Rolling Hills
Community Services District

AGENDA
Board of Directors Regular Meeting
ROLLING HILLS COMMUNITY SERVICES DISTRICT

Date:	September 15, 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 Financial Reports prepared by the County of El Dorado Auditor Controller office for the periods ending:
- Month of June 2026
- Year End Fiscal Year 2026
- Month of July 2026
- Month of August 2026

b. Correspondence accept and file:
- El Dorado County Property Tax Division Memo dated 8-24-2026 re Discontinuance of Service and Options to Obtain Secured Local Assessment Roll
- Renewal Certificate of Insurance for Capra Environmental Services, Corp.
- Old Republic Title letter dated 8-26-2026 re Purchase-Sale Transaction

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. **Biennial Review of the District's Conflict of Interest Code and Direction to Initiate the Amendment Process –** Staff recommends that the Board of Directors (1) conduct the biennial review of the District's Conflict of Interest Code as required by the Political Reform Act; (2) Determine that an amendment to the Code is necessary to designate the District Filing Officer; (3) Direct staff to prepare and circulate the proposed amendment for public review and proceed with the required Public Hearing and applicable 45-day review period; and (4) Return the proposed amendment to the Board for consideration following completion of the review period. Fiscal Impact: None. *(Discussion/Possible Action Item)*

b. **Waive Second Reading and Adopt Ordinance No. 2026-01 Enacting a Special Parcel Tax to Fund District Services in Rolling Hills Community Services District Zone No. 1 Subject to the Approval of the Voters –** On June 23, 2026, the Board introduced Ordinance No. 2026-01 and conducted the first reading. The proposed ordinance establishes the framework for enacting a special parcel tax to fund District services in Zone No. 1 (which excludes Sierramonte) and is intended to be funded through revenues generated by Measure N, a special tax measure that will be submitted to the voters at the November 3, 2026 election. The ordinance has been drafted to become effective and operative only upon voter approval of Measure N and certification of the election results. If the measure is not approved by the voters, the ordinance shall have no force or effect. Seeking a motion to waive the second reading of the Ordinance and adopt Ordinance No. 2026-01 subject to approval of the voters on November 3, 2026. Fiscal Impact: None. *(Discussion/Possible Action Item)*

c. **Removal of Beaver Dam No. 1 –** (Continued from August meeting) **-** Seeking authorization for expenditure of funds of not to exceed $11,400.00 for outside vendor services to remove Beaver Dam No. 1 located at the entrance to Stonebriar and adjacent to the Lift Station. Fiscal Impact: Funds are available in FY27 Maintenance-Drainage account code 4190. The District obtains bids from qualified bidders in accordance with its procurement policies and procedures. *(Magee-Discussion/Possible Action Item)*

d. **Clean-up of Beaver Dam No. 2 Area Without Disruption to Dam** – Seeking authorization for expenditure of funds of not to exceed $14,500.00 for clearing debris in and upstream from Beaver Dam No. 2 area. Fiscal Impact: Funds are available in FY27 Maintenance-Drainage account code 4190. The District obtains bids from qualified bidders in accordance with its procurement policies and procedures. *(Magee-Discussion/Possible Action Item)*

6. **Adjournment**

Item 3.a.
9/15/26

Rolling Hills CSD General Manager Report for August Meeting 09/15/2026

- Parks and Roadway:
    - Casina Pl road repaved.
    - Abandon car on Belhaven tagged and removed.
    - New playground bark delivered and spread. **Thank to all the volunteers helped to make this happen**. See attached #1-#5.
    - Found water valve 17 solenoid stuck off (Stonebriar medium entrance drip) replaced solenoid and extended drip line. Thank you, James.
    - New brackets put on swings at Stonebriar Park. See attached #6.
    - Found Dunnwood Dr. water valve 1 stuck off, repaired and working, Thanks for resident, John for reporting and thanks to James for repairing.
    - iStorage is now Public Storage, renewed contract, month to month.
    - Winterfield Dr. has a ponding issue from Folsom runoff. Working with both Folsom and El Dorado County to resolve.
    - Walkway on White Rock, by Springfield Meadows has been cleaned up, thanks to Bill. See attached #7, #8.

- Action Items:
    - Thanks to all the volunteers helped to spread the Playground Bark.
    - Beaver Dam behind Prima Dr being cleaned up.

- Resident Concerns:
    - Contacts:
        - Water at Dunnwood Dr not working, has been repaired.
        - Water at Stonebriar Entrance Medium not working, has been repaired.
        - Resident would like to see more shade at Stonebriar Park.
        - Resident noticed drip lines on Stonebriar and Prima corner need repair.

- Comments:
    - Thank you, all residents for trimming your bushes and trees along the sidewalk and roadway, 10 feet up!
    - 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.

