



MEMORANDUM

Date: January 19, 2024
To: Rolling Hills CSD Board Members
From: Brenda Collette, President
Subject: **Notice of September 23, 2024 RHCS D SPECIAL BOARD MEETING**

PLEASE TAKE NOTICE that pursuant to Government Code section 54956, a special meeting of the Rolling Hills Community Services District is hereby called for Tuesday, September 23, 2024, at 7:00 p.m. to discuss those matters listed on the attached Agenda. The meeting will be held in person in accordance with the Brown Act, at 3098 Montrose Way, El Dorado Hills, CA

Brenda Collette

Brenda Collette, RHCS D President/Chair



AGENDA
Board of Directors Special Meeting
ROLLING HILLS COMMUNITY SERVICES DISTRICT

Date: January 23, 2024
Time: 7:00 p.m.
Location: 3098 Montrose Way, El Dorado Hills, CA 95762

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.

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 24 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

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 regular meeting held on November 14, 2023
- b. Approve and file the month-end financial reports for November 2023 and December 2023 prepared by the County Auditor-Controller's office
- c. Correspondence accept and file:
 - o Umpqua bank statement for the period ending November 30, 2023
 - o Umpqua bank statement for the period ending December 31, 2023
 - o CSDA letter re available resources
 - o El Dorado County Planning and Building Department – Notice of Availability of Third Partial Recirculated Draft Environmental Impact Report for the Central El Dorado Hills Specific Plan; comment period through January 26, 2024
 - o Mr. Handyman customer letter
 - o Pioneer Community Energy 2022 Power Content Label
 - o SDRMA letter re: 2024 – 2025 Renewal Questionnaire (Questionnaire submitted)
 - o USPS Advance Notice of Price Change effective January 2024
 - o Email from Scott Bare re El Dorado County Hazard Mitigation Planning Committee; second meeting set for January 23, 2024, from 1:00-3:00 pm

Consent Items Pulled for Discussion: _____

5. Old Business

- a. **Revenue Options; Need for Increased Revenue for Future Sustainability** – Staff to review draft Revenue Modeling Scenarios Memo prepared by NBS Consulting and discussion of next steps for project. (*Information/Discussion/Possible Action Item*)
- b. **Board Meeting Schedule for 2024** – Board to consider revision of regular meeting schedule for calendar year 2024. (*Discussion/Possible Action Item*)
- c. **Dead Trees and Fallen Trees Within the District** – General Manager to provide an update regarding the matter of dead trees within the District and recent trees that have been uprooted and fallen as a result of recent wind and storms and his recommendation. The Board may consider an expenditure of funds from the approved budget to address some or all of the tree issues. At this time, proposals are being obtain for the work. It is estimated that the cost range for various scopes of work is from \$2,000 to \$14,000. (*Discussion/Possible Action Item*)

6. New Business

- a. **District Budget Report** – Discussion of monthly Budget Report prepared by staff to supplement County monthly financial reports.



Closed Session

- 7. Public Employee Performance Evaluation** – Pursuant to California Government Code Section 54957, one (1) category: General Manager.

Open Session

- 8. Report from Closed Session**
- 9. Adjournment**

**ROLLING HILLS COMMUNITY SERVICES DISTRICT
MINUTES OF NOVEMBER 14, 2023 MEETING OF THE BOARD OF DIRECTORS**

1. Call to Order/Roll Call.

The meeting of the Rolling Hills CSD held on November 14, 2023, was called to order at 7:01 pm by President Brenda Collette. The in-person meeting was held at 3098 Montrose Way, El Dorado Hills, CA. In addition to President Collette, Directors Adam Olson and Gordon Fawkes were present at roll call. Also present were General Manager Mark Magee and two members of the public.

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

Resident Liz Kmiec asked about the fence in front of Stonebriar.

3. Monthly Reports

a. General Manager Report. Mark Magee presented a report about activities over the last month, copy attached.

4. Consent Items

Minutes of the regular Board of Directors meeting held on October 17, 2023, Financial Reports for the District prepared by the El Dorado County Auditor Controller's office for the month ending October 31, 2023, and correspondence Umpqua Bank statements for September and October 2023, Umpqua Bank notice regarding change in overdraft fees effective December 5, 2023, and Pioneer Energy notice re generation charges September bills were considered. Director Gordon Fawkes moved to approve and accept/file all Consent items; President Brenda Collette seconded. A roll call vote was taken; the motion carried as follows:

AYES: Collette, Olson, and Fawkes

NOES: None

ABSENT: None

ABSTAIN: None

5. Old Business

5.a. Revenue Options; Need for Increased Revenue for Future Sustainability.

It was reported that NBS Consulting provided some materials for the District's information.

5.b. Culvert Maintenance. It was reported that the trapper caught and removed two beavers.

5.c. Dead Trees within the District. The Board discussed the dead trees in the District. After discussion. Director Gordon Fawkes made a motion to approve an expenditure of not to exceed \$350 from the approved budget for rental of a chipper and needed fuel to remove downed trees. Director Olson amended the motion to add that appropriate waivers must be signed by all volunteers performing work. The amendment to the motion was approved, and seconded. A roll call vote was taken; the motion carried as follows:

AYES: Collette, Olson, and Fawkes

NOES: None

ABSENT: None

ABSTAIN: None

6. Old Business

6.a. Board Meeting Schedule for 2024. The Board considered the meeting schedule proposed for calendar year 2024. Director Adam Olson made a motion to adopt the schedule with meetings on the third Tuesday of each month beginning at 7:00 pm, with the locations to be determined. Director Fawkes seconded. A roll call vote was taken; the motion carried as follows:

AYES: Collette, Olson, and Fawkes

NOES: None

ABSENT: None

ABSTAIN: None

6.b. Audit of District for Fiscal Years Ended June 30, 2022, June 30, 2021, and June 30, 2020.

Staff proposed approval of the completed audit performed by Vaughn Johnson, Certified Public Accounting for fiscal years 2022, 2021, and 2020. Upon approval the Clerk will provide copies to the County and State Controller's office as required. After discussion, Director Adam Olson moved to approve the three-year audit report; President Brenda Collette seconded. A roll call vote was taken; the motion carried as follows:

AYES: Collette, Olson, and Fawkes

NOES: None

ABSENT: None

ABSTAIN: None

7. Adjournment. Upon motion and second, the President adjourned the meeting.

Submitted by:

Brenda Collette, President

Approved by Board:

Attachment:

DRAFT

8028280 - 8028280 GENERAL FUNDPrinted 12/7/2023
9:06:45 AM**General Ledger****Summary for the Accounting Period Ended: November 30, 2023**

	Debit	Credit	Balance
80280280 ROLLING HILLS			
ASSETS			
100 EQUITY IN POOLED CASH	516,864.05	96,174.47	420,689.58
102 IMPREST (PETTY) CASH	5,000.00	0.00	5,000.00
162 BUILDING AND IMPROVEMENTS	61,340.00	0.00	61,340.00
165 ACCUM DEPR: EQUIPMENT	0.00	61,340.00	-61,340.00
ASSETS	583,204.05	157,514.47	425,689.58
LIABILITIES			
201 VOUCHERS PAYABLE	96,482.04	96,482.04	0.00
LIABILITIES	96,482.04	96,482.04	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	421,115.01	-421,115.01
411 ACTUAL REVENUES	0.00	26,860.95	-26,860.95
431 EXPENDITURES	81,600.38	480.00	81,120.38
FUND BALANCE	81,600.38	507,289.96	-425,689.58
80280280 ROLLING HILLS	761,286.47	761,286.47	0.00

8028280 - 8028280 GENERAL FUND

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General Ledger

Details for the Accounting Period Ended: November 30, 2023

		Debit	Credit	Balance
80280280 ROLLING HILLS				
ASSETS				
100 EQUITY IN POOLED CASH				
11/1/2023	BEGINNING BALANCE	504,287.05	68,278.99	436,008.06
11/7/2023	GEN 202405 89	988.98	0.00	436,997.04
11/7/2023	GNI 202405 557	10,853.44	0.00	447,850.48
11/7/2023	GNI 202405 558	42.50	0.00	447,892.98
11/7/2023	GNI 202405 563	42.78	0.00	447,935.76
11/7/2023	GNI 202405 564	9.93	0.00	447,945.69
11/7/2023	GNI 202405 565	158.55	0.00	448,104.24
11/7/2023	GNI 202405 566	0.82	0.00	448,105.06
11/9/2023	APP 202405 780	480.00	0.00	448,585.06
11/13/2023	APP 202405 972	0.00	480.00	448,105.06
11/20/2023	APP 202405 1530	0.00	27,415.48	420,689.58
	100 EQUITY IN POOLED CASH	516,864.05	96,174.47	420,689.58
102 IMPREST (PETTY) CASH				
11/1/2023	BEGINNING BALANCE	5,000.00	0.00	5,000.00
	102 IMPREST (PETTY) CASH	5,000.00	0.00	5,000.00
162 BUILDING AND IMPROVEMENTS				
11/1/2023	BEGINNING BALANCE	61,340.00	0.00	61,340.00
	162 BUILDING AND IMPROVEMENTS	61,340.00	0.00	61,340.00
165 ACCUM DEPR: EQUIPMENT				
11/1/2023	BEGINNING BALANCE	0.00	61,340.00	-61,340.00
	165 ACCUM DEPR: EQUIPMENT	0.00	61,340.00	-61,340.00
	ASSETS	583,204.05	157,514.47	425,689.58
LIABILITIES				
201 VOUCHERS PAYABLE				
11/1/2023	BEGINNING BALANCE	68,106.56	68,106.56	0.00
11/9/2023	APP 202405 780	0.00	480.00	-480.00
11/9/2023	APM 202405 786	480.00	0.00	0.00
11/13/2023	API 202405 952	0.00	480.00	-480.00
11/13/2023	APP 202405 972	480.00	0.00	0.00
11/20/2023	API 202405 1512	0.00	27,415.48	-27,415.48
11/20/2023	APP 202405 1530	27,415.48	0.00	0.00
	201 VOUCHERS PAYABLE	96,482.04	96,482.04	0.00
	LIABILITIES	96,482.04	96,482.04	0.00
FUND BALANCE				
310 FND BAL: RSVD GENERAL				
11/1/2023	BEGINNING BALANCE	0.00	53,834.00	-53,834.00
	310 FND BAL: RSVD GENERAL	0.00	53,834.00	-53,834.00

