CURRENT			
BEGINNING BALANCE	0.00	3,123.95	
0140 PROP TAX: SUPP CURRENT	0.00	3,123.95	-3,123.95
0150 PROP TAX: SUPP PRIOR			
BEGINNING BALANCE	0.00	191.73	
0150 PROP TAX: SUPP PRIOR	0.00	191.73	-191.73
01 Taxes	100,500.00	109,612.49	-9,112.49
03 Fines & Penalties			
0360 PEN & COST DELINQUENT TAXES			
BEGINNING BALANCE	0.00	83.38	
0360 PEN & COST DELINQUENT TAXES	0.00	83.38	-83.38
03 Fines & Penalties	0.00	83.38	-83.38
04 Rev Use Money/Prop			
0400 REV: INTEREST			
BEGINNING BALANCE	1,800.00	1,741.80	
0400 REV: INTEREST	1,800.00	1,741.80	58.20
04 Rev Use Money/Prop	1,800.00	1,741.80	58.20
05 IG Rev - State			
0820 ST: HOMEOWNER PROP TAX RELIEF			
BEGINNING BALANCE	0.00	807.32	

**Revenues and
Expenditures****8028280 CSD: ROLLING HILLS CSD**
Details For the Accounting Period ended: Year End, 2022

	Estimated / Budget	Actual Amount	Balance
0820 ST: HOMEOWNER PROP TAX RELIEF	0.00	807.32	-807.32
05 IG Rev - State	0.00	807.32	-807.32
13 Service Charges			
1310 SPECIAL ASSESSMENTS			
BEGINNING BALANCE	76,900.00	78,399.93	
1310 SPECIAL ASSESSMENTS	76,900.00	78,399.93	-1,499.93
13 Service Charges	76,900.00	78,399.93	-1,499.93
19 Miscellaneous Rev			
1940 MISC: REVENUE			
BEGINNING BALANCE	1,000.00	0.00	
1940 MISC: REVENUE	1,000.00	0.00	1,000.00
19 Miscellaneous Rev	1,000.00	0.00	1,000.00
22 Fund Balance			
0001 FUND BALANCE			
BEGINNING BALANCE	64,800.00	0.00	
0001 FUND BALANCE	64,800.00	0.00	64,800.00
22 Fund Balance	64,800.00	0.00	64,800.00
Total Revenue	245,000.00	190,644.92	54,355.08
Expense			
40 Services & Supplies			
4040 TELEPHONE VENDOR PAYMENTS			
BEGINNING BALANCE	350.00	358.06	
4040 TELEPHONE VENDOR PAYMENTS	350.00	358.06	-8.06
4041 COUNTY PASS THRU TELPHONE CHRG			
BEGINNING BALANCE	150.00	0.00	
4041 COUNTY PASS THRU TELPHONE CHRG	150.00	0.00	150.00
4060 FOOD AND FOOD PRODUCTS			
BEGINNING BALANCE	50.00	0.00	
4060 FOOD AND FOOD PRODUCTS	50.00	0.00	50.00
4100 INSURANCE: PREMIUM			
BEGINNING BALANCE	5,450.00	5,732.29	
4100 INSURANCE: PREMIUM	5,450.00	5,732.29	-282.29
4183 MAINT: GROUNDS			
BEGINNING BALANCE	16,000.00	4,365.00	
4183 MAINT: GROUNDS	16,000.00	4,365.00	11,635.00