Attach 1


Attach 2


Attach 3


Attach 4


Attach 5

Attach 6

A


Attach 7

Attach 8

Item 3.c.
9/15/26

ROLLING HILLS CSD	FY2027 Budget (adopted 8/4/2026)
Revenues	
Property Taxes	$ 123,600.00
Interest	$ 7,300.00
Special Assessment	$ 78,700.00
Subtotal	$ 209,600.00
Various Other	$ -
Revenue Income	$ 209,600.00
Transfer From Reserve Fund Balance	$ 20,545.00
Total Revenue	$ 230,145.00

Report for month ending:	Aug	To Date					
Expenditures		$ Budget Remaining	% Budget Remaining	Total for Category	Total for Subcategory	8/4-5/26 Vouchers	8/18/25 Voucher
Services/Supplies - Routine O&M							
3000 Payroll Expenses	$ -	$ -	--	$ -			
4040 Telephone	$ 450.00	$ 450.00	100%	$ -			
4041 Communications	$ 500.00	$ 500.00	100%	$ -			
4060 Food and Food Products	$ 250.00	$ 250.00	100%	$ -			
4100 Insurance	$ 7,500.00	$ 1,996.63	27%	$ 5,503.37		$ 5,503.37	
4183 Maint. Grounds	$ 15,000.00	$ 15,000.00	100%	$ -			
4185 Maint. Parks	$ 80,000.00	$ 75,285.00	94%	$ 4,715.00		$ 4,715.00	
4189 Maint. Water System	$ 8,000.00	$ 7,774.94	97%	$ 225.06			$ 225.06
4190 Maint. Drainage	$ 40,000.00	$ 40,000.00	100%	$ -			
4191 Maint. Roads	$ 7,000.00	$ 7,000.00	100%	$ -			
4192 Maint. Lighting	$ 350.00	$ 350.00	100%	$ -			
4197 Bldg. Supplies	$ 350.00	$ 350.00	100%	$ -			
4220 Memberships	$ 2,000.00	$ 2,000.00	100%	$ -			
4240 Misc. Expense - Contingency	$ -	$ -	--	$ -			
4260 Office Expense	$ 400.00	$ 387.50	97%	$ 12.50			$ 12.50
4261 Postage	$ 500.00	$ 500.00	100%	$ -			
4266 Printing Services	$ 1,000.00	$ 1,000.00	100%	$ -			
4267 On-Line Subscriptions	$ 600.00	$ 600.00	100%	$ -			
4300 Prof. Services (breakdown below)	$ 30,000.00	$ 26,850.00	90%	$ 3,150.00			
General Manager		*$ -*	*--*		*$ 1,650.00*	*$ 1,650.00*	
Clerk/Secretary		*$ -*	*--*		*$ 1,500.00*	*$ 1,500.00*	
Streamline Software-Website		*$ -*	*--*		*$ -*		
Reserved		*$ -*	*--*		*$ -*		
4304 Admin Fee Agency	$ 250.00	$ 66.40	27%	$ 183.60		$ 183.60	
4305 Accounting Services	$ 10,000.00	$ 10,000.00	100%	$ -			
4313 Legal Services	$ 8,000.00	$ 5,256.74	66%	$ 2,743.26		$ 2,743.26	
4345 Director Services	$ 5,000.00	$ 4,475.00	90%	$ 525.00		$ 225.00	$ 300.00
4400 Publication Not.	$ 500.00	$ 417.42	83%	$ 82.58			$ 82.58
4420 Rent/Lease Exp.	$ 1,200.00	$ 1,095.00	91%	$ 105.00			$ 105.00
4440 Rent Bldgs.	$ 1,500.00	$ 1,500.00	100%	$ -			
4505 Educa. Training	$ -	$ -	--	$ -			
4602 Private Auto	$ -	$ -	--	$ -			
4620 (4700) Utilities (breakdown below)	$ 35,000.00	$ 23,521.79	67%	$ 11,478.21			
Power - PG&E			*--*		*$ 642.63*	*$ 635.69*	*$ 6.94*
Water - EID			*--*		*$ 10,835.58*		*$ 10,835.58*
Subtotal Routine O&M	$ 255,350.00	$ 226,626.42	89%	$ 28,723.58		$ 17,155.92	$ 11,567.66
Special Projects	$ -	$ -	--				
Fixed Assets							
6020 Bldg. Improvements	$ -	$ -	--	$ -			
Total Expenditures	$ 255,350.00	$ 226,626.42	89%	$ 28,723.58		$ 17,155.92	$ 11,567.66

9/10/2026

8028280 - 8028280 GENERAL FUND

Printed 8/28/2026
10:44:49 AM

General Ledger

Summary for the Accounting Period Ended: June 30, 2026

	Debit	Credit	Balance
80280280 ROLLING HILLS			
ASSETS			
100 EQUITY IN POOLED CASH	798,783.18	195,555.80	603,227.38
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	865,123.18	256,895.80	608,227.38
LIABILITIES			
201 VOUCHERS PAYABLE	192,681.92	222,471.91	-29,789.99
LIABILITIES	192,681.92	222,471.91	-29,789.99
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	2,676.24	231,137.23	-228,460.99
420 ORIGINAL BUDGET (APPROPTNS.)	0.00	226,545.00	-226,545.00
431 EXPENDITURES	197,155.17	0.00	197,155.17
FUND BALANCE	426,376.41	1,004,813.80	-578,437.39
80280280 ROLLING HILLS	1,484,181.51	1,484,181.51	0.00