8028280 - 8028280 GENERAL FUND

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General Ledger

Details for the Accounting Period Ended: November 30, 2023

	Debit	Credit	Balance
313 FND BAL: RSVD IMPREST CASH			
11/1/2023 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			
11/1/2023 BEGINNING BALANCE	0.00	421,115.01	-421,115.01
350 FND BAL: UNRSVD UNDESIGNATED	0.00	421,115.01	-421,115.01
411 ACTUAL REVENUES			
11/1/2023 BEGINNING BALANCE	0.00	14,763.95	-14,763.95
11/7/2023 GEN 202405 89	0.00	988.98	-15,752.93
11/7/2023 GNI 202405 557	0.00	10,853.44	-26,606.37
11/7/2023 GNI 202405 558	0.00	42.50	-26,648.87
11/7/2023 GNI 202405 563	0.00	42.78	-26,691.65
11/7/2023 GNI 202405 564	0.00	9.93	-26,701.58
11/7/2023 GNI 202405 565	0.00	158.55	-26,860.13
11/7/2023 GNI 202405 566	0.00	0.82	-26,860.95
411 ACTUAL REVENUES	0.00	26,860.95	-26,860.95
431 EXPENDITURES			
11/1/2023 BEGINNING BALANCE	53,704.90	0.00	53,704.90
11/9/2023 APM 202405 786	0.00	480.00	53,224.90
11/13/2023 API 202405 952	480.00	0.00	53,704.90
11/20/2023 API 202405 1512	27,415.48	0.00	81,120.38
431 EXPENDITURES	81,600.38	480.00	81,120.38
FUND BALANCE	81,600.38	507,289.96	-425,689.58
80280280 ROLLING HILLS	761,286.47	761,286.47	0.00

**Revenues and
Expenditures**

8028280 CSD: ROLLING HILLS CSD
Summary For the Month ended: November 30, 2023

	Estimated / Budget	Actual Amount	Balance
8028280 CSD: ROLLING HILLS CSD			
Revenue			
01 Taxes			
0100 PROP TAX: CURR SECURED	0.00	11,951.67	-11,951.67
0110 PROP TAX: CURR UNSECURED	0.00	2,164.39	-2,164.39
0120 PROP TAX: PRIOR SECURED	0.00	2.09	-2.09
0130 PROP TAX: PRIOR UNSECURED	0.00	44.09	-44.09
0140 PROP TAX: SUPP CURRENT	0.00	634.37	-634.37
0150 PROP TAX: SUPP PRIOR	0.00	323.67	-323.67
01 Taxes	0.00	15,120.28	-15,120.28
03 Fines & Penalties			
0360 PEN & COST DELINQUENT TAXES	0.00	49.91	-49.91
03 Fines & Penalties	0.00	49.91	-49.91
04 Rev Use Money/Prop			
0400 REV: INTEREST	0.00	3,990.76	-3,990.76
04 Rev Use Money/Prop	0.00	3,990.76	-3,990.76
13 Service Charges			
1310 SPECIAL ASSESSMENTS	0.00	7,700.00	-7,700.00
13 Service Charges	0.00	7,700.00	-7,700.00
Total Revenue	0.00	26,860.95	-26,860.95
Expense			
40 Services & Supplies			
4041 COUNTY PASS THRU TELPHONE CHRG	0.00	149.90	-149.90
4100 INSURANCE: PREMIUM	0.00	6,083.73	-6,083.73
4183 MAINT: GROUNDS	0.00	6,577.50	-6,577.50
4185 MAINT: PARK	0.00	34,475.00	-34,475.00
4189 MAINT: WATER SYSTEM	0.00	3,138.10	-3,138.10
4220 MEMBERSHIPS	0.00	1,244.00	-1,244.00
4260 OFFICE EXPENSE	0.00	267.84	-267.84
4261 POSTAGE	0.00	6.93	-6.93
4300 PROFESSIONAL & SPECIAL SRVS	0.00	4,089.00	-4,089.00
4304 AGENCY ADMINISTRATION FEE	0.00	172.43	-172.43
4305 AUDIT & ACCOUNTING SERVICES	0.00	3,000.00	-3,000.00

Revenues and Expenditures

8028280 CSD: ROLLING HILLS CSD
Summary For the Month ended: November 30, 2023

	Estimated / Budget	Actual Amount	Balance
4345 SPECIAL DISTRICT DIRECTOR SRVS	0.00	975.00	-975.00
4500 SPECIAL DEPT EXPENSE	0.00	2,290.41	-2,290.41
4700 UTILITIES	0.00	18,650.54	-18,650.54
40 Services & Supplies	0.00	81,120.38	-81,120.38
Total Expense	0.00	81,120.38	-81,120.38
8028280 CSD: ROLLING HILLS CSD	0.00	-54,259.43	54,259.43
Report Total			
Total Revenue	0.00	26,860.95	-26,860.95
Total Expense	0.00	81,120.38	-81,120.38
	0.00	-54,259.43	54,259.43

Revenues and Expenditures

8028280 CSD: ROLLING HILLS CSD
Details For the Accounting Period ended: November 30, 2023

	Estimated / Budget	Actual Amount	Balance
8028280 CSD: ROLLING HILLS CSD			
Revenue			
01 Taxes			
0100 PROP TAX: CURR SECURED			
11/1/2023 BEGINNING BALANCE	0.00	5,498.23	
11/7/2023 GNI 022 CS ROLL 14321 1% GENERAL TAX CS B+S	0.00	6,452.98	
11/7/2023 GNI 022 CS ROLL 14321 1% UNITARY TAX CS-S	0.00	0.46	
0100 PROP TAX: CURR SECURED	0.00	11,951.67	-11,951.67
0110 PROP TAX: CURR UNSECURED			
11/1/2023 BEGINNING BALANCE	0.00	2,121.61	
11/7/2023 GNI 024 CU ROLL 14321 1% GENERAL TAX CU-U	0.00	42.78	
0110 PROP TAX: CURR UNSECURED	0.00	2,164.39	-2,164.39
0120 PROP TAX: PRIOR SECURED			
11/1/2023 BEGINNING BALANCE	0.00	2.09	
0120 PROP TAX: PRIOR SECURED	0.00	2.09	-2.09
0130 PROP TAX: PRIOR UNSECURED			
11/1/2023 BEGINNING BALANCE	0.00	36.88	
11/7/2023 GNI 025 DU ROLL 14321 1% GENERAL TAX DU-K+Y	0.00	7.21	
0130 PROP TAX: PRIOR UNSECURED	0.00	44.09	-44.09
0140 PROP TAX: SUPP CURRENT			
11/1/2023 BEGINNING BALANCE	0.00	475.00	
11/7/2023 GNI 020 SS ROLL 14321 1% GENERAL TAX SUPP SS-C	0.00	158.55	
11/7/2023 GNI 021 SU ROLL 14321 1% GENERAL TAX SUPP SU-Q	0.00	0.82	
0140 PROP TAX: SUPP CURRENT	0.00	634.37	-634.37
0150 PROP TAX: SUPP PRIOR			
11/1/2023 BEGINNING BALANCE	0.00	285.47	
11/7/2023 GNI 023 DS ROLL 14321 1% GENERAL TAX SUPP DS-E	0.00	35.48	
11/7/2023 GNI 025 DU ROLL 14321 1% GENERAL TAX SUPP DU-G	0.00	2.72	
0150 PROP TAX: SUPP PRIOR	0.00	323.67	-323.67
01 Taxes	0.00	15,120.28	-15,120.28
03 Fines & Penalties			
0360 PEN & COST DELINQUENT TAXES			
11/1/2023 BEGINNING BALANCE	0.00	42.89	
11/7/2023 GNI 023 DS ROLL 14321 PENALTIES SUPP DS-E	0.00	7.02	
0360 PEN & COST DELINQUENT TAXES	0.00	49.91	-49.91
03 Fines & Penalties	0.00	49.91	-49.91

Revenues and Expenditures

8028280 CSD: ROLLING HILLS CSD
Details For the Accounting Period ended: November 30, 2023

	Estimated / Budget	Actual Amount	Balance
04 Rev Use Money/Prop			
0400 REV: INTEREST			
11/1/2023 BEGINNING BALANCE	0.00	3,001.78	
11/7/2023 GEN INT OCT 23 Interest Allocation Entry	0.00	988.98	
0400 REV: INTEREST	0.00	3,990.76	-3,990.76
04 Rev Use Money/Prop	0.00	3,990.76	-3,990.76
13 Service Charges			
1310 SPECIAL ASSESSMENTS			
11/1/2023 BEGINNING BALANCE	0.00	3,300.00	
11/7/2023 GNI 022 CS ROLL 64801 DIRECT CHARGE-S	0.00	4,400.00	
1310 SPECIAL ASSESSMENTS	0.00	7,700.00	-7,700.00
13 Service Charges	0.00	7,700.00	-7,700.00
Total Revenue	0.00	26,860.95	-26,860.95
Expense			
40 Services & Supplies			
4041 COUNTY PASS THRU TELEPHONE CHRG			
11/1/2023 BEGINNING BALANCE	0.00	0.00	
11/20/2023 API 1048612 Reimburse Zoom 1 year	0.00	149.90	
4041 COUNTY PASS THRU TELEPHONE CHRG	0.00	149.90	-149.90
4100 INSURANCE: PREMIUM			
11/1/2023 BEGINNING BALANCE	0.00	0.00	
11/20/2023 API 1048611 Reimburse renewal bond 8/18/23-	0.00	200.00	
11/20/2023 API 1048630 RHCSD SDRMA liability ins FY24	0.00	5,883.73	
4100 INSURANCE: PREMIUM	0.00	6,083.73	-6,083.73
4183 MAINT: GROUNDS			
11/1/2023 BEGINNING BALANCE	0.00	6,342.50	
11/20/2023 API 1048623 RHCSD Springfield Meadows colo	0.00	235.00	
4183 MAINT: GROUNDS	0.00	6,577.50	-6,577.50
4185 MAINT: PARK			
11/1/2023 BEGINNING BALANCE	0.00	27,580.00	
11/20/2023 API 1048619 RHCSD landscape service Novemb	0.00	6,895.00	
4185 MAINT: PARK	0.00	34,475.00	-34,475.00
4189 MAINT: WATER SYSTEM			
11/1/2023 BEGINNING BALANCE	0.00	1,843.10	
11/20/2023 API 1048621 RHCSD Irrigation main line Whi	0.00	1,000.00	
11/20/2023 API 1048622 RHCSD Irrigation dripline Whit	0.00	295.00	
4189 MAINT: WATER SYSTEM	0.00	3,138.10	-3,138.10

