



AGENDA
Board of Directors Regular Meeting
ROLLING HILLS COMMUNITY SERVICES DISTRICT

Date: September 17, 2024
Time: 7:00 p.m.
Location: El Dorado Hills Fire Department Conference Room, Station 85,
1050 Wilson Blvd., 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 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
- b. District Budget Report – Updated monthly to supplement County financial reports

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 August 20, 2024
- b. FY 2024 Year-End Financial Reports prepared by the County Auditor-Controller's office
- c. Correspondence accept and file:
 - Umpqua Bank statements for the monthly periods ending May 31, 2024, June 30, 2024, and July 31, 2024
 - County of El Dorado Registrar of Voters Letter re Timeline of upcoming district requirements
 - Pioneer Community Energy CPUC Required Regulatory Notice – Joint Rate Mailer
 - El Dorado County Auditor's Office Year End Close Updates Memo
 - El Dorado County Campaign Filing Officer Email regarding due date for Insufficient Nominee paperwork

Consent Items Pulled for Discussion: _____

5. Old Business

- a. **Folsom Heights Development Project** – Update the Board regarding the Folsom Planning Commission meeting held on August 28, 2024, and any other new information received about the Project. (*Discussion Item*)
- b. **Revenue Options; Need for Increased Revenue for Future Sustainability** – Review NBS Consulting Revenue Modeling Scenarios Memo with edits requested at last Board meeting; and consideration of next steps for project. (*Discussion Item*)

6. New Business

- a. **Fall Volunteer Day 2024** – Board to discuss a Volunteer Day in the fall, and authorize expenditure of funds from the approved budget for the rental of a wood chipper in an amount not to exceed \$750.00. (*Discussion/Possible Action Item*)

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

- Parks
 - Saw dump trucks using Berkshire Park as a waiting station.
 - They were told to move and did.
 - Water build up along Stonebriar and Prima minimized, but still concerned.
 - Plants were purchased and planted at entrance to Springfield Meadows.
 - Planting was done by resident.
 - Planning on a volunteer day to remove debris at Stonebriar, Prima and Haddington.
 - **Chipper Rental** (Home Depo): 6" \$319 for the day and \$300 deposit.
 - Repaired fence on Montrose Way.
 - Lifted rails back into position and tied split post together.

- Photo Cell Work Complete
 - Photo cell at Shadow Hills entrance was found and replaced.
 - PG&E was called to cut old lock on panel to get access to photo cell.
 - Followed up on day and night and appears to be working properly.

- Storage Unit
 - Storage unit was visited.
 - Will need further assessment what can be removed.
 -











ROLLING HILLS CSD	Final Budget FY2025 Adopted 6/18/2024	8/01/24 Voucher	8/16/24 Voucher	8/30/24 Voucher	Expense Totals To Date
Revenues					
Property Taxes	\$ 114,000.00				
Interest	\$ 7,300.00				
Special Assessment	\$ 78,700.00				
Subtotal	\$ 200,000.00				
Various Other	\$ -				
Revenue Income	\$ 200,000.00				
Transfer From Reserve Fund Balance	\$ -				
Total Revenue	\$ 200,000.00				
Expenditures					
Services/Supplies - Routine O&M					
3000 Payroll Expenses	\$ -				
4040 Telephone	\$ 365.00				
4041 Communications	\$ -				
4060 Food and Food Products	\$ 500.00				
4100 Insurance	\$ 5,800.00	5,686.15			5,686.15
4183 Maint. Grounds	\$ 10,000.00				
4185 Maint. Parks	\$ 84,000.00	6,895.00	6,895.00		13,790.00
4189 Maint. Water System	\$ 7,000.00	870.00		2,450.00	3,320.00
4190 Maint. Drainage	\$ 20,000.00				
4191 Maint. Roads	\$ -				
4192 Maint. Lighting	\$ 400.00				
4197 Bldg. Supplies	\$ 100.00				
4220 Memberships	\$ 1,500.00				
4240 Misc. Expense - Contingency	\$ 100.00				
4260 Office Expense	\$ 250.00				
4261 Postage	\$ 600.00		4.89		489.00
4266 Printing Services	\$ 1,000.00		421.51		421.51
4267 On-Line Subscriptions	\$ 550.00				
4300 Prof. Services	\$ 23,580.00				
General Manager			540.00		540.00
Clerk/Secretary			840.00		840.00
Website Security Services					
4304 Admin Fee Agency	\$ 325.00				
4305 Accounting serv.	\$ 3,000.00				
4313 Legal Services	\$ 6,500.00				
4345 Director Services	\$ 5,625.00	375.00		375.00	750.00
4400 Publication Not.	\$ 500.00				
4420 Rent/Lease Exp.	\$ 2,600.00				
4440 Rent Bldgs.	\$ 455.00				
4505 Educa. Training	\$ -				
4602 Private Auto	\$ 250.00				
4620 (4700) Utilities	\$ 25,000.00				
Power - PG&E			614.00		614.00
Water - EID				12,389.17	12,389.17
Subtotal Routine O&M	\$ 200,000.00	13,826.15	9,315.40	15,214.17	38,839.83
Special Projects	\$ -				
Fixed Assets					
6020 Bldg. Improvements	\$ -				
Total Expenditures	\$ 200,000.00	13,826.15	9,315.40	15,214.17	38,839.83

**ROLLING HILLS COMMUNITY SERVICES DISTRICT
MINUTES OF AUGUST 20, 2024 MEETING OF THE BOARD OF DIRECTORS**

1. Call to Order/Roll Call.

The meeting of the Rolling Hills CSD held on August 20, 2024, was called to order at 7:03 pm by President Brenda Collette. The in-person meeting was held at the El Dorado Hills Fire Station No. 85 Conference Room, 1050 Wilson Blvd., El Dorado Hills, CA. In addition to President Collette, Directors Adam Olson, Gordon Fawkes, Bill Grava, and David Gagetta were present at roll call. Also present were General Manager Mark Magee, Clerk Linda Stone, and one member of the public.

2. Public Comment (Items not on the agenda). A resident from Shadow Hills, Lisa, spoke about the lighting at the entrance to that neighborhood and said it appears the photo cell is hidden behind foliage and is staying on 24/7. She requested that an electrician investigate the issue.

3. Monthly Reports

a. General Manager Report. The General Manager presented his written report and spoke on the items listed, a copy of which was attached to the meeting materials. Board member Adam Olson commented that if issues are not involving CSD property, the Board does not get involved. Director Bill Grava requested that Mark pin down the culverts work with the landscapers per the contract terms. Board member Dave Gagetta volunteered the use of his truck to haul green waste away, if needed.

b. District Budget Report. The Clerk presented a written updated monthly report for fiscal year 2025, a copy of which was included in the meeting materials.

4. Consent Items. The consent items including the draft Minutes of the regular meeting held on July 16, 2024, and correspondence including El Dorado Hills Fire Department Final Notice to Abate Fire Hazard and Destroy Weeds; PG&E Customer Service Notice re Prepare for Potential Power Outages; SDRMA Notice 2025-26 Renewal Questionnaire Available with Credit Incentive; Association Reserves-Communicating Reserve Study Results to Homeowners; Certificate of Liability Insurance for Bailey Tree Company, Inc.; County of El Dorado Auditor Controller Letter re 2024/25 Direct Charge Levy Enrollment Confirmation-Submitted Direct Charge levies processed successfully for 2024-25 secured tax roll; SMDRA confirmation 2025-26 Renewal Questionnaire submitted; and Email re Fraud Purchase from Amazon were considered. Director Adam Olson moved to approve and accept/file the Consent items; Director Gordon Fawkes seconded. A roll call vote was taken; the motion carried as follows:

AYES: Collette, Olson, Fawkes, Grava and Gagetta

NOES: None

ABSENT: None

ABSTAIN: None

Item Taken Out of Order:

Old Business

5.b. Revenue Options; Need for Increased Revenue for Future Sustainability. Sara Mares from NBS Consulting joined the meeting by conference call. She summarized the report presented and the process NBS followed for its preparation, confirming that they relied on prior Reserve Study for various information. NBS recommends that the District proceed with a special tax – parcel tax since they believe it is the most straight forward funding tool. Director Adam Olson asked what consideration NBS gave to the composition of the district which includes four separate neighborhoods, one of which includes a HOA, when making its recommendation? This question was discussed in light of the 2/3 vote required for passage and that 49 of the 397 district parcels are in the HOA. Sara said it is not a foregone conclusion that those 49 homes will vote no, however, if the district believes that to be the case, then the CSD should consider the special tax mechanism Community Facilities District (CFD) which is more flexible in its terms. A CFD would allow the development of special tax zones or potentially the exclusion of portions of the CSD that currently have an HOA. The discussion then

turned to the process for pursuing a CFD that includes a Board Resolution of Intention, Boundary Map(s) and rate method of apportionment, and a public hearing. Specific time frames apply. An election would be called, and the election can be done on any date. It does not have to be at the time of a general election. The Board agreed they would like this information included in the Report. Board member Adam Olson said, it is fantastic to hear this information. Sara said she will revise the report to include the information and provide it by Labor Day. Sara Mares departed the meeting.

The Board then discussed issues related to the creation of one or more CFDs and questions they anticipated residents would have about use of the funds. The Board noted this is also a special tax that would require 2/3 vote for passage. The Clerk raised the issue of the outstanding invoices from NBS. Director Olson made a motion that once the revised report is received by Labor Day, then the check payments may be released to NBS; Director Dave Gagetta seconded the motion. A roll call vote was taken; the motion carried as follows:

AYES: Olson, Fawkes, Grava and Gagetta

NOES: None

ABSENT: None

ABSTAIN: Collette

5.a. Folsom Heights Development Project. The Board discussed (1) the upcoming Folsom Planning Commission meeting on August 28, 2024, where removal of Conditions no. 174 and 182 will be considered. Director Gordon Fawkes said he is planning to attend the meeting, and two other Board members indicated they may also be available. Director Adam Olson made a motion that the CSD support the removal of Conditions 174 and 182 for this project; President Brenda Collette seconded the motion. A roll call vote was taken; the motion carried as follows:

AYES: Collette, Olson, Fawkes, Grava and Gagetta

NOES: None

ABSENT: None

ABSTAIN: None

(2) The Board discussed the Right of Entry and Use Agreement proposed by Elliott Homes regarding upgrade of the existing Sewer Lift Station related to the Project. Director Bill Grava handed out to Board members his proposed edits to the agreement. Director Olson said he wants a schedule of construction attached and the requirement for pre-pay of the monthly amount to be increased to twice the number of months estimated for the work to be completed, since it is very common that construction schedules are often delayed. Any excess funds would be refunded back. Resident input from Stephanie Haley who could not attend the Board meeting was provided to the Board. This matter is still in negotiations.

New Business

6.a. Future Need for Zoom Services. The Board discussed whether it sees a need for Zoom services in the future. All members present agreed that it is a good resource to have available.

7. Adjournment. Upon motion and second, the President adjourned the meeting at 8:40 p.m.

Submitted by:

Linda Stone, Clerk

Approved by Board:

8028280 - 8028280 GENERAL FUND

General Ledger

Summary for the Accounting Period Ended: Year End, 2024

	Debit	Credit	Balance
80280280 ROLLING HILLS			
ASSETS			
100 EQUITY IN POOLED CASH	715,994.67	192,033.55	523,961.12
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	782,334.67	253,373.55	528,961.12
LIABILITIES			
201 VOUCHERS PAYABLE	190,382.09	206,642.90	-16,260.81
LIABILITIES	190,382.09	206,642.90	-16,260.81
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	453,866.31	-453,866.31
401 ESTIMATED REVENUE	197,031.03	197,031.03	0.00
411 ACTUAL REVENUES	217,069.28	217,069.28	0.00
420 ORIGINAL BUDGET (APPROPTNS.)	197,031.03	197,031.03	0.00
431 EXPENDITURES	182,838.95	182,838.95	0.00
FUND BALANCE	793,970.29	1,306,670.60	-512,700.31
80280280 ROLLING HILLS	1,766,687.05	1,766,687.05	0.00

8028280 - 8028280 GENERAL FUND

General Ledger

Details for the Accounting Period Ended: Year End, 2024

	Debit	Credit	Balance
80280280 ROLLING HILLS			
ASSETS			
100 EQUITY IN POOLED CASH			
7/1/2023 BEGINNING BALANCE	489,523.10	0.00	489,523.10
7/20/2023 APP 202401 1095	0.00	8,574.09	480,949.01
7/24/2023 APP 202401 1284	0.00	6,895.00	474,054.01
8/7/2023 GNI 202402 331	2.09	0.00	474,056.10
8/7/2023 GNI 202402 335	11.22	0.00	474,067.32
8/7/2023 GNI 202402 336	82.71	0.00	474,150.03
8/7/2023 APP 202402 433	0.00	6,000.00	468,150.03
8/9/2023 APP 202402 585	0.00	4,412.55	463,737.48
8/11/2023 GEN 202402 450	1,065.80	0.00	464,803.28
8/23/2023 APP 202402 1585	0.00	7,631.01	457,172.27
9/6/2023 GNI 202403 271	29.84	0.00	457,202.11
9/6/2023 GNI 202403 275	77.92	0.00	457,280.03
9/12/2023 GEN 202403 14	989.45	0.00	458,269.48
9/19/2023 GNI 202403 1305	5.54	0.00	458,275.02
9/19/2023 GNI 202403 1307	479.77	0.00	458,754.79
9/19/2023 GNI 202403 1308	268.49	0.00	459,023.28
9/19/2023 GNI 202403 1310	1,689.65	0.00	460,712.93
9/19/2023 GNI 202403 1311	189.39	0.00	460,902.32
9/19/2023 GNI 202403 1312	3.13	0.00	460,905.45
9/19/2023 GNI 202403 1313	151.09	0.00	461,056.54
9/19/2023 GNI 202403 1314	3.68	0.00	461,060.22
9/21/2023 GNI 202403 1502	0.00	172.43	460,887.79
9/28/2023 APP 202403 2065	0.00	19,212.19	441,675.60
10/6/2023 GNI 202404 520	946.53	0.00	442,622.13
10/9/2023 GNI 202404 566	8,312.92	0.00	450,935.05
10/9/2023 GNI 202404 574	155.44	0.00	451,090.49
10/9/2023 GNI 202404 575	163.47	0.00	451,253.96
10/9/2023 GNI 202404 576	8.11	0.00	451,262.07
10/9/2023 GNI 202404 577	122.55	0.00	451,384.62
10/9/2023 GNI 202404 578	5.16	0.00	451,389.78
10/25/2023 APP 202404 2081	0.00	15,381.72	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
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