8028280 - 8028280 GENERAL FUND

Printed 8/28/2026
10:44:54 AM

General Ledger **Details for the Accounting Period Ended: June 30, 2026**

		Debit	Credit	Balance
80280280 ROLLING HILLS				
ASSETS				
100 EQUITY IN POOLED CASH				
6/1/2026	BEGINNING BALANCE	789,513.46	170,733.72	618,779.74
6/2/2026	GNI 202612 585	9.86	0.00	618,789.60
6/2/2026	GNI 202612 586	1.74	0.00	618,791.34
6/2/2026	GNI 202612 588	107.99	0.00	618,899.33
6/2/2026	GNI 202612 589	149.43	0.00	619,048.76
6/2/2026	GNI 202612 590	7.67	0.00	619,056.43
6/3/2026	GNI 202612 609	2,114.26	0.00	621,170.69
6/3/2026	GNI 202612 610	13.90	0.00	621,184.59
6/3/2026	APP 202612 722	0.00	19,384.80	601,799.79
6/5/2026	GEN 202612 639	2,098.53	0.00	603,898.32
6/18/2026	APP 202612 2023	0.00	5,428.24	598,470.08
6/30/2026	GNI 202612 3325	0.00	0.13	598,469.95
6/30/2026	GNI 202612 3428	13.65	0.00	598,483.60
6/30/2026	GNI 202612 3429	3.36	0.00	598,486.96
6/30/2026	GNI 202612 3450	647.54	0.00	599,134.50
6/30/2026	GNI 202612 3451	150.04	0.00	599,284.54
6/30/2026	GNI 202612 3452	4.20	0.00	599,288.74
6/30/2026	GNI 202612 3455	10.29	0.00	599,299.03
6/30/2026	GNI 202612 3456	2,070.07	0.00	601,369.10
6/30/2026	GNI 202612 3682	1,867.19	0.00	603,236.29
6/30/2026	GNI 202612 3759	0.00	8.91	603,227.38
	100 EQUITY IN POOLED CASH	798,783.18	195,555.80	603,227.38
102 IMPREST (PETTY) CASH				
6/1/2026	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				
6/1/2026	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				
6/1/2026	BEGINNING BALANCE	0.00	61,340.00	-61,340.00
	165 ACCUM DEPR: EQUIPMENT	0.00	61,340.00	-61,340.00
	ASSETS	865,123.18	256,895.80	608,227.38
LIABILITIES				
201 VOUCHERS PAYABLE				
6/1/2026	BEGINNING BALANCE	167,868.88	167,868.88	0.00
6/1/2026	API 202612 711	0.00	19,384.80	-19,384.80
6/3/2026	APP 202612 722	19,384.80	0.00	0.00
6/18/2026	API 202612 2005	0.00	5,428.24	-5,428.24
6/18/2026	APP 202612 2023	5,428.24	0.00	0.00
6/30/2026	API 202612 3385	0.00	7,500.00	-7,500.00
6/30/2026	API 202612 3662	0.00	10,186.46	-17,686.46
6/30/2026	API 202612 4090	0.00	6,628.77	-24,315.23
6/30/2026	API 202612 4261	0.00	668.76	-24,983.99

8028280 - 8028280 GENERAL FUND

Printed 8/28/2026 10:44:54 AM

General Ledger

Details for the Accounting Period Ended: June 30, 2026

			Debit	Credit	Balance
6/30/2026	API 202612 4298		0.00	2,062.74	-27,046.73
6/30/2026	API 202612 4946		0.00	2,743.26	-29,789.99
		201 VOUCHERS PAYABLE	192,681.92	222,471.91	-29,789.99
		LIABILITIES	192,681.92	222,471.91	-29,789.99
FUND BALANCE					
310 FND BAL: RSVD GENERAL					
6/1/2026	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					
6/1/2026	BEGINNING BALANCE		0.00	5,000.00	-5,000.00
		313 FND BAL: RSVD IMPREST CASH	0.00	5,000.00	-5,000.00
350 FND BAL: UNRSVD UNDESIGNATED					
6/1/2026	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					
6/1/2026	BEGINNING BALANCE		226,545.00	0.00	226,545.00
		401 ESTIMATED REVENUE	226,545.00	0.00	226,545.00
411 ACTUAL REVENUES					
6/1/2026	BEGINNING BALANCE		2,667.20	221,867.51	-219,200.31
6/2/2026	GNI 202612 585		0.00	9.86	-219,210.17
6/2/2026	GNI 202612 586		0.00	1.74	-219,211.91
6/2/2026	GNI 202612 588		0.00	107.99	-219,319.90
6/2/2026	GNI 202612 589		0.00	149.43	-219,469.33
6/2/2026	GNI 202612 590		0.00	7.67	-219,477.00
6/3/2026	GNI 202612 609		0.00	2,114.26	-221,591.26
6/3/2026	GNI 202612 610		0.00	13.90	-221,605.16
6/5/2026	GEN 202612 639		0.00	2,098.53	-223,703.69
6/30/2026	GNI 202612 3325		0.13	0.00	-223,703.56
6/30/2026	GNI 202612 3428		0.00	13.65	-223,717.21
6/30/2026	GNI 202612 3429		0.00	3.36	-223,720.57
6/30/2026	GNI 202612 3450		0.00	647.54	-224,368.11
6/30/2026	GNI 202612 3451		0.00	150.04	-224,518.15
6/30/2026	GNI 202612 3452		0.00	4.20	-224,522.35
6/30/2026	GNI 202612 3455		0.00	10.29	-224,532.64
6/30/2026	GNI 202612 3456		0.00	2,070.07	-226,602.71
6/30/2026	GNI 202612 3682		0.00	1,867.19	-228,469.90
6/30/2026	GNI 202612 3759		8.91	0.00	-228,460.99
		411 ACTUAL REVENUES	2,676.24	231,137.23	-228,460.99
420 ORIGINAL BUDGET (APPROPTNS.)					
6/1/2026	BEGINNING BALANCE		0.00	226,545.00	-226,545.00
		420 ORIGINAL BUDGET (APPROPTNS.)	0.00	226,545.00	-226,545.00
431 EXPENDITURES					
6/1/2026	BEGINNING BALANCE		142,552.14	0.00	142,552.14
6/1/2026	API 202612 711		19,384.80	0.00	161,936.94
6/18/2026	API 202612 2005		5,428.24	0.00	167,365.18

