

AGENDA
Board of Directors Regular Meeting
ROLLING HILLS COMMUNITY SERVICES DISTRICT

Date: May 19, 2026
Time: 7:00 p.m.
Location: Patra Corp Conference Center, 4207 Town Center Blvd., Bldg A, Suite 100
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.

NOTICE TO THE DISABLED AND VISUALLY OR HEARING IMPAIRED: In compliance with the Americans with Disabilities Act, a person with a disability who requires a modification or accommodation to participate in the public meeting may contact the District at (916) 235-8671 or gm@rollinghillscsd.org at least 48-hours before the meeting to request that the District 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.

3. Monthly Reports

- a. General Manager Report
- b. General Manager Report on Tracking Items
- c. District Budget Report – Updated monthly to supplement County financial reports
- d. Ad Hoc Committee Report

4. Consent Items

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

- a. Approve and file Minutes of the Board of Directors meeting held on April 21, 2026
- b. Approve and file Financial Reports prepared by the County of El Dorado Auditor Controller office for the period ending April 2026
- c. Correspondence accept and file:
 - Columbia Bank statements for months ended March and April 2026
 - Pioneer Community Energy mailer

Consent Items Pulled for Discussion: _____

5. Business Items

Members of the public may address the Board of Directors on any specific item of interest, before or during the Board's consideration of the item. Please limit your comments to three minutes or less.

- a. **Resolution of Intention to Levy a Special Tax Within the Rolling Hills Community Services District, Excluding the Sierramonte Subdivision** – The Ad Hoc Committee recommends that the Board adopt a “Resolution of Intention to Establish Rolling Hills Community Services District Zone No. 1 to Authorize the Levy of a Special Tax to Pay the Costs of Certain Services Provided by the District within Zone No. 1,” in the amount of \$250 per year per parcel within Zone No.1, adjusted annually for inflation by no more than 3%, to provide additional funding to maintain and improve District facilities and services including but not limited to fire protection, roads, drainage, lighting, landscaping, and parks; set a public hearing date; and direct the District Clerk to publish and mail the notice of public hearing as required by law. Fiscal Impact: If passed, the Special Tax is expected to generate approximately \$87,250 in revenue annually. *(Gagetta/Kmiec-Discussion/Possible Action Item)*
- b. **Clearing of All Main Culverts and Storm Drain Culverts – continued from April 21, 2026.** Seeking authorization for expenditure of funds of not to exceed \$9,920.00 for clearing of a ten-foot area around all main culverts and storm drain culverts to ensure a free flow of water. Fiscal Impact: Funds are available in Maintenance-Drainage account code 4190. *(Magee-Discussion/Possible Action Item)*
- c. **Playground Equipment Parts Replacement** - Seeking authorization for expenditure of funds of not to exceed \$4,750.00 for replacement of parts for Stonebriar Park playground equipment. Parts considered for replacement include the infant swing seat, chains, seats, hardware, and plastic playground border. Shipping included in quotes. Fiscal Impact: Funds are available in Maintenance-Parks account code 4185. *(Magee-Discussion/Possible Action Item)*
- d. **Proposed Budget for Fiscal Year 2026-2027** – General Manager to present a proposed draft of the Budget for FY2026-2027. *(Magee-Discussion/Possible Action Item)*

6. Adjournment

- Parks and Roadway:
 - New Landscaper, Procida second month, looking much better.
 - Weed abatement, goats, just about complete, see attached #1.1, 1.2, 1.3.
 - Park rules at Stonebriar Park reposted, see attached #2.
 - Changed online Park and Field Application Form with updated phone number and email address.
 - Fire Dept notified that weed abatement has started and will notify when complete.
 - Ordered No Trespassing and Rattle Snake Signs. Waiting for delivery.
 - Sprinkler along White Rock Rd stuck on, now fixed.
 - Goat was caught in electric fence and freed, see attached #3.
 - Fix 15 drip lines along the rose bushes at Stonebriar Park. Landscapers have been notified. Attached #4
 - Tree removals in Berkshire and Stonebriar Park being scheduled.

- Action Items:
 - Waiting for vendor approval on playground bark and entrance fence.

- Resident Concerns:
 - Contacts:
 - Resident concerned about water level in drainage ditch along Prima and Stonebriar Dr. ---- This is being addressed.
 - Resident concerned about weeds along Dunnwood Dr and freeway. ---- This is being addressed.
 - Resident concerned about usage of utility road. Work in progress.

- Comments:
 - Please trim your trees and bushes in front of your homes so resident can comfortably walk along the sidewalk.
 - Thank you for all those residents trimming their trees along roadway.
 - For residents wanting to help with community activity and keeping our communities a wonderful place to live, Volunteer forms and contact information can be found at <https://www.rollinghillscsd.org/applications-forms>.

Attached #1.1



Attached #1.2



Attached #1.3



STONEBRIAR PARK

Hours : Sunrise to Sunset

PARK RULES :

- All Dogs must be on leash.
- No motorized vehicles allowed.
- No skateboarding or equipment.
- No alcoholic beverages or glass.
- No athletic shoes with cleats.
- No fires.
- No golfing.
- Amplified sound prohibited.

For The Complete List of Rules :

www.rollinghillscsd.org
RHCSO Ordinance No. 2009-03
Rolling Hills CSO (916) 835-4674



Attached #3



Attached #4



Item 3.C

| ROLLING HILLS CSD | | FY2026 Budget (adopted 6/17/2025) | | | |
|--|------------|-----------------------------------|---------------------------|---------------------------|------------------------------|
| Revenues | | | | | |
| Property Taxes | \$ | 120,000.00 | | | |
| Interest | \$ | 7,300.00 | | | |
| Special Assessment | \$ | 78,700.00 | | | |
| Subtotal | \$ | 206,000.00 | | | |
| Various Other | \$ | - | | | |
| Revenue Income | \$ | 206,000.00 | | | |
| Transfer From Reserve Fund Balance | \$ | 20,545.00 | | | |
| Total Revenue | \$ | 226,545.00 | | | |
| Report for month ending: | | | | | |
| | Apr | | To Date | | |
| | | \$ Budget Remaining | % Budget Remaining | Total for Category | Total for Subcategory |
| Expenditures | | | | | |
| Services/Supplies - Routine O&M | | | | | |
| 3000 Payroll Expenses | \$ | - | \$ - | -- | \$ - |
| 4040 Telephone | \$ | 365.00 | \$ (0.49) | 0% | \$ 365.49 |
| 4041 Communications | \$ | - | \$ - | -- | \$ - |
| 4060 Food and Food Products | \$ | 250.00 | \$ 250.00 | 100% | \$ - |
| 4100 Insurance | \$ | 6,500.00 | \$ 745.81 | 11% | \$ 5,754.19 |
| 4183 Maint. Grounds | \$ | 10,000.00 | \$ (866.03) | -9% | \$ 10,866.03 |
| 4185 Maint. Parks | \$ | 30,000.00 | \$ 57,504.00 | 64% | \$ 32,496.00 |
| 4189 Maint. Water System | \$ | 6,000.00 | \$ 1,056.96 | 18% | \$ 4,943.04 |
| 4190 Maint. Drainage | \$ | 35,000.00 | \$ 19,900.00 | 57% | \$ 15,100.00 |
| 4191 Maint. Roads | \$ | - | \$ - | -- | \$ - |
| 4192 Maint. Lighting | \$ | 350.00 | \$ 135.32 | 39% | \$ 214.68 |
| 4197 Bldg. Supplies | \$ | 350.00 | \$ 247.65 | 71% | \$ 102.35 |
| 4220 Memberships | \$ | 1,500.00 | \$ 250.00 | 17% | \$ 1,250.00 |
| 4240 Misc. Expense - Contingency | \$ | - | \$ - | -- | \$ - |
| 4260 Office Expense | \$ | 250.00 | \$ (62.57) | -25% | \$ 312.57 |
| 4261 Postage | \$ | 500.00 | \$ 490.27 | 98% | \$ 9.73 |
| 4266 Printing Services | \$ | 1,000.00 | \$ 467.30 | 47% | \$ 532.70 |
| 4267 On-Line Subscriptions | \$ | 550.00 | \$ 243.76 | 44% | \$ 306.24 |
| 4300 Prof. Services (breakdown below) | \$ | 23,580.00 | \$ (2,219.00) | -9% | \$ 25,799.00 |
| <i>General Manager</i> | | | \$ - | -- | \$ 12,150.00 |
| <i>Clerk/Secretary</i> | | | \$ - | -- | \$ 11,049.00 |
| <i>Streamline Software-Website</i> | | | \$ - | -- | \$ 2,600.00 |
| <i>Reserved</i> | | | \$ - | -- | \$ - |
| 4304 Admin Fee Agency | \$ | 250.00 | \$ 69.69 | 28% | \$ 180.31 |
| 4305 Accounting Services | \$ | 7,000.00 | \$ 7,000.00 | 100% | \$ - |
| 4313 Legal Services | \$ | 5,000.00 | \$ (3,682.00) | -74% | \$ 8,682.00 |
| 4345 Director Services | \$ | 5,000.00 | \$ 2,000.00 | 40% | \$ 3,000.00 |
| 4400 Publication Not. | \$ | 500.00 | \$ 500.00 | 100% | \$ - |
| 4420 Rent/Lease Exp. | \$ | 1,000.00 | \$ (195.00) | -20% | \$ 1,195.00 |
| 4440 Rent Bldgs. | \$ | 1,400.00 | \$ 150.00 | 14% | \$ 1,210.00 |
| 4505 Educs. Training | \$ | - | \$ - | -- | \$ - |
| 4602 Private Auto | \$ | 200.00 | \$ 200.00 | 100% | \$ - |
| 4620 (4700) Utilities (breakdown below) | \$ | 30,000.00 | \$ (545.48) | -2% | \$ 30,545.48 |
| <i>Power - PG&E</i> | | | | -- | \$ 5,924.43 |
| <i>Water - EID</i> | | | | -- | \$ 24,621.05 |
| Subtotal Routine O&M | \$ | 226,545.00 | \$ 83,680.19 | 37% | \$ 142,864.81 |
| Special Projects | | | | | |
| Fixed Assets | | | | | |
| 6020 Bldg. Improvements | \$ | - | \$ - | -- | \$ - |
| Total Expenditures | \$ | 226,545.00 | \$ 83,680.19 | 37% | \$ 142,864.81 |