**Revenues and
Expenditures****8028280 CSD: ROLLING HILLS CSD**
Details For the Accounting Period ended: Year End, 2022

	Estimated / Budget	Actual Amount	Balance
4185 MAINT: PARK			
BEGINNING BALANCE	85,000.00	81,334.75	
4185 MAINT: PARK	85,000.00	81,334.75	3,665.25
4189 MAINT: WATER SYSTEM			
BEGINNING BALANCE	6,000.00	15,722.07	
4189 MAINT: WATER SYSTEM	6,000.00	15,722.07	-9,722.07
4190 MAINT: DRAINAGE			
BEGINNING BALANCE	7,500.00	0.00	
4190 MAINT: DRAINAGE	7,500.00	0.00	7,500.00
4191 MAINT: ROADS			
BEGINNING BALANCE	30,000.00	0.00	
4191 MAINT: ROADS	30,000.00	0.00	30,000.00
4192 MAINT: LIGHTING			
BEGINNING BALANCE	500.00	347.00	
4192 MAINT: LIGHTING	500.00	347.00	153.00
4197 MAINT: BUILDINGSUPPLIES			
BEGINNING BALANCE	500.00	391.75	
4197 MAINT: BUILDINGSUPPLIES	500.00	391.75	108.25
4220 MEMBERSHIPS			
BEGINNING BALANCE	675.00	1,102.00	
4220 MEMBERSHIPS	675.00	1,102.00	-427.00
4240 MISC: EXPENSE			
BEGINNING BALANCE	300.00	0.00	
4240 MISC: EXPENSE	300.00	0.00	300.00
4260 OFFICE EXPENSE			
BEGINNING BALANCE	200.00	50.00	
4260 OFFICE EXPENSE	200.00	50.00	150.00
4261 POSTAGE			
BEGINNING BALANCE	450.00	125.92	
4261 POSTAGE	450.00	125.92	324.08
4266 PRINTING SERVICES			
BEGINNING BALANCE	500.00	0.00	
4266 PRINTING SERVICES	500.00	0.00	500.00
4267 ON-LINE SUBSCRIPTIONS			
BEGINNING BALANCE	0.00	433.36	
4267 ON-LINE SUBSCRIPTIONS	0.00	433.36	-433.36
4300 PROFESSIONAL & SPECIAL SRVS			
BEGINNING BALANCE	35,000.00	24,923.88	
4300 PROFESSIONAL & SPECIAL SRVS	35,000.00	24,923.88	10,076.12

**Revenues and
Expenditures****8028280 CSD: ROLLING HILLS CSD**
Details For the Accounting Period ended: Year End, 2022

	Estimated / Budget	Actual Amount	Balance
4304 AGENCY ADMINISTRATION FEE			
BEGINNING BALANCE	325.00	141.55	
4304 AGENCY ADMINISTRATION FEE	325.00	141.55	183.45
4313 LEGAL SERVICES			
BEGINNING BALANCE	5,000.00	5,024.84	
4313 LEGAL SERVICES	5,000.00	5,024.84	-24.84
4345 SPECIAL DISTRICT DIRECTOR SRVS			
BEGINNING BALANCE	4,500.00	5,625.00	
4345 SPECIAL DISTRICT DIRECTOR SRVS	4,500.00	5,625.00	-1,125.00
4400 PUBLICATION & LEGAL NOTICES			
BEGINNING BALANCE	200.00	0.00	
4400 PUBLICATION & LEGAL NOTICES	200.00	0.00	200.00
4420 RENT & LEASE: EQUIPMENT			
BEGINNING BALANCE	800.00	385.00	
4420 RENT & LEASE: EQUIPMENT	800.00	385.00	415.00
4440 RENT & LEASE: BUILD & IMPRV			
BEGINNING BALANCE	3,800.00	1,259.60	
4440 RENT & LEASE: BUILD & IMPRV	3,800.00	1,259.60	2,540.40
4505 SB924: TRANSPORTATION & TRAVEL			
BEGINNING BALANCE	50.00	0.00	
4505 SB924: TRANSPORTATION & TRAVEL	50.00	0.00	50.00
4602 MILGE: EMPLOY AUTO (NO OVERNT)			
BEGINNING BALANCE	200.00	0.00	
4602 MILGE: EMPLOY AUTO (NO OVERNT)	200.00	0.00	200.00
4700 UTILITIES			
BEGINNING BALANCE	41,500.00	31,534.26	
4700 UTILITIES	41,500.00	31,534.26	9,965.74
40 Services & Supplies	245,000.00	178,856.33	66,143.67
Total Expense	245,000.00	178,856.33	66,143.67
8028280 CSD: ROLLING HILLS CSD	0.00	11,788.59	-11,788.59
Report Total			
Total Revenue	245,000.00	190,644.92	54,355.08
Total Expense	245,000.00	178,856.33	66,143.67
	0.00	11,788.59	-11,788.59

8028280 - 8028280 GENERAL FUNDPrinted 9/15/2022
8:26:30 AM**General Ledger****Summary for the Accounting Period Ended: August 31, 2022**

	Debit	Credit	Balance
80280280 ROLLING HILLS			
ASSETS			
100 EQUITY IN POOLED CASH	437,635.42	6,285.63	431,349.79
102 IMPREST (PETTY) CASH	5,000.00	0.00	5,000.00
ASSETS	442,635.42	6,285.63	436,349.79
LIABILITIES			
201 VOUCHERS PAYABLE	6,285.63	6,285.63	0.00
LIABILITIES	6,285.63	6,285.63	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	376,825.52	-376,825.52
411 ACTUAL REVENUES	0.00	690.27	-690.27
FUND BALANCE	0.00	436,349.79	-436,349.79
80280280 ROLLING HILLS	448,921.05	448,921.05	0.00