Revenues and Expenditures

8028280 CSD: ROLLING HILLS CSD
Details For the Accounting Period ended: November 30, 2023

	Estimated / Budget	Actual Amount	Balance
4220 MEMBERSHIPS			
11/1/2023 BEGINNING BALANCE	0.00	0.00	
11/20/2023 API 1048631 Rolling Hills '24 CSDA members	0.00	1,244.00	
4220 MEMBERSHIPS	0.00	1,244.00	-1,244.00
4260 OFFICE EXPENSE			
11/1/2023 BEGINNING BALANCE	0.00	0.00	
11/20/2023 API 1048615 Reimburse GoDaddy Emails Renew	0.00	267.84	
4260 OFFICE EXPENSE	0.00	267.84	-267.84
4261 POSTAGE			
11/1/2023 BEGINNING BALANCE	0.00	4.62	
11/20/2023 API 1048633 RHCS D reimburse postage expens	0.00	2.31	
4261 POSTAGE	0.00	6.93	-6.93
4300 PROFESSIONAL & SPECIAL SRVS			
11/1/2023 BEGINNING BALANCE	0.00	3,774.00	
11/9/2023 APM 1023415 RHCS 092623	0.00	-480.00	
11/13/2023 API 1044572 RHCS D GM SERVICES AUGUST 2023	0.00	480.00	
11/20/2023 API 1048618 RHCS D GM services October 2023	0.00	315.00	
4300 PROFESSIONAL & SPECIAL SRVS	0.00	4,089.00	-4,089.00
4304 AGENCY ADMINISTRATION FEE			
11/1/2023 BEGINNING BALANCE	0.00	172.43	
4304 AGENCY ADMINISTRATION FEE	0.00	172.43	-172.43
4305 AUDIT & ACCOUNTING SERVICES			
11/1/2023 BEGINNING BALANCE	0.00	3,000.00	
4305 AUDIT & ACCOUNTING SERVICES	0.00	3,000.00	-3,000.00
4345 SPECIAL DISTRICT DIRECTOR SRVS			
11/1/2023 BEGINNING BALANCE	0.00	750.00	
11/20/2023 API 1048634 RHCS D 10/19/2023 special mtg s	0.00	75.00	
11/20/2023 API 1048635 RHCS D 10/19/2023 special mtg s	0.00	75.00	
11/20/2023 API 1048636 RHCS D 10/19/2023 special mtg s	0.00	75.00	
4345 SPECIAL DISTRICT DIRECTOR SRVS	0.00	975.00	-975.00
4500 SPECIAL DEPT EXPENSE			
11/1/2023 BEGINNING BALANCE	0.00	0.00	
11/20/2023 API 1048609 Reimburse iStorage July 2023	0.00	205.00	
11/20/2023 API 1048610 Reimburse iStorage Aug 2023	0.00	218.00	
11/20/2023 API 1048613 Reimburse iStorage Sept 2023	0.00	218.00	
11/20/2023 API 1048614 Reimburse iStorage Oct 2023	0.00	218.00	
11/20/2023 API 1048616 Reimburse for Naranjo bush cle	0.00	260.00	
11/20/2023 API 1048617 Reimburse for Solomon material	0.00	139.41	
11/20/2023 API 1048632 RHCS D Clerk services Oct 2023	0.00	1,032.00	
4500 SPECIAL DEPT EXPENSE	0.00	2,290.41	-2,290.41
4700 UTILITIES			
11/1/2023 BEGINNING BALANCE	0.00	10,238.25	
11/20/2023 API 1048624 RHCS D water no. 118388-001	0.00	134.59	
11/20/2023 API 1048625 RHCS D water no. 118386-001	0.00	225.43	
11/20/2023 API 1048626 RHCS D water no. 084490-002	0.00	3,167.04	

Revenues and Expenditures

8028280 CSD: ROLLING HILLS CSD
Details For the Accounting Period ended: November 30, 2023

	Estimated / Budget	Actual Amount	Balance
11/20/2023 API 1048627 RHCSO water no. 126908-002	0.00	1,249.12	
11/20/2023 API 1048628 RHCSO water no. 083214-001	0.00	1,238.52	
11/20/2023 API 1048629 RHCSO water no. 126932-002	0.00	2,397.59	
4700 UTILITIES	0.00	18,650.54	-18,650.54
40 Services & Supplies	0.00	81,120.38	-81,120.38
Total Expense	0.00	81,120.38	-81,120.38
8028280 CSD: ROLLING HILLS CSD	0.00	-54,259.43	54,259.43
Report Total			
Total Revenue	0.00	26,860.95	-26,860.95
Total Expense	0.00	81,120.38	-81,120.38
	0.00	-54,259.43	54,259.43

8028280 - 8028280 GENERAL FUND

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General Ledger

Summary for the Accounting Period Ended: December 31, 2023

	Debit	Credit	Balance
80280280 ROLLING HILLS			
ASSETS			
100 EQUITY IN POOLED CASH	610,850.29	116,397.60	494,452.69
102 IMPREST (PETTY) CASH	5,000.00	0.00	5,000.00
162 BUILDING AND IMPROVEMENTS	61,340.00	0.00	61,340.00
165 ACCUM DEPR: EQUIPMENT	0.00	61,340.00	-61,340.00
ASSETS	677,190.29	177,737.60	499,452.69
LIABILITIES			
201 VOUCHERS PAYABLE	114,308.10	114,308.10	0.00
LIABILITIES	114,308.10	114,308.10	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	421,115.01	-421,115.01
411 ACTUAL REVENUES	2,397.07	112,434.90	-110,037.83
431 EXPENDITURES	91,014.15	480.00	90,534.15
FUND BALANCE	93,411.22	592,863.91	-499,452.69
80280280 ROLLING HILLS	884,909.61	884,909.61	0.00

8028280 - 8028280 GENERAL FUND

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General Ledger

Details for the Accounting Period Ended: December 31, 2023

		Debit	Credit	Balance
80280280 ROLLING HILLS				
ASSETS				
100 EQUITY IN POOLED CASH				
12/1/2023	BEGINNING BALANCE	516,864.05	96,174.47	420,689.58
12/5/2023	GNI 202406 390	7.01	0.00	420,696.59
12/5/2023	GNI 202406 391	5.51	0.00	420,702.10
12/5/2023	GNI 202406 392	295.48	0.00	420,997.58
12/5/2023	GNI 202406 393	3.11	0.00	421,000.69
12/7/2023	GEN 202406 278	987.18	0.00	421,987.87
12/7/2023	GNI 202406 652	20,658.23	0.00	442,646.10
12/7/2023	GNI 202406 653	17.82	0.00	442,663.92
12/7/2023	GNI 202406 654	112.72	0.00	442,776.64
12/11/2023	APP 202406 952	0.00	9,413.77	433,362.87
12/12/2023	GNI 202406 964	6.60	0.00	433,369.47
12/13/2023	GNI 202406 1088	63,480.29	0.00	496,849.76
12/13/2023	GNI 202406 1357	0.00	1,897.00	494,952.76
12/15/2023	GNI 202406 1442	0.00	500.07	494,452.69
12/27/2023	APP 202406 2084	8,412.29	0.00	502,864.98
12/27/2023	APP 202406 2238	0.00	8,412.29	494,452.69
100 EQUITY IN POOLED CASH		610,850.29	116,397.60	494,452.69
102 IMPREST (PETTY) CASH				
12/1/2023	BEGINNING BALANCE	5,000.00	0.00	5,000.00
102 IMPREST (PETTY) CASH		5,000.00	0.00	5,000.00
162 BUILDING AND IMPROVEMENTS				
12/1/2023	BEGINNING BALANCE	61,340.00	0.00	61,340.00
162 BUILDING AND IMPROVEMENTS		61,340.00	0.00	61,340.00
165 ACCUM DEPR: EQUIPMENT				
12/1/2023	BEGINNING BALANCE	0.00	61,340.00	-61,340.00
165 ACCUM DEPR: EQUIPMENT		0.00	61,340.00	-61,340.00
ASSETS		677,190.29	177,737.60	499,452.69
LIABILITIES				
201 VOUCHERS PAYABLE				
12/1/2023	BEGINNING BALANCE	96,482.04	96,482.04	0.00
12/11/2023	API 202406 942	0.00	9,413.77	-9,413.77
12/11/2023	APP 202406 952	9,413.77	0.00	0.00
12/27/2023	APP 202406 2084	0.00	8,412.29	-8,412.29
12/27/2023	APP 202406 2238	8,412.29	0.00	0.00
201 VOUCHERS PAYABLE		114,308.10	114,308.10	0.00
LIABILITIES		114,308.10	114,308.10	0.00
FUND BALANCE				
310 FND BAL: RSVD GENERAL				
12/1/2023	BEGINNING BALANCE	0.00	53,834.00	-53,834.00
310 FND BAL: RSVD GENERAL		0.00	53,834.00	-53,834.00