8028280 - 8028280 GENERAL FUND

Printed 8/28/2026
10:44:54 AM

General Ledger

Details for the Accounting Period Ended: June 30, 2026

		Debit	Credit	Balance
6/30/2026	API 202612 3385	7,500.00	0.00	174,865.18
6/30/2026	API 202612 3662	10,186.46	0.00	185,051.64
6/30/2026	API 202612 4090	6,628.77	0.00	191,680.41
6/30/2026	API 202612 4261	668.76	0.00	192,349.17
6/30/2026	API 202612 4298	2,062.74	0.00	194,411.91
6/30/2026	API 202612 4946	2,743.26	0.00	197,155.17
	431 EXPENDITURES	197,155.17	0.00	197,155.17
	FUND BALANCE	426,376.41	1,004,813.80	-578,437.39
	80280280 ROLLING HILLS	1,484,181.51	1,484,181.51	0.00

Revenues and Expenditures

8028280 CSD: ROLLING HILLS CSD

Summary For the Month ended: June 30, 2026

Printed 8/28/2026
10:44:58 AM

	Estimated / Budget	Actual Amount	Balance
8028280 CSD: ROLLING HILLS CSD			
Revenue			
01 Taxes			
0100 PROP TAX: CURR SECURED	120,000.00	120,989.46	-989.46
0110 PROP TAX: CURR UNSECURED	0.00	2,437.70	-2,437.70
0120 PROP TAX: PRIOR SECURED	0.00	-1.11	1.11
0130 PROP TAX: PRIOR UNSECURED	0.00	105.43	-105.43
0140 PROP TAX: SUPP CURRENT	0.00	2,384.08	-2,384.08
0150 PROP TAX: SUPP PRIOR	0.00	237.77	-237.77
01 Taxes	120,000.00	126,153.33	-6,153.33
03 Fines & Penalties			
0360 PEN & COST DELINQUENT TAXES	0.00	93.63	-93.63
03 Fines & Penalties	0.00	93.63	-93.63
04 Rev Use Money/Prop			
0400 REV: INTEREST	7,300.00	22,394.21	-15,094.21
04 Rev Use Money/Prop	7,300.00	22,394.21	-15,094.21
05 IG Rev - State			
0820 ST: HOMEOWNER PROP TAX RELIEF	0.00	719.89	-719.89
05 IG Rev - State	0.00	719.89	-719.89
13 Service Charges			
1310 SPECIAL ASSESSMENTS	78,700.00	79,099.93	-399.93
13 Service Charges	78,700.00	79,099.93	-399.93
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	228,460.99	-1,915.99
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

Revenues and Expenditures

8028280 CSD: ROLLING HILLS CSD

Summary For the Month ended: June 30, 2026

Printed 8/28/2026
10:44:58 AM

	Estimated / Budget	Actual Amount	Balance
4183 MAINT: GROUNDS	10,000.00	22,412.09	-12,412.09
4185 MAINT: PARK	90,000.00	55,364.46	34,635.54
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	505.78	-155.78
4220 MEMBERSHIPS	1,500.00	1,250.00	250.00
4260 OFFICE EXPENSE	250.00	600.94	-350.94
4261 POSTAGE	500.00	349.36	150.64
4266 PRINTING SERVICES	1,000.00	719.42	280.58
4267 ON-LINE SUBSCRIPTIONS	550.00	306.24	243.76
4300 PROFESSIONAL & SPECIAL SRVS	23,580.00	33,243.00	-9,663.00
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	13,823.26	-8,823.26
4345 SPECIAL DISTRICT DIRECTOR SRVS	5,000.00	4,125.00	875.00
4400 PUBLICATION & LEGAL NOTICES	500.00	267.38	232.62
4420 RENT & LEASE: EQUIPMENT	1,000.00	1,007.00	-7.00
4440 RENT & LEASE: BUILD & IMPRV	1,400.00	1,630.00	-230.00
4538 SOFTWARE	0.00	470.00	-470.00
4602 MILGE: EMPLOY AUTO (NO OVERNT)	200.00	35.00	165.00
4700 UTILITIES	30,000.00	34,802.20	-4,802.20
40 Services & Supplies	226,545.00	197,155.17	29,389.83
Total Expense	226,545.00	197,155.17	29,389.83
8028280 CSD: ROLLING HILLS CSD	0.00	31,305.82	-31,305.82

Report Total			
Total Revenue	226,545.00	228,460.99	-1,915.99
Total Expense	226,545.00	197,155.17	29,389.83
	0.00	31,305.82	-31,305.82