8028280 - 8028280 GENERAL FUNDPrinted 9/15/2022
8:26:32 AM**General Ledger**

Details for the Accounting Period Ended: August 31, 2022

	Debit	Credit	Balance
80280280 ROLLING HILLS			
ASSETS			
100 EQUITY IN POOLED CASH			
8/1/2022 BEGINNING BALANCE	436,945.15	6,285.63	430,659.52
8/10/2022 GNI 202302 757	7.14	0.00	430,666.66
8/12/2022 GEN 202302 490	310.27	0.00	430,976.93
8/19/2022 GNI 202302 1381	372.86	0.00	431,349.79
100 EQUITY IN POOLED CASH	437,635.42	6,285.63	431,349.79
102 IMPREST (PETTY) CASH			
8/1/2022 BEGINNING BALANCE	5,000.00	0.00	5,000.00
102 IMPREST (PETTY) CASH	5,000.00	0.00	5,000.00
ASSETS	442,635.42	6,285.63	436,349.79
LIABILITIES			
201 VOUCHERS PAYABLE			
8/1/2022 BEGINNING BALANCE	6,285.63	6,285.63	0.00
201 VOUCHERS PAYABLE	6,285.63	6,285.63	0.00
LIABILITIES	6,285.63	6,285.63	0.00
FUND BALANCE			
310 FND BAL: RSVD GENERAL			
8/1/2022 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			
8/1/2022 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			
8/1/2022 BEGINNING BALANCE	0.00	376,825.52	-376,825.52
350 FND BAL: UNRSVD UNDESIGNATED	0.00	376,825.52	-376,825.52
411 ACTUAL REVENUES			
8/1/2022 BEGINNING BALANCE	0.00	0.00	0.00
8/10/2022 GNI 202302 757	0.00	7.14	-7.14
8/12/2022 GEN 202302 490	0.00	310.27	-317.41
8/19/2022 GNI 202302 1381	0.00	372.86	-690.27
411 ACTUAL REVENUES	0.00	690.27	-690.27
FUND BALANCE	0.00	436,349.79	-436,349.79
80280280 ROLLING HILLS	448,921.05	448,921.05	0.00

**Revenues and
Expenditures****8028280 CSD: ROLLING HILLS CSD**

Summary For the Month ended: August 31, 2022

	Estimated / Budget	Actual Amount	Balance
8028280 CSD: ROLLING HILLS CSD			
Revenue			
01 Taxes			
0130 PROP TAX: PRIOR UNSECURED	0.00	6.90	-6.90
0150 PROP TAX: SUPP PRIOR	0.00	33.96	-33.96
01 Taxes	0.00	40.86	-40.86
03 Fines & Penalties			
0360 PEN & COST DELINQUENT TAXES	0.00	39.14	-39.14
03 Fines & Penalties	0.00	39.14	-39.14
04 Rev Use Money/Prop			
0400 REV: INTEREST	0.00	310.27	-310.27
04 Rev Use Money/Prop	0.00	310.27	-310.27
13 Service Charges			
1310 SPECIAL ASSESSMENTS	0.00	300.00	-300.00
13 Service Charges	0.00	300.00	-300.00
Total Revenue	0.00	690.27	-690.27
8028280 CSD: ROLLING HILLS CSD	0.00	690.27	-690.27
Report Total			
Total Revenue	0.00	690.27	-690.27
	0.00	690.27	-690.27