5/2/2026

**ROLLING HILLS COMMUNITY SERVICES DISTRICT
MINUTES OF APRIL 21, 2026 MEETING OF THE BOARD OF DIRECTORS**

1. Call to Order/Roll Call.

The regular meeting of the Rolling Hills CSD held on April 21, 2026, was called to order at 7:00 p.m. by President Bill Grava. The in-person meeting was held at the Patra Corporation Conference Center, 4207 Town Center Blvd., Bldg. A, Suite 100, El Dorado Hills, CA. In addition to President Grava, Directors Brenda Collette and Dave Gagetta were present at roll call. Also present was General Manager Mark Magee, Clerk Linda Stone, and five members of the public.

2. Public Comment. There was no public comment about items not on the Agenda.

3. Swearing in of Board Member and Oath of Office. Elizabeth Kmiec was sworn in as the District's newest Board member appointed as a result of the resignation of Gordon Fawkes. Ms. Kmiec executed the Certificate of Appointment and Oath of Office.

4. Monthly Reports.

a. General Manager Report. The General Manager presented his report orally and in writing.

b. General Manager Report on Tracking Items. The General Manager discussed items on which he is working.

c. District Budget Report. The District Budget report was reviewed.

d. Ad Hoc Committee Report. The Committee reported it continues its efforts for the development of outreach materials and is reviewing the most effective ways to communicate, noting they are working with legal counsel for the documents required for the special tax effort.

5. Consent Items. The consent items including the Minutes of the Board of Directors meeting held on March 17, 2026, Financial Reports prepared by the County of El Dorado Auditor Controller office for the month March 2026; and correspondence including Initial Notice dated April 1, 2026 from EDH Fire to Abate Fire Hazard and Destroy Weeds by May 1, 2026; Public Records Act Requests from Sunlight Access; RingCentral Upcoming Changes to SMS Pricing; and LAFCO 2026 Notice of Public Member Vacancy, were considered. President Grava moved to accept and file the consent items as listed, Director Brenda Collette seconded. A roll call vote was taken; the motion carried as follows:

AYES: Grava, Collette, Gagetta, and Kmiec

NOES: None

ABSENT: None

ABSTAIN: None

6. Business Items

a. Revenue Assessment Ballot Measure Outreach Materials. Liz Kmiec presented the Ad Hoc Committee's request for approval of funds to defray the cost for community outreach informational materials. Initially the committee sought approval for up to \$4,000, but after discussion the amount of \$2,500 was determined to be more appropriate. Director Brenda Collette made a motion authorizing expenditure of up to \$2,500 for outreach materials for the November ballot measure. Director Dave Gagetta seconded the motion. A roll call vote was taken; the motion carried as follows:

AYES: Grava, Collette, Gagetta, and Kmiec

NOES: None

ABSENT: None

ABSTAIN: None

b. RHCS D Beaver Dams and Ponds. President Grava provided an update regarding the beaver dams and resulting ponds. He advised he has spoken with EID engineer Patrick Calvos, who said there is the potential for waters to overwhelm the pump station and cause a sewage spill. In Bill's opinion, even the slightest risk that could occur is a risk the District cannot take. He also noted that he has learned that the grant process will take too long to address the needed issues. President Grava made a motion to rescind the motion passed on March 17, 2026 to approve installation of a pond leveler at pond no. one to achieve a reduced water levels in that location as well as at pond no. 3, which approval was conditioned on there being no cost to the District and OAEC receiving a full grant for the work. Bill said he still thinks actions can be taken to reduce the water level at dam no. 3, but that dam no. 1 should be removed. During discussion, a number of residents spoke in favor of keeping the beaver dams at all three locations saying the risk of flooding or a sewage spill is low. Another resident said he is not in favor of any of the beaver dams because if they get blocked, flooding will occur as it has in the past. After discussion, Director Dave Gagetta seconded the motion. A roll call vote was taken; the motion carried as follows:

AYES: Grava, Gagetta, and Kmiec

NOES: Collette

ABSENT: None

ABSTAIN: None

c. Beaver Dam No. 1. President Grava led the discussion on this item seeking authorization for clearing of the area around beaver dam no. 1 adjacent to White Rock Road, including breach of the existing dam and removal of the surrounding shrubs and debris. He reported a bid was received to do this work at a cost of about \$3,800 and that a permit is not needed to notch the dam. During discussion, it was noted that the CDFW can translocate beavers based on priority and urgency, that beavers will die in the process, and that the beavers will just build the dam back. President Grava made a motion authorizing expenditure of funds not to exceed \$3,800 for clearing and breach of dam no. 1; second by Director Dave Gagetta. President Grava amended his motion based on the bid received to a not to exceed amount of \$3,850 for the work. Director Gagetta seconded the amended motion. A roll call vote was taken; the motion carried as follows:

AYES: Grava, Gagetta, and Kmiec

NOES: Collette

ABSENT: None

ABSTAIN: None

d. Prima Utility Road. Discussion was had about the status of the Prima Utility Road, resident concerns about the excess use of the road, safety issues, and trespass. Residents have requested that the utility road be secured at both the bottom and top, because much of the road access is coming from the Folsom top side. The General Manager will review the signage and order no trespassing and rattlesnake signs as needed. He was also asked to contact Elliott Homes and demand that both the top and bottom of the road be secured.

e. Ratify Emergency Storm Damage Expenditure. General Manager Mark Magee discussed that as a result of the severe storms that occurred on April 11-12, 2026, two trees fell along Stonebriar Drive that impeded the street and sidewalks, causing a safety issue. Bailey Tree Service was hired to remove the trees and cut back limbs on an emergency basis to remove the hazards. After discussion, President Grava made a motion to ratify and approve the emergency action and expenditure of \$3,900.00 from the approved FY26 budget for this work. The motion was seconded by Director Gagetta. A roll call vote was taken; the motion carried as follows:

AYES: Grava, Collette, Gagetta, and Kmiec

NOES: None

ABSENT: None

ABSTAIN: None

f. Removal of Leaning Trees in Berkshire Park. General Manager Mark Magee introduced this item and as noted in his Report on March 17, 2026, two pine trees were identified in Berkshire Park as severely leaning and potentially causing safety issues. He obtained bids for the work and discussed the costs. After discussion, Director Brenda Collette made a motion approving an expenditure of funds not to exceed \$2,500.00 from the approved FY26 budget for removal of the two trees and disposal/hauling off of the wood. President Grava seconded the motion. A roll call vote was taken; the motion carried as follows:

AYES: Grava, Collette, Gagetta, and Kmiec

NOES: None

ABSENT: None

ABSTAIN: None

g. Removal of Downed Trees in Berkshire Park and Stonebriar Park. General Manager Mark Magee introduced this item. The severe storm damage in April resulted in additional trees down that did not require emergency services. One tree was downed in Berkshire Park and one tree in Stonebriar Park that require removal. He obtained bids and discussed the costs. After discussion, Director Brenda Collette made a motion approving an expenditure of funds not to exceed \$1,250.00 from the approved FY26 budget for removal and disposal/hauling off of the two trees. Director Gagetta seconded the motion. A roll call vote was taken; the motion carried as follows:

AYES: Grava, Collette, Gagetta, and Kmiec

NOES: None

ABSENT: None

ABSTAIN: None

h. Clearing of All Main Culverts and Storm Drain Culverts. General Manager Mark Magee discussed this item and his efforts to identify the various storm drains along the streets and map where they go from end to end. He obtained a bid for clearing of a ten-foot area around all main culverts and storm drain culverts to ensure a free flow of water. After discussion, the Board was not ready to entertain a motion and asked that Mark provide a spreadsheet showing the locations with numbering of each one, and obtain additional bids for the work. He will bring this item back for consideration next month.

i. Vacant Seat on Board of Directors. The Clerk reported that no expressions of interest were received for the vacancy created by the resignation of Adam Olson. The deadline for appointment is April 29, 2026.

7. Adjournment. Upon motion and second, the meeting was adjourned at 8:47 p.m.

Submitted by:

Linda Stone, Board Clerk/Secretary

Approved by Board:

Item 4.b.

8028280 - 8028280 GENERAL FUND

Printed 5/4/2026
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General Ledger

Summary for the Accounting Period Ended: April 30, 2026

| | Debit | Credit | Balance |
|----------------------------------|-------------------|-------------------|--------------------|
| 80280280 ROLLING HILLS | | | |
| ASSETS | | | |
| 100 EQUITY IN POOLED CASH | 783,601.12 | 154,397.33 | 629,203.79 |
| 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 | 849,941.12 | 215,737.33 | 634,203.79 |
| LIABILITIES | | | |
| 201 VOUCHERS PAYABLE | 151,532.49 | 151,532.49 | 0.00 |
| LIABILITIES | 151,532.49 | 151,532.49 | 0.00 |
| FUND BALANCE | | | |
| 310 FND BAL: RSVD GENERAL | 0.00 | 53,834.00 | -53,834.00 |
| 313 FND BAL: RSVD IMPREST CASH | 0.00 | 5,000.00 | -5,000.00 |
| 350 FND BAL: UNRSVD UNDESIGNATED | 0.00 | 488,297.57 | -488,297.57 |
| 401 ESTIMATED REVENUE | 226,545.00 | 0.00 | 226,545.00 |
| 411 ACTUAL REVENUES | 2,667.20 | 215,955.17 | -213,287.97 |
| 420 ORIGINAL BUDGET (APPROPTNS.) | 0.00 | 226,545.00 | -226,545.00 |
| 431 EXPENDITURES | 126,215.75 | 0.00 | 126,215.75 |
| FUND BALANCE | 355,427.95 | 989,631.74 | -634,203.79 |
| 80280280 ROLLING HILLS | 1,356,901.56 | 1,356,901.56 | 0.00 |

8028280 - 8028280 GENERAL FUND

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10:38:28 AM

General Ledger

Details for the Accounting Period Ended: April 30, 2026

| | | Debit | Credit | Balance |
|---------------------------------------|-------------------|-------------------|-------------------|-------------------|
| 80280280 ROLLING HILLS | | | | |
| ASSETS | | | | |
| 100 EQUITY IN POOLED CASH | | | | |
| 4/1/2026 | BEGINNING BALANCE | 704,135.70 | 143,939.41 | 560,196.29 |
| 4/2/2026 | GNI 202610 355 | 15,960.74 | 0.00 | 576,157.03 |
| 4/2/2026 | GNI 202610 356 | 12.75 | 0.00 | 576,169.78 |
| 4/2/2026 | GNI 202610 364 | 3.92 | 0.00 | 576,173.70 |
| 4/2/2026 | GNI 202610 365 | 246.21 | 0.00 | 576,419.91 |
| 4/2/2026 | GNI 202610 366 | 7.06 | 0.00 | 576,426.97 |
| 4/2/2026 | GNI 202610 419 | 9.55 | 0.00 | 576,436.52 |
| 4/7/2026 | GEN 202610 258 | 1,855.51 | 0.00 | 578,292.03 |
| 4/14/2026 | GNI 202610 1297 | 61,369.68 | 0.00 | 639,661.71 |
| 4/24/2026 | GNI 202610 2312 | 0.00 | 3.49 | 639,658.22 |
| 4/27/2026 | APP 202610 2546 | 0.00 | 10,454.43 | 629,203.79 |
| 100 EQUITY IN POOLED CASH | | 783,601.12 | 154,397.33 | 629,203.79 |
| 102 IMPREST (PETTY) CASH | | | | |
| 4/1/2026 | 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 | | | | |
| 4/1/2026 | 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 | | | | |
| 4/1/2026 | BEGINNING BALANCE | 0.00 | 61,340.00 | -61,340.00 |
| 165 ACCUM DEPR: EQUIPMENT | | 0.00 | 61,340.00 | -61,340.00 |
| ASSETS | | 849,941.12 | 215,737.33 | 634,203.79 |
| LIABILITIES | | | | |
| 201 VOUCHERS PAYABLE | | | | |
| 4/1/2026 | BEGINNING BALANCE | 141,078.06 | 141,078.06 | 0.00 |
| 4/23/2026 | API 202610 2535 | 0.00 | 10,454.43 | -10,454.43 |
| 4/27/2026 | APP 202610 2546 | 10,454.43 | 0.00 | 0.00 |
| 201 VOUCHERS PAYABLE | | 151,532.49 | 151,532.49 | 0.00 |
| LIABILITIES | | 151,532.49 | 151,532.49 | 0.00 |
| FUND BALANCE | | | | |
| 310 FND BAL: RSVD GENERAL | | | | |
| 4/1/2026 | 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 | | | | |
| 4/1/2026 | 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

Printed 5/4/2026
10:38:28 AM

General Ledger

Details for the Accounting Period Ended: April 30, 2026

| | Debit | Credit | Balance |
|---|--------------|--------------|-------------|
| 350 FND BAL: UNRSVD UNDESIGNATED | | | |
| 4/1/2026 BEGINNING BALANCE | 0.00 | 488,297.57 | -488,297.57 |
| 350 FND BAL: UNRSVD UNDESIGNATED | 0.00 | 488,297.57 | -488,297.57 |
| 401 ESTIMATED REVENUE | | | |
| 4/1/2026 BEGINNING BALANCE | 226,545.00 | 0.00 | 226,545.00 |
| 401 ESTIMATED REVENUE | 226,545.00 | 0.00 | 226,545.00 |
| 411 ACTUAL REVENUES | | | |
| 4/1/2026 BEGINNING BALANCE | 2,663.71 | 136,489.75 | -133,826.04 |
| 4/2/2026 GNI 202610 355 | 0.00 | 15,960.74 | -149,786.78 |
| 4/2/2026 GNI 202610 356 | 0.00 | 12.75 | -149,799.53 |
| 4/2/2026 GNI 202610 364 | 0.00 | 3.92 | -149,803.45 |
| 4/2/2026 GNI 202610 365 | 0.00 | 246.21 | -150,049.66 |
| 4/2/2026 GNI 202610 366 | 0.00 | 7.06 | -150,056.72 |
| 4/2/2026 GNI 202610 419 | 0.00 | 9.55 | -150,066.27 |
| 4/7/2026 GEN 202610 258 | 0.00 | 1,855.51 | -151,921.78 |
| 4/14/2026 GNI 202610 1297 | 0.00 | 61,369.68 | -213,291.46 |
| 4/24/2026 GNI 202610 2312 | 3.49 | 0.00 | -213,287.97 |
| 411 ACTUAL REVENUES | 2,667.20 | 215,955.17 | -213,287.97 |
| 420 ORIGINAL BUDGET (APPROPTNS.) | | | |
| 4/1/2026 BEGINNING BALANCE | 0.00 | 226,545.00 | -226,545.00 |
| 420 ORIGINAL BUDGET (APPROPTNS.) | 0.00 | 226,545.00 | -226,545.00 |
| 431 EXPENDITURES | | | |
| 4/1/2026 BEGINNING BALANCE | 115,761.32 | 0.00 | 115,761.32 |
| 4/23/2026 API 202610 2535 | 10,454.43 | 0.00 | 126,215.75 |
| 431 EXPENDITURES | 126,215.75 | 0.00 | 126,215.75 |
| FUND BALANCE | 355,427.95 | 989,631.74 | -634,203.79 |
| 80280280 ROLLING HILLS | 1,356,901.56 | 1,356,901.56 | 0.00 |