Revenues and Expenditures

8028280 CSD: ROLLING HILLS CSD

Details For the Accounting Period ended: June 30, 2026

Printed 8/28/2026 10:44:59 AM

	Estimated / Budget	Actual Amount	Balance
8028280 CSD: ROLLING HILLS CSD			
Revenue			
01 Taxes			
0100 PROP TAX: CURR SECURED			
6/1/2026 BEGINNING BALANCE	120,000.00	117,671.99	
6/3/2026 GNI 289 CS ROLL 14321 1% GENERAL TAX CS B+S	0.00	914.26	
6/30/2026 GNI 301 CS ROLL 14321 1% GENERAL TAX CS B+S	0.00	545.22	
6/30/2026 GNI 301 CS ROLL 14321 1% UNITARY TAX CS-S	0.00	2.32	
6/30/2026 GNI 305 CS ROLL 14321 1% GEN TAX TEETER BUYOUT	0.00	1,867.18	
6/30/2026 GNI 305 CS ROLL 14321 1% UNITARY TEETER BUYOUT	0.00	0.01	
6/30/2026 GNI 306 RDA RC 14321 1% TAX RDA ROLL CHNGS CS	0.00	-11.52	
0100 PROP TAX: CURR SECURED	120,000.00	120,989.46	-989.46
0110 PROP TAX: CURR UNSECURED			
6/1/2026 BEGINNING BALANCE	0.00	2,414.19	
6/2/2026 GNI 293 CU ROLL 14321 1% GENERAL TAX CU-U	0.00	9.86	
6/30/2026 GNI 299 CU ROLL 14321 1% GENERAL TAX CU-U	0.00	13.65	
0110 PROP TAX: CURR UNSECURED	0.00	2,437.70	-2,437.70
0120 PROP TAX: PRIOR SECURED			
6/1/2026 BEGINNING BALANCE	0.00	-3.59	
6/30/2026 GNI 298 RC DS 14321 1% TAX TEETER CORRECTNS	0.00	-0.13	
6/30/2026 GNI 306 RDA RC 14321 1% TAX RDA ROLL CHNGS DS	0.00	2.61	
0120 PROP TAX: PRIOR SECURED	0.00	-1.11	1.11
0130 PROP TAX: PRIOR UNSECURED			
6/1/2026 BEGINNING BALANCE	0.00	100.85	
6/2/2026 GNI 294 DU ROLL 14321 1% GENERAL TAX DU-K+Y	0.00	1.91	
6/30/2026 GNI 300 DU ROLL 14321 1% GENERAL TAX DU-K+Y	0.00	2.67	
0130 PROP TAX: PRIOR UNSECURED	0.00	105.43	-105.43
0140 PROP TAX: SUPP CURRENT			
6/1/2026 BEGINNING BALANCE	0.00	2,072.74	
6/2/2026 GNI 291 SS ROLL 14321 1% GENERAL TAX SUPP SS-C	0.00	149.43	
6/2/2026 GNI 292 SU ROLL 14321 1% GENERAL TAX SUPP SU-Q	0.00	7.67	
6/30/2026 GNI 303 SS ROLL 14321 1% GENERAL TAX SUPP SS-C	0.00	150.04	
6/30/2026 GNI 304 SU ROLL 14321 1% GENERAL TAX SUPP SU-Q	0.00	4.20	
0140 PROP TAX: SUPP CURRENT	0.00	2,384.08	-2,384.08
0150 PROP TAX: SUPP PRIOR			
6/1/2026 BEGINNING BALANCE	0.00	222.05	
6/2/2026 GNI 294 DU ROLL 14321 1% GENERAL TAX SUPP DU-G	0.00	-0.17	
6/3/2026 GNI 290 DS ROLL 14321 1% GENERAL TAX SUPP DS-E	0.00	8.93	
6/30/2026 GNI 300 DU ROLL 14321 1% GENERAL TAX SUPP DU-G	0.00	0.69	
6/30/2026 GNI 302 DS ROLL 14321 1% GENERAL TAX SUPP DS-E	0.00	6.27	
0150 PROP TAX: SUPP PRIOR	0.00	237.77	-237.77
01 Taxes	120,000.00	126,153.33	-6,153.33

Revenues and Expenditures

8028280 CSD: ROLLING HILLS CSD

Details For the Accounting Period ended: June 30, 2026

Printed 8/28/2026 10:44:59 AM

	Estimated / Budget	Actual Amount	Balance
03 Fines & Penalties			
0360 PEN & COST DELINQUENT TAXES			
6/1/2026 BEGINNING BALANCE	0.00	84.64	
6/3/2026 GNI 290 DS ROLL 14321 PENALTIES SUPP DS-E	0.00	4.97	
6/30/2026 GNI 302 DS ROLL 14321 PENALTIES SUPP DS-E	0.00	4.02	
0360 PEN & COST DELINQUENT TAXES	0.00	93.63	-93.63
03 Fines & Penalties	0.00	93.63	-93.63
04 Rev Use Money/Prop			
0400 REV: INTEREST			
6/1/2026 BEGINNING BALANCE	7,300.00	18,225.61	
6/5/2026 GEN INT MAY 26 Interest Allocation Entry	0.00	2,098.53	
6/30/2026 GNI INT JUN 26 Interest Allocation Entry	0.00	2,070.07	
0400 REV: INTEREST	7,300.00	22,394.21	-15,094.21
04 Rev Use Money/Prop	7,300.00	22,394.21	-15,094.21
05 IG Rev - State			
0820 ST: HOMEOWNER PROP TAX RELIEF			
6/1/2026 BEGINNING BALANCE	0.00	611.90	
6/2/2026 GNI 296 HO EXMPT 14321 1% HOMEOWNER EXEMPTN 15%	0.00	107.99	
0820 ST: HOMEOWNER PROP TAX RELIEF	0.00	719.89	-719.89
05 IG Rev - State	0.00	719.89	-719.89
13 Service Charges			
1310 SPECIAL ASSESSMENTS			
6/1/2026 BEGINNING BALANCE	78,700.00	77,799.93	
6/3/2026 GNI 289 CS ROLL 64801 DIRECT CHARGE-S	0.00	1,200.00	
6/30/2026 GNI 301 CS ROLL 64801 DIRECT CHARGE-S	0.00	100.00	
1310 SPECIAL ASSESSMENTS	78,700.00	79,099.93	-399.93
13 Service Charges	78,700.00	79,099.93	-399.93
22 Fund Balance			
0001 FUND BALANCE			
6/1/2026 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	228,460.99	-1,915.99
Expense			