8028280 - 8028280 GENERAL FUND

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General Ledger

Details for the Accounting Period Ended: December 31, 2023

		Debit	Credit	Balance
313 FND BAL: RSVD IMPREST CASH				
12/1/2023	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				
12/1/2023	BEGINNING BALANCE	0.00	421,115.01	-421,115.01
	350 FND BAL: UNRSVD UNDESIGNATED	0.00	421,115.01	-421,115.01
411 ACTUAL REVENUES				
12/1/2023	BEGINNING BALANCE	0.00	26,860.95	-26,860.95
12/5/2023	GNI 202406 390	0.00	7.01	-26,867.96
12/5/2023	GNI 202406 391	0.00	5.51	-26,873.47
12/5/2023	GNI 202406 392	0.00	295.48	-27,168.95
12/5/2023	GNI 202406 393	0.00	3.11	-27,172.06
12/7/2023	GEN 202406 278	0.00	987.18	-28,159.24
12/7/2023	GNI 202406 652	0.00	20,658.23	-48,817.47
12/7/2023	GNI 202406 653	0.00	17.82	-48,835.29
12/7/2023	GNI 202406 654	0.00	112.72	-48,948.01
12/12/2023	GNI 202406 964	0.00	6.60	-48,954.61
12/13/2023	GNI 202406 1088	0.00	63,480.29	-112,434.90
12/13/2023	GNI 202406 1357	1,897.00	0.00	-110,537.90
12/15/2023	GNI 202406 1442	500.07	0.00	-110,037.83
	411 ACTUAL REVENUES	2,397.07	112,434.90	-110,037.83
431 EXPENDITURES				
12/1/2023	BEGINNING BALANCE	81,600.38	480.00	81,120.38
12/11/2023	API 202406 942	9,413.77	0.00	90,534.15
	431 EXPENDITURES	91,014.15	480.00	90,534.15
	FUND BALANCE	93,411.22	592,863.91	-499,452.69
	80280280 ROLLING HILLS	884,909.61	884,909.61	0.00

**Revenues and
Expenditures**

8028280 CSD: ROLLING HILLS CSD
Summary For the Month ended: December 31, 2023

	Estimated / Budget	Actual Amount	Balance
8028280 CSD: ROLLING HILLS CSD			
Revenue			
01 Taxes			
0100 PROP TAX: CURR SECURED	0.00	59,299.57	-59,299.57
0110 PROP TAX: CURR UNSECURED	0.00	2,171.40	-2,171.40
0120 PROP TAX: PRIOR SECURED	0.00	2.31	-2.31
0130 PROP TAX: PRIOR UNSECURED	0.00	48.89	-48.89
0140 PROP TAX: SUPP CURRENT	0.00	932.96	-932.96
0150 PROP TAX: SUPP PRIOR	0.00	339.44	-339.44
01 Taxes	0.00	62,794.57	-62,794.57
03 Fines & Penalties			
0360 PEN & COST DELINQUENT TAXES	0.00	52.67	-52.67
03 Fines & Penalties	0.00	52.67	-52.67
04 Rev Use Money/Prop			
0400 REV: INTEREST	0.00	4,977.94	-4,977.94
04 Rev Use Money/Prop	0.00	4,977.94	-4,977.94
05 IG Rev - State			
0820 ST: HOMEOWNER PROP TAX RELIEF	0.00	112.72	-112.72
05 IG Rev - State	0.00	112.72	-112.72
13 Service Charges			
1310 SPECIAL ASSESSMENTS	0.00	42,099.93	-42,099.93
13 Service Charges	0.00	42,099.93	-42,099.93
Total Revenue	0.00	110,037.83	-110,037.83
Expense			
40 Services & Supplies			
4041 COUNTY PASS THRU TELEPHONE CHRG	0.00	149.90	-149.90
4100 INSURANCE: PREMIUM	0.00	6,083.73	-6,083.73
4183 MAINT: GROUNDS	0.00	6,577.50	-6,577.50
4185 MAINT: PARK	0.00	41,370.00	-41,370.00
4189 MAINT: WATER SYSTEM	0.00	3,630.60	-3,630.60
4220 MEMBERSHIPS	0.00	1,244.00	-1,244.00
4260 OFFICE EXPENSE	0.00	267.84	-267.84

8028280 CSD: ROLLING HILLS CSD
 Summary For the Month ended: December 31, 2023

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Revenues and Expenditures

	Estimated / Budget	Actual Amount	Balance
4261 POSTAGE	0.00	12.88	-12.88
4300 PROFESSIONAL & SPECIAL SRVS	0.00	5,409.00	-5,409.00
4304 AGENCY ADMINISTRATION FEE	0.00	172.43	-172.43
4305 AUDIT & ACCOUNTING SERVICES	0.00	3,000.00	-3,000.00
4345 SPECIAL DISTRICT DIRECTOR SRVS	0.00	1,200.00	-1,200.00
4500 SPECIAL DEPT EXPENSE	0.00	2,290.41	-2,290.41
4700 UTILITIES	0.00	19,125.86	-19,125.86
40 Services & Supplies	0.00	90,534.15	-90,534.15
Total Expense	0.00	90,534.15	-90,534.15
8028280 CSD: ROLLING HILLS CSD	0.00	19,503.68	-19,503.68
Report Total			
Total Revenue	0.00	110,037.83	-110,037.83
Total Expense	0.00	90,534.15	-90,534.15
	0.00	19,503.68	-19,503.68

**Revenues and
Expenditures**

8028280 CSD: ROLLING HILLS CSD
Details For the Accounting Period ended: December 31, 2023

	Estimated / Budget	Actual Amount	Balance
8028280 CSD: ROLLING HILLS CSD			
Revenue			
01 Taxes			
0100 PROP TAX: CURR SECURED			
12/1/2023 BEGINNING BALANCE	0.00	11,951.67	
12/7/2023 GNI 030 CS ROLL 14321 1% GENERAL TAX CS B+S	0.00	13,148.72	
12/7/2023 GNI 030 CS ROLL 14321 1% UNITARY TAX CS-S	0.00	9.51	
12/12/2023 GNI 034 RDA RC 14321 1% TAX RDA ROLL CHNGS CS	0.00	6.38	
12/13/2023 GNI 035 CS ROLL 14321 1% GENERAL TAX CS B+S	0.00	35,379.83	
12/13/2023 GNI 035 CS ROLL 14321 1% UNITARY TAX CS-S	0.00	700.46	
12/13/2023 GNI PT ADM RECOV PT ADM COST RECOVERY 1%GEN TAX	0.00	-1,897.00	
0100 PROP TAX: CURR SECURED	0.00	59,299.57	-59,299.57
0110 PROP TAX: CURR UNSECURED			
12/1/2023 BEGINNING BALANCE	0.00	2,164.39	
12/5/2023 GNI 026 CU ROLL 14321 1% GENERAL TAX CU-U	0.00	7.01	
0110 PROP TAX: CURR UNSECURED	0.00	2,171.40	-2,171.40
0120 PROP TAX: PRIOR SECURED			
12/1/2023 BEGINNING BALANCE	0.00	2.09	
12/12/2023 GNI 034 RDA RC 14321 1% TAX RDA ROLL CHNGS DS	0.00	0.22	
0120 PROP TAX: PRIOR SECURED	0.00	2.31	-2.31
0130 PROP TAX: PRIOR UNSECURED			
12/1/2023 BEGINNING BALANCE	0.00	44.09	
12/5/2023 GNI 027 DU ROLL 14321 1% GENERAL TAX DU-K+Y	0.00	4.80	
0130 PROP TAX: PRIOR UNSECURED	0.00	48.89	-48.89
0140 PROP TAX: SUPP CURRENT			
12/1/2023 BEGINNING BALANCE	0.00	634.37	
12/5/2023 GNI 028 SS ROLL 14321 1% GENERAL TAX SUPP SS-C	0.00	295.48	
12/5/2023 GNI 029 SU ROLL 14321 1% GENERAL TAX SUPP SU-Q	0.00	3.11	
0140 PROP TAX: SUPP CURRENT	0.00	932.96	-932.96
0150 PROP TAX: SUPP PRIOR			
12/1/2023 BEGINNING BALANCE	0.00	323.67	
12/5/2023 GNI 027 DU ROLL 14321 1% GENERAL TAX SUPP DU-G	0.00	0.71	
12/7/2023 GNI 031 DS ROLL 14321 1% GENERAL TAX SUPP DS-E	0.00	15.06	
0150 PROP TAX: SUPP PRIOR	0.00	339.44	-339.44
01 Taxes	0.00	62,794.57	-62,794.57