8028280 CSD: ROLLING HILLS CSD

Printed 5/4/2026
10:38:32 AM

Revenues and Expenditures

Summary For the Month ended: April 30, 2026

| | Estimated / Budget | Actual Amount | Balance |
|---------------------------------------|-----------------------|------------------|-----------|
| 8028280 CSD: ROLLING HILLS CSD | | | |
| Revenue | | | |
| 01 Taxes | | | |
| 0100 PROP TAX: CURR SECURED | 120,000.00 | 115,570.95 | 4,429.05 |
| 0110 PROP TAX: CURR UNSECURED | 0.00 | 2,397.53 | -2,397.53 |
| 0120 PROP TAX: PRIOR SECURED | 0.00 | -7.65 | 7.65 |
| 0130 PROP TAX: PRIOR UNSECURED | 0.00 | 94.11 | -94.11 |
| 0140 PROP TAX: SUPP CURRENT | 0.00 | 1,753.37 | -1,753.37 |
| 0150 PROP TAX: SUPP PRIOR | 0.00 | 211.50 | -211.50 |
| 01 Taxes | 120,000.00 | 120,019.81 | -19.81 |
| 03 Fines & Penalties | | | |
| 0360 PEN & COST DELINQUENT TAXES | 0.00 | 77.99 | -77.99 |
| 03 Fines & Penalties | 0.00 | 77.99 | -77.99 |
| 04 Rev Use Money/Prop | | | |
| 0400 REV: INTEREST | 7,300.00 | 16,230.30 | -8,930.30 |
| 04 Rev Use Money/Prop | 7,300.00 | 16,230.30 | -8,930.30 |
| 05 IG Rev - State | | | |
| 0820 ST: HOMEOWNER PROP TAX RELIEF | 0.00 | 359.94 | -359.94 |
| 05 IG Rev - State | 0.00 | 359.94 | -359.94 |
| 13 Service Charges | | | |
| 1310 SPECIAL ASSESSMENTS | 78,700.00 | 76,599.93 | 2,100.07 |
| 13 Service Charges | 78,700.00 | 76,599.93 | 2,100.07 |
| 22 Fund Balance | | | |
| 0001 FUND BALANCE | 20,545.00 | 0.00 | 20,545.00 |
| 22 Fund Balance | 20,545.00 | 0.00 | 20,545.00 |
| Total Revenue | 226,545.00 | 213,287.97 | 13,257.03 |
| Expense | | | |
| 40 Services & Supplies | | | |
| 4040 TELEPHONE VENDOR PAYMENTS | 365.00 | 365.49 | -0.49 |
| 4060 FOOD AND FOOD PRODUCTS | 250.00 | 0.00 | 250.00 |
| 4100 INSURANCE: PREMIUM | 6,500.00 | 5,754.19 | 745.81 |
| 4145 MAINT: EQUIPMENT PARTS | 0.00 | 300.00 | -300.00 |

8028280 CSD: ROLLING HILLS CSD

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Revenues and Expenditures

Summary For the Month ended: April 30, 2026

| | Estimated / Budget | Actual Amount | Balance |
|-------------------------------------|-----------------------|------------------|------------|
| 4183 MAINT: GROUNDS | 10,000.00 | 10,091.03 | -91.03 |
| 4185 MAINT: PARK | 90,000.00 | 28,278.00 | 61,722.00 |
| 4189 MAINT: WATER SYSTEM | 6,000.00 | 4,612.04 | 1,387.96 |
| 4190 MAINT: DRAINAGE | 35,000.00 | 14,800.00 | 20,200.00 |
| 4192 MAINT: LIGHTING | 350.00 | 214.68 | 135.32 |
| 4197 MAINT: BUILDINGSUPPLIES | 350.00 | 380.35 | -30.35 |
| 4220 MEMBERSHIPS | 1,500.00 | 1,250.00 | 250.00 |
| 4260 OFFICE EXPENSE | 250.00 | 313.57 | -63.57 |
| 4261 POSTAGE | 500.00 | 9.73 | 490.27 |
| 4266 PRINTING SERVICES | 1,000.00 | 532.70 | 467.30 |
| 4267 ON-LINE SUBSCRIPTIONS | 550.00 | 306.24 | 243.76 |
| 4300 PROFESSIONAL & SPECIAL SRVS | 23,580.00 | 23,504.00 | 76.00 |
| 4304 AGENCY ADMINISTRATION FEE | 250.00 | 197.64 | 52.36 |
| 4305 AUDIT & ACCOUNTING SERVICES | 7,000.00 | 0.00 | 7,000.00 |
| 4313 LEGAL SERVICES | 5,000.00 | 216.00 | 4,784.00 |
| 4345 SPECIAL DISTRICT DIRECTOR SRVS | 5,000.00 | 2,925.00 | 2,075.00 |
| 4400 PUBLICATION & LEGAL NOTICES | 500.00 | 0.00 | 500.00 |
| 4420 RENT & LEASE: EQUIPMENT | 1,000.00 | 725.00 | 275.00 |
| 4440 RENT & LEASE: BUILD & IMPRV | 1,400.00 | 1,000.00 | 400.00 |
| 4538 SOFTWARE | 0.00 | 470.00 | -470.00 |
| 4602 MILGE: EMPLOY AUTO (NO OVERNT) | 200.00 | 0.00 | 200.00 |
| 4700 UTILITIES | 30,000.00 | 29,970.09 | 29.91 |
| 40 Services & Supplies | 226,545.00 | 126,215.75 | 100,329.25 |
| Total Expense | 226,545.00 | 126,215.75 | 100,329.25 |
| 8028280 CSD: ROLLING HILLS CSD | 0.00 | 87,072.22 | -87,072.22 |
| Report Total | | | |
| Total Revenue | 226,545.00 | 213,287.97 | 13,257.03 |
| Total Expense | 226,545.00 | 126,215.75 | 100,329.25 |
| | 0.00 | 87,072.22 | -87,072.22 |