Revenues and Expenditures

8028280 CSD: ROLLING HILLS CSD

Details For the Accounting Period ended: June 30, 2026

Printed 8/28/2026 10:44:59 AM

	Estimated / Budget	Actual Amount	Balance
40 Services & Supplies			
4040 TELEPHONE VENDOR PAYMENTS			
6/1/2026 BEGINNING BALANCE	365.00	365.49	
4040 TELEPHONE VENDOR PAYMENTS	365.00	365.49	-0.49
4060 FOOD AND FOOD PRODUCTS			
6/1/2026 BEGINNING BALANCE	250.00	0.00	
4060 FOOD AND FOOD PRODUCTS	250.00	0.00	250.00
4100 INSURANCE: PREMIUM			
6/1/2026 BEGINNING BALANCE	6,500.00	5,754.19	
4100 INSURANCE: PREMIUM	6,500.00	5,754.19	745.81
4145 MAINT: EQUIPMENT PARTS			
6/1/2026 BEGINNING BALANCE	0.00	300.00	
4145 MAINT: EQUIPMENT PARTS	0.00	300.00	-300.00
4183 MAINT: GROUNDS			
6/1/2026 BEGINNING BALANCE	10,000.00	10,091.03	
6/1/2026 API 1478416 RHCSD Fire weed Abatement goat	0.00	10,880.00	
6/30/2026 API 1500034 RHCSD No Tresspass/Rattle Snak	0.00	268.29	
6/30/2026 API 1500036 RHCSD Signage for EV Access Rd	0.00	177.77	
6/30/2026 API 1500038 RHCSD Fence repair entrance SB	0.00	995.00	
4183 MAINT: GROUNDS	10,000.00	22,412.09	-12,412.09
4185 MAINT: PARK			
6/1/2026 BEGINNING BALANCE	90,000.00	32,993.00	
6/1/2026 API 1478417 RHCSD landscape maintenance Ma	0.00	4,715.00	
6/1/2026 API 1478419 RHCSD playground fiber for par	0.00	2,491.46	
6/18/2026 API 1491491 RHCSD maintenance Dunnwood bra	0.00	500.00	
6/30/2026 API 1495441 RHCSD dead tree removal/beaver	0.00	7,500.00	
6/30/2026 API 1500039 RHCSD landscape maintenance Ju	0.00	4,715.00	
6/30/2026 API 1504069 RHCSD Dunnwood Dr/Park dead tr	0.00	1,500.00	
6/30/2026 API 1504070 RHCSD Berkshire dead cottonwoo	0.00	950.00	
4185 MAINT: PARK	90,000.00	55,364.46	34,635.54
4189 MAINT: WATER SYSTEM			
6/1/2026 BEGINNING BALANCE	6,000.00	4,612.04	
4189 MAINT: WATER SYSTEM	6,000.00	4,612.04	1,387.96
4190 MAINT: DRAINAGE			
6/1/2026 BEGINNING BALANCE	35,000.00	14,800.00	
4190 MAINT: DRAINAGE	35,000.00	14,800.00	20,200.00
4192 MAINT: LIGHTING			
6/1/2026 BEGINNING BALANCE	350.00	214.68	
4192 MAINT: LIGHTING	350.00	214.68	135.32
4197 MAINT: BUILDINGSUPPLIES			
6/1/2026 BEGINNING BALANCE	350.00	380.35	
6/1/2026 API 1478413 RHCSD concrete for stop sign	0.00	8.03	
6/1/2026 API 1478414 RHCSD additional concrete for	0.00	8.05	

Revenues and Expenditures

8028280 CSD: ROLLING HILLS CSD

Details For the Accounting Period ended: June 30, 2026

Printed 8/28/2026 10:44:59 AM

	Estimated / Budget	Actual Amount	Balance
6/30/2026 API 1500035 RHCSD Stake for Sign	0.00	6.44	
6/30/2026 API 1506119 RHCSD sign posts,screws, paint	0.00	36.88	
6/30/2026 API 1506120 RHCSD split rails for fence	0.00	66.03	
4197 MAINT: BUILDINGSUPPLIES	350.00	505.78	-155.78
4220 MEMBERSHIPS			
6/1/2026 BEGINNING BALANCE	1,500.00	1,250.00	
4220 MEMBERSHIPS	1,500.00	1,250.00	250.00
4260 OFFICE EXPENSE			
6/1/2026 BEGINNING BALANCE	250.00	313.57	
6/30/2026 API 1500033 RHCSD PO Box Rental 5/1/26-4/3	0.00	216.00	
6/30/2026 API 1500037 RHCSD mailing labels	0.00	31.87	
6/30/2026 API 1506121 RHCSD Voter Registration List-	0.00	27.00	
6/30/2026 API 1506122 RHCSD bank maint fee June 2026	0.00	12.50	
4260 OFFICE EXPENSE	250.00	600.94	-350.94
4261 POSTAGE			
6/1/2026 BEGINNING BALANCE	500.00	9.73	
6/30/2026 API 1506117 RHCSD mailing Notice all prop	0.00	339.63	
4261 POSTAGE	500.00	349.36	150.64
4266 PRINTING SERVICES			
6/1/2026 BEGINNING BALANCE	1,000.00	532.70	
6/30/2026 API 1506118 RHCSD duplicate Notice owners	0.00	186.72	
4266 PRINTING SERVICES	1,000.00	719.42	280.58
4267 ON-LINE SUBSCRIPTIONS			
6/1/2026 BEGINNING BALANCE	550.00	306.24	
4267 ON-LINE SUBSCRIPTIONS	550.00	306.24	243.76
4300 PROFESSIONAL & SPECIAL SRVS			
6/1/2026 BEGINNING BALANCE	23,580.00	25,799.00	
6/1/2026 API 1478415 RHCSD Streamline Flex fee 4/26	0.00	260.00	
6/18/2026 API 1491490 RHCSD Streamline Flex fee 5/26	0.00	260.00	
6/18/2026 API 1491492 RHCSD GM services May 2026	0.00	2,100.00	
6/18/2026 API 1491493 RHCSD Clerk services May 2026	0.00	1,584.00	
6/30/2026 API 1504066 RHCSD GM services June 2026	0.00	1,590.00	
6/30/2026 API 1504067 RHCSD Clerk services June 2026	0.00	1,650.00	
4300 PROFESSIONAL & SPECIAL SRVS	23,580.00	33,243.00	-9,663.00
4304 AGENCY ADMINISTRATION FEE			
6/1/2026 BEGINNING BALANCE	250.00	197.64	
4304 AGENCY ADMINISTRATION FEE	250.00	197.64	52.36
4305 AUDIT & ACCOUNTING SERVICES			
6/1/2026 BEGINNING BALANCE	7,000.00	0.00	
4305 AUDIT & ACCOUNTING SERVICES	7,000.00	0.00	7,000.00
4313 LEGAL SERVICES			
6/1/2026 BEGINNING BALANCE	5,000.00	8,682.00	
6/1/2026 API 1478406 RHCSD legal services April 202	0.00	335.26	
6/30/2026 API 1506123 RHCSD Attorney's fees pmt on a	0.00	2,062.74	