**Revenues and
Expenditures****8028280 CSD: ROLLING HILLS CSD**
Details For the Accounting Period ended: August 31, 2022

	Estimated / Budget	Actual Amount	Balance
8028280 CSD: ROLLING HILLS CSD			
Revenue			
01 Taxes			
0130 PROP TAX: PRIOR UNSECURED			
8/1/2022 BEGINNING BALANCE	0.00	0.00	
8/10/2022 GNI 890 DU ROLL 14321 1% GENERAL TAX DU-K	0.00	2.09	
8/10/2022 GNI 890 DU ROLL 14321 1% GENERAL TAX DU-Y	0.00	4.81	
0130 PROP TAX: PRIOR UNSECURED	0.00	6.90	-6.90
0150 PROP TAX: SUPP PRIOR			
8/1/2022 BEGINNING BALANCE	0.00	0.00	
8/10/2022 GNI 890 DU ROLL 14321 1% GENERAL TAX SUPP DU-G	0.00	0.22	
8/10/2022 GNI 890 DU ROLL 14321 1% GENERAL TAX SUPP DU-X	0.00	0.02	
8/19/2022 GNI 888 DS ROLL 14321 1% GENERAL TAX SUPP DS-E	0.00	33.72	
0150 PROP TAX: SUPP PRIOR	0.00	33.96	-33.96
01 Taxes	0.00	40.86	-40.86
03 Fines & Penalties			
0360 PEN & COST DELINQUENT TAXES			
8/1/2022 BEGINNING BALANCE	0.00	0.00	
8/19/2022 GNI 888 DS ROLL 14321 PENALTIES SUPP DS-E	0.00	4.64	
8/19/2022 GNI 888 DS ROLL 64801 PENALTIES DS-I	0.00	34.50	
0360 PEN & COST DELINQUENT TAXES	0.00	39.14	-39.14
03 Fines & Penalties	0.00	39.14	-39.14
04 Rev Use Money/Prop			
0400 REV: INTEREST			
8/1/2022 BEGINNING BALANCE	0.00	0.00	
8/12/2022 GEN INT JUL 22 Interest Allocation Entry	0.00	310.27	
0400 REV: INTEREST	0.00	310.27	-310.27
04 Rev Use Money/Prop	0.00	310.27	-310.27
13 Service Charges			
1310 SPECIAL ASSESSMENTS			
8/1/2022 BEGINNING BALANCE	0.00	0.00	
8/19/2022 GNI 888 DS ROLL 64801 DIRECT CHARGE DS-I	0.00	300.00	
1310 SPECIAL ASSESSMENTS	0.00	300.00	-300.00
13 Service Charges	0.00	300.00	-300.00
Total Revenue	0.00	690.27	-690.27
8028280 CSD: ROLLING HILLS CSD	0.00	690.27	-690.27

Revenues and Expenditures

8028280 CSD: ROLLING HILLS CSD
Details For the Accounting Period ended: August 31, 2022

Printed 9/15/2022
8:26:35 AM

Report Total			
Total Revenue	0.00	690.27	-690.27
	0.00	690.27	-690.27



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, 2022
This statement: August 31, 2022

Please be aware that items may be presented for payment multiple times when your account does not contain sufficient funds to pay the item(s). We may charge you a fee each time an item is presented and you do not have sufficient funds in your account to pay the item. For services to help you manage your account, visit www.umpquabank.com/globalassets/media/documents/overdraft_disclosure_for_business_accounts.pdf

PUBLIC FUNDS CHECKING

Account number	4866853585	Beginning balance	\$3,229.13
Low balance	\$2,874.23	Deposits/Additions	\$0.00
Average balance	\$2,934.03	Withdrawals/Subtractions	\$354.90
Interest earned	\$0.00	Ending balance	\$2,874.23

Card Transactions/Withdrawals

<u>Date</u>	<u>Description</u>	<u>Subtractions</u>
08-02	POS Purchase Terminal 00010001 Istorage-el Dorado Hil 916-93399 CA XXXXXXXXXXXX4549	205.00
08-12	POS Purchase Terminal Ly1pda25 Zoom.Us 888-799-96 66 Wwww.Zoom. CA XXXXXXXXXXXX4549	149.90
Total Card Transactions/Withdrawals		\$354.90

Daily Balances

<u>Date</u>	<u>Amount</u>	<u>Date</u>	<u>Amount</u>	<u>Date</u>	<u>Amount</u>
07-31	3,229.13	08-02	3,024.13	08-12	2,874.23
				08-31	2,874.23

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**



County of El Dorado
OFFICE OF AUDITOR-CONTROLLER

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

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

DATE: August 31, 2022
TO: **ROLLING HILLS COMMUNITY SERVICE DISTRICT**
Via: Posting to Auditor's Website; Emailing to known Email Addresses; hard copy mailed USPS
FROM: Sally Zutter, Property Tax Manager
SUBJECT: Property Tax Revenue Estimates for the FY 2022/23 Lien Date Tax Rolls

As a courtesy, the Auditor/Controller is providing the enclosed revenue estimates of the 1% general property tax revenues for the fiscal year 2022/23 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, 2022 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 began processing certain changes to current year and prior year assessed values in July 2022 and continue through June 2023. 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 not 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 unpaid 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 2022.

Pursuant to Government Code §53901, every local agency (except school districts) is required to file a copy of its 2021/22 annual budget with this office (Attn: Bob Toscano) **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.