8028280 CSD: ROLLING HILLS CSD
Details For the Accounting Period ended: April 30, 2026

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Revenues and Expenditures

| | Estimated / Budget | Actual Amount | Balance |
|---|-----------------------|------------------|-----------|
| 8028280 CSD: ROLLING HILLS CSD | | | |
| Revenue | | | |
| 01 Taxes | | | |
| 0100 PROP TAX: CURR SECURED | | | |
| 4/1/2026 BEGINNING BALANCE | 120,000.00 | 69,240.53 | |
| 4/2/2026 GNI 271 CS ROLL 14321 1% GENERAL TAX CS B+S | 0.00 | 10,018.91 | |
| 4/2/2026 GNI 271 CS ROLL 14321 1% UNITARY TAX CS-S | 0.00 | 141.83 | |
| 4/14/2026 GNI 275 CS ROLL 14321 1% GENERAL TAX CS B+S | 0.00 | 35,385.18 | |
| 4/14/2026 GNI 275 CS ROLL 14321 1% UNITARY TAX CS-S | 0.00 | 784.50 | |
| 0100 PROP TAX: CURR SECURED | 120,000.00 | 115,570.95 | 4,429.05 |
| 0110 PROP TAX: CURR UNSECURED | | | |
| 4/1/2026 BEGINNING BALANCE | 0.00 | 2,387.98 | |
| 4/2/2026 GNI 269 CU ROLL 14321 1% GENERAL TAX CU-U | 0.00 | 9.55 | |
| 0110 PROP TAX: CURR UNSECURED | 0.00 | 2,397.53 | -2,397.53 |
| 0120 PROP TAX: PRIOR SECURED | | | |
| 4/1/2026 BEGINNING BALANCE | 0.00 | -4.16 | |
| 4/24/2026 GNI 278 RC DS 14321 1% GENERAL TAX DS-I | 0.00 | -3.49 | |
| 0120 PROP TAX: PRIOR SECURED | 0.00 | -7.65 | 7.65 |
| 0130 PROP TAX: PRIOR UNSECURED | | | |
| 4/1/2026 BEGINNING BALANCE | 0.00 | 90.64 | |
| 4/2/2026 GNI 270 DU ROLL 14321 1% GENERAL TAX DU-K+Y | 0.00 | 3.47 | |
| 0130 PROP TAX: PRIOR UNSECURED | 0.00 | 94.11 | -94.11 |
| 0140 PROP TAX: SUPP CURRENT | | | |
| 4/1/2026 BEGINNING BALANCE | 0.00 | 1,500.10 | |
| 4/2/2026 GNI 267 SS ROLL 14321 1% GENERAL TAX SUPP SS-C | 0.00 | 246.21 | |
| 4/2/2026 GNI 268 SU ROLL 14321 1% GENERAL TAX SUPP SU-Q | 0.00 | 7.06 | |
| 0140 PROP TAX: SUPP CURRENT | 0.00 | 1,753.37 | -1,753.37 |
| 0150 PROP TAX: SUPP PRIOR | | | |
| 4/1/2026 BEGINNING BALANCE | 0.00 | 201.22 | |
| 4/2/2026 GNI 270 DU ROLL 14321 1% GENERAL TAX SUPP DU-G | 0.00 | 0.45 | |
| 4/2/2026 GNI 272 DS ROLL 14321 1% GENERAL TAX SUPP DS-E | 0.00 | 9.83 | |
| 0150 PROP TAX: SUPP PRIOR | 0.00 | 211.50 | -211.50 |
| 01 Taxes | 120,000.00 | 120,019.81 | -19.81 |
| 03 Fines & Penalties | | | |
| 0360 PEN & COST DELINQUENT TAXES | | | |
| 4/1/2026 BEGINNING BALANCE | 0.00 | 75.07 | |
| 4/2/2026 GNI 272 DS ROLL 14321 PENALTIES SUPP DS-E | 0.00 | 2.92 | |
| 0360 PEN & COST DELINQUENT TAXES | 0.00 | 77.99 | -77.99 |
| 03 Fines & Penalties | 0.00 | 77.99 | -77.99 |

8028280 CSD: ROLLING HILLS CSD
Details For the Accounting Period ended: April 30, 2026

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Revenues and Expenditures

| | Estimated / Budget | Actual Amount | Balance |
|---|-----------------------|------------------|-----------|
| 04 Rev Use Money/Prop | | | |
| 0400 REV: INTEREST | | | |
| 4/1/2026 BEGINNING BALANCE | 7,300.00 | 14,374.79 | |
| 4/7/2026 GEN INT MAR 26 Interest Allocation Entry | 0.00 | 1,855.51 | |
| 0400 REV: INTEREST | 7,300.00 | 16,230.30 | -8,930.30 |
| 04 Rev Use Money/Prop | 7,300.00 | 16,230.30 | -8,930.30 |
| 05 IG Rev - State | | | |
| 0820 ST: HOMEOWNER PROP TAX RELIEF | | | |
| 4/1/2026 BEGINNING BALANCE | 0.00 | 359.94 | |
| 0820 ST: HOMEOWNER PROP TAX RELIEF | 0.00 | 359.94 | -359.94 |
| 05 IG Rev - State | 0.00 | 359.94 | -359.94 |
| 13 Service Charges | | | |
| 1310 SPECIAL ASSESSMENTS | | | |
| 4/1/2026 BEGINNING BALANCE | 78,700.00 | 45,599.93 | |
| 4/2/2026 GNI 271 CS ROLL 64801 DIRECT CHARGE-S | 0.00 | 5,800.00 | |
| 4/14/2026 GNI 275 CS ROLL 64801 DIRECT CHARGE-S | 0.00 | 25,200.00 | |
| 1310 SPECIAL ASSESSMENTS | 78,700.00 | 76,599.93 | 2,100.07 |
| 13 Service Charges | 78,700.00 | 76,599.93 | 2,100.07 |
| 22 Fund Balance | | | |
| 0001 FUND BALANCE | | | |
| 4/1/2026 BEGINNING BALANCE | 20,545.00 | 0.00 | |
| 0001 FUND BALANCE | 20,545.00 | 0.00 | 20,545.00 |
| 22 Fund Balance | 20,545.00 | 0.00 | 20,545.00 |
| Total Revenue | 226,545.00 | 213,287.97 | 13,257.03 |
| Expense | | | |
| 40 Services & Supplies | | | |
| 4040 TELEPHONE VENDOR PAYMENTS | | | |
| 4/1/2026 BEGINNING BALANCE | 365.00 | 365.49 | |
| 4040 TELEPHONE VENDOR PAYMENTS | 365.00 | 365.49 | -0.49 |
| 4060 FOOD AND FOOD PRODUCTS | | | |
| 4/1/2026 BEGINNING BALANCE | 250.00 | 0.00 | |
| 4060 FOOD AND FOOD PRODUCTS | 250.00 | 0.00 | 250.00 |
| 4100 INSURANCE: PREMIUM | | | |
| 4/1/2026 BEGINNING BALANCE | 6,500.00 | 5,754.19 | |
| 4100 INSURANCE: PREMIUM | 6,500.00 | 5,754.19 | 745.81 |

8028280 CSD: ROLLING HILLS CSD
Details For the Accounting Period ended: April 30, 2026

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Revenues and Expenditures

| | Estimated / Budget | Actual Amount | Balance |
|---|-------------------------------|--------------------------|------------------|
| 4145 MAINT: EQUIPMENT PARTS | | | |
| 4/1/2026 BEGINNING BALANCE | 0.00 | 300.00 | |
| 4145 MAINT: EQUIPMENT PARTS | 0.00 | 300.00 | -300.00 |
| 4183 MAINT: GROUNDS | | | |
| 4/1/2026 BEGINNING BALANCE | 10,000.00 | 10,091.03 | |
| 4183 MAINT: GROUNDS | 10,000.00 | 10,091.03 | -91.03 |
| 4185 MAINT: PARK | | | |
| 4/1/2026 BEGINNING BALANCE | 90,000.00 | 24,528.00 | |
| 4/23/2026 API 1457687 RHCS D emergency work 4/11-12/2 | 0.00 | 3,750.00 | |
| 4185 MAINT: PARK | 90,000.00 | 28,278.00 | 61,722.00 |
| 4189 MAINT: WATER SYSTEM | | | |
| 4/1/2026 BEGINNING BALANCE | 6,000.00 | 4,588.88 | |
| 4/23/2026 API 1457684 RHCS D irrigation maintenance p | 0.00 | 23.16 | |
| 4189 MAINT: WATER SYSTEM | 6,000.00 | 4,612.04 | 1,387.96 |
| 4190 MAINT: DRAINAGE | | | |
| 4/1/2026 BEGINNING BALANCE | 35,000.00 | 14,800.00 | |
| 4190 MAINT: DRAINAGE | 35,000.00 | 14,800.00 | 20,200.00 |
| 4192 MAINT: LIGHTING | | | |
| 4/1/2026 BEGINNING BALANCE | 350.00 | 0.00 | |
| 4/23/2026 API 1457674 RHCS D LED photosensor replace | 0.00 | 214.68 | |
| 4192 MAINT: LIGHTING | 350.00 | 214.68 | 135.32 |
| 4197 MAINT: BUILDINGSUPPLIES | | | |
| 4/1/2026 BEGINNING BALANCE | 350.00 | 278.00 | |
| 4/23/2026 API 1457688 RHCS D paint for park | 0.00 | 15.04 | |
| 4/23/2026 API 1457689 RHCS D Petaluminum trash recept | 0.00 | 64.22 | |
| 4/23/2026 API 1457690 RHCS D cement & mortal repair S | 0.00 | 23.09 | |
| 4197 MAINT: BUILDINGSUPPLIES | 350.00 | 380.35 | -30.35 |
| 4220 MEMBERSHIPS | | | |
| 4/1/2026 BEGINNING BALANCE | 1,500.00 | 1,250.00 | |
| 4220 MEMBERSHIPS | 1,500.00 | 1,250.00 | 250.00 |
| 4260 OFFICE EXPENSE | | | |
| 4/1/2026 BEGINNING BALANCE | 250.00 | 301.07 | |
| 4/23/2026 API 1457691 Reimburse bank account fee Mar | 0.00 | 12.50 | |
| 4260 OFFICE EXPENSE | 250.00 | 313.57 | -63.57 |
| 4261 POSTAGE | | | |
| 4/1/2026 BEGINNING BALANCE | 500.00 | 9.73 | |
| 4261 POSTAGE | 500.00 | 9.73 | 490.27 |
| 4266 PRINTING SERVICES | | | |
| 4/1/2026 BEGINNING BALANCE | 1,000.00 | 532.70 | |
| 4266 PRINTING SERVICES | 1,000.00 | 532.70 | 467.30 |