8028280 - 8028280 GENERAL FUND

Printed 9/6/2024
1:28:52 PM

General Ledger

Details for the Accounting Period Ended: Year End, 2024

		Debit	Credit	Balance
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
1/2/2024	GNI 202407 84	10.79	0.00	494,463.48
1/2/2024	GNI 202407 85	4.12	0.00	494,467.60
1/2/2024	GNI 202407 86	1.78	0.00	494,469.38
1/2/2024	GNI 202407 87	386.31	0.00	494,855.69
1/4/2024	GNI 202407 337	8.89	0.00	494,864.58
1/4/2024	GNI 202407 339	3,265.23	0.00	498,129.81
1/4/2024	GNI 202407 341	263.01	0.00	498,392.82
1/5/2024	GNI 202407 624	0.00	26.77	498,366.05
1/5/2024	GNI 202407 626	0.00	0.21	498,365.84
1/9/2024	GEN 202407 267	1,413.87	0.00	499,779.71
1/31/2024	APP 202407 2775	0.00	14,617.00	485,162.71
2/7/2024	GEN 202408 335	1,554.66	0.00	486,717.37
2/8/2024	GNI 202408 869	51.31	0.00	486,768.68
2/8/2024	GNI 202408 871	3.45	0.00	486,772.13
2/8/2024	GNI 202408 872	3,289.25	0.00	490,061.38
2/8/2024	GNI 202408 874	246.84	0.00	490,308.22
2/8/2024	GNI 202408 875	8.76	0.00	490,316.98
2/15/2024	GNI 202408 1535	7.80	0.00	490,324.78
2/29/2024	APP 202408 2828	0.00	10,772.98	479,551.80
3/4/2024	GNI 202409 452	3,935.38	0.00	483,487.18
3/4/2024	GNI 202409 453	9.79	0.00	483,496.97
3/5/2024	GNI 202409 660	4.36	0.00	483,501.33
3/5/2024	GNI 202409 661	258.52	0.00	483,759.85
3/5/2024	GNI 202409 663	10.27	0.00	483,770.12
3/5/2024	GNI 202409 664	11.31	0.00	483,781.43
3/5/2024	GNI 202409 665	4.62	0.00	483,786.05
3/7/2024	GEN 202409 384	1,458.69	0.00	485,244.74
3/13/2024	APP 202409 1476	0.00	10,261.59	474,983.15
3/27/2024	APP 202409 2571	0.00	783.00	474,200.15
4/2/2024	GNI 202410 562	5.02	0.00	474,205.17
4/2/2024	GNI 202410 563	2.27	0.00	474,207.44
4/2/2024	GNI 202410 564	9.16	0.00	474,216.60
4/2/2024	GNI 202410 565	220.31	0.00	474,436.91
4/3/2024	GNI 202410 610	16,175.66	0.00	490,612.57
4/3/2024	GNI 202410 613	34.39	0.00	490,646.96
4/5/2024	GEN 202410 402	1,289.01	0.00	491,935.97
4/12/2024	GNI 202410 1494	57,722.32	0.00	549,658.29
4/25/2024	APP 202410 2750	0.00	8,841.51	540,816.78
5/1/2024	APP 202411 461	510.00	0.00	541,326.78
5/2/2024	GNI 202411 597	3,219.47	0.00	544,546.25
5/2/2024	GNI 202411 598	19.68	0.00	544,565.93
5/2/2024	GNI 202411 667	4.37	0.00	544,570.30
5/2/2024	GNI 202411 670	1.95	0.00	544,572.25
5/2/2024	GNI 202411 682	430.48	0.00	545,002.73
5/2/2024	GNI 202411 683	10.92	0.00	545,013.65

8028280 - 8028280 GENERAL FUND

Printed 9/6/2024
1:28:52 PM

General Ledger

Details for the Accounting Period Ended: Year End, 2024

		Debit	Credit	Balance
5/2/2024	APP 202411 693	0.00	1,350.00	543,663.65
5/6/2024	GNI 202411 782	263.01	0.00	543,926.66
5/6/2024	APP 202411 913	0.00	510.00	543,416.66
5/7/2024	GEN 202411 631	1,511.95	0.00	544,928.61
5/9/2024	GNI 202411 1228	12.46	0.00	544,941.07
5/20/2024	APP 202411 2234	0.00	9,669.15	535,271.92
5/23/2024	GNI 202411 2467	0.00	39.57	535,232.35
6/4/2024	GNI 202412 645	135.77	0.00	535,368.12
6/4/2024	GNI 202412 646	6.71	0.00	535,374.83
6/4/2024	GNI 202412 647	9.26	0.00	535,384.09
6/4/2024	GNI 202412 648	3.68	0.00	535,387.77
6/4/2024	GNI 202412 810	9.72	0.00	535,397.49
6/4/2024	GNI 202412 811	1,654.46	0.00	537,051.95
6/7/2024	GEN 202412 520	1,638.24	0.00	538,690.19
6/24/2024	GNI 202412 2472	112.73	0.00	538,802.92
6/26/2024	APP 202412 2984	0.00	18,758.76	520,044.16
6/30/2024	GEN 202412 3542	1,556.25	0.00	521,600.41
6/30/2024	GNI 202412 3558	0.00	5.10	521,595.31
6/30/2024	GNI 202412 3587	3.08	0.00	521,598.39
6/30/2024	GNI 202412 3588	2.36	0.00	521,600.75
6/30/2024	GNI 202412 3589	572.19	0.00	522,172.94
6/30/2024	GNI 202412 3590	14.53	0.00	522,187.47
6/30/2024	GNI 202412 3591	141.26	0.00	522,328.73
6/30/2024	GNI 202412 3592	7.42	0.00	522,336.15
6/30/2024	GNI 202412 3691	1,623.95	0.00	523,960.10
6/30/2024	GNI 202412 4177	0.00	0.31	523,959.79
6/30/2024	GNI 202412 5036	1.33	0.00	523,961.12
100 EQUITY IN POOLED CASH		715,994.67	192,033.55	523,961.12
102 IMPREST (PETTY) CASH				
7/1/2023	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				
7/1/2023	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				
7/1/2023	BEGINNING BALANCE	0.00	61,340.00	-61,340.00
165 ACCUM DEPR: EQUIPMENT		0.00	61,340.00	-61,340.00
ASSETS		782,334.67	253,373.55	528,961.12
LIABILITIES				
201 VOUCHERS PAYABLE				
7/1/2023	BEGINNING BALANCE	0.00	14,574.09	-14,574.09
7/20/2023	APP 202401 1095	8,574.09	0.00	-6,000.00
7/21/2023	API 202401 1258	0.00	6,895.00	-12,895.00
7/24/2023	APP 202401 1284	6,895.00	0.00	-6,000.00
8/7/2023	APP 202402 433	6,000.00	0.00	0.00
8/8/2023	API 202402 578	0.00	4,412.55	-4,412.55
8/9/2023	APP 202402 585	4,412.55	0.00	0.00
8/22/2023	API 202402 1569	0.00	7,631.01	-7,631.01

8028280 - 8028280 GENERAL FUND

Printed 9/6/2024
1:28:52 PM

General Ledger

Details for the Accounting Period Ended: Year End, 2024

		Debit	Credit	Balance
8/23/2023	APP 202402 1585	7,631.01	0.00	0.00
9/28/2023	API 202403 2041	0.00	19,212.19	-19,212.19
9/28/2023	APP 202403 2065	19,212.19	0.00	0.00
10/25/2023	API 202404 2068	0.00	15,381.72	-15,381.72
10/25/2023	APP 202404 2081	15,381.72	0.00	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
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
1/31/2024	API 202407 2758	0.00	14,617.00	-14,617.00
1/31/2024	APP 202407 2775	14,617.00	0.00	0.00
2/28/2024	API 202408 2808	0.00	10,772.98	-10,772.98
2/29/2024	APP 202408 2828	10,772.98	0.00	0.00
3/13/2024	API 202409 1462	0.00	10,261.59	-10,261.59
3/13/2024	APP 202409 1476	10,261.59	0.00	0.00
3/27/2024	API 202409 2560	0.00	783.00	-783.00
3/27/2024	APP 202409 2571	783.00	0.00	0.00
4/23/2024	API 202410 2728	0.00	8,841.51	-8,841.51
4/25/2024	APP 202410 2750	8,841.51	0.00	0.00
5/1/2024	APP 202411 461	0.00	510.00	-510.00
5/1/2024	APM 202411 463	510.00	0.00	0.00
5/1/2024	API 202411 678	0.00	1,350.00	-1,350.00
5/2/2024	APP 202411 693	1,350.00	0.00	0.00
5/2/2024	API 202411 891	0.00	510.00	-510.00
5/6/2024	APP 202411 913	510.00	0.00	0.00
5/15/2024	API 202411 2211	0.00	9,669.15	-9,669.15
5/20/2024	APP 202411 2234	9,669.15	0.00	0.00
6/25/2024	API 202412 2960	0.00	18,758.76	-18,758.76
6/26/2024	APP 202412 2984	18,758.76	0.00	0.00
6/30/2024	API 202412 4875	0.00	3,685.81	-3,685.81
6/30/2024	API 202412 5066	0.00	2,500.00	-6,185.81
6/30/2024	API 202412 5082	0.00	10,000.00	-16,185.81
6/30/2024	API 202412 5201	0.00	75.00	-16,260.81
	201 VOUCHERS PAYABLE	190,382.09	206,642.90	-16,260.81
	LIABILITIES	190,382.09	206,642.90	-16,260.81
FUND BALANCE				
310 FND BAL: RSVD GENERAL				
7/1/2023	BEGINNING BALANCE	0.00	53,834.00	-53,834.00
	310 FND BAL: RSVD GENERAL	0.00	53,834.00	-53,834.00
313 FND BAL: RSVD IMPREST CASH				
7/1/2023	BEGINNING BALANCE	0.00	5,000.00	-5,000.00
	313 FND BAL: RSVD IMPREST CASH	0.00	5,000.00	-5,000.00

8028280 - 8028280 GENERAL FUND

General Ledger

Details for the Accounting Period Ended: Year End, 2024

	Debit	Credit	Balance
350 FND BAL: UNRSVD UNDESIGNATED			
7/1/2023 BEGINNING BALANCE	0.00	421,115.01	-421,115.01
6/30/2024 YEC 202413 6	0.00	32,751.30	-453,866.31
350 FND BAL: UNRSVD UNDESIGNATED	0.00	453,866.31	-453,866.31
401 ESTIMATED REVENUE			
7/1/2023 BEGINNING BALANCE	0.00	0.00	0.00
4/1/2024 BUA 202410 14	197,031.03	0.00	197,031.03
6/30/2024 YEC 202413 2	0.00	197,031.03	0.00
401 ESTIMATED REVENUE	197,031.03	197,031.03	0.00
411 ACTUAL REVENUES			
7/1/2023 BEGINNING BALANCE	0.00	0.00	0.00
8/7/2023 GNI 202402 331	0.00	2.09	-2.09
8/7/2023 GNI 202402 335	0.00	11.22	-13.31
8/7/2023 GNI 202402 336	0.00	82.71	-96.02
8/11/2023 GEN 202402 450	0.00	1,065.80	-1,161.82
9/6/2023 GNI 202403 271	0.00	29.84	-1,191.66
9/6/2023 GNI 202403 275	0.00	77.92	-1,269.58
9/12/2023 GEN 202403 14	0.00	989.45	-2,259.03
9/19/2023 GNI 202403 1305	0.00	5.54	-2,264.57
9/19/2023 GNI 202403 1307	0.00	479.77	-2,744.34
9/19/2023 GNI 202403 1308	0.00	268.49	-3,012.83
9/19/2023 GNI 202403 1310	0.00	1,689.65	-4,702.48
9/19/2023 GNI 202403 1311	0.00	189.39	-4,891.87
9/19/2023 GNI 202403 1312	0.00	3.13	-4,895.00
9/19/2023 GNI 202403 1313	0.00	151.09	-5,046.09
9/19/2023 GNI 202403 1314	0.00	3.68	-5,049.77
10/6/2023 GNI 202404 520	0.00	946.53	-5,996.30
10/9/2023 GNI 202404 566	0.00	8,312.92	-14,309.22
10/9/2023 GNI 202404 574	0.00	155.44	-14,464.66
10/9/2023 GNI 202404 575	0.00	163.47	-14,628.13
10/9/2023 GNI 202404 576	0.00	8.11	-14,636.24
10/9/2023 GNI 202404 577	0.00	122.55	-14,758.79
10/9/2023 GNI 202404 578	0.00	5.16	-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
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