Additionally, enclosed is a special notice regarding the Caldor Fire's affect on all districts' property tax revenues.

FY 2022/23 Current Year Property Tax Roll – 1/1/2022 Lien Date Revenue Estimates
For: ROLLING HILLS COMMUNITY SERVICE DISTRICT, Tax Code: 14321, G/L Organization Code: 8028280

<u>Current Year Tax Roll Type</u>	<u>G/L Object</u>	<u>Estimated Revenue</u>	<u>Special Notes</u>
Secured – Local	0100	109,696	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.
Secured - Unitary/SBE (State Assessed Property)	0100	1,425	On Teeter Plan (see above). Billed/collected on local secured roll, but has its own set of distribution factors.
RDA Tax Increment, if applicable	0100		On Teeter Plan, see above.
Total Estimate for Object	0100	111,121	
Unsecured	0110	2,127	Net of ERAF I and ERAF II.
Homeowner's Exemption	0820	756	State Reimbursement per California Constitution. Net of ERAF I & ERAF II.
Total Estimated Property Tax Revenue		114,004	
Property Tax Administrative Cost	0100	(2,148)	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 share calculated for K-12 Schools, Community Colleges, and ERAF (shown below).
Net Estimated Revenue		<u>111,856</u>	From current year January 1 lien date tax rolls.
FYI: local agency's ERAF I amount for the FY is: FYI: local agency's ERAF II amount for the FY is:		(50,752) 0	<div> <div>Negatives amounts = reductions to local agency's revenues, while</div> <div>Positive amounts = additions to local agency's revenues.</div> </div>
FYI: Unreimbursed Schools' Property Tax Administrative Cost		-	The County is required by State statute to calculate the school's share of Property Tax Administrative Cost, but is prohibited from reimbursement.
FYI: The following distribution factors are in effect for July 2022 - June 2023:		0.027656% = AB8 Factor (for current year secured/unsecured tax rolls) 0.027656% = Supplemental Factor (for current year supplemental tax rolls)	

REQUEST FOR BID

STORM DRAIN CLEARING

Starting with the culvert (s) under Montrose Way at Summerfield Way, and including the nearest five storm drain culverts emptying into the wetlands drainage paralleling Summerfield Way, clear all vegetation in front of and within 5 feet on either side of each culvert.

Also remove any partial or complete pluggage from each culvert outlet back to five feet from the outlet end.

Report any culvert that shows a flow restriction farther than five feet back from the outlet

COUNTY OF EL DORADO

b.b.

REGISTRAR OF VOTERS

Bill O'Neill

2850 Fairlane Court
PO Box 678001
Placerville CA 95667
www.edcgov.us/elections/
Phone: 530.621.7480 Fax: 530.626.5514
Linda Webster - Assistant Registrar of Voters



August 2022

Rolling Hills Community Services District
Attn: Linda Stone
PO Box 5266
El Dorado Hills, CA 95762

Subject: Director appointment(s) due to insufficient nominees for election

Dear Linda,

The Rolling Hills Community Services District received insufficient nominees for the number of Director Seats to be elected at the November 8, 2022 Presidential General Election. Therefore, the contest will not appear on the ballot.

In accordance with Elections Code §10515, the district has the opportunity to recommend to the Board of Supervisors two (2) full terms to appointment. Upon appointment, the Director(s) will assume office and serve exactly as if they were elected to the position.

Please submit the names of two (2) nominees for consideration by the Board of Supervisors for appointment to the District's four year term.

Please use the enclosed form to provide the name, address, phone number and email of the District's nominee(s) no later than Thursday, October 13, 2022. A self-addressed return envelope is enclosed for your convenience.

The Elections Department will present the District's nominations to the Board of Supervisors for their consideration at a regularly scheduled meeting. Upon appointment by the Board of Supervisors, the Registrar of Voters will issue a Certificate of Election and Oath of Office for each Director. These documents will be mailed to the District immediately following the Boards' action.

If I can provide further information, please contact me at (530)621-7490.

Sincerely,

A handwritten signature in blue ink that reads "Kim Smith".

Kim Smith
Candidate/Campaign
Filing Officer
kim.smith@edcgov.us
(530)621-7490

Rolling Hills Community Services District

Full Term

(1)

Appointed Candidate _____

Address _____

City _____

State _____

Zip _____

Phone (Required) _____

Email _____

(2)

Appointed Candidate _____

Address _____

City _____

State _____

Zip _____

Phone (Required) _____

Email _____

Print District Secretary _____

Signature District Secretary _____

Date _____