8028280 CSD: ROLLING HILLS CSD

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Revenues and Expenditures

Details For the Accounting Period ended: December 31, 2023

	Estimated / Budget	Actual Amount	Balance
03 Fines & Penalties			
0360 PEN & COST DELINQUENT TAXES			
12/1/2023 BEGINNING BALANCE	0.00	49.91	
12/7/2023 GNI 031 DS ROLL 14321 PENALTIES SUPP DS-E	0.00	2.76	
0360 PEN & COST DELINQUENT TAXES	0.00	52.67	-52.67
03 Fines & Penalties	0.00	52.67	-52.67
04 Rev Use Money/Prop			
0400 REV: INTEREST			
12/1/2023 BEGINNING BALANCE	0.00	3,990.76	
12/7/2023 GEN INT NOV 23 Interest Allocation Entry	0.00	987.18	
0400 REV: INTEREST	0.00	4,977.94	-4,977.94
04 Rev Use Money/Prop	0.00	4,977.94	-4,977.94
05 IG Rev - State			
0820 ST: HOMEOWNER PROP TAX RELIEF			
12/1/2023 BEGINNING BALANCE	0.00	0.00	
12/7/2023 GNI 033 HO EXMPT 14321 1% HOMEOWNER EXEMPTN 15%	0.00	112.72	
0820 ST: HOMEOWNER PROP TAX RELIEF	0.00	112.72	-112.72
05 IG Rev - State	0.00	112.72	-112.72
13 Service Charges			
1310 SPECIAL ASSESSMENTS			
12/1/2023 BEGINNING BALANCE	0.00	7,700.00	
12/7/2023 GNI 030 CS ROLL 64801 DIRECT CHARGE-S	0.00	7,500.00	
12/13/2023 GNI 035 CS ROLL 64801 DIRECT CHARGE-S	0.00	27,400.00	
12/15/2023 GNI 039 DIR CHRG COST RECOVERY - TAX CODE 64801	0.00	-500.07	
1310 SPECIAL ASSESSMENTS	0.00	42,099.93	-42,099.93
13 Service Charges	0.00	42,099.93	-42,099.93
Total Revenue	0.00	110,037.83	-110,037.83
Expense			
40 Services & Supplies			
4041 COUNTY PASS THRU TELEPHONE CHRG			
12/1/2023 BEGINNING BALANCE	0.00	149.90	
4041 COUNTY PASS THRU TELEPHONE CHRG	0.00	149.90	-149.90
4100 INSURANCE: PREMIUM			
12/1/2023 BEGINNING BALANCE	0.00	6,083.73	
4100 INSURANCE: PREMIUM	0.00	6,083.73	-6,083.73
4183 MAINT: GROUNDS			
12/1/2023 BEGINNING BALANCE	0.00	6,577.50	
4183 MAINT: GROUNDS	0.00	6,577.50	-6,577.50

8028280 CSD: ROLLING HILLS CSD

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Revenues and Expenditures

Details For the Accounting Period ended: December 31, 2023

	Estimated / Budget	Actual Amount	Balance
4185 MAINT: PARK			
12/1/2023 BEGINNING BALANCE	0.00	34,475.00	
12/11/2023 API 1058224 RHCS D landscape service Decemb	0.00	6,895.00	
4185 MAINT: PARK	0.00	41,370.00	-41,370.00
4189 MAINT: WATER SYSTEM			
12/1/2023 BEGINNING BALANCE	0.00	3,138.10	
12/11/2023 API 1058225 RHCS D Irrigation replace valve	0.00	492.50	
4189 MAINT: WATER SYSTEM	0.00	3,630.60	-3,630.60
4220 MEMBERSHIPS			
12/1/2023 BEGINNING BALANCE	0.00	1,244.00	
4220 MEMBERSHIPS	0.00	1,244.00	-1,244.00
4260 OFFICE EXPENSE			
12/1/2023 BEGINNING BALANCE	0.00	267.84	
4260 OFFICE EXPENSE	0.00	267.84	-267.84
4261 POSTAGE			
12/1/2023 BEGINNING BALANCE	0.00	6.93	
12/11/2023 API 1058229 RHCS D reimburse postage expens	0.00	5.95	
4261 POSTAGE	0.00	12.88	-12.88
4300 PROFESSIONAL & SPECIAL SRVS			
12/1/2023 BEGINNING BALANCE	0.00	4,089.00	
12/11/2023 API 1058223 RHCS D GM services November 202	0.00	420.00	
12/11/2023 API 1058228 RHCS D Clerk services Nov 2023	0.00	900.00	
4300 PROFESSIONAL & SPECIAL SRVS	0.00	5,409.00	-5,409.00
4304 AGENCY ADMINISTRATION FEE			
12/1/2023 BEGINNING BALANCE	0.00	172.43	
4304 AGENCY ADMINISTRATION FEE	0.00	172.43	-172.43
4305 AUDIT & ACCOUNTING SERVICES			
12/1/2023 BEGINNING BALANCE	0.00	3,000.00	
4305 AUDIT & ACCOUNTING SERVICES	0.00	3,000.00	-3,000.00
4345 SPECIAL DISTRICT DIRECTOR SRVS			
12/1/2023 BEGINNING BALANCE	0.00	975.00	
12/11/2023 API 1058230 RHCS D 11/14/2023 mtg stipend	0.00	75.00	
12/11/2023 API 1058231 RHCS D 11/14/2023 mtg stipend	0.00	75.00	
12/11/2023 API 1058232 RHCS D 11/14/2023 mtg stipend	0.00	75.00	
4345 SPECIAL DISTRICT DIRECTOR SRVS	0.00	1,200.00	-1,200.00
4500 SPECIAL DEPT EXPENSE			
12/1/2023 BEGINNING BALANCE	0.00	2,290.41	
4500 SPECIAL DEPT EXPENSE	0.00	2,290.41	-2,290.41
4700 UTILITIES			
12/1/2023 BEGINNING BALANCE	0.00	18,650.54	
12/11/2023 API 1058226 RHCS D power no. 1857646705-6	0.00	101.04	

Revenues and Expenditures

8028280 CSD: ROLLING HILLS CSD
Details For the Accounting Period ended: December 31, 2023

	Estimated / Budget	Actual Amount	Balance
12/11/2023 API 1058227 RHCSD power no. 4570858285-8	0.00	374.28	
4700 UTILITIES	0.00	19,125.86	-19,125.86
40 Services & Supplies	0.00	90,534.15	-90,534.15
Total Expense	0.00	90,534.15	-90,534.15
8028280 CSD: ROLLING HILLS CSD	0.00	19,503.68	-19,503.68
Report Total			
Total Revenue	0.00	110,037.83	-110,037.83
Total Expense	0.00	90,534.15	-90,534.15
	0.00	19,503.68	-19,503.68



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: October 31, 2023
This statement: November 30, 2023

PUBLIC FUNDS CHECKING

Account number	XXXXXX	Beginning balance	\$2,844.47
Low balance	\$2,487.47	Deposits/Additions	\$0.00
Average balance	\$2,554.97	Withdrawals/Subtractions	\$369.50
Interest earned	\$0.00	Ending balance	\$2,474.97

Card Transactions/Withdrawals

<u>Date</u>	<u>Description</u>	<u>Subtractions</u>
11-02	POS Purchase Terminal 58789062 Istorage 8053 916-52065 CA XXXXXXXXXXXX	218.00
11-14	POS Purchase Terminal 50039863 Terrabound Solutio Ns 877-85729 Tx XXXXXXXXXX	139.00
Total Card Transactions/Withdrawals		\$357.00

Other Withdrawals/Subtractions

<u>Date</u>	<u>Description</u>	<u>Subtractions</u>
11-30	Service Charge For Maintenance Fee	12.50
Total Other Withdrawals/Subtractions		\$12.50

Daily Balances

<u>Date</u>	<u>Amount</u>	<u>Date</u>	<u>Amount</u>	<u>Date</u>	<u>Amount</u>
10-31	2,844.47	11-14	2,487.47	11-30	2,474.97
11-02	2,626.47				



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: November 30, 2023
This statement: December 31, 2023

In October we mailed a notice to all customers about upcoming changes to how we determine overdraft limits for Bounce Guard, which is our standard overdraft service available to all eligible account holders. The new implementation date for this change is now February 6, 2024. If you have questions or would like more information about this service, please visit an Umpqua branch or call at 1-866-4UMPQUA (1-866-486-7782).

PUBLIC FUNDS CHECKING

Account number	XXXXXX	Beginning balance	\$2,474.97
Low balance	\$2,251.98	Deposits/Additions	\$0.00
Average balance	\$2,273.72	Withdrawals/Subtractions	\$235.49
Interest earned	\$0.00	Ending balance	\$2,239.48

Card Transactions/Withdrawals

<u>Date</u>	<u>Description</u>	<u>Subtractions</u>
12-04	POS Purchase Terminal 58789062 Istorage 8053 916-52065 CA XXXXXXXXXXXX	218.00
12-05	POS Purchase Terminal 00001590 Dnh*godaddy.Com Https://W AZ XXXXXXXXXXXX	4.99
Total Card Transactions/Withdrawals		\$222.99

Other Withdrawals/Subtractions

<u>Date</u>	<u>Description</u>	<u>Subtractions</u>
12-31	Service Charge For Maintenance Fee	12.50
Total Other Withdrawals/Subtractions		\$12.50

Daily Balances

<u>Date</u>	<u>Amount</u>	<u>Date</u>	<u>Amount</u>	<u>Date</u>	<u>Amount</u>
11-30	2,474.97	12-05	2,251.98	12-31	2,239.48
12-04	2,256.97				

Overdraft Fee Summary

	Total For This Period	Total Year-to-Date
Total Overdraft Fees	\$0.00	\$35.00
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**

Rec'd 11/14/23



**California Special
Districts Association**
Districts Stronger Together



0938

November 10, 2023

Linda Stone
Clerk/Secretary
Rolling Hills Community Services District
Po Box 5266
El Dorado Hills, CA 95762-0005

Dear Linda,

Whether the members of your Board of Directors are newly elected, re-elected or appointed, CSDA knows they need resources aid them in service to their community in the coming year. We have been the leading provider of special district resources for more than 50 years. CSDA is dedicated to the success of your district, providing supportive educational opportunities, information sharing resources and advocacy services for all district sizes and types.

CSDA is the only statewide association representing all types of special districts, and serving nearly 1,400 members and affiliate organizations. In keeping with our mission, we have prepared a packet of information we ask you to share with your Board members.