8028280 - 8028280 GENERAL FUND

General Ledger

Details for the Accounting Period Ended: Year End, 2024

		Debit	Credit	Balance
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
1/2/2024	GNI 202407 84	0.00	10.79	-110,048.62
1/2/2024	GNI 202407 85	0.00	4.12	-110,052.74
1/2/2024	GNI 202407 86	0.00	1.78	-110,054.52
1/2/2024	GNI 202407 87	0.00	386.31	-110,440.83
1/4/2024	GNI 202407 337	0.00	8.89	-110,449.72
1/4/2024	GNI 202407 339	0.00	3,265.23	-113,714.95
1/4/2024	GNI 202407 341	0.00	263.01	-113,977.96
1/5/2024	GNI 202407 624	26.77	0.00	-113,951.19
1/5/2024	GNI 202407 626	0.21	0.00	-113,950.98
1/9/2024	GEN 202407 267	0.00	1,413.87	-115,364.85
2/7/2024	GEN 202408 335	0.00	1,554.66	-116,919.51
2/8/2024	GNI 202408 869	0.00	51.31	-116,970.82
2/8/2024	GNI 202408 871	0.00	3.45	-116,974.27
2/8/2024	GNI 202408 872	0.00	3,289.25	-120,263.52
2/8/2024	GNI 202408 874	0.00	246.84	-120,510.36
2/8/2024	GNI 202408 875	0.00	8.76	-120,519.12
2/15/2024	GNI 202408 1535	0.00	7.80	-120,526.92
3/4/2024	GNI 202409 452	0.00	3,935.38	-124,462.30
3/4/2024	GNI 202409 453	0.00	9.79	-124,472.09
3/5/2024	GNI 202409 660	0.00	4.36	-124,476.45
3/5/2024	GNI 202409 661	0.00	258.52	-124,734.97
3/5/2024	GNI 202409 663	0.00	10.27	-124,745.24
3/5/2024	GNI 202409 664	0.00	11.31	-124,756.55
3/5/2024	GNI 202409 665	0.00	4.62	-124,761.17
3/7/2024	GEN 202409 384	0.00	1,458.69	-126,219.86
4/2/2024	GNI 202410 562	0.00	5.02	-126,224.88
4/2/2024	GNI 202410 563	0.00	2.27	-126,227.15
4/2/2024	GNI 202410 564	0.00	9.16	-126,236.31
4/2/2024	GNI 202410 565	0.00	220.31	-126,456.62
4/3/2024	GNI 202410 610	0.00	16,175.66	-142,632.28
4/3/2024	GNI 202410 613	0.00	34.39	-142,666.67
4/5/2024	GEN 202410 402	0.00	1,289.01	-143,955.68
4/12/2024	GNI 202410 1494	0.00	57,722.32	-201,678.00
5/2/2024	GNI 202411 597	0.00	3,219.47	-204,897.47
5/2/2024	GNI 202411 598	0.00	19.68	-204,917.15
5/2/2024	GNI 202411 667	0.00	4.37	-204,921.52
5/2/2024	GNI 202411 670	0.00	1.95	-204,923.47
5/2/2024	GNI 202411 682	0.00	430.48	-205,353.95
5/2/2024	GNI 202411 683	0.00	10.92	-205,364.87
5/6/2024	GNI 202411 782	0.00	263.01	-205,627.88
5/7/2024	GEN 202411 631	0.00	1,511.95	-207,139.83
5/9/2024	GNI 202411 1228	0.00	12.46	-207,152.29
5/23/2024	GNI 202411 2467	39.57	0.00	-207,112.72
6/4/2024	GNI 202412 645	0.00	135.77	-207,248.49
6/4/2024	GNI 202412 646	0.00	6.71	-207,255.20
6/4/2024	GNI 202412 647	0.00	9.26	-207,264.46
6/4/2024	GNI 202412 648	0.00	3.68	-207,268.14
6/4/2024	GNI 202412 810	0.00	9.72	-207,277.86
6/4/2024	GNI 202412 811	0.00	1,654.46	-208,932.32
6/7/2024	GEN 202412 520	0.00	1,638.24	-210,570.56
6/24/2024	GNI 202412 2472	0.00	112.73	-210,683.29

8028280 - 8028280 GENERAL FUND

Printed 9/6/2024
1:28:52 PM

General Ledger

Details for the Accounting Period Ended: Year End, 2024

		Debit	Credit	Balance
6/30/2024	GEN 202412 3542	0.00	1,556.25	-212,239.54
6/30/2024	GNI 202412 3558	5.10	0.00	-212,234.44
6/30/2024	GNI 202412 3587	0.00	3.08	-212,237.52
6/30/2024	GNI 202412 3588	0.00	2.36	-212,239.88
6/30/2024	GNI 202412 3589	0.00	572.19	-212,812.07
6/30/2024	GNI 202412 3590	0.00	14.53	-212,826.60
6/30/2024	GNI 202412 3591	0.00	141.26	-212,967.86
6/30/2024	GNI 202412 3592	0.00	7.42	-212,975.28
6/30/2024	GNI 202412 3691	0.00	1,623.95	-214,599.23
6/30/2024	GNI 202412 4177	0.31	0.00	-214,598.92
6/30/2024	GNI 202412 5036	0.00	1.33	-214,600.25
6/30/2024	YEC 202413 6	214,600.25	0.00	0.00
411 ACTUAL REVENUES		217,069.28	217,069.28	0.00
420 ORIGINAL BUDGET (APPROPTNS.)				
7/1/2023	BEGINNING BALANCE	0.00	0.00	0.00
4/1/2024	BUA 202410 14	0.00	197,031.03	-197,031.03
6/30/2024	YEC 202413 2	197,031.03	0.00	0.00
420 ORIGINAL BUDGET (APPROPTNS.)		197,031.03	197,031.03	0.00
431 EXPENDITURES				
7/1/2023	BEGINNING BALANCE	0.00	0.00	0.00
7/21/2023	API 202401 1258	6,895.00	0.00	6,895.00
8/8/2023	API 202402 578	4,412.55	0.00	11,307.55
8/22/2023	API 202402 1569	7,631.01	0.00	18,938.56
9/21/2023	GNI 202403 1502	172.43	0.00	19,110.99
9/28/2023	API 202403 2041	19,212.19	0.00	38,323.18
10/25/2023	API 202404 2068	15,381.72	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
12/11/2023	API 202406 942	9,413.77	0.00	90,534.15
1/31/2024	API 202407 2758	14,617.00	0.00	105,151.15
2/28/2024	API 202408 2808	10,772.98	0.00	115,924.13
3/13/2024	API 202409 1462	10,261.59	0.00	126,185.72
3/27/2024	API 202409 2560	783.00	0.00	126,968.72
4/23/2024	API 202410 2728	8,841.51	0.00	135,810.23
5/1/2024	APM 202411 463	0.00	510.00	135,300.23
5/1/2024	API 202411 678	1,350.00	0.00	136,650.23
5/2/2024	API 202411 891	510.00	0.00	137,160.23
5/15/2024	API 202411 2211	9,669.15	0.00	146,829.38
6/25/2024	API 202412 2960	18,758.76	0.00	165,588.14
6/30/2024	API 202412 4875	3,685.81	0.00	169,273.95
6/30/2024	API 202412 5066	2,500.00	0.00	171,773.95
6/30/2024	API 202412 5082	10,000.00	0.00	181,773.95
6/30/2024	API 202412 5201	75.00	0.00	181,848.95
6/30/2024	YEC 202413 6	0.00	181,848.95	0.00
431 EXPENDITURES		182,838.95	182,838.95	0.00
FUND BALANCE		793,970.29	1,306,670.60	-512,700.31
80280280 ROLLING HILLS		1,766,687.05	1,766,687.05	0.00

8028280 - 8028280 GENERAL FUND

General Ledger

Details for the Accounting Period Ended: Year End, 2024

8028280 CSD: ROLLING HILLS CSD

Printed 9/6/2024
1:29:01 PM

Revenues and Expenditures

Summary For the Month ended: Year End, 2024

	Estimated / Budget	Actual Amount	Balance
8028280 CSD: ROLLING HILLS CSD			
Revenue			
01 Taxes			
0100 PROP TAX: CURR SECURED	113,174.92	114,265.37	-1,090.45
0110 PROP TAX: CURR UNSECURED	0.00	2,266.54	-2,266.54
0120 PROP TAX: PRIOR SECURED	0.00	-59.18	59.18
0130 PROP TAX: PRIOR UNSECURED	0.00	68.38	-68.38
0140 PROP TAX: SUPP CURRENT	0.00	2,807.47	-2,807.47
0150 PROP TAX: SUPP PRIOR	0.00	421.83	-421.83
01 Taxes	113,174.92	119,770.41	-6,595.49
03 Fines & Penalties			
0360 PEN & COST DELINQUENT TAXES	0.00	77.83	-77.83
03 Fines & Penalties	0.00	77.83	-77.83
04 Rev Use Money/Prop			
0400 REV: INTEREST	5,156.18	15,400.61	-10,244.43
04 Rev Use Money/Prop	5,156.18	15,400.61	-10,244.43
05 IG Rev - State			
0820 ST: HOMEOWNER PROP TAX RELIEF	0.00	751.47	-751.47
05 IG Rev - State	0.00	751.47	-751.47
13 Service Charges			
1310 SPECIAL ASSESSMENTS	78,699.93	78,599.93	100.00
13 Service Charges	78,699.93	78,599.93	100.00
Total Revenue	197,031.03	214,600.25	-17,569.22
Expense			
40 Services & Supplies			
4040 TELEPHONE VENDOR PAYMENTS	365.00	371.59	-6.59
4041 COUNTY PASS THRU TELPHONE CHR	0.00	149.90	-149.90
4060 FOOD AND FOOD PRODUCTS	500.00	0.00	500.00
4100 INSURANCE: PREMIUM	5,800.00	6,083.73	-283.73
4183 MAINT: GROUNDS	10,000.00	15,527.50	-5,527.50
4185 MAINT: PARK	75,000.00	82,740.00	-7,740.00
4189 MAINT: WATER SYSTEM	4,500.00	4,892.60	-392.60

8028280 CSD: ROLLING HILLS CSD

Summary For the Month ended: Year End, 2024

Revenues and Expenditures

	Estimated / Budget	Actual Amount	Balance
4190 MAINT: DRAINAGE	20,000.00	0.00	20,000.00
4192 MAINT: LIGHTING	400.00	340.00	60.00
4197 MAINT: BUILDINGSUPPLIES	100.00	0.00	100.00
4220 MEMBERSHIPS	1,500.00	1,244.00	256.00
4240 MISC: EXPENSE	86.03	0.00	86.03
4260 OFFICE EXPENSE	250.00	267.84	-17.84
4261 POSTAGE	600.00	22.73	577.27
4266 PRINTING SERVICES	1,000.00	14.00	986.00
4267 ON-LINE SUBSCRIPTIONS	550.00	0.00	550.00
4300 PROFESSIONAL & SPECIAL SRVS	23,580.00	26,738.31	-3,158.31
4304 AGENCY ADMINISTRATION FEE	325.00	172.43	152.57
4305 AUDIT & ACCOUNTING SERVICES	3,000.00	3,000.00	0.00
4313 LEGAL SERVICES	10,000.00	0.00	10,000.00
4345 SPECIAL DISTRICT DIRECTOR SRVS	5,625.00	2,400.00	3,225.00
4400 PUBLICATION & LEGAL NOTICES	500.00	0.00	500.00
4420 RENT & LEASE: EQUIPMENT	2,600.00	200.00	2,400.00
4440 RENT & LEASE: BUILD & IMPRV	500.00	1,508.00	-1,008.00
4500 SPECIAL DEPT EXPENSE	0.00	3,162.45	-3,162.45
4602 MILGE: EMPLOY AUTO (NO OVERT)	250.00	45.56	204.44
4606 FUEL PURCHASES (NO OVERT)	0.00	158.26	-158.26
4700 UTILITIES	30,000.00	32,810.05	-2,810.05
40 Services & Supplies	197,031.03	181,848.95	15,182.08
Total Expense	197,031.03	181,848.95	15,182.08
8028280 CSD: ROLLING HILLS CSD	0.00	32,751.30	-32,751.30
Report Total			
Total Revenue	197,031.03	214,600.25	-17,569.22
Total Expense	197,031.03	181,848.95	15,182.08
	0.00	32,751.30	-32,751.30