Revenues and Expenditures

8028280 CSD: ROLLING HILLS CSD

Details For the Accounting Period ended: June 30, 2026

Printed 8/28/2026 10:44:59 AM

	Estimated / Budget	Actual Amount	Balance
6/30/2026 API 1511259 RHCSD Attorney's fees addtl pm	0.00	2,743.26	
4313 LEGAL SERVICES	5,000.00	13,823.26	-8,823.26
4345 SPECIAL DISTRICT DIRECTOR SRVS			
6/1/2026 BEGINNING BALANCE	5,000.00	3,000.00	
6/1/2026 API 1478408 RHCSD 5/19/26 mtg stipend	0.00	75.00	
6/1/2026 API 1478409 RHCSD 5/19/26 mtg stipend	0.00	75.00	
6/1/2026 API 1478410 RHCSD 5/19/26 mtg stipend	0.00	75.00	
6/1/2026 API 1478411 RHCSD 5/19/26 mtg stipend	0.00	75.00	
6/18/2026 API 1491483 RHCSD 5/26/26 Special mtg stip	0.00	75.00	
6/18/2026 API 1491484 RHCSD 5/26/26 Special mtg stip	0.00	75.00	
6/18/2026 API 1491485 RHCSD 5/26/26 Special mtg stip	0.00	75.00	
6/18/2026 API 1491486 RHCSD 5/26/26 Special mtg stip	0.00	75.00	
6/30/2026 API 1500024 RHCSD 6/16/26 mtg stipend	0.00	75.00	
6/30/2026 API 1500025 RHCSD 6/16/26 mtg stipend	0.00	75.00	
6/30/2026 API 1500026 RHCSD 6/16/26 mtg stipend	0.00	75.00	
6/30/2026 API 1500041 RHCSD 6/23/26 mtg stipend	0.00	75.00	
6/30/2026 API 1500042 RHCSD 6/23/26 mtg stipend	0.00	75.00	
6/30/2026 API 1500043 RHCSD 6/23/26 mtg stipend	0.00	75.00	
6/30/2026 API 1500044 RHCSD 6/23/26 mtg stipend	0.00	75.00	
4345 SPECIAL DISTRICT DIRECTOR SRVS	5,000.00	4,125.00	875.00
4400 PUBLICATION & LEGAL NOTICES			
6/1/2026 BEGINNING BALANCE	500.00	0.00	
6/30/2026 API 1504071 RHCSD publish Notice PublicHea	0.00	267.38	
4400 PUBLICATION & LEGAL NOTICES	500.00	267.38	232.62
4420 RENT & LEASE: EQUIPMENT			
6/1/2026 BEGINNING BALANCE	1,000.00	725.00	
6/1/2026 API 1478412 RHCSD storage unit July, Aug,S	0.00	282.00	
4420 RENT & LEASE: EQUIPMENT	1,000.00	1,007.00	-7.00
4440 RENT & LEASE: BUILD & IMPRV			
6/1/2026 BEGINNING BALANCE	1,400.00	1,210.00	
6/1/2026 API 1478407 RHCSD meeting room rental 5-19	0.00	105.00	
6/18/2026 API 1491482 RHCSD meeting room rental 5-26	0.00	105.00	
6/30/2026 API 1500023 RHCSD meeting room rental 6-16	0.00	105.00	
6/30/2026 API 1500040 RHCSD meeting room rental 6-23	0.00	105.00	
4440 RENT & LEASE: BUILD & IMPRV	1,400.00	1,630.00	-230.00
4538 SOFTWARE			
6/1/2026 BEGINNING BALANCE	0.00	470.00	
4538 SOFTWARE	0.00	470.00	-470.00
4602 MILGE: EMPLOY AUTO (NO OVERNT)			
6/1/2026 BEGINNING BALANCE	200.00	0.00	
6/30/2026 API 1504068 RHCSD Clerk mileage reimburse	0.00	35.00	
4602 MILGE: EMPLOY AUTO (NO OVERNT)	200.00	35.00	165.00
4700 UTILITIES			
6/1/2026 BEGINNING BALANCE	30,000.00	30,545.48	
6/18/2026 API 1491487 RHCSD power no. 4570858285-8	0.00	437.18	