8028280 CSD: ROLLING HILLS CSD
Details For the Accounting Period ended: April 30, 2026

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**Revenues and
Expenditures**

| | Estimated / Budget | Actual Amount | Balance |
|---|-------------------------------|--------------------------|-----------------|
| 4267 ON-LINE SUBSCRIPTIONS | | | |
| 4/1/2026 BEGINNING BALANCE | 550.00 | 306.24 | |
| 4267 ON-LINE SUBSCRIPTIONS | 550.00 | 306.24 | 243.76 |
| 4300 PROFESSIONAL & SPECIAL SRVS | | | |
| 4/1/2026 BEGINNING BALANCE | 23,580.00 | 20,439.00 | |
| 4/23/2026 API 1457681 RHCS D Clerk services March 202 | 0.00 | 1,260.00 | |
| 4/23/2026 API 1457682 RHCS D GM services March 2026 | 0.00 | 1,545.00 | |
| 4/23/2026 API 1457683 RHCS D Streamline Flex fee 3/26 | 0.00 | 260.00 | |
| 4300 PROFESSIONAL & SPECIAL SRVS | 23,580.00 | 23,504.00 | 76.00 |
| 4304 AGENCY ADMINISTRATION FEE | | | |
| 4/1/2026 BEGINNING BALANCE | 250.00 | 197.64 | |
| 4304 AGENCY ADMINISTRATION FEE | 250.00 | 197.64 | 52.36 |
| 4305 AUDIT & ACCOUNTING SERVICES | | | |
| 4/1/2026 BEGINNING BALANCE | 7,000.00 | 0.00 | |
| 4305 AUDIT & ACCOUNTING SERVICES | 7,000.00 | 0.00 | 7,000.00 |
| 4313 LEGAL SERVICES | | | |
| 4/1/2026 BEGINNING BALANCE | 5,000.00 | 0.00 | |
| 4/23/2026 API 1457692 RHCS D legal services Feb 2026 | 0.00 | 216.00 | |
| 4313 LEGAL SERVICES | 5,000.00 | 216.00 | 4,784.00 |
| 4345 SPECIAL DISTRICT DIRECTOR SRVS | | | |
| 4/1/2026 BEGINNING BALANCE | 5,000.00 | 2,700.00 | |
| 4/23/2026 API 1457693 RHCS D 4/21/26 mtg stipend | 0.00 | 75.00 | |
| 4/23/2026 API 1457694 RHCS D 4/21/26 mtg stipend | 0.00 | 75.00 | |
| 4/23/2026 API 1457695 RHCS D 4/21/26 mtg stipend | 0.00 | 75.00 | |
| 4345 SPECIAL DISTRICT DIRECTOR SRVS | 5,000.00 | 2,925.00 | 2,075.00 |
| 4400 PUBLICATION & LEGAL NOTICES | | | |
| 4/1/2026 BEGINNING BALANCE | 500.00 | 0.00 | |
| 4400 PUBLICATION & LEGAL NOTICES | 500.00 | 0.00 | 500.00 |
| 4420 RENT & LEASE: EQUIPMENT | | | |
| 4/1/2026 BEGINNING BALANCE | 1,000.00 | 725.00 | |
| 4420 RENT & LEASE: EQUIPMENT | 1,000.00 | 725.00 | 275.00 |
| 4440 RENT & LEASE: BUILD & IMPRV | | | |
| 4/1/2026 BEGINNING BALANCE | 1,400.00 | 1,000.00 | |
| 4440 RENT & LEASE: BUILD & IMPRV | 1,400.00 | 1,000.00 | 400.00 |
| 4538 SOFTWARE | | | |
| 4/1/2026 BEGINNING BALANCE | 0.00 | 470.00 | |
| 4538 SOFTWARE | 0.00 | 470.00 | -470.00 |
| 4602 MILGE: EMPLOY AUTO (NO OVERT) | | | |
| 4/1/2026 BEGINNING BALANCE | 200.00 | 0.00 | |
| 4602 MILGE: EMPLOY AUTO (NO OVERT) | 200.00 | 0.00 | 200.00 |


8028280 CSD: ROLLING HILLS CSD
Details For the Accounting Period ended: April 30, 2026

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Revenues and Expenditures

| | Estimated / Budget | Actual Amount | Balance |
|---|-------------------------------|--------------------------|-------------------|
| 4700 UTILITIES | | | |
| 4/1/2026 BEGINNING BALANCE | 30,000.00 | 27,124.35 | |
| 4/23/2026 API 1457670 RHCS power no. 4570858285-8 | 0.00 | 447.32 | |
| 4/23/2026 API 1457671 RHCS power no. 1857646705-6 | 0.00 | 144.19 | |
| 4/23/2026 API 1457672 RHCS power no. 12113212364 | 0.00 | 3.56 | |
| 4/23/2026 API 1457673 RHCS power no. 60856215458 | 0.00 | 59.62 | |
| 4/23/2026 API 1457675 RHCS water no. 118388-001 2/3 | 0.00 | 507.12 | |
| 4/23/2026 API 1457676 RHCS water no. 118386-001 2/3 | 0.00 | 210.17 | |
| 4/23/2026 API 1457677 RHCS water no. 084490-002 2/ | 0.00 | 245.98 | |
| 4/23/2026 API 1457678 RHCS water no. 126908-002 2/ | 0.00 | 417.83 | |
| 4/23/2026 API 1457679 RHCS water no. 083214-001 2/3 | 0.00 | 155.80 | |
| 4/23/2026 API 1457680 RHCS water no. 126932-002 2/ | 0.00 | 654.15 | |
| 4700 UTILITIES | 30,000.00 | 29,970.09 | 29.91 |
| 40 Services & Supplies | 226,545.00 | 126,215.75 | 100,329.25 |
| Total Expense | 226,545.00 | 126,215.75 | 100,329.25 |
| 8028280 CSD: ROLLING HILLS CSD | 0.00 | 87,072.22 | -87,072.22 |
| Report Total | | | |
| Total Revenue | 226,545.00 | 213,287.97 | 13,257.03 |
| Total Expense | 226,545.00 | 126,215.75 | 100,329.25 |
| | 0.00 | 87,072.22 | -87,072.22 |

00000607 F11956ST050226153434 01 000000 000607 002

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: March 31, 2026
 This statement: April 30, 2026

Business overdraft disclosures issued to new accounts from January 1, 2025 to October 1, 2025 and in the Columbia Bank welcome booklet had an incorrect statement: "If multiple items are paid or returned in one day (and those items result in multiple overdraft fees) we will limit the accumulation of those fees to \$175 per day." Please note business accounts do not have a daily limit on the accumulation of overdraft fees.

PUBLIC FUNDS CHECKING

| | | | |
|-----------------|------------|--------------------------|------------|
| Account number | XXXXXX3585 | Beginning balance | \$1,499.21 |
| Low balance | \$1,499.21 | Deposits/Additions | \$3,037.23 |
| Average balance | \$3,650.51 | Withdrawals/Subtractions | \$310.58 |
| Interest earned | \$0.00 | Ending balance | \$4,225.86 |

Deposits/Additions

| <u>Date</u> | <u>Description</u> | <u>Additions</u> |
|------------------------|--------------------|-------------------|
| 04-08 | Deposit | 3,037.23 |
| Total Additions | | \$3,037.23 |

Card Transactions/Withdrawals

| <u>Date</u> | <u>Description</u> | <u>Subtractions</u> |
|--|--|---------------------|
| 04-13 | POS Purchase Terminal 58789062 Istorage 8053 El Dorado CA XXXXXXXXXXXX3477 | 282.00 |
| 04-15 | POS Purchase Terminal 80000200 Tractor Supply #26 80 El Dorado CA XXXXXXXXXXXX3477 | 8.03 |
| 04-17 | POS Purchase Terminal Vbase2 The Home Depot #66 75 Folsom CA XXXXXXXXXXXX3477 | 8.05 |
| Total Card Transactions/Withdrawals | | \$298.08 |