8028280 CSD: ROLLING HILLS CSD

Details For the Accounting Period ended: Year End, 2024

Revenues and Expenditures

	Estimated / Budget	Actual Amount	Balance
8028280 CSD: ROLLING HILLS CSD			
Revenue			
01 Taxes			
0100 PROP TAX: CURR SECURED			
7/1/2023 BEGINNING BALANCE	0.00	0.00	
9/19/2023 GNI 010 CS ROLL 14321 1% GENERAL TAX CS B+S	0.00	5.54	
9/19/2023 GNI 011 CS ROLL 14321 1% GENERAL TAX CS B+S	0.00	179.77	
10/9/2023 GNI 016 CS ROLL 14321 1% GENERAL TAX CS B+S	0.00	5,312.92	
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	
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	
1/4/2024 GNI 043 CS ROLL 14321 1% GENERAL TAX CS B+S	0.00	1,769.46	
1/4/2024 GNI 043 CS ROLL 14321 1% UNITARY TAX CS-S	0.00	195.77	
2/8/2024 GNI 053 CS ROLL 14321 1% GENERAL TAX CS B+S	0.00	2,289.25	
3/4/2024 GNI 058 CS ROLL 14321 1% GENERAL TAX CS B+S	0.00	2,535.38	
4/1/2024 BUA T T ADOPTED BUDGET FY23-24	113,174.92	0.00	
4/3/2024 GNI 068 CS ROLL 14321 1% GENERAL TAX CS B+S	0.00	10,075.37	
4/3/2024 GNI 068 CS ROLL 14321 1% UNITARY TAX CS-S	0.00	0.29	
4/12/2024 GNI 070 CS ROLL 14321 1% GENERAL TAX CS B+S	0.00	32,142.77	
4/12/2024 GNI 070 CS ROLL 14321 1% UNITARY TAX CS-S	0.00	679.55	
5/2/2024 GNI 078 CS ROLL 14321 1% GENERAL TAX CS B+S	0.00	2,204.79	
5/2/2024 GNI 078 CS ROLL 14321 1% UNITARY TAX CS-S	0.00	14.68	
5/9/2024 GNI 081 RDA RC 14321 1% TAX RDA ROLL CHNGS CS	0.00	6.72	
6/4/2024 GNI 085 CS ROLL 14321 1% GENERAL TAX CS B+S	0.00	954.46	
6/30/2024 GNI 096 CS ROLL 14321 1% GENERAL TAX CS B+S	0.00	472.19	
6/30/2024 GNI 100 CS ROLL 14321 1% GEN TAX TEETER BUYOUT	0.00	1,623.95	
6/30/2024 GNI 101 RDA RC 14321 1% TAX RDA ROLL CHNGS CS	0.00	-0.16	
6/30/2024 GNI 104 CS ROLL 1% GENERAL TAX CS S	0.00	1.33	
0100 PROP TAX: CURR SECURED	113,174.92	114,265.37	-1,090.45
0110 PROP TAX: CURR UNSECURED			
7/1/2023 BEGINNING BALANCE	0.00	0.00	
9/19/2023 GNI 012 CU ROLL 14321 1% GENERAL TAX CU-U	0.00	268.49	
9/19/2023 GNI 013 CU ROLL 14321 1% GENERAL TAX CU-U	0.00	1,689.65	
10/9/2023 GNI 018 CU ROLL 14321 1% GENERAL TAX CU-U	0.00	163.47	
11/7/2023 GNI 024 CU ROLL 14321 1% GENERAL TAX CU-U	0.00	42.78	
12/5/2023 GNI 026 CU ROLL 14321 1% GENERAL TAX CU-U	0.00	7.01	
1/2/2024 GNI 045 CU ROLL 14321 1% GENERAL TAX CU-U	0.00	10.79	
2/8/2024 GNI 055 CU ROLL 14321 1% GENERAL TAX CU-U	0.00	51.31	
3/5/2024 GNI 062 CU ROLL 14321 1% GENERAL TAX CU-U	0.00	11.31	
4/2/2024 GNI 066 CU ROLL 14321 1% GENERAL TAX CU-U	0.00	5.02	
5/2/2024 GNI 074 CU ROLL 14321 1% GENERAL TAX CU-U	0.00	4.37	
6/4/2024 GNI 087 CU ROLL 14321 1% GENERAL TAX CU-U	0.00	9.26	

8028280 CSD: ROLLING HILLS CSD
Details For the Accounting Period ended: Year End, 2024

Revenues and Expenditures

	Estimated / Budget	Actual Amount	Balance
6/30/2024 GNI 094 CU ROLL 14321 1% GENERAL TAX CU-U	0.00	3.08	
0110 PROP TAX: CURR UNSECURED	0.00	2,266.54	-2,266.54
0120 PROP TAX: PRIOR SECURED			
7/1/2023 BEGINNING BALANCE	0.00	0.00	
8/7/2023 GNI 001 TEETERDS 14321 1% GEN TAX TEETER BUYOUT	0.00	2.09	
12/12/2023 GNI 034 RDA RC 14321 1% TAX RDA ROLL CHNGS DS	0.00	0.22	
1/5/2024 GNI 047 RC DS 14321 1% GENERAL TAX DS-I	0.00	-26.77	
3/5/2024 GNI 057 DS ROLL 14321 1% GENERAL TAX DS I	0.00	4.36	
5/9/2024 GNI 081 RDA RC 14321 1% TAX RDA ROLL CHNGS DS	0.00	5.74	
5/23/2024 GNI 082 RC DS 14321 1% GENERAL TAX DS-I	0.00	-39.57	
6/30/2024 GNI 092 RC DS 14322 1% GENERAL TAX DS-I	0.00	-5.10	
6/30/2024 GNI 101 RDA RC 14321 1% TAX RDA ROLL CHNGS DS	0.00	-0.15	
0120 PROP TAX: PRIOR SECURED	0.00	-59.18	59.18
0130 PROP TAX: PRIOR UNSECURED			
7/1/2023 BEGINNING BALANCE	0.00	0.00	
8/7/2023 GNI 002 DU ROLL 14321 1% GENERAL TAX DU-K+Y	0.00	11.01	
9/6/2023 GNI 004 DU ROLL 14321 1% GENERAL TAX DU-K+Y	0.00	20.20	
10/9/2023 GNI 019 DU ROLL 14321 1% GENERAL TAX DU-K+Y	0.00	5.67	
11/7/2023 GNI 025 DU ROLL 14321 1% GENERAL TAX DU-K+Y	0.00	7.21	
12/5/2023 GNI 027 DU ROLL 14321 1% GENERAL TAX DU-K+Y	0.00	4.80	
1/2/2024 GNI 046 DU ROLL 14321 1% GENERAL TAX DU-K+Y	0.00	3.62	
2/8/2024 GNI 056 DU ROLL 14321 1% GENERAL TAX DU-K+Y	0.00	3.10	
3/5/2024 GNI 063 DU ROLL 14321 1% GENERAL TAX DU-K+Y	0.00	4.04	
4/2/2024 GNI 067 DU ROLL 14321 1% GENERAL TAX DU-K+Y	0.00	2.11	
5/2/2024 GNI 075 DU ROLL 14321 1% GENERAL TAX DU-K+Y	0.00	1.54	
6/4/2024 GNI 088 DU ROLL 14321 1% GENERAL TAX DU-K+Y	0.00	3.45	
6/30/2024 GNI 095 DU ROLL 14321 1% GENERAL TAX DU-K+Y	0.00	1.63	
0130 PROP TAX: PRIOR UNSECURED	0.00	68.38	-68.38
0140 PROP TAX: SUPP CURRENT			
7/1/2023 BEGINNING BALANCE	0.00	0.00	
9/19/2023 GNI 006 SS ROLL 14321 1% GENERAL TAX SUPP SS-C	0.00	189.39	
9/19/2023 GNI 007 SU ROLL 14321 1% GENERAL TAX SUPP SU-Q	0.00	3.13	
9/19/2023 GNI 008 SS ROLL 14321 1% GENERAL TAX SUPP SS-C	0.00	151.09	
9/19/2023 GNI 009 SU ROLL 14321 1% GENERAL TAX SUPP SU-Q	0.00	3.68	
10/9/2023 GNI 014 SS ROLL 14321 1% GENERAL TAX SUPP SS-C	0.00	122.55	
10/9/2023 GNI 015 SU ROLL 14321 1% GENERAL TAX SUPP SU-Q	0.00	5.16	
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	
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	
1/2/2024 GNI 041 SS ROLL 14321 1% GENERAL TAX SUPP SS-C	0.00	386.31	
1/2/2024 GNI 042 SU ROLL 14321 1% GENERAL TAX SUPP SU-Q	0.00	1.78	
2/8/2024 GNI 051 SS ROLL 14321 1% GENERAL TAX SUPP SS-C	0.00	246.84	
2/8/2024 GNI 052 SU ROLL 14321 1% GENERAL TAX SUPP SU-Q	0.00	8.76	
3/5/2024 GNI 060 SS ROLL 14321 1% GENERAL TAX SUPP SS-C	0.00	258.52	
3/5/2024 GNI 061 SU ROLL 14321 1% GENERAL TAX SUPP SU-Q	0.00	10.27	
4/2/2024 GNI 064 SS ROLL 14321 1% GENERAL TAX SUPP SS-C	0.00	220.31	
4/2/2024 GNI 065 SU ROLL 14321 1% GENERAL TAX SUPP SU-Q	0.00	9.16	
5/2/2024 GNI 076 SS ROLL 14321 1% GENERAL TAX SUPP SS-C	0.00	430.48	

8028280 CSD: ROLLING HILLS CSD
Details For the Accounting Period ended: Year End, 2024

Revenues and Expenditures

	Estimated / Budget	Actual Amount	Balance
5/2/2024 GNI 077 SU ROLL 14321 1% GENERAL TAX SUPP SU-Q	0.00	10.92	
6/4/2024 GNI 083 SS ROLL 14321 1% GENERAL TAX SUPP SS-C	0.00	135.77	
6/4/2024 GNI 084 SU ROLL 14321 1% GENERAL TAX SUPP SU-Q	0.00	6.71	
6/30/2024 GNI 098 SS ROLL 14321 1% GENERAL TAX SUPP SS-C	0.00	141.26	
6/30/2024 GNI 099 SU ROLL 14321 1% GENERAL TAX SUPP SU-Q	0.00	7.42	
0140 PROP TAX: SUPP CURRENT	0.00	2,807.47	-2,807.47
0150 PROP TAX: SUPP PRIOR			
7/1/2023 BEGINNING BALANCE	0.00	0.00	
8/7/2023 GNI 002 DU ROLL 14321 1% GENERAL TAX SUPP DU-G	0.00	0.21	
8/7/2023 GNI 003 DS ROLL 14321 1% GENERAL TAX SUPP DS-E	0.00	73.52	
9/6/2023 GNI 004 DU ROLL 14321 1% GENERAL TAX SUPP DU-G	0.00	9.64	
9/6/2023 GNI 005 DS ROLL 14321 1% GENERAL TAX SUPP DS-E	0.00	67.17	
10/9/2023 GNI 017 DS ROLL 14321 1% GENERAL TAX SUPP DS-E	0.00	132.49	
10/9/2023 GNI 019 DU ROLL 14321 1% GENERAL TAX SUPP DU-G	0.00	2.44	
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	
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	
1/2/2024 GNI 046 DU ROLL 14321 1% GENERAL TAX SUPP DU-G	0.00	0.50	
1/4/2024 GNI 044 DS ROLL 14321 1% GENERAL TAX SUPP DS-E	0.00	6.88	
1/5/2024 GNI 049 DS PYNSF 14321 1% GENERAL TAX SUPP DS-E	0.00	-0.19	
2/8/2024 GNI 056 DU ROLL 14321 1% GENERAL TAX SUPP DU-G	0.00	0.35	
2/15/2024 GNI 054 DS ROLL 14321 1% GENERAL TAX SUPP DS-E	0.00	6.27	
3/4/2024 GNI 059 DS ROLL 14321 1% GENERAL TAX SUPP DS-E	0.00	7.50	
3/5/2024 GNI 063 DU ROLL 14321 1% GENERAL TAX SUPP DU-G	0.00	0.58	
4/2/2024 GNI 067 DU ROLL 14321 1% GENERAL TAX SUPP DU-G	0.00	0.16	
4/3/2024 GNI 069 DS ROLL 14321 1% GENERAL TAX SUPP DS-E	0.00	26.43	
5/2/2024 GNI 075 DU ROLL 14321 1% GENERAL TAX SUPP DU-G	0.00	0.41	
5/2/2024 GNI 079 DS ROLL 14321 1% GENERAL TAX SUPP DS-E	0.00	15.30	
6/4/2024 GNI 086 DS ROLL 14321 1% GENERAL TAX SUPP DS-E	0.00	7.35	
6/4/2024 GNI 088 DU ROLL 14321 1% GENERAL TAX SUPP DU-G	0.00	0.23	
6/30/2024 GNI 095 DU ROLL 14321 1% GENERAL TAX SUPP DU-G	0.00	0.73	
6/30/2024 GNI 097 DS ROLL 14321 1% GENERAL TAX SUPP DS-E	0.00	9.89	
0150 PROP TAX: SUPP PRIOR	0.00	421.83	-421.83
01 Taxes	113,174.92	119,770.41	-6,595.49
03 Fines & Penalties			
0360 PEN & COST DELINQUENT TAXES			
7/1/2023 BEGINNING BALANCE	0.00	0.00	
8/7/2023 GNI 003 DS ROLL 14321 PENALTIES SUPP DS-E	0.00	9.19	
9/6/2023 GNI 005 DS ROLL 14321 PENALTIES SUPP DS-E	0.00	10.75	
10/9/2023 GNI 017 DS ROLL 14321 PENALTIES SUPP DS-E	0.00	22.95	
11/7/2023 GNI 023 DS ROLL 14321 PENALTIES SUPP DS-E	0.00	7.02	
12/7/2023 GNI 031 DS ROLL 14321 PENALTIES SUPP DS-E	0.00	2.76	
1/4/2024 GNI 044 DS ROLL 14321 PENALTIES SUPP DS-E	0.00	2.01	
1/5/2024 GNI 049 DS PYNSF 14321 PENALTIES SUPP DS-E	0.00	-0.02	
2/15/2024 GNI 054 DS ROLL 14321 PENALTIES SUPP DS-E	0.00	1.53	
3/4/2024 GNI 059 DS ROLL 14321 PENALTIES SUPP DS-E	0.00	2.29	
4/3/2024 GNI 069 DS ROLL 14321 PENALTIES SUPP DS-E	0.00	7.96	
5/2/2024 GNI 079 DS ROLL 14321 PENALTIES SUPP DS-E	0.00	4.38	