- One complimentary **CSDA Special District Board Member/Trustee Handbook**, full of information needed to be an effective and productive official;
- The **Special District Leadership Academy (SDLA) Conference** brochure, a comprehensive governance conference for elected/appointed Directors/Trustees coming to San Luis Obispo in February, San Diego in April, and San Rafael in November;
- Information on the **Special District Leadership Foundation (SDLF)**, with programs recognizing excellence among special district leaders and promoting good governance. SDLF has a scholarship program with funds available to districts to attend CSDA conferences, webinars and workshops. Visit sdlf.org for additional resources and scholarship applications.

If you would like additional copies of these items, please contact CSDA Member Services and we'll be happy to provide them. We also encourage you to sign up your new Board members for the weekly CSDA eNews and legislative updates; contact us at 877.924.2732 or membership@csda.net. For additional resources and a complete calendar of educational offerings, visit our website at www.csda.net. Our Board Member Resources page bundles the resources your board officials need to support their role.

Serving on the Board of Directors/Trustees for a special district is a unique and important responsibility. Please extend our congratulations to your newly elected/appointed Board members and our thanks for their commitment to special districts. We are proud to count your district as a CSDA member.

Best regards,

Cassandra Strawn
Member Services and Communications Director

1112 I Street, Suite 200
Sacramento, CA 95814
Toll-free: 877.924.2732
t: 916.442.7887
f: 916.442.7889
csda.net



PLANNING AND BUILDING DEPARTMENT

2850 Fairlane Court, Placerville, CA 95667
Phone (530) 621-4650, Fax (530) 642-0508

**NOTICE OF AVAILABILITY
OF A THIRD PARTIAL RECIRCULATED DRAFT ENVIRONMENTAL IMPACT REPORT
FOR THE CENTRAL EL DORADO HILLS SPECIFIC PLAN
(State Clearinghouse No. 2013022044)**

Date: November 27, 2023
To: Interested Agencies and Individuals
From: Planning and Building Department - Planning Division

The County of El Dorado Planning and Building Department - Planning Division, as the Lead Agency, has prepared a Third Partial Recirculated Draft Environmental Impact Report (RDEIR) for the proposed specific plan identified as Central El Dorado Hills Specific Plan (CEDHSP). The Third RDEIR has been prepared in accordance with the California Environmental Quality Act (CEQA) (Public Resources Code [PRC] Sections 21000 et seq. and the CEQA Guidelines (14 California Code of Regulations [CCR] Sections 15000 et seq.). The CEDHSP DEIR (State Clearinghouse #2013022044) has been partially revised to address adoption of the statewide 2045 GHG-reduction goal per Assembly Bill 1279, release of the California Air Resources Board's 2022 Scoping Plan, and project-level implications of California Association of Restaurants vs. City of Berkeley. Therefore, the changes to the DEIR contained in this Third RDEIR are focused on updating the Air Quality and GHG sections, remodeling emissions (using an updated version of CalEEMOD), and 2022 Scoping Plan consistency analysis. There are no changes to the CEDHSP project itself. The remainder of the DEIR previously released for public review is not a part of this recirculation.

DOCUMENT AVAILABILITY AND REVIEW PERIOD: This Third RDEIR is available for public and agency review for a 60-day period beginning November 28, 2023 and ending January 26, 2024. Please limit your comments to the issues addressed in the Third RDEIR and the potential environmental impacts that may result from project implementation related to those issues. Keep in mind that comments should focus on the potential environmental impacts of the project based on this Third RDEIR not the positive or negative attributes of the project itself or issues addressed in the November 2015 DEIR, the April 2016 RDEIR, and the June 2021 Second Partial RDEIR. Comments pertaining to the impact analysis, criteria and thresholds, and mitigation measures in the Third RDEIR will be considered by the County during preparation of a Revised Final EIR (FEIR). The Revised FEIR will include copies of the comments received on the Third RDEIR, Second RDEIR, the April 2016 RDEIR and the DEIR, and the County's responses to those comments.

The RDEIR may be reviewed and/or obtained at the following locations:

**Planning and Building
Department
2850 Fairlane Court,
Building C
Placerville, CA 95667**

**El Dorado County Library
345 Fair Lane
Placerville, California 95667**

**El Dorado County Library
7455 Silva Valley Pkwy.
El Dorado Hills, CA 95762**

**Cameron Park Library
2500 Country Club Dr,
Cameron Park, CA 95682**

**Planning Department Website
<https://www.edcgov.us/Planning/>**

All written public and agency comments on the Third RDEIR must be received by 5:00 PM on **January 26, 2024** and should be directed to: County of El Dorado Planning and Building Department-Planning Services, **Attention: Robert Peters, 2850 Fairlane Court, Placerville, CA 95667**. Please include the name of the contact person of your agency, if applicable. Comments may be submitted via email to cedhsp@edcgov.us. Comments submitted via email must either be included in the body text of the message or as an attachment in Microsoft® Word or Adobe® PDF format. Comments may also be submitted via fax to (530) 642-0508 or delivered in person.

PROJECT INFORMATION

PROJECT TITLE/APPLICATIONS: Central El Dorado Hills Specific Plan Project File Nos. A14-0003, SP12-0002, SP86-0002-R-2, Z14-0005, PD14-0004, TM14-1516, DA14-0003

PROJECT APPLICANT: Serrano Associates, LLC
4525 Serrano Parkway
El Dorado Hills, CA 95762

PROJECT DESCRIPTION: The proposed project site covers 336 acres north of U.S Highway 50, south of Green Valley Road and Folsom Lake, along El Dorado Hills Boulevard, approximately 0.72 miles east of the Sacramento–El Dorado County line, 1.5 miles west of Bass Lake Road and north of U.S. Highway 50 in the El Dorado Hills Area (Assessor’s Parcel Nos. 121-160-005, 121-120-024 (portion); 121-040-020, -029, -031; 120-050-001, -005).

The proposed project would provide for development of up to 1,000 dwelling units (a maximum of 737 which would be non-age-restricted), 11 acres of civic-limited commercial use (50,000 square feet of commercial use), 15 acres of public village park, 1-acre neighborhood park and 168 acres of natural open space in the center of the El Dorado Hills community. The proposed project consists of two planning areas: Serrano Westside and Pedregal. The Serrano Westside planning area would complement the existing Serrano development with gated residential neighborhoods and would include civic or commercial development and a public village park. The Pedregal planning area would have residential neighborhoods, which may or may not be gated. The CEHSP also includes infrastructure and roadway improvements. (Please refer to the DEIR document for more detailed project description and associated figures.)

To implement the proposed development, the applicant is requesting amendments to the El Dorado County General Plan Land Use Diagram and the existing El Dorado Hills Specific Plan Land Use Map and rezoning, approval of a large-lot tentative map, in addition to adoption of the CEDHSP.

ENVIRONMENTAL IMPACTS:

Air Quality

- **Impact AQ-1 and AQ-1 CUM:** Conflict with or obstruct implementation of the applicable air quality plan
- **Impact AQ-3a and AQ-3a CUM:** Expose sensitive receptors to substantial toxic air contaminant concentrations and health risks during construction

Cultural Resources

- **Impact CUL-1 CUM:** Cause a substantial adverse change in the significance of an archaeological resource that is a historical resource as defined in Section 15064.5.

Greenhouse Gas Emissions (added as part of the 2016 Recirculated DEIR)

- **Impact GHG-1 and GHG-1 CUM:** Generate GHG emissions, either directly or indirectly, that may have a significant impact on the environment

- **Impact GHG-2 and GHG-2 CUM:** Conflict with applicable plan, policy or regulation adopted for the purpose of reducing emissions of GHGs

Noise and Vibration

- **Impact NOI-1a:** Expose persons to or generate noise levels in excess of standards established in the General Plan as a result of construction activities
- **Impact NOI-4:** Result in a substantial temporary or periodic increase in ambient noise levels in the project vicinity above levels existing without the project during construction
- **Impact NOI-5:** Be located within an airport land use plan area, or, where such a plan has not been adopted, within 2 miles of a public airport or public use airport and expose people residing or working in the project area to excessive noise levels



a neighborly company

Chaney Hicks
Rolling Hills CSD
PO Box 5266
El Dorado Hills, CA 95762-0005

1 T2 P3 780



Dear Chaney Hicks,

We hope you are doing well. It's been a while since we've spoken, so as a valued past customer of ours, we wanted to take a moment to check in with you to see if there are any projects you need help with around your home? We know you are busy and therefore, it's easy for repair and maintenance chores to pile up. We also know that a long "To-Do" list can create unnecessary stress, so we'd like to help in any way we can.

As a reminder, from small items that need repair to larger remodeling projects, our technicians have the skills to do it all. We can also help with tedious seasonal maintenance projects outdoors too. If your project list is really long, we can stay for a full or half day.

If you have any questions or want to speak with someone directly about your project, please don't hesitate to call our office. Our friendly office staff would love to hear from you. We've really appreciated your business in the past and we look forward to serving you and your home in the future.

Thank you again for your business and the trust you've placed in Mr. Handyman. Call today to schedule your next appointment.

Best Regards,
Mr Handyman Serving Folsom
(530) 328-3113



To schedule service, go to:
mrhandyman.com



License # 807495

Mr Handyman Serving Folsom
4810 Golden Foothill Pkwy, Suite 9
El Dorado Hills, CA 95762

Phone: (530) 328-3113
www.mrhandyman.com



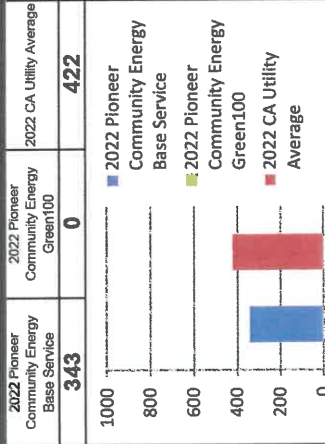
2022 POWER CONTENT LABEL
Pioneer Community Energy

<https://pioneercommunityenergy.org/about-us/key-documents/>

Greenhouse Gas Emissions Intensity
 (lbs CO₂e/MWh)

Energy Resources

2022 Pioneer Community Energy Service Power Mix
 2022 Pioneer Community Energy Green100 Power Mix
 2022 CA Power Mix



Eligible Renewable ¹	
Biomass & Biowaste	44.1%
Geothermal	0.6%
Eligible Hydroelectric	0.0%
Solar	6.1%
Wind	2.7%
Coal	11.5%
Large Hydroelectric	23.3%
Natural Gas	0.0%
Nuclear	0.0%
Other	28.4%
Unspecified Power ²	50.0%
TOTAL	100.0%

Percentage of Retail Sales Covered by Retired Unbundled RECs³:

Percentage of Retail Sales Covered by Retired Unbundled RECs ³ :	4%	0%
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¹The eligible renewable percentage above does not reflect RPS compliance, which is determined using a different methodology.