00000607 00832 0001-0002 D11956ST050226153434 00 L 00000607



Other Withdrawals/Subtractions

| <u>Date</u> | <u>Description</u> | <u>Subtractions</u> |
|---|------------------------------------|---------------------|
| 04-30 | Service Charge For Maintenance Fee | 12.50 |
| Total Other Withdrawals/Subtractions | | \$12.50 |

Daily Balances

| <u>Date</u> | <u>Amount</u> | <u>Date</u> | <u>Amount</u> | <u>Date</u> | <u>Amount</u> |
|-------------|---------------|-------------|---------------|-------------|---------------|
| 03-31 | 1,499.21 | 04-13 | 4,254.44 | 04-17 | 4,238.36 |
| 04-08 | 4,536.44 | 04-15 | 4,246.41 | 04-30 | 4,225.86 |

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**

00000607 00833 0002-0002 D11956ST050228153434 00 L 00000607



000001375 F11956ST040326142459 01 000000 003974 002




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: February 28, 2026
 This statement: March 31, 2026

PUBLIC FUNDS CHECKING

| | | | |
|-----------------|------------|--------------------------|------------|
| Account number | XXXXXX3585 | Beginning balance | \$1,614.06 |
| Low balance | \$1,511.71 | Deposits/Additions | \$0.00 |
| Average balance | \$1,559.98 | Withdrawals/Subtractions | \$114.85 |
| Interest earned | \$0.00 | Ending balance | \$1,499.21 |

Card Transactions/Withdrawals

| <u>Date</u> | <u>Description</u> | <u>Subtractions</u> |
|-------------|--|---------------------|
| 03-09 | POS Purchase Terminal Vbase2 The Home Depot #66 75 Folsom CA XXXXXXXXXXXX3477 | 15.04 |
| 03-12 | POS Purchase Terminal Vbase2 Homedepot.Com 800-430-3 Ga XXXXXXXXXXXXX3477 | 64.22 |
| 03-30 | POS Purchase Terminal Vbase2 The Home Depot #66 75 Folsom CA XXXXXXXXXXXX3477 | 23.09 |

Total Card Transactions/Withdrawals **\$102.35**

Other Withdrawals/Subtractions

| <u>Date</u> | <u>Description</u> | <u>Subtractions</u> |
|-------------|------------------------------------|---------------------|
| 03-31 | Service Charge For Maintenance Fee | 12.50 |

Total Other Withdrawals/Subtractions **\$12.50**

Daily Balances

| <u>Date</u> | <u>Amount</u> | <u>Date</u> | <u>Amount</u> | <u>Date</u> | <u>Amount</u> |
|-------------|---------------|-------------|---------------|-------------|---------------|
| 02-28 | 1,614.06 | 03-12 | 1,534.80 | 03-31 | 1,499.21 |
| 03-09 | 1,599.02 | 03-30 | 1,511.71 | | |

00001375 02353 0001-0002 D1:1956ST040326142459 00 L 00003974



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**

00001375 02354 0002-0002 D119565T040326142459 00 L 00003974





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Rocklin, CA 95677

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PERMIT NO. 2094

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*****5-DIGIT 95762 30370/29

ROLLING HILLS CSD
OR CURRENT RESIDENT
PO BOX 5266
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Item 5a
5/19/2024

RESOLUTION NO. 26-01

Rolling Hills Community Services District

A Resolution of Intention to Establish Rolling Hills Community Services District Zone No. 1 to Authorize the Levy of a Special Tax to Pay the Costs of Certain Services Provided by the District within Zone No. 1

WHEREAS, the Rolling Hills Community Services District ("District") is authorized pursuant to Article XIII C of the California Constitution and California Government Code section 61121, 61141, and 50077 to levy a special tax, subject to approval by two-thirds (2/3) of the qualified electors voting on the measure; and

WHEREAS, the District is authorized by Government Code sections 61140 through 61144 to levy a special tax within specified areas of the District by forming a new zone to fund any service, any level of service, or any facility that the District may exercise in the District as a whole; and

WHEREAS, the Board of Directors ("Board") finds that additional, stable funding is necessary to maintain and improve District infrastructure and services, including but not limited to fire mitigation, roads, drainage, lighting, landscaping, parks, and related facilities, and safety improvements; and

WHEREAS, the District currently levies a District Improvement Assessment of \$200 annually on all property within the District, and the Board intends that such assessment shall remain in full force and effect and unchanged, and that no action is being taken by this Resolution to modify, increase, replace, or repeal such assessment; and

WHEREAS, the current level of District Improvement Assessment has not changed since 1987, and the Board has determined that the amount is not sufficient to provide the stable funding necessary to maintain and provide District infrastructure and services, and that an additional funding source is needed; and

WHEREAS, the Sierramonte subdivision of the District is a gated community that maintains its own internal infrastructure through a homeowners' association and funds the maintenance and improvement of private infrastructure within the neighborhood through dues paid to its homeowners' association, reducing the District's need for additional funding. The District's funding needs are therefore limited to the portions of the District that exclude the Sierramonte subdivision; and

WHEREAS, the Board desires to submit to the voters a measure proposing the levy of a new special tax, which shall be in addition to the existing District Improvement Assessment; and

WHEREAS, the Board desires to adopt this resolution of intention as provided in section 61140 of the Government Code of the State of California to establish a zone within the District consisting of all territory within the jurisdictional boundaries of the District, excluding the Sierramonte subdivision, as described in **Exhibit A** hereto and incorporated herein by this reference, which the Board hereby determines shall be known as “Rolling Hills Community Services District Zone No. 1” (“Zone 1”) pursuant to Government Code sections 61140 through 61144 and to levy a special tax within Zone 1 to provide additional funding to maintain and improve District facilities and services and to pay for the incidental expenses to be incurred in connection with forming and administering the Zone (the “Incidental Expenses”); and

WHEREAS, the Board of Directors has determined that the proposed special tax shall be in addition to the District Improvement Assessment. The District Improvement Assessment shall remain in effect regardless of whether voters approve or disapprove the special tax; and

WHEREAS, it is the intention of the Board to consider financing the costs of District services in Zone 1 through the formation of Zone 1 and the levy of a special tax to pay for the services and the Incidental Expenses (the “Special Tax”), provided that the Special Tax levy is approved at an election to be held within the boundaries of the District.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Rolling Hills Community Services District as follows:

Section 1. The above recitals are true and correct.

Section 2. A zone is proposed to be established under the terms of the Government Code sections 61130 through 6144. It is further proposed that the boundaries of the zone shall be the legal boundaries of the Rolling Hills Community Services District excluding the area described in **Exhibit A** hereto, commonly referred to as the Sierramonte subdivision.

Section 3. The name of the proposed zone shall be “Rolling Hills Community Services District Zone No. 1.”

Section 4.

(a) The services proposed to be provided within Zone 1 are existing District services provided within Zone 1 but that cannot be sustained without additional revenue, including but not limited to fire protection, roads, drainage, lighting, landscaping, and parks. The Special Tax is proposed to be levied in the amount of two hundred and fifty dollars (\$250) per parcel within Zone 1 annually, adjusted annually for inflation by no more than three percent (3%), which is anticipated to generate an additional \$87,250 in revenue to maintain and improve District facilities and services within Zone 1.

(b) The Board hereby finds and determines that the description of the services herein is sufficiently informative to allow taxpayers within the proposed Zone 1 to understand what the funds of Zone 1 may be used to finance. The Incidental Expenses

expected to be incurred include the costs of forming Zone 1 and annually collecting and administering the Special Tax within the proposed Zone 1.

(c) If approved by District voters, the Special Tax shall be collected by the County of El Dorado with and at the same time, in the same manner, and subject to the same penalties as collection of the *ad valorem* property tax.

(d) Revenue from the Special Tax shall be placed into a separate account. Funds in the account shall be used only for the purpose of maintaining and improving District facilities and services within Zone 1. The District's chief financial officers shall annually file a report with Board contain both the amount of funds collected and expended and the status of any project required or authorized to be funded by the Special Tax.

Section 5. A public hearing (the "Hearing") on the establishment of the proposed Zone 1 and the proposed rate of the Special Tax shall be held at 7:00 p.m., or as soon thereafter as practicable, on June 16, 2026, at the Patra Corp Conference Center, 4207 Town Center Blvd., Bldg. A, Suite 100, El Dorado Hills, CA 95762. Should the Board determine to form Zone 1 and levy the Special Tax, an election will be held to authorize the creation of Zone 1 and the levy of the Special Tax in accordance with the procedures contained in Government Code sections 61141 and 50077 and other applicable laws. If held, the proposed voting procedure at the election will be by registered voters residing in the District.