Revenues and Expenditures

8028280 CSD: ROLLING HILLS CSD
Details For the Accounting Period ended: Year End, 2024

	Estimated / Budget	Actual Amount	Balance
6/4/2024 GNI 086 DS ROLL 14321 PENALTIES SUPP DS-E	0.00	2.37	
6/30/2024 GNI 097 DS ROLL 14321 PENALTIES SUPP DS-E	0.00	4.64	
0360 PEN & COST DELINQUENT TAXES	0.00	77.83	-77.83
03 Fines & Penalties	0.00	77.83	-77.83
04 Rev Use Money/Prop			
0400 REV: INTEREST			
7/1/2023 BEGINNING BALANCE	0.00	0.00	
8/11/2023 GEN INT JUL 23 Interest Allocation Entry	0.00	1,065.80	
9/8/2023 GEN INT AUG 23 Interest Allocation Entry	0.00	989.45	
10/6/2023 GNI INT SEP 23	0.00	946.53	
11/7/2023 GEN INT OCT 23 Interest Allocation Entry	0.00	988.98	
12/7/2023 GEN INT NOV 23 Interest Allocation Entry	0.00	987.18	
1/9/2024 GEN INT DEC 23 Interest Allocation Entry	0.00	1,413.87	
2/7/2024 GEN INT JAN 24 Interest Allocation Entry	0.00	1,554.66	
3/7/2024 GEN INT FEB 24 Interest Allocation Entry	0.00	1,458.69	
4/1/2024 BUA T T ADOPTED BUDGET FY23-24	5,156.18	0.00	
4/5/2024 GEN INT MAR 24 Interest Allocation Entry	0.00	1,289.01	
5/7/2024 GEN INT APR 24 Interest Allocation Entry	0.00	1,511.95	
6/7/2024 GEN INT MAY 24 Interest Allocation Entry	0.00	1,638.24	
6/30/2024 GEN INT JUNE 24 Interest Allocation Entry	0.00	1,556.25	
0400 REV: INTEREST	5,156.18	15,400.61	-10,244.43
04 Rev Use Money/Prop	5,156.18	15,400.61	-10,244.43
05 IG Rev - State			
0820 ST: HOMEOWNER PROP TAX RELIEF			
7/1/2023 BEGINNING BALANCE	0.00	0.00	
12/7/2023 GNI 033 HO EXMPT 14321 1% HOMEOWNER EXEMPTN 15%	0.00	112.72	
1/4/2024 GNI 050 HO EXMPT 14321 1% HOMEOWNER EXEMPTN 35%	0.00	263.01	
5/6/2024 GNI 080 HO EXMPT 14321 1% HOMEOWNER EXEMPTN 35%	0.00	263.01	
6/24/2024 GNI 091 HO EXMPT 14321 1% HOMEOWNER EXEMPTN 15%	0.00	112.73	
0820 ST: HOMEOWNER PROP TAX RELIEF	0.00	751.47	-751.47
05 IG Rev - State	0.00	751.47	-751.47
13 Service Charges			
1310 SPECIAL ASSESSMENTS			
7/1/2023 BEGINNING BALANCE	0.00	0.00	
9/19/2023 GNI 011 CS ROLL 64801 DIRECT CHARGE-S	0.00	300.00	
10/9/2023 GNI 016 CS ROLL 64801 DIRECT CHARGE-S	0.00	3,000.00	
11/7/2023 GNI 022 CS ROLL 64801 DIRECT CHARGE-S	0.00	4,400.00	
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 CHR G COST RECOVERY - TAX CODE 64801	0.00	-500.07	
1/4/2024 GNI 043 CS ROLL 64801 DIRECT CHARGE-S	0.00	1,300.00	
2/8/2024 GNI 053 CS ROLL 64801 DIRECT CHARGE-S	0.00	1,000.00	
3/4/2024 GNI 058 CS ROLL 64801 DIRECT CHARGE-S	0.00	1,400.00	
4/1/2024 BUA T T ADOPTED BUDGET FY23-24	78,699.93	0.00	
4/3/2024 GNI 068 CS ROLL 64801 DIRECT CHARGE-S	0.00	6,100.00	

8028280 CSD: ROLLING HILLS CSD
Details For the Accounting Period ended: Year End, 2024

Revenues and Expenditures

	Estimated / Budget	Actual Amount	Balance
4/12/2024 GNI 070 CS ROLL 64801 DIRECT CHARGE-S	0.00	24,900.00	
5/2/2024 GNI 078 CS ROLL 64801 DIRECT CHARGE-S	0.00	1,000.00	
6/4/2024 GNI 085 CS ROLL 64801 DIRECT CHARGE-S	0.00	700.00	
6/30/2024 GNI 096 CS ROLL 64801 DIRECT CHARGE-S	0.00	100.00	
1310 SPECIAL ASSESSMENTS	78,699.93	78,599.93	100.00
13 Service Charges	78,699.93	78,599.93	100.00
Total Revenue	197,031.03	214,600.25	-17,569.22
Expense			
40 Services & Supplies			
4040 TELEPHONE VENDOR PAYMENTS			
7/1/2023 BEGINNING BALANCE	0.00	0.00	
2/28/2024 API 1091593 RHCSO Annual Phone Subscriptio	0.00	371.59	
4/1/2024 BUA T T ADOPTED BUDGET FY23-24	365.00	0.00	
4040 TELEPHONE VENDOR PAYMENTS	365.00	371.59	-6.59
4041 COUNTY PASS THRU TELPHONE CHRG			
7/1/2023 BEGINNING BALANCE	0.00	0.00	
11/20/2023 API 1048612 Reimburse Zoom 1 year	0.00	149.90	
4041 COUNTY PASS THRU TELPHONE CHRG	0.00	149.90	-149.90
4060 FOOD AND FOOD PRODUCTS			
7/1/2023 BEGINNING BALANCE	0.00	0.00	
4/1/2024 BUA T T ADOPTED BUDGET FY23-24	500.00	0.00	
4060 FOOD AND FOOD PRODUCTS	500.00	0.00	500.00
4100 INSURANCE: PREMIUM			
7/1/2023 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 RHCSO SDRMA liability ins FY24	0.00	5,883.73	
4/1/2024 BUA T T ADOPTED BUDGET FY23-24	5,800.00	0.00	
4100 INSURANCE: PREMIUM	5,800.00	6,083.73	-283.73
4183 MAINT: GROUNDS			
7/1/2023 BEGINNING BALANCE	0.00	0.00	
10/25/2023 API 1035708 RHCSO color installed Springfi	0.00	200.00	
10/25/2023 API 1035714 RHCSO goat weed abatement Summ	0.00	6,142.50	
11/20/2023 API 1048623 RHCSO Springfield Meadows colo	0.00	235.00	
3/13/2024 API 1098665 RHCSO remove 3 trees Berk. & S	0.00	1,500.00	
4/1/2024 BUA T T ADOPTED BUDGET FY23-24	10,000.00	0.00	
5/1/2024 API 1121837 RHCSO sidewalk maintenance	0.00	1,350.00	
6/25/2024 API 1154985 RHCSO Fire mitigation using go	0.00	6,100.00	
4183 MAINT: GROUNDS	10,000.00	15,527.50	-5,527.50
4185 MAINT: PARK			
7/1/2023 BEGINNING BALANCE	0.00	0.00	
7/21/2023 API 995138 RHCSO landscape service July	0.00	6,895.00	
8/22/2023 API 1007478 RHCSO LANDSCAPE SERVICE AUGUST	0.00	6,895.00	
9/28/2023 API 1023413 RHCSO landscape service Septem	0.00	6,895.00	
10/25/2023 API 1035707 RHCSO landscape service Octobe	0.00	6,895.00	

8028280 CSD: ROLLING HILLS CSD
Details For the Accounting Period ended: Year End, 2024

Revenues and Expenditures

	Estimated / Budget	Actual Amount	Balance
11/20/2023 API 1048619 RHCS D landscape service Novemb	0.00	6,895.00	
12/11/2023 API 1058224 RHCS D landscape service Decemb	0.00	6,895.00	
1/31/2024 API 1078919 RHCS D landscape service Januar	0.00	6,895.00	
2/28/2024 API 1091586 RHCS D landscape service Februa	0.00	6,895.00	
3/13/2024 API 1098664 RHCS D landscape service March	0.00	6,895.00	
4/1/2024 BUA T T ADOPTED BUDGET FY23-24	75,000.00	0.00	
4/23/2024 API 1118208 RHCS D landscape service April	0.00	6,895.00	
5/15/2024 API 1129969 RHCS D landscape service May 2	0.00	6,895.00	
6/25/2024 API 1154980 RHCS D landscape service June	0.00	6,895.00	
4185 MAINT: PARK	75,000.00	82,740.00	-7,740.00
4189 MAINT: WATER SYSTEM			
7/1/2023 BEGINNING BALANCE	0.00	0.00	
9/28/2023 API 1023414 RHCS D Irrigation Whiterock Rd	0.00	1,550.00	
10/25/2023 API 1035709 RHCS D Irrigation Whiterock Rd	0.00	293.10	
11/20/2023 API 1048621 RHCS D Irrigation main line Whi	0.00	1,000.00	
11/20/2023 API 1048622 RHCS D Irrigation dripline Whit	0.00	295.00	
12/11/2023 API 1058225 RHCS D Irrigation replace valve	0.00	492.50	
1/31/2024 API 1078920 RHCS D Irrigation Berkshire Par	0.00	492.00	
4/1/2024 BUA T T ADOPTED BUDGET FY23-24	4,500.00	0.00	
5/15/2024 API 1129970 RHCS D irrigation maint. Dunnwo	0.00	275.00	
6/25/2024 API 1154981 RHCS D irrigation maint. Dunnwo	0.00	495.00	
4189 MAINT: WATER SYSTEM	4,500.00	4,892.60	-392.60
4190 MAINT: DRAINAGE			
7/1/2023 BEGINNING BALANCE	0.00	0.00	
4/1/2024 BUA T T ADOPTED BUDGET FY23-24	20,000.00	0.00	
4190 MAINT: DRAINAGE	20,000.00	0.00	20,000.00
4192 MAINT: LIGHTING			
7/1/2023 BEGINNING BALANCE	0.00	0.00	
3/13/2024 API 1098662 RHCS D 3 streetlights photocell	0.00	340.00	
4/1/2024 BUA T T ADOPTED BUDGET FY23-24	400.00	0.00	
4192 MAINT: LIGHTING	400.00	340.00	60.00
4197 MAINT: BUILDINGSUPPLIES			
7/1/2023 BEGINNING BALANCE	0.00	0.00	
4/1/2024 BUA T T ADOPTED BUDGET FY23-24	100.00	0.00	
4197 MAINT: BUILDINGSUPPLIES	100.00	0.00	100.00
4220 MEMBERSHIPS			
7/1/2023 BEGINNING BALANCE	0.00	0.00	
11/20/2023 API 1048631 Rolling Hills '24 CSDA members	0.00	1,244.00	
4/1/2024 BUA T T ADOPTED BUDGET FY23-24	1,500.00	0.00	
4220 MEMBERSHIPS	1,500.00	1,244.00	256.00
4240 MISC: EXPENSE			
7/1/2023 BEGINNING BALANCE	0.00	0.00	
4/1/2024 BUA T T ADOPTED BUDGET FY23-24	86.03	0.00	
4240 MISC: EXPENSE	86.03	0.00	86.03

8028280 CSD: ROLLING HILLS CSD
Details For the Accounting Period ended: Year End, 2024

Revenues and Expenditures

	Estimated / Budget	Actual Amount	Balance
4260 OFFICE EXPENSE			
7/1/2023 BEGINNING BALANCE	0.00	0.00	
11/20/2023 API 1048615 Reimburse GoDaddy Emails Renew	0.00	267.84	
4/1/2024 BUA T T ADOPTED BUDGET FY23-24	250.00	0.00	
4260 OFFICE EXPENSE	250.00	267.84	-17.84
4261 POSTAGE			
7/1/2023 BEGINNING BALANCE	0.00	0.00	
8/8/2023 API 1001074 RHCS D voucher postage expense	0.00	2.55	
10/25/2023 API 1035706 RHCS D reimburse postage expens	0.00	2.07	
11/20/2023 API 1048633 RHCS D reimburse postage expens	0.00	2.31	
12/11/2023 API 1058229 RHCS D reimburse postage expens	0.00	5.95	
3/13/2024 API 1098667 RHCS D Clerk postage expense Fe	0.00	2.59	
4/1/2024 BUA T T ADOPTED BUDGET FY23-24	600.00	0.00	
4/23/2024 API 1118214 RHCS D reimburse postage expens	0.00	2.80	
6/25/2024 API 1154987 RHCS D postage expense May 2024	0.00	2.11	
6/30/2024 API 1171474 RHCS D postage expense June 202	0.00	2.35	
4261 POSTAGE	600.00	22.73	577.27
4266 PRINTING SERVICES			
7/1/2023 BEGINNING BALANCE	0.00	0.00	
4/1/2024 BUA T T ADOPTED BUDGET FY23-24	1,000.00	0.00	
6/30/2024 API 1171032 Reimburse cost of new District	0.00	14.00	
4266 PRINTING SERVICES	1,000.00	14.00	986.00
4267 ON-LINE SUBSCRIPTIONS			
7/1/2023 BEGINNING BALANCE	0.00	0.00	
4/1/2024 BUA T T ADOPTED BUDGET FY23-24	550.00	0.00	
4267 ON-LINE SUBSCRIPTIONS	550.00	0.00	550.00
4300 PROFESSIONAL & SPECIAL SRVS			
7/1/2023 BEGINNING BALANCE	0.00	0.00	
8/8/2023 API 1001073 RHCS D Clerk services July 2023	0.00	1,110.00	
9/28/2023 API 1023412 RHCS D Clerk services August 20	0.00	1,044.00	
9/28/2023 API 1023415 RHCS D GM services August 2023	0.00	480.00	
10/25/2023 API 1035705 RHCS D Clerk services Sept 2023	0.00	825.00	
10/25/2023 API 1035710 RHCS D GM services September 20	0.00	315.00	
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	
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	
1/31/2024 API 1078918 RHCS D GM services December 202	0.00	420.00	
1/31/2024 API 1078933 RHCS D Clerk services December	0.00	426.00	
2/28/2024 API 1091585 RHCS D GM services January 2024	0.00	540.00	
2/28/2024 API 1091591 RHCS D Clerk services January 2	0.00	993.00	
2/28/2024 API 1091592 RHCS D Clerk services January 2	0.00	3.31	
3/13/2024 API 1098663 RHCS D GM services February 202	0.00	510.00	
3/13/2024 API 1098666 RHCS D Clerk services February	0.00	789.00	
4/1/2024 BUA T T ADOPTED BUDGET FY23-24	23,580.00	0.00	
4/23/2024 API 1118207 RHCS D GM services March 2024	0.00	270.00	
4/23/2024 API 1118213 RHCS D Clerk services March 202	0.00	1,050.00	