²Unspecified power is electricity that has been purchased through open market transactions and is not traceable to a specific generation source.

³Renewable energy credits (RECs) are tracking instruments issued for renewable generation. Unbundled renewable energy credits (RECs) represent renewable generation that was not delivered to serve retail sales. Unbundled RECs are not reflected in the power mix or GHG emissions intensities above.

For specific information about this electricity portfolio, contact:

Pioneer Community Energy
1 (844) 937-7466

For general information about the Power Content Label, visit:

<https://www.energy.ca.gov/programs-and-topics/programs/power-source-disclosure-program>



1112 I Street, Suite 300
Sacramento, California 95814-2865
T 916-231-4141 or 800-537-7790 * F 916-231-4111

Maximizing Protection. Minimizing Risk. * www.sdrma.org

November 29, 2023

Ms. Linda Stone
Board Secretary/Clerk
Rolling Hills Community Services District
Post Office Box 5266
El Dorado Hills, California 95762-5266

RE: 2024-25 Renewal Questionnaire

Dear Ms. Stone,

Annually, SDRMA requires members to complete and submit a Renewal Questionnaire (RQ) to ensure we are collecting accurate data from our members as it relates to exposure (payroll, operations budgets, etc..) and any changes in operations so that we can ensure we are providing the broadest coverage protection possible for our members. We continue to closely monitor trends in the insurance market and evaluate options to offer the most extensive coverage at the lowest possible rate. As a result of our analysis, staff has determined that transitioning the renewal cycle and sending out the renewal questionnaire earlier in the year allows us to better sync up with our reinsurance market's timing for renewals and receive information earlier in the cycle. The renewal for 2024-25 will require a questionnaire submitted by January 16, 2024, and then again in September 2024 for the 2025-26 program year, which will be the new reporting period going forward. Our hope is that we will get estimates from our partners during the year which in turn allows us to provide our members with more accurate information sooner rather than later.

As of December 1, 2023, the RQ will be available and ready for your submission in the [MemberPlus™](#) Online portal at www.sdrma.org. **The deadline to submit the 2024-25 RQ is January 16, 2024.** If the RQ is not submitted by the deadline, your agency will be subject to a cap in coverage and penalty charge.

Credit Incentive: If your agency's RQ is completed and submitted electronically through [MemberPlus™](#) by December 15, 2023, a \$75 credit will be applied on the 2024-25 renewal invoice. Any RQ submissions received after December 15, 2023, will not receive the credit incentive.

For your convenience, the RQ can be accessed through the RENEWAL QUESTIONNAIRE drop down after you login to [MemberPlus™](#). A copy of the RQ can be viewed or printed while online, and important online instructions can be viewed or printed for each section. To ensure proper coverage, please review all information and confirm that it is accurate and current.

Part of the SDRMA Renewal Questionnaire requires that all scheduled item lists be reviewed to confirm your agency's property, equipment, vehicles, and trailers are scheduled correctly. As you review your agency's property inventory, the 2024-25 building and contents values will have the property trending factor of 5% applied. Properties added to your policy during the current policy year or appraised within the last year will not be impacted by the trending factors until the next renewal for 2024-25. If your agency does not have any scheduled property, these trending factors will not apply.



SPECIAL DISTRICT RISK MANAGEMENT AUTHORITY

Per SDRMA board policy, at each renewal SDRMA trends property values based on industry trending factors. Property trending factors can represent increases or decreases in the property values to reflect inflation of construction, building materials and other costs associated with replacement or repair of damaged property.

Important reminder: Also available in [MemberPlus™](#), under the RISK CONTROL dropdown you will find the **Credit Incentive Program Criteria**, and your agency's **CIP Status Report**. The deadline to earn CIP credits for the 2024-25 program year is March 31, 2024. For other important dates, please reference the **Important Dates to Remember** under QUICK LINKS.

As a reminder, members considering withdrawal from the Property/Liability Program are required to submit a "Notice of Intent to Withdraw" according to SDRMA Bylaws by April 1 or the notice will not be valid. This notice can be sent via email or mail, and can be rescinded up until June 1, 2024, giving your agency enough time to obtain quotes and consider options. **We require the submission of the RQ, even if a Notice of Intent to Withdraw is submitted**, so that we may provide your agency with an accurate renewal indication for your consideration. For questions about the SDRMA withdrawal policy, please contact our Member Services Manager, Wendy Tucker at wtucker@sdrma.org.

On behalf of the SDRMA Board of Directors and our entire risk management team, thank you for completing this annual information requirement! Please do not hesitate to contact Member Services at memberplus@sdrma.org or 800-537-7790 for assistance.

Sincerely,
Special District Risk Management Authority

Brian Kelley, MBA, ARM
Chief Executive Officer

Linda Stone

To: Correspondence
Subject: FW: USPS - PO Box Price Changes Coming

From: <donotreply@usps.com>
Date: Sun, Jan 7, 2024 at 7:30 PM
Subject: USPS - PO Box Price Changes Coming
To: <csdclerk@gmail.com>



Hello Linda Stone,

Advance Notice to POBOL PO Box Customers - January 2024 Price Change.

If your PO Box renewal fees are due in January, and you would like to renew at the existing rate, please visit usps.com/poboxes to renew before January 21, 2024. Fees paid on or after that date are subject to new rates.

You have several convenient payment options. Choose the one that works best for you:

- **Pay Online:** Go to usps.com/poboxes and click Renew, which will take you to the *Manage Your Account* page. Then, click *Renew PO Box* to make a one-time payment. Your credit card will be stored for future automatic renewals.
- **Pay at a self-service kiosk (SSK):** You can find an SSK by visiting PO Locator and selecting "Self-Service Kiosks" from the drop down menu.
- **Pay by mail:** Send a check or money order payable to "U.S. Postal Service" to the Postmaster where your PO Box is located. (Include your PO Box number on the face of the check.)
- **Pay in person:** Pay at the Post Office where your PO Box is located, using cash, check, credit card, or debit card.

Take the stress out of remembering to make your next payment by signing up for our *Automatic Renewal* payment program. It's free, it's fast, and it's easy! Sign in at usps.com/poboxes and go to the *Manage Your Account* page. Then, click on *Setup Auto Renewal* under *Next Payment Due*. Be sure to review the *Terms and Conditions* governing automatic payments when you select this option.

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Linda Stone

Subject: FW: El Dorado County Hazard Mitigation Planning Committee Meeting

From: **Scott Bare** <bares@edso.org>

Date: Tue, Jan 16, 2024, 1:41 PM

Subject: El Dorado County Hazard Mitigation Planning Committee Meeting

To:

Cc: Prosperi, Juliana <juliana.prosperi@wsp.com>

Dear El Dorado County Hazard Mitigation Planning Committee,

El Dorado County Office of Emergency Services is inviting you to participate in the second Hazard Mitigation Planning Committee (HMPC) meeting to update the County's Multi-Jurisdictional Hazard Mitigation Plan (MJHMP). As a reminder, to guide this planning process, the County has established two groups that make up the HMPC: the Participating Jurisdictions Group that includes representatives from the City of Placerville, Georgetown Divide Public Utility District, Cameron Park Community Service District, and the El Dorado County Office of Education who will work most closely to develop the plan; and the Stakeholder Group who will provide broad perspective during plan development.

We are hosting our second meeting virtually via Microsoft Teams on **Tuesday January 23rd from 1:00 – 3:00 PM.** Information on how to join the virtual meeting is provided below:

[Click here to join the meeting](#)

Meeting ID: 314 947 411 020

Passcode: aRFmjJ

We welcome you, or other interested parties on behalf of your agency or organization, to assist the County's HMPC by participating! The purpose of the second meeting is to review the hazard profiles, discuss the preliminary findings from risk assessment, and update the goals in the mitigation strategy for the El Dorado County 2024 MJHMP Update.

Please respond to this e-mail invitation and advise if you will be participating in this meeting, and who will be assigned to represent your agency or organization. Please note that the Participating Jurisdictions Group must attend the HMPC meetings. If you are unable to attend this meeting, please assign alternative staff to attend in your absence so they can participate in the planning process and provide input on the risk assessment.

Additional information regarding future meetings, draft documents for review, and other project milestones will be provided through e-mails, news blasts, social media, and the El Dorado County OES project webpage here: https://www.edcgov.us/Government/sheriff/Support/Pages/office_of_emergency_services_oes.aspx. If you have any additional questions, please do not hesitate to contact us!

We look forward to seeing everyone virtually on Tuesday January 23rd at 1:00 PM.

Kind Regards,
Scott Barre

ROLLING HILLS COMMUNITY SERVICES DISTRICT MEMORANDUM

TO: Linda Stone, Board Clerk/Secretary
FROM: Sara Mares, Director
DATE: December 1, 2023
SUBJECT: Revenue Modeling Scenarios

Purpose

The Rolling Hills Community Services District (the "CSD") has requested a comprehensive evaluation of options to increase revenue to support the CSD's forecasted budget deficits in the near term. This evaluation includes modeling for a new parcel tax.