Section 6.

(a) At the time and place set forth above for the Hearing, the Board will receive testimony as to whether the proposed Zone 1 shall be established and as to the Special Tax and shall hear and consider any protests to the formation of Zone 1.

(b) If, at the conclusion of the Hearing, the Board determines either (1) that more than 50 percent of the total number of voters residing within the proposed Zone 1 have filed written objections to the formation, or (2) that property owners who own more than 50 percent of the assessed value of all taxable property in the proposed Zone 1 have filed written objections to the formation, then the Board shall terminate the proceedings. If the board of directors determines that the written objections have been filed by 50 percent or less of those voters or property owners who own 50 percent or less than the assessed value of all taxable property, then the Board may proceed to form Zone 1.

(c) Written objections from voters or owners of property within the proposed Zone 1 will be accepted until the Hearing is closed. Only one written protest will be accepted for each property within the proposed Zone 1. Property owners may be asked to provide evidence that they are the owner of record of the property for which they are submitting a written protest. Voters may be asked to provide evidence that they are registered to voter within the proposed Zone 1. Only written protests will be accepted. All written protests must be actually received prior to the close of the Hearing.

Section 7. The District Clerk is hereby directed to publish a notice (the "Notice") of the Hearing pursuant to Section 6061 of the Government Code in a newspaper of

general circulation published in the area of the proposed Zone 1. The District Clerk is further directed to mail the Notice to all owners of property within the proposed Zone at least 20 days before the date of the Hearing and to post the notice in at least three public places within the territory of Zone 1. The Notice shall contain the text or a summary of this Resolution, the time and place of the Hearing, a statement that the testimony of all interested persons or taxpayers will be heard, a description of the protest rights of the registered voters and property owners in the proposed Zone 1 and that if there is not a majority protest against the formation of Zone 1 and the levy of the Special Tax, an election shall be held on the formation of Zone 1 and the levy of the Special Tax at the election to be held within the District on November 3, 2026.

Section 8. This Resolution shall be effective upon its adoption.

PASSED AND ADOPTED by the Board of Directors of the Rolling Hills Community Services District on _____, 2026, by the following vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

William Grava, President
Rolling Hills Community Services District

ATTEST:

Linda Stone, District Clerk

EXHIBIT A

PARCEL NUMBER 1

All that certain real property situated, lying and being in the County of El Dorado, State of California, more particularity described as follows:

Those portions of Section 10, 11, 14 and 15 Township 9 North, Range 8 East, MDB&M, described as follows:

Beginning at a point on the Northerly side of that County road known as White Rock Road (formally Old State Highway) from which the Northwest corner of Section 14, T9N, R8E, MDM bears (next 2 courses) South 43°11'52" East 60.00 feet to a 6" x 6" concrete highway monument with ¼ steel rod in center; thence North 76°45'35" West 795.43 feet to a 1-1/2" iron pipe with a brass tag stamped "L.S. 2651"; thence from said point of beginning along the North boundary of White Rock Road North 46°48'08" East 715.90 feet; thence leaving said road North 29°31'16" West 2615.53 feet to a 2" capped iron pipe monument stamped "L.S. 3185, ¼ corner", marking the Northwest corner of the Southwest ¼ corner of said Section 11; thence North 00°48'00" West 357.57 feet to a 2" capped iron pipe stamped "L.S. 3185"; thence North 29°25'30" West 219.90 feet to the South boundary of U.S. Highway Route 50; thence along said Southerly line the following eight crosses and distances, to a 6" x 6" concrete highway monument at the end of each course;

South 66°25'30" West 540.31 feet; South 23°34'30" East 20.00 feet;
South 66°25'30" West 449.95 feet; South 23°37'00" East 10.00 feet;
South 66°23'00" West 600.00 feet; South 23°37'00" East 20.00 feet;
South 66°23'00" West 400.00 feet; South 23°37'00" East 20.00 feet;
thence South 66°23'00" West 405.72 feet; thence South 18°10'50" East 5539.45 feet;
thence South 18°14'55" East 81.34 feet to a 6" x 6" concrete highway monument on the Northwesterly boundary of White Rock Road (formally Old State Highway); thence along the Northwesterly line of White Rock Road North 32°32'56" East 155.91 feet to a 6" x 6" concrete highway monument; thence North 31°51'58" East 150.40 feet to a 2" capped iron pipe stamped "L.S. 3185" on the Northwesterly line of White Rock Road thence along the Westerly line of said White Rock Road curving to the left on an arc of 970.00 feet radius said arc being subtended by a chord bearing North 26°46'29" East 92.35 feet; North 22°02'46" East 2695.39 feet; curving to the right on an arc of 430.00 feet radius, said arc being subtended by a chord bearing North 34°25'27" East 184.35 feet to the point of beginning.

Item 5.d.
5/19/26

| ROLLING HILLS CSD | Final Budget FY26 Approved 6/17/25 | Proposed DRAFT Budget FY27 | GM Comments & Notes |
|------------------------------------|---------------------------------------|-------------------------------|----------------------------|
| Revenue | Revenue | | |
| Property Taxes | \$ 120,000.00 | \$ 123,600.00 | 3% increase |
| Interest | \$ 7,300.00 | \$ 7,300.00 | |
| Special Assessment | \$ 78,700.00 | \$ 78,700.00 | |
| Subtotal | \$ 206,000.00 | \$ 209,600.00 | |
| Various Other | | | |
| Revenue Income | \$ 206,000.00 | \$ 209,600.00 | |
| Transfer From Reserve Fund Balance | \$ 20,545.00 | \$ 21,950.00 | Derived number |
| Total Revenue | \$ 226,545.00 | \$ 231,550.00 | |
| Expenditures | Expenditures | | |
| 3000 Payroll Expenses | \$ - | \$ - | |
| 4040 Telephone | \$ 365.00 | \$ 450.00 | |
| 4041 Communications | \$ - | \$ 500.00 | Newsletter(s) |
| 4060 Food and Food Products | \$ 250.00 | \$ 250.00 | |
| 4100 Insurance | \$ 6,500.00 | \$ 7,000.00 | |
| 4183 Maint. Grounds | \$ 10,000.00 | \$ 15,000.00 | |
| 4185 Maint. Parks | \$ 90,000.00 | \$ 70,000.00 | |
| 4189 Maint. Water System | \$ 6,000.00 | \$ 6,000.00 | Consider replacement? |
| 4190 Maint. Drainage | \$ 35,000.00 | \$ 35,000.00 | |
| 4191 Maint. Roads | \$ - | \$ 7,000.00 | Radar signs repair/upgrade |
| 4192 Maint. Lighting | \$ 350.00 | \$ 350.00 | |
| 4197 Bldg. Supplies | \$ 350.00 | \$ 350.00 | |
| 4220 Memberships | \$ 1,500.00 | \$ 1,500.00 | |
| 4260 Office Expense | \$ 250.00 | \$ 250.00 | |
| 4261 Postage | \$ 500.00 | \$ 500.00 | |
| 4266 Printing Services | \$ 1,000.00 | \$ 1,000.00 | |
| 4267 On-Line Subscriptions | \$ 550.00 | \$ 550.00 | |
| 4300 Prof. Services | \$ 23,580.00 | \$ 28,500.00 | |
| 4304 Admin Fee Agency | \$ 250.00 | \$ 250.00 | |
| 4305 Accounting serv. | \$ 7,000.00 | \$ 10,000.00 | |
| 4313 Legal Services | \$ 5,000.00 | \$ 5,000.00 | |
| 4345 Director Services | \$ 5,000.00 | \$ 5,000.00 | |
| 4400 Publication Not. | \$ 500.00 | \$ 500.00 | |
| 4420 Rent/Lease Exp. | \$ 1,000.00 | \$ 1,200.00 | |
| 4440 Rent Bldgs. | \$ 1,400.00 | \$ 1,200.00 | |
| 4505 Educa. Training | \$ - | \$ - | |
| 4602 Private Auto | \$ 200.00 | \$ 200.00 | |
| 4620 (4700) Utilities | \$ 30,000.00 | \$ 34,000.00 | |
| Subtotal Routine O&M | \$ 226,545.00 | \$ 231,550.00 | |
| Special Projects | Special Projects | | |
| Fixed Assets | Fixed Assets | | |
| Total Expenditures | \$ 226,545.00 | \$231,550.00 | |