8028280 CSD: ROLLING HILLS CSD
Details For the Accounting Period ended: Year End, 2024

Revenues and Expenditures

	Estimated / Budget	Actual Amount	Balance
5/1/2024 APM 1098663 RHCS 3/12/24	0.00	-510.00	
5/2/2024 API 1122460 RHCS GM SERVICES FEBRUARY 202	0.00	510.00	
5/15/2024 API 1129968 RHCS GM services April 2024	0.00	435.00	
5/15/2024 API 1129973 RHCS Clerk services April 202	0.00	567.00	
6/25/2024 API 1154979 RHCS GM services May 2024	0.00	585.00	
6/25/2024 API 1154986 RHCS Clerk services May 2024	0.00	1,131.00	
6/30/2024 API 1171469 RHCS GM services June 2024	0.00	450.00	
6/30/2024 API 1171473 RHCS Clerk services June 2024	0.00	660.00	
6/30/2024 API 1173154 RHCS Revenue Options Analysis	0.00	10,000.00	
6/30/2024 API 1173155 RHCS Revenue Options Analysis	0.00	1,500.00	
6/30/2024 API 1173156 RHCS Revenue Options Analysis	0.00	750.00	
6/30/2024 API 1173157 RHCS Revenue Options Analysis	0.00	250.00	
4300 PROFESSIONAL & SPECIAL SRVS	23,580.00	26,738.31	-3,158.31
4304 AGENCY ADMINISTRATION FEE			
7/1/2023 BEGINNING BALANCE	0.00	0.00	
9/21/2023 GNI LAFCOBILLING FY 23/24 LAFCO BILL GC56381	0.00	172.43	
4/1/2024 BUA T T ADOPTED BUDGET FY23-24	325.00	0.00	
4304 AGENCY ADMINISTRATION FEE	325.00	172.43	152.57
4305 AUDIT & ACCOUNTING SERVICES			
7/1/2023 BEGINNING BALANCE	0.00	0.00	
8/8/2023 API 1001063 RHCS Audit Services (1/3 Char	0.00	3,000.00	
4/1/2024 BUA T T ADOPTED BUDGET FY23-24	3,000.00	0.00	
4305 AUDIT & ACCOUNTING SERVICES	3,000.00	3,000.00	0.00
4313 LEGAL SERVICES			
7/1/2023 BEGINNING BALANCE	0.00	0.00	
4/1/2024 BUA T T ADOPTED BUDGET FY23-24	10,000.00	0.00	
4313 LEGAL SERVICES	10,000.00	0.00	10,000.00
4345 SPECIAL DISTRICT DIRECTOR SRVS			
7/1/2023 BEGINNING BALANCE	0.00	0.00	
8/8/2023 API 1001075 RHCS 8/1/2023 Special mtg sti	0.00	75.00	
8/8/2023 API 1001076 RHCS 8/1/2023 Special mtg sti	0.00	75.00	
8/8/2023 API 1001078 RHCS 8/1/2023 Special mtg sti	0.00	75.00	
8/8/2023 API 1002522 RHCS 8/1/2023 SPECIAL MTG STI	0.00	75.00	
8/22/2023 API 1007480 RHCS 8/15/2023 REGULAR MTG ST	0.00	75.00	
8/22/2023 API 1007483 RHCS 8/15/2023 REGULAR MTG ST	0.00	75.00	
8/22/2023 API 1007484 RHCS 8/15/2023 REGULAR MTG ST	0.00	75.00	
10/25/2023 API 1035711 RHCS 9/19/2023 Regular mtg st	0.00	75.00	
10/25/2023 API 1035712 RHCS 9/19/2023 Regular mtg st	0.00	75.00	
10/25/2023 API 1035713 RHCS 9/19/2023 Regular mtg st	0.00	75.00	
11/20/2023 API 1048634 RHCS 10/19/2023 special mtg s	0.00	75.00	
11/20/2023 API 1048635 RHCS 10/19/2023 special mtg s	0.00	75.00	
11/20/2023 API 1048636 RHCS 10/19/2023 special mtg s	0.00	75.00	
12/11/2023 API 1058230 RHCS 11/14/2023 mtg stipend	0.00	75.00	
12/11/2023 API 1058231 RHCS 11/14/2023 mtg stipend	0.00	75.00	
12/11/2023 API 1058232 RHCS 11/14/2023 mtg stipend	0.00	75.00	
3/13/2024 API 1098668 RHCS 2/20/2024 mtg stipend	0.00	75.00	
3/13/2024 API 1098669 RHCS 2/20/2024 mtg stipend	0.00	75.00	
3/13/2024 API 1098670 RHCS 2/20/2024 mtg stipend	0.00	75.00	
3/27/2024 API 1105441 RHCS 3/19/2024 mtg stipend	0.00	75.00	

8028280 CSD: ROLLING HILLS CSD
Details For the Accounting Period ended: Year End, 2024

Revenues and Expenditures

	Estimated / Budget	Actual Amount	Balance
3/27/2024 API 1105442 RHCSO 3/19/2024 mtg stipend	0.00	75.00	
3/27/2024 API 1105443 RHCSO 3/19/2024 mtg stipend	0.00	75.00	
4/1/2024 BUA T T ADOPTED BUDGET FY23-24	5,625.00	0.00	
5/15/2024 API 1129974 RHCSO 5/8/2024 special mtg sti	0.00	75.00	
5/15/2024 API 1129975 RHCSO 5/8/2024 special mtg sti	0.00	75.00	
5/15/2024 API 1129976 RHCSO 5/8/2024 special mtg sti	0.00	75.00	
6/25/2024 API 1154989 RHCSO 5/21/2024 mtg stipend	0.00	75.00	
6/25/2024 API 1154990 RHCSO 5/21/2024 mtg stipend	0.00	75.00	
6/25/2024 API 1154991 RHCSO 5/21/2024 mtg stipend	0.00	75.00	
6/25/2024 API 1154992 RHCSO 5/21/2024 mtg stipend	0.00	75.00	
6/30/2024 API 1171475 RHCSO 6/18/2024 mtg stipend	0.00	75.00	
6/30/2024 API 1171476 RHCSO 6/18/2024 mtg stipend	0.00	75.00	
6/30/2024 API 1176656 RHCSO 6/18/2024 mtg stipend	0.00	75.00	
4345 SPECIAL DISTRICT DIRECTOR SRVS	5,625.00	2,400.00	3,225.00
4400 PUBLICATION & LEGAL NOTICES			
7/1/2023 BEGINNING BALANCE	0.00	0.00	
4/1/2024 BUA T T ADOPTED BUDGET FY23-24	500.00	0.00	
4400 PUBLICATION & LEGAL NOTICES	500.00	0.00	500.00
4420 RENT & LEASE: EQUIPMENT			
7/1/2023 BEGINNING BALANCE	0.00	0.00	
4/1/2024 BUA T T ADOPTED BUDGET FY23-24	2,600.00	0.00	
6/30/2024 API 1171028 Reimburse PO box rental to Apr	0.00	200.00	
4420 RENT & LEASE: EQUIPMENT	2,600.00	200.00	2,400.00
4440 RENT & LEASE: BUILD & IMPRV			
7/1/2023 BEGINNING BALANCE	0.00	0.00	
2/28/2024 API 1091594 Reimburse iStorage December 20	0.00	218.00	
4/1/2024 BUA T T ADOPTED BUDGET FY23-24	500.00	0.00	
6/25/2024 API 1154988 RHCSO room rental on 5-21-24	0.00	200.00	
6/30/2024 API 1171024 Reimburse iStorage February 2	0.00	218.00	
6/30/2024 API 1171025 Reimburse iStorage March 2024	0.00	218.00	
6/30/2024 API 1171026 Reimburse iStorage April 2024	0.00	218.00	
6/30/2024 API 1171029 Reimburse iStorage May 2024	0.00	218.00	
6/30/2024 API 1171030 Reimburse iStorage June 2024	0.00	218.00	
4440 RENT & LEASE: BUILD & IMPRV	500.00	1,508.00	-1,008.00
4500 SPECIAL DEPT EXPENSE			
7/1/2023 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 RHCSO Clerk services Oct 2023	0.00	1,032.00	
1/31/2024 API 1078934 Reimburse iStorage November	0.00	218.00	
1/31/2024 API 1078935 Reimburse Terrabound for doggi	0.00	139.00	
1/31/2024 API 1078936 Reimburse iStorage December 20	0.00	218.00	
1/31/2024 API 1078937 Reimburse GoDaddy Domain Alert	0.00	4.99	
6/30/2024 API 1171027 Reimburse doggie bags	0.00	139.00	
6/30/2024 API 1171033 Reimburse cost of new District	0.00	20.00	

8028280 CSD: ROLLING HILLS CSD
Details For the Accounting Period ended: Year End, 2024

Revenues and Expenditures

	Estimated / Budget	Actual Amount	Balance
6/30/2024 API 1171036 Reimburse Dump Fees Community	0.00	133.05	
4500 SPECIAL DEPT EXPENSE	0.00	3,162.45	-3,162.45
4602 MILGE: EMPLOY AUTO (NO OVERNT)			
7/1/2023 BEGINNING BALANCE	0.00	0.00	
4/1/2024 BUA T T ADOPTED BUDGET FY23-24	250.00	0.00	
6/30/2024 API 1171031 Reimburse mileage 2 trips ED R	0.00	45.56	
4602 MILGE: EMPLOY AUTO (NO OVERNT)	250.00	45.56	204.44
4606 FUEL PURCHASES (NO OVERNT)			
7/1/2023 BEGINNING BALANCE	0.00	0.00	
6/30/2024 API 1171034 Reimburse Diesel fuel for Truc	0.00	107.35	
6/30/2024 API 1171035 Reimburse Gas for Chipper/Chai	0.00	50.91	
4606 FUEL PURCHASES (NO OVERNT)	0.00	158.26	-158.26
4700 UTILITIES			
7/1/2023 BEGINNING BALANCE	0.00	0.00	
8/22/2023 API 1007474 RHCSD POWER NO. 4570858285-8	0.00	360.85	
8/22/2023 API 1007475 RHCSD POWER NO. 1857646705-6	0.00	93.10	
8/22/2023 API 1007476 RHCSD POWER NO. 6085621545-8	0.00	57.06	
9/28/2023 API 1023410 RHCSD power no. 4570858285-8	0.00	369.96	
9/28/2023 API 1023411 RHCSD power no. 1857646705-6	0.00	98.46	
9/28/2023 API 1023416 RHCSD water no. 118388-001	0.00	104.93	
9/28/2023 API 1023417 RHCSD water no. 118386-001	0.00	184.13	
9/28/2023 API 1023418 RHCSD water no. 084490-002	0.00	3,833.87	
9/28/2023 API 1023419 RHCSD water no. 126908-002	0.00	490.36	
9/28/2023 API 1023420 RHCSD water no. 083214-001	0.00	1,243.81	
9/28/2023 API 1023421 RHCSD water no. 126932-002	0.00	2,917.67	
10/25/2023 API 1035700 RHCSD power no. 4570858285-8	0.00	304.28	
10/25/2023 API 1035701 RHCSD power no. 1857646705-6	0.00	59.66	
10/25/2023 API 1035702 RHCSD power no. 121132123604	0.00	10.27	
10/25/2023 API 1035703 RHCSD power no. 6085621545-8	0.00	56.91	
10/25/2023 API 1035704 RHCSD power no. 6085621545-8	0.00	52.93	
11/20/2023 API 1048624 RHCSD water no. 118388-001	0.00	134.59	
11/20/2023 API 1048625 RHCSD water no. 118386-001	0.00	225.43	
11/20/2023 API 1048626 RHCSD water no. 084490-002	0.00	3,167.04	
11/20/2023 API 1048627 RHCSD water no. 126908-002	0.00	1,249.12	
11/20/2023 API 1048628 RHCSD water no. 083214-001	0.00	1,238.52	
11/20/2023 API 1048629 RHCSD water no. 126932-002	0.00	2,397.59	
12/11/2023 API 1058226 RHCSD power no. 1857646705-6	0.00	101.04	
12/11/2023 API 1058227 RHCSD power no. 4570858285-8	0.00	374.28	
1/31/2024 API 1078921 RHCSD water no. 118388-001	0.00	125.27	
1/31/2024 API 1078922 RHCSD water no. 118386-001	0.00	150.89	
1/31/2024 API 1078923 RHCSD water no. 084490-002	0.00	1,436.29	
1/31/2024 API 1078924 RHCSD water no. 126908-002	0.00	585.24	
1/31/2024 API 1078925 RHCSD water no. 083214-001	0.00	1,322.38	
1/31/2024 API 1078926 RHCSD water no. 126932-002	0.00	1,065.18	
1/31/2024 API 1078927 RHCSD power no.1857646705-6: O	0.00	139.75	
1/31/2024 API 1078928 RHCSD power no.4570858285-8:Oc	0.00	439.80	
1/31/2024 API 1078929 RHCSD power no. 1857646705-6	0.00	100.69	
1/31/2024 API 1078930 RHCSD power no. 4570858285-8	0.00	373.73	
1/31/2024 API 1078931 RHCSD power no. 6085621545-8	0.00	4.52	