Revenue Mechanisms Overview

In comparison to a City, the CSD has rather limited options when it comes to revenue tools. Special taxes (parcel tax and Community Facilities District), special assessments (a variety of special assessments acts are included), fees for service and standby charges for water and/or sewer service are allowable revenue raising options beyond any share of general property tax allocated to the CSD.

Special Taxes

A special tax is a charge imposed for a specific service or improvement. The tax is calculated via a special tax formula and is levied annually for a defined period. Special taxes have the most flexibility in terms of improvements and services financed. The criteria to levy a special tax is not limited to the relative benefit it provides to property (as described below for special assessments) or taxpayers. Typically, the special tax is levied on a per parcel basis or according to a selected set of property characteristics such as parcel area, land use, building square footage or a combination of these and/or other characteristics. Special Taxes cannot be imposed on a property value basis. Publicly owned property is typically exempt. The successful establishment of a special tax requires approval of 2/3 of the registered voters voting in the election. Each voter has one vote regardless of their weighted share of the proposed special tax levy.

Special Assessments

Special Assessments, also known as a Special Benefit Assessments, describes a family of charges levied against a parcel of land related to the proportional special benefit that is generated by the underlying public service or improvement project. By law, benefit assessments cannot be based on the value of property. Instead, each district establishes a benefit formula and each parcel in the service area is assessed according to the special benefit it receives from the services and/or improvements. The governing body of

the entity levying the assessment, as well as an engineer, must make a finding of special benefit in order to validate this process. The assessment amount is limited to the proportional special benefit of the improvement or service provided to each assessed property and benefiting publicly owned property is not exempt from assessments.

Special Assessments are approved by a protest ballot proceeding. Each property owner’s ballot is weighted by the amount of the assessment assigned to that owner’s property. Of the property owner ballots returned, if a majority of the weighted ballots oppose the assessment, a majority protest exists, and the assessment may not be imposed.

Funding Mechanism Considerations

In order to evaluate and model a special assessment with precision, a full general and special benefit analysis must be completed, which is an involved process outside the scope of service of this engagement. However, in reviewing the general location of the improvements to be operated and maintained along with the property and land uses it is estimated that the share of total general benefit would be relatively small. Further, an assessment methodology would typically use multiple factors such as trip generation which take into account land use and proximity to improvements as examples, which is likely to result in the ultimate assessment per parcel being different for various parcels within the assessment district. CSD and other public agency owned-property, unless it is the actual improvement being operated and maintained, would also generally be subject the special assessment.

Modeling for the parcel tax and CFD would look substantially similar given the homogenous nature of the land uses within the CSD, with the exception that utilizing a CFD would allow for zones to be created wherein different rates may be charged. Modeling for the parcel tax, which is also representative of a CFD without zones, is shown below. An important consideration for the special tax is the relatively high hurdle of obtaining a yes vote from 2/3 of registered voters who vote in the election.

Property Data Summary

The CSD is comprised of residential subdivisions south of Highway 50 and north of White Rock Road between approximately where Carson Crossing Drive intersects White Rock Road on the southwest and slightly west of where Town Center West Way intersects White Rock Road on the southeast. Based on the latest El Dorado County Assessor’s secured roll data from July 2023, there are a total of 423 parcels within the CSD. A summary of the parcels, their land uses and building square footage is shown in the table below:

Parcel Summary		
Land Use	# of Parcels	Building Square Foot
Single Family Residential	395	1,268,825
Vacant	2	0
Exempt	26	0
Total	423	1,268,825

The parcels classified as Exempt are parcels owned by public agencies, homeowner’s associations or are private roadways. These parcels do not typically receive a property tax bill and would not usually be taxed as part of either a parcel tax.

Revenue Targets

According to the CSD's Full Reserve Study completed in 2018, the CSD had \$0 in starting reserves and a recommendation was made to set annual reserve contributions at \$216,000. However, the CSD's fiscal year 2023/24 budget shows total revenue of \$197,031.03 with no funds available to either contribute to revenue from reserves or contribute to reserves as an expenditure. Additional revenue must be generated for the CSD to continue to provide services and consider possible expenditures on deferred maintenance and reserve contributions. NBS evaluated revenue targets ranging from \$80,000 to \$160,000 in \$20,000 increments.

Parcel Tax Modeling

As a community services district, the CSD is limited when it comes to structuring a parcel to a "uniform" rate, with the only allowable differential being different rates for developed and undeveloped property. With only two of the parcels being undeveloped the opportunity or usefulness of identifying a reduced rate for undeveloped property is limited. All of the parcel tax scenarios below are based on the parcel tax being applied at a uniform rate per parcel on each parcel of developed property.

Flat Rate per Parcel

One option within the uniform rate context, is to levy a flat rate per parcel. The rates that would generate revenue at the modeled revenue targets are shown in the following table:

Flat Rate per Parcel	
Revenue Target	Rate Per Parcel
\$80,000	\$202.53
100,000	253.16
120,000	303.79
140,000	354.43
160,000	405.06

Flat Rate per Building Square Foot

Another option within the uniform rate context, is to levy a flat rate per building square foot. Note that two of the single family residential parcels are missing building square footage data in the data set. The average building square footage was used for those two parcels for purposes of modeling rates. The rates that would generate revenue at the modeled revenue targets are shown in the following table:

Flat Rate per Bldg Sq Ft	
Revenue Target	Rate Per Bldg Sq Ft
\$80,000	\$0.063
100,000	0.079
120,000	0.095
140,000	0.110
160,000	0.126

Bonding Capacity

Should the CSD wish to leverage the parcel tax revenue for capital projects by dedicating that funding to a revenue bond, the following estimated bond amounts may be realized. This analysis assumes a bond term of 30 years, an interest rate of 5.5%, annual administration costs of 5% and bond coverage of 110%. It also assumes the parcel tax revenue has a 3% annual inflator.

Bonding Capacity	
Revenue Target	Est. Par Amount of Bonds
\$80,000	\$1,565,000.00
100,000	1,955,000.00
120,000	2,350,000.00
140,000	2,740,000.00
160,000	3,135,000.00

RHCS D 2024 Regular Meeting Schedule

Schedule Approved by Board on 11/14/23 3rd Tuesday of Month at 7:00 pm; Location To Be Determined	REVISED Schedule for Consideration February – May 2024 at 7:00 pm; Location as Noted or TBD
January 16	
February 20	February 27 (4 th Tuesday) – Gather Room
March 19	March 12 (2 nd Tuesday) – Gather Room
April 16	April 9 (2 nd Tuesday) – Gather Room/TBD
May 21	May 14 (2 nd Tuesday) – Gather Room
June 18	No Change
July 16	No Change
August 20	No Change
September 17	No Change
October 15	No Change
November 19	No Change
(no meeting December)	No Change

1/23/24
Mtg.
Item 6.a.

ROLLING HILLS CSD	Final Budget FY2024 Adopted 7/11/2023	7/10/23 Voucher	8/1/23 Voucher	8/15/24 Voucher	9/8/23 Voucher	10/17/23 Voucher	11/8/23 Voucher Petty Cash	11/9/23 Voucher	12/8/23 Voucher	1/12/24 Voucher	Expense Totals To Date
Revenues											
Property Taxes	\$ 113,174.92										
Interest	\$ 5,156.18										
Special Assessment	\$ 78,699.93										
Subtotal	\$ 197,031.03										
Various Other	\$ -										
Revenue Income	\$ 197,031.03										
Transfer From Reserve Fund Balance	\$ -										
Total Revenue	\$ 197,031.03										
Expenditures											
Services/Supplies - Routine O&M											
3000 Payroll Expenses	\$ -										
4040 Telephone	\$ 365.00						149.90				149.90
4041 Communications	\$ -										
4060 Food and Food Products	\$ 500.00										
4100 Insurance	\$ 5,800.00										
4183 Maint. Grounds	\$ 10,000.00					6,142.50	200.00	5,883.73			6,083.73
4185 Maint. Parks	\$ 75,000.00					6,895.00	399.41	295.00		139.00	6,975.91
4189 Maint. Water System	\$ 4,500.00					1,550.00		6,895.00		6,895.00	48,265.00
4190 Maint. Drainage	\$ 20,000.00					493.10		1,235.00		492.00	4,262.60
4191 Maint. Roads	\$ -										
4192 Maint. Lighting	\$ 400.00										
4197 Bldg. Supplies	\$ 100.00										
4220 Memberships	\$ 1,500.00							1,244.00			1,244.00
4240 Misc. Expense - Contingency	\$ 86.03										
4260 Office Expense	\$ 250.00										
4261 Postage	\$ 600.00		2.55			2.07		2.31		4.99	272.83
4266 Printing Services	\$ 1,000.00										12.88
4267 On-Line Subscriptions	\$ 550.00										
4300 Prof. Services	\$ 23,580.00										
General Manager											
Clerk/Secretary											
Website Security Services											
4304 Admin Fee Agency	\$ 325.00		1,110.00					315.00	420.00	420.00	1,950.00
4305 Accounting serv.	\$ 3,000.00							1,032.00	900.00	426.00	5,337.00
4313 Legal Services	\$ 10,000.00										
4345 Director Services	\$ 5,625.00										
4400 Publication Not.	\$ 500.00										
4420 Rent/Lease Exp.	\$ 2,600.00										
4440 Rent Bldgs.	\$ 500.00										
4505 Educa. Training	\$ -										
4602 Private Auto	\$ 250.00										
4620 (4700) Utilities	\$ 30,000.00										
Power - PG&E											
Water - EID											
Subtotal Routine O&M	\$ 197,031.03	6,895.00	4,412.55	7,631.01	19,212.19	15,381.72	1,876.15	25,539.33	9,413.77	14,617.00	104,978.72
Special Projects	\$ -										
Fixed Assets	\$ -										
6020 Bldg. Improvements	\$ -										
Total Expenditures	\$ 197,031.03										

53% of budget expended