8028280 CSD: ROLLING HILLS CSD
Details For the Accounting Period ended: Year End, 2024

Revenues and Expenditures

	Estimated / Budget	Actual Amount	Balance
1/31/2024 API 1078932 RHCSD power no. 6085621545-8	0.00	60.27	
2/28/2024 API 1091587 RHCSD power no. 1857646705-6	0.00	112.81	
2/28/2024 API 1091588 RHCSD power no. 4570858285-8	0.00	394.21	
2/28/2024 API 1091589 RHCSD power no. 6085621545-8	0.00	71.71	
2/28/2024 API 1091590 RHCSD power no. 1211321236-4	0.00	3.44	
2/28/2024 API 1091595 RHCSD water no. 118388-001	0.00	128.48	
2/28/2024 API 1091596 RHCSD water no. 118386-001	0.00	128.48	
2/28/2024 API 1091597 RHCSD water no. 084490-002	0.00	273.86	
2/28/2024 API 1091598 RHCSD water no. 126908-002	0.00	242.32	
2/28/2024 API 1091599 RHCSD water no. 083214-001	0.00	234.69	
2/28/2024 API 1091600 RHCSD water no. 126932-002	0.00	162.08	
3/27/2024 API 1105438 RHCSD power no. 1857646705-6	0.00	128.08	
3/27/2024 API 1105439 RHCSD power no. 4570858285-8	0.00	420.06	
3/27/2024 API 1105440 RHCSD power no. 1211321236-4	0.00	9.86	
4/1/2024 BUA T T ADOPTED BUDGET FY23-24	30,000.00	0.00	
4/23/2024 API 1118209 RHCSD power no. 1857646705-6	0.00	127.99	
4/23/2024 API 1118210 RHCSD power no. 4570858285-8	0.00	419.93	
4/23/2024 API 1118211 RHCSD power no. 6085621545-8	0.00	65.61	
4/23/2024 API 1118212 RHCSD power no. 12113212364	0.00	10.18	
5/15/2024 API 1129971 RHCSD power no. 1857646705-6	0.00	128.22	
5/15/2024 API 1129972 RHCSD power no. 4570858285-8	0.00	420.27	
5/15/2024 API 1129977 RHCSD water no. 118388-001	0.00	96.17	
5/15/2024 API 1129978 RHCSD water no. 118386-001	0.00	96.17	
5/15/2024 API 1129979 RHCSD water no. 084490-002	0.00	145.85	
5/15/2024 API 1129980 RHCSD water no. 126908-002	0.00	156.04	
5/15/2024 API 1129981 RHCSD water no. 083214-001	0.00	100.63	
5/15/2024 API 1129982 RHCSD water no. 126932-002	0.00	128.80	
6/25/2024 API 1154982 RHCSD power no. 1857646705-6	0.00	129.86	
6/25/2024 API 1154983 RHCSD power no. 4570858285-8	0.00	423.13	
6/25/2024 API 1154984 RHCSD power no. 6085621545-8	0.00	19.80	
6/25/2024 API 1154993 RHCSD water no. 118388-001	0.00	133.92	
6/25/2024 API 1154994 RHCSD water no. 118386-001	0.00	166.95	
6/25/2024 API 1154995 RHCSD water no. 084490-002	0.00	1,144.26	
6/25/2024 API 1154996 RHCSD water no. 126908-002	0.00	518.60	
6/25/2024 API 1154997 RHCSD water no. 083214-001	0.00	176.92	
6/25/2024 API 1154998 RHCSD water no. 126932-002	0.00	337.21	
6/30/2024 API 1171470 RHCSD power no. 1857646705-6	0.00	129.91	
6/30/2024 API 1171471 RHCSD power no. 4570858285-8	0.00	423.13	
6/30/2024 API 1171472 RHCSD power no. 6085621545-8	0.00	70.55	
4700 UTILITIES	30,000.00	32,810.05	-2,810.05
40 Services & Supplies	197,031.03	181,848.95	15,182.08
Total Expense	197,031.03	181,848.95	15,182.08
8028280 CSD: ROLLING HILLS CSD	0.00	32,751.30	-32,751.30
Report Total			
Total Revenue	197,031.03	214,600.25	-17,569.22

8028280 CSD: ROLLING HILLS CSD
Details For the Accounting Period ended: Year End, 2024

Revenues and Expenditures

Total Expense	197,031.03	181,848.95	15,182.08
	0.00	32,751.30	-32,751.30


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

Customer Service:
 1-866-486-7782

Last statement: June 30, 2024
 This statement: July 31, 2024

PUBLIC FUNDS CHECKING

Account number	XXXXXX3585	Beginning balance	\$2,886.08
Low balance	\$2,668.08	Deposits/Additions	\$0.00
Average balance	\$2,682.14	Withdrawals/Subtractions	\$218.00
Interest earned	\$0.00	Ending balance	\$2,668.08

Card Transactions/Withdrawals

<u>Date</u>	<u>Description</u>	<u>Subtractions</u>
07-03	POS Purchase Terminal 58789062 Istorage 8053 916-52065 CA XXXXXXXXXXXX4549	218.00
Total Card Transactions/Withdrawals		\$218.00

Daily Balances

<u>Date</u>	<u>Amount</u>	<u>Date</u>	<u>Amount</u>	<u>Date</u>	<u>Amount</u>
06-30	2,886.08	07-03	2,668.08	07-31	2,668.08

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**



June 30, 2024

Page: 1 of 1

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: May 31, 2024
This statement: June 30, 2024

PUBLIC FUNDS CHECKING

Account number	XXXXXX3585	Beginning balance	\$3,104.08
Low balance	\$2,886.08	Deposits/Additions	\$0.00
Average balance	\$2,900.61	Withdrawals/Subtractions	\$218.00
Interest earned	\$0.00	Ending balance	\$2,886.08

Card Transactions/Withdrawals

<u>Date</u>	<u>Description</u>	<u>Subtractions</u>
06-03	POS Purchase Terminal 58789062 Istorage 8053 916-52065 CA XXXXXXXXXXXX4549	218.00
Total Card Transactions/Withdrawals		\$218.00

Daily Balances

<u>Date</u>	<u>Amount</u>	<u>Date</u>	<u>Amount</u>	<u>Date</u>	<u>Amount</u>
05-31	3,104.08	06-03	2,886.08	06-30	2,886.08

Overdraft Fee Summary

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

Checks

(* Skip in check sequence, R-Check has been returned, + Electronified check))
Total Checks paid: 0 for **-\$0.00**



May 31, 2024

Page: 1 of 1

Customer Service:
1-866-486-7782

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

Last statement: April 30, 2024
This statement: May 31, 2024

PUBLIC FUNDS CHECKING

Account number	XXXXXX3585	Beginning balance	\$3,322.08
Low balance	\$3,104.08	Deposits/Additions	\$0.00
Average balance	\$3,118.14	Withdrawals/Subtractions	\$218.00
Interest earned	\$0.00	Ending balance	\$3,104.08

Card Transactions/Withdrawals

<u>Date</u>	<u>Description</u>	<u>Subtractions</u>
05-03	POS Purchase Terminal 58789062 Istorage 8053 916-52065 CA XXXXXXXXXXXX4549	218.00
Total Card Transactions/Withdrawals		\$218.00

Daily Balances

<u>Date</u>	<u>Amount</u>	<u>Date</u>	<u>Amount</u>	<u>Date</u>	<u>Amount</u>
04-30	3,322.08	05-03	3,104.08	05-31	3,104.08

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

REGISTRAR OF VOTERS

Bill O'Neill



3883 Ponderosa Road, Shingle Springs, CA 95682

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 30, 2024

Subject: Timeline of upcoming district requirements

Dear District, Directors, and Governing Board Members,

As a legally formed district, there are requirements that all districts must comply with.

Attached is a list of some important items and dates that must be met by the deadline. Many of the dates are hard coded and cannot be changed. Throughout the year there may be something that comes up but is not listed. I do my very best to send out an email to all districts prior to mailing documents to let secretaries/General Managers know to expect them in the mail. I also do my best to remind districts who have not submitted such documents that the deadline is quickly approaching, and documents need to be filed with the Elections Department.

Should the contact information that the Election Department uses for the district change at any time, please call or email me with the new contact information.

Sincerely

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

DISTRICT TIMELINE

Change in district contact info

- If the secretary or contact person changes, notify the Elections Department

Biennial Conflict of Interest

- Mails out June of every even year
 - Original and copy of most current COI on file, due August of every even year
- *If a position needs to be added out of the review period, Form 804 needs to be completed

Information and Term Sheet (Printed on Pink Paper)

- Mails out every January
 - Pink sheet due every March
- *Confirm Contact info for Directors/Governing Board Member and District is correct

District Map and Resolution (Odd and Even Year Election)

- Mails out beginning of March
 - Originals due beginning of every July
- *Resolution, Notice and copy of current map with signature stating no boundary changes

Insufficient Nominees

- Mails when the filing period for the upcoming election ends
- Due October (this is a hard coded date)

Certificates of Election and Oath of Office (due dates will vary)

During an election cycle

- Mails out after every election once Board of Supervisors approves appointed incumbents
- Originals are due back to the Elections department after swearing into office in December

If a vacancy occurs

- Email elections a copy of the resignation letter
- Provide elections with name and physical address and appointment date of interested candidates for verification
- Elections will mail the district the Certificate and Oath of Appointment
- Return original Certificate and Oath of Appointment to the Elections Department after the swearing in

Statement of Economic Interest Form 700 (Filed Electronically)

- Annual filing notifications go out the beginning of every January
- Due electronically April 1st of every year

NOTE: STATEMENT OF ECONOMIC INTEREST FORM 700

- New Directors/Governing Board Members/Designated Employee: Provide email and date candidate/employee first sits in the seat (filer has 30 days to file Assuming Office)
- Termed/resigned, Directors/Governing Board Members/Designated Employee: Provide forwarding email and date leaving the seat (Filer has 30 days to file Leaving Office)

Linda Stone

To: 9/17/2024 Meeting
Subject: FW: CPUC Required Regulatory Notice - Joint Rate Mailer for Small Business

From: **Pioneer Community Energy** <PioneerCommunityEnergy@public.govdelivery.com>
Date: Thu, Aug 29, 2024, 10:01 AM
Subject: CPUC Required Regulatory Notice - Joint Rate Mailer for Small Business
To: <csdclerk@gmail.com>

[View as a webpage](#) / [Share](#)



WE SUPPORT YOUR RIGHT TO CHOOSE

As part of our mutual commitment to support your energy choice, Pioneer Community Energy (Pioneer) and Pacific Gas and Electric Company (PG&E) have partnered to provide you with a comparison of typical commercial electric rates, average monthly charges and generation portfolio contents.

If this comparison does not address your specific rate, please visit PG&E online at pge.com/cca or call **1-866-743-0335**. For information on Pioneer's generation rates, please visit pioneercommunityenergy.org or call **1-844-937-7466**.

UNDERSTANDING YOUR ENERGY CHOICE

2024 Commercial Electric Rate Comparison, B-1*			
		Standard	Green100
Generation Rate (\$/kWh)	\$0.16097	\$0.14110	\$0.15198
PG&E Delivery Rate (\$/kWh)	\$0.28983	\$0.28983	\$0.28983
PG&E PCIA/FF (\$/kWh)	\$0.00882	\$0.01172	\$0.01172
Total Electricity Cost (\$/kWh)	\$0.45962	\$0.44265	\$0.45353
Average Monthly Bill (\$)	\$485.90	\$467.96	\$479.46



*This compares electricity costs for an average small commercial customer in the Pioneer/PG&E service area (Placer County, El Dorado County, Grass Valley, and Nevada City) with an average monthly usage of 1,057 kilowatt-hours (kWh). This is based on a representative 12-month billing history for all customers on B-1 rate schedules for PG&E's and Pioneer's published rates as of June 1, 2024.

Generation Rate is the cost of creating electricity to power your business. The generation rate varies based on your energy provider and the resources included in your energy provider's generation supply.

PG&E Delivery Rate is a charge assessed by PG&E to deliver electricity to your business. The PG&E delivery rate depends on your electricity usage, but is charged equally to both Pioneer and PG&E customers.

PG&E PCIA/FF The PCIA is a charge to ensure that both PG&E customers and those who have left PG&E service to purchase electricity from other providers pay the above market costs for generation resources that were procured by PG&E on their behalf. "Above market" refers to expenditures for electric generation resources that cannot be fully recovered through sales of these resources at current market prices. PG&E acts as a collection agent for the FF surcharge, which is levied by the California Public Utilities Commission on behalf of cities and counties in PG&E's service territory for all customers. PG&E bundled customers pay the PCIA and FF fees associated with the most currently available vintage year. PG&E charges Pioneer customers the PCIA and FF fees based on the year that they transitioned to Pioneer service. Visit pioneercommunityenergy.org for more information.

If this comparison does not address your specific rate, please visit PG&E online at pge.com/cca or call 1-866-743-0335. For information on Pioneer's generation rates, please visit pioneercommunityenergy.org or call 1-844-937-7466.

Electric Power Generation Mix*			
		Standard	Green100***
Specific Purchases	Percent of Total Retail Sales (MWh)		
Renewable	32.8%	39.4%	100.0%
◦ Biomass & Biowaste****	3.4%	2.7%	0.0%
◦ Geothermal	0.3%	4.5%	0.0%
◦ Eligible Hydroelectric	2.5%	7.0%	25.0%
◦ Solar Electric	20.2%	13.7%	50.0%
◦ Wind	6.3%	11.5%	25.0%
Coal	0.0%	0.0%	0.0%
Large Hydroelectric	13.8%	3.3%	0.0%
Natural Gas	0.0%	0.0%	0.0%
Nuclear	53.4%	26.7%	0.0%
Other	0.0%	0.0%	0.0%
Unspecified Sources of Power**	0.0%	30.5%	0.0%
TOTAL	100.0%	100.0%	100.0%

*As reported to the California Energy Commission's Power Source Disclosure Program. Data is subject to an independent audit and verification that will not be completed until later in 2024. The figures above may not sum up to 100 percent due to rounding.

**Unspecified sources of power refers to electricity that is not traceable to a specific generating facility, such as electricity traded through open market transactions. Unspecified sources of power are typically a mix of all resource types and may include renewables.

***Power mix is estimated for 2024, is subject to change, and will be verified with the 2024 PCL.

****5% of retail sales is covered by Unbundle REC's.

For information visit:

Pioneercommunityenergy.org or pge.com/cca

Para detalles de este programa en español visite: Pioneercommunityenergy.org

參閱本計劃中文版本, 請上網: Pioneercommunityenergy.org

©2024 Pioneer Community Energy. All rights reserved. "PG&E" refers to Pacific Gas and Electric Company, a subsidiary of PG&E Corporation. ©2024 Pacific Gas and Electric Company. All rights reserved. 6.24 CCC-062024-4391



Copyright © 2024. All Rights Reserved.

SUBSCRIBER SERVICES:

[Manage Subscriptions](#) | [Unsubscribe All](#) | [Help](#)

This email was sent to csdclerk@gmail.com using GovDelivery Communications Cloud, on behalf of: Pioneer Community Energy · [2510 Warren Dr., Suite B Rocklin, CA 95677](#)



Linda Stone

To: 9/17/2024 Meeteing
Subject: FW: Year-end close updates

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

From: Corey J. Leikauf <Corey.Leikauf@edcgov.us>
Date: Fri, Sep 6, 2024, 1:27 PM
Subject: RE: Year-end close updates
To:

Hello-

Please note fiscal year 2023/24 is now closed. FENIX is open to all users. If you have any issues, please create a FENIX iSupport Ticket.

In addition, you should be receiving several emails containing the following financial reports: fiscal year 2023/24 year-end, June 2024, July 2024, and August 2024. Please note journals submitted for fiscal year 2024/25 (July/August) will be completed by the end of this month and will be reflected in the September financial reports sent out next month.

Please let me know if you have any follow-up questions or do not receive the reports by end of day today.

Thank you,

Corey Leikauf

Administrative Analyst II

El Dorado County Auditor-Controller's Office

530-621-5460

From: Corey J. Leikauf
Sent: Monday, August 26, 2024 4:21 PM
Cc: ggagnoninbox@gmail.com; jjurrens@gmail.com; ian_landset@yahoo.com; Cameron Estates <cecsd@att.net>; manager@cameronparkairport.com; twarcatherine@yahoo.com; dboucke57@gmail.com; hierpef@gmail.com; Lori

Linda Stone


Subject: FW: Rolling Hills CSD

From: **Kim S. Smith** <kim.smith@edcgov.us>

Date: Tue, Aug 27, 2024, 4:01 PM

Subject: Rolling Hills CSD

To: csd clerk <csdclerk@gmail.com>

Good afternoon, the district's Insufficient Nominee paperwork will be going out in tomorrow's mail. The **ORIGINAL** is due back to the Elections Department **no later than 5pm, October 10, 2024**. If you have not received the paperwork by the end of next week, please let me know. Thank you. 

[Kim Smith](#)

Candidate Campaign

Filing Officer

(530)621-7490

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

OLD BUSINESS

Linda Stone

To: 9/17/2024 Meeting
Cc: MEMO FOR FILE
Subject: FW: Folsom Planning Commission Meeting

From: <gfawkes@me.com>
Date: Wed, Aug 28, 2024, 7:39 PM
Subject: Re: Folsom Planning Commission Meeting
To: Linda Stone <csdclerk@gmail.com>
Cc: Brenda Collette <brendacollette@gmail.com>

Ladies,

The Folsom Planning Commission Meeting started promptly at 6:30. By 6:50, a planning specialist had completed an extensive review of the Folsom Heights project as it related to the Prima EVA road. His presentation strongly supported the deletion of two Permit conditions requiring the road. Price Walker followed with a brief presentation supporting his proposal to the Commission that the road conditions be deleted from the permit.

That means paving, curbs, gutters, lighting and sidewalks go away, leaving a gated graded gravel road.

The Planning Commission unanimously approved Price's proposal and the motion was to convey the approval to the Folsom City Council at their next meeting.

I represented the CSD Board and spoke briefly with Price outside the meeting room after the Commission's vote.

Gordon

ROLLING HILLS COMMUNITY SERVICES DISTRICT MEMORANDUM

TO: Linda Stone, Board Clerk/Secretary
FROM: Sara Mares, Director
DATE: August 23, 2024
SUBJECT: Revenue Modeling Scenarios

Executive Summary

NBS' review and analysis finds that current revenues are insufficient to allow the Rolling Hills Community Services District (the "CSD") to continue to provide the services for which it was established at a satisfactory level.

- Current revenues allow for only very basic levels of service and do not allow for needed repairs, capital improvements or reserves.
- Approximately 40% of the CSD's revenue remains static with no annual inflator since 1987.
- Costs continue to increase with costs increasing cumulatively by approximately 158% since 1987.
- Significant repairs are required to keep the CSD's infrastructure in a safe and satisfactory condition.
- Additional revenue is required for the CSD to make needed repairs and continue to provide services to the community.
- Available revenue mechanisms are summarized in Appendix A and the recommended special tax analysis is shown below.

Purpose

The CSD has requested a comprehensive evaluation of options to increase revenue to support the CSD's forecasted budget deficits in the near term. The CSD currently receives revenue from general property tax, a benefit assessment and some interest earnings on funds. The benefit assessment was approved in 1987 and is a fixed \$200 rate per parcel that does not have an inflator. Revenue from the benefit assessment has remained mostly static over time. Previous attempts to increase the benefit assessment have failed. Costs, however, have increased considerably over time, outpacing increases in CSD revenues. This has led to maintenance of improvements throughout the CSD being deferred, infrastructure needing repair and replacement. The CSD has "lived within its means" for many years, utilizing cost saving/avoidance strategies to maintain a balanced budget.

The CSD is empowered to provide road maintenance services, drainage, street lighting and landscaping, weed abatement, and parks and recreation services. One portion of the CSD contains privately owned roads which are maintained by a Homeowners' Association. The CSD is surrounded on three sides by the El Dorado Hills Community Services District which provides park and recreation services but not road maintenance services. The El Dorado County Local Agency Formation Commission last conducted a municipal services review of the CSD in 2018.

Revenue Needs

The CSD responsibilities include maintenance and operation of streets and roads, bridges, open space, lighting and culverts and parks and recreation services. The CSD currently funds these activities through revenue consisting of property taxes, a benefit assessment, and interest earned on funds. For fiscal year 2024/25, the CSD budgeted revenue and expenditure was approximately \$200,000. The budget currently allows the CSD to provide very basic levels of operations and maintenance with no funds going towards capital improvements or reserves.

With aging infrastructure and ongoing maintenance needs along with the increased costs of labor, services and materials, the CSD must first identify the revenue needed to sustain its mission. To help with identifying the overall revenue need, the CSD engaged Association Reserves to perform a "Full" Reserve Study in August 2018 (the "Reserve Study"). While it expired in June 2019, it is worth noting that the recommendation in the Reserve Study was to contribute \$216,000 to reserve in 2018 and make an ongoing and increasing reserve contribution over the following 30 years to arrive at a fully funded reserve. With current CSD revenues at approximately \$197,000, and no funds yet contributed to reserves, the revenue need is approximately \$220,000 initially with a 3% annual escalator. This would allow the CSD to begin building needed reserves as well as fund periodic capital replacement and needed repairs as reserves are accumulated over time. If CSD revenues are not augmented from their current level, maintenance will be deferred further, and the improvements will fall into a state of disrepair.

Bringing forward the estimated reserve expenses from the Reserve Study to begin in fiscal year 2025/26 when a parcel tax might first be collected, the table below illustrates potential reserve accumulation over a 30 year term should a new parcel tax generating \$220,000 initially with a 3% annual escalator be approved by voters in November 2024. Approval of a new parcel tax at a later election would have similar results beginning in the fiscal year following that election date:

Revenue Need			
Fiscal Year Ending	Reserve Starting Balance	Parcel Tax Revenue	Estimated Reserve Expenses ⁽¹⁾
2026	\$0	\$220,000	\$426,950
2027	(206,950)	226,600	50,419
2028	(30,769)	233,398	59,410
2029	143,219	240,400	315,252
2030	68,367	247,612	46,146
2031	269,833	255,040	41,734
2032	483,139	262,692	163,227
2033	582,604	270,572	245,298
2034	607,878	278,689	595,952
2035	290,615	287,050	107,252
2036	470,413	295,662	675,856
2037	90,219	304,531	60,837
2038	333,914	313,667	109,071
2039	538,510	323,077	73,794
2040	787,793	332,770	597,397
2041	523,166	342,753	142,944
2042	722,975	353,035	143,541
2043	932,469	363,626	1,369,384
2044	(73,288)	374,535	165,987
2045	135,260	385,771	71,894
2046	449,137	397,344	65,020
2047	781,462	409,265	307,042
2048	883,685	421,543	116,882
2049	1,188,345	434,189	132,724
2050	1,489,810	447,215	1,455,481
2051	481,544	460,631	85,845
2052	856,330	474,450	225,256
2053	1,105,524	488,684	203,803
2054	1,390,405	503,344	637,989
2055	1,255,760	518,444	84,836
Total		\$10,466,591	\$8,777,223

(1) From the "Full" Reserve Study prepared by Association Reserves. Amounts moved to begin in FY 2025/26 but have not otherwise been updated to reflect current costs of work.

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, building square footage and lot square footage is shown in the table below:

Parcel Summary			
Land Use	# of Parcels	Building Square Foot	Lot Square Foot
Single Family Residential	395	1,268,825	6,739,434
Vacant	2	0	104,543
Exempt	26	0	0
Total	423	1,268,825	6,843,977

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 infrastructure improvements as well as establishing and funding reserves.

As identified above, a new parcel tax of \$220,000 would allow for both the funding of reserves as well as the ability to address repairs and maintenance of the CSD’s aging infrastructure. Recognizing that the rate associated with the \$220,000 revenue target is likely higher than would be approved by voters, NBS evaluated revenue targets ranging from \$80,000 to \$220,000 in \$20,000 increments. Polling and/or voter surveys would help to inform what rate voters would be likely to approve at the required two-thirds threshold.

Special Tax Modeling

As a community services district, the CSD is limited when it comes to structuring a parcel tax 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 a 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
180,000	455.69
200,000	506.32
220,000	556.96

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	Tax for Average Parcel
\$80,000	\$0.063	\$202.36
100,000	0.079	\$253.75
120,000	0.095	\$305.14
140,000	0.110	\$353.32
160,000	0.126	\$404.71
180,000	0.142	\$456.10
200,000	0.158	\$507.50
220,000	0.173	\$555.68

The average single family building square footage in the CSD is 3,212, which was used to calculate the tax for an average parcel in the above table. The tax based on building square footage is very similar to the flat rate per parcel modeled for the average parcel, however the total tax would vary according to each parcel's building square footage.

Flat Rate per Lot Square Foot

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

Flat Rate per Lot Sq Ft		
Revenue Target	Rate Per Lot Sq Ft	Tax for Average Parcel
\$80,000	\$0.012	\$206.87
100,000	0.015	\$258.59
120,000	0.018	\$310.30
140,000	0.020	\$344.78
160,000	0.023	\$396.50
180,000	0.026	\$448.21
200,000	0.029	\$499.93
220,000	0.032	\$551.65

The average single family lot square footage in the CSD is 17,239, which was used to calculate the tax for an average parcel in the above table. The tax based on lot square footage is very similar to the flat rate per parcel modeled for the average parcel, however the total tax would vary according to each parcel's lot square footage.

Bonding Capacity

Should a parcel tax be approved that provides the CSD with additional revenue, it may be helpful to consider issuing debt, which would allow for more work to be completed more quickly. The cash infusion of bond financing means not waiting for funds to be collected each year to fund work on a pay as you go basis. With a parcel tax used as a dedicated revenue stream (either partially or fully), the CSD may issue revenue bonds. Parcel tax revenue (either a portion or all) would repay the bonded indebtedness, and bond proceeds would fund project work. While the parcel tax must be approved by a two-thirds affirmative vote, there is no additional authorization from voters required for the revenue bond, only authorization by the CSD Board.

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	Estimated Bond Proceeds
\$80,000	\$1,100,000
100,000	1,500,000
120,000	1,900,000
140,000	2,300,000
160,000	2,700,000
180,000	3,100,000
200,000	3,500,000
220,000	3,900,000

Recommendation

Based on all of the documentation and information we have reviewed, it is clear to NBS that the CSD must augment current revenues to continue to operate and provide the services for which it was established at a satisfactory level. Given the relatively homogenous composition of the property within the CSD, and the need to develop special tax zones or potentially exclude portions of the CSD that currently have homeowner’s associations, the special tax mechanism Community Facilities District (“CFD”) would allow the CFD to accomplish these goals. The CFD is a special tax, the mechanics of which are discussed in more detail on page 9 below, that requires a super-majority approval of registered voters within the CFD boundary. The CFD also has the benefit of allowing for either funding needed work on a pay as you go basis or issuing debt to complete some larger projects in a shorter time period. Lastly, CFDs are not limited to general elections and may be considered by voters in a mailed ballot proceeding on any election date the CSD and County election official agree to.

NBS recommends polling or surveying the community to better understand what special tax rates voters are willing to support. Doing so would inform the tax rate that has the potential to be approved by the requisite two-thirds of ballots cast in the election. The poll or survey can also be used to gather information about which work is the highest priority for the community.

APPENDIX A

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.

Within the overall special tax category, there are two mechanisms that the CSD may utilize. One is a parcel tax which must have a uniform rate and include the entirety of the CSD boundary. The other is a Community Facilities District, or CFD, which is much more flexible in terms of allowing for a variation on the special tax rates as well as flexibility in determining the overall boundary and/or zones within the boundary.

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.

User/Regulatory Fees

User fees are for the use of public goods and services, while regulatory fees are those fees paid to enforce certain powers of the public agency for the public good. User fees are charges collected for a service provided or required due to the request or voluntary action of an individual/entity, while regulatory fees are those imposed to recover costs associated with a local government agency's power to govern certain activities. Examples of common types of fees include recreational classes and community sports programs. In most cases, the only legal limitation to the establishment of user and regulatory fees is that they may not exceed the estimated and reasonable costs incurred to provide the service for which the fee is charged.

These fees represent cost recovery opportunities entirely within CSD's control. Fees can be implemented or modified upon public hearing.

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 above. 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.

NBS notes that the CSD has a fee schedule posted on its agency website, however neither the budget or recent audited financial statements show revenue related to collection of fees. While this is not likely to generate a significant amount of revenue, it may be a component of an overall program to increase CSD funding.