8028280 CSD: ROLLING HILLS CSD

Revenues and Expenditures

Details For the Accounting Period ended: June 30, 2026

Printed 8/28/2026 10:44:59 AM

	Estimated / Budget	Actual Amount	Balance
6/18/2026 API 1491488 RHCSD power no. 1857646705-6	0.00	138.19	
6/18/2026 API 1491489 RHCSD power no. 6085621545-8	0.00	3.87	
6/30/2026 API 1500027 RHCSD water no. 118388-001 4/7	0.00	603.33	
6/30/2026 API 1500028 RHCSD water no. 118386-001 4/7	0.00	233.87	
6/30/2026 API 1500029 RHCSD water no. 084490-002 4/	0.00	259.32	
6/30/2026 API 1500030 RHCSD water no. 126908-002 4/	0.00	517.50	
6/30/2026 API 1500031 RHCSD water no. 083214-001 4/7	0.00	120.80	
6/30/2026 API 1500032 RHCSD water no. 126932-002 4/	0.00	1,306.27	
6/30/2026 API 1504063 RHCSD power no. 4570858285-8	0.00	437.19	
6/30/2026 API 1504064 RHCSD power no. 1857646705-6	0.00	138.20	
6/30/2026 API 1504065 RHCSD power no. 6085621545-8	0.00	61.00	
4700 UTILITIES	30,000.00	34,802.20	-4,802.20
40 Services & Supplies	226,545.00	197,155.17	29,389.83
Total Expense	226,545.00	197,155.17	29,389.83
8028280 CSD: ROLLING HILLS CSD	0.00	31,305.82	-31,305.82
Report Total			
Total Revenue	226,545.00	228,460.99	-1,915.99
Total Expense	226,545.00	197,155.17	29,389.83
	0.00	31,305.82	-31,305.82

8028280 - 8028280 GENERAL FUND

Printed 8/28/2026
11:53:22 AM

General Ledger

Summary for the Accounting Period Ended: Year End, 2026

		Debit	Credit	Balance
80280280 ROLLING HILLS				
ASSETS				
	100 EQUITY IN POOLED CASH	798,783.18	195,555.80	603,227.38
	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	865,123.18	256,895.80	608,227.38
LIABILITIES				
	201 VOUCHERS PAYABLE	192,681.92	222,471.91	-29,789.99
	LIABILITIES	192,681.92	222,471.91	-29,789.99
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	519,603.39	-519,603.39
	401 ESTIMATED REVENUE	226,545.00	226,545.00	0.00
	411 ACTUAL REVENUES	231,137.23	231,137.23	0.00
	420 ORIGINAL BUDGET (APPROPTNS.)	226,545.00	226,545.00	0.00
	431 EXPENDITURES	197,155.17	197,155.17	0.00
	FUND BALANCE	881,382.40	1,459,819.79	-578,437.39
	80280280 ROLLING HILLS	1,939,187.50	1,939,187.50	0.00

8028280 - 8028280 GENERAL FUND

Printed 8/28/2026
11:53:27 AM

General Ledger **Details for the Accounting Period Ended: Year End, 2026**

80280280 ROLLING HILLS

ASSETS

100 EQUITY IN POOLED CASH

		Debit	Credit	Balance
7/1/2025	BEGINNING BALANCE	567,645.95	0.00	567,645.95
7/14/2025	APP 202601 744	0.00	8,871.38	558,774.57
8/4/2025	GNI 202602 144	11.66	0.00	558,786.23
8/4/2025	APP 202602 171	0.00	16,643.00	542,143.23
8/5/2025	APP 202602 300	0.00	735.00	541,408.23
8/7/2025	GNI 202602 411	255.66	0.00	541,663.89
8/8/2025	GEN 202602 198	1,801.31	0.00	543,465.20
9/4/2025	APP 202603 389	0.00	23,082.64	520,382.56
9/8/2025	GNI 202603 776	45.62	0.00	520,428.18
9/9/2025	GNI 202603 901	37.76	0.00	520,465.94
9/11/2025	GNI 202603 1081	1,823.82	0.00	522,289.76
9/17/2025	GNI 202603 1517	325.06	0.00	522,614.82
9/17/2025	GNI 202603 1518	1,392.31	0.00	524,007.13
9/18/2025	GNI 202603 1675	40.92	0.00	524,048.05
9/18/2025	GNI 202603 1676	204.05	0.00	524,252.10
9/22/2025	GNI 202603 1908	246.12	0.00	524,498.22
9/22/2025	GNI 202603 1914	3.19	0.00	524,501.41
9/22/2025	GNI 202603 1922	11.10	0.00	524,512.51
9/23/2025	GNI 202603 2017	74.45	0.00	524,586.96
9/24/2025	GNI 202603 2067	0.00	197.64	524,389.32
9/24/2025	APP 202603 2103	0.00	10,156.45	514,232.87
10/2/2025	GNI 202604 262	11.54	0.00	514,244.41
10/2/2025	GNI 202604 263	549.69	0.00	514,794.10
10/2/2025	GNI 202604 264	21.97	0.00	514,816.07
10/2/2025	GNI 202604 265	110.02	0.00	514,926.09
10/6/2025	GNI 202604 378	9,008.83	0.00	523,934.92
10/6/2025	GNI 202604 379	89.66	0.00	524,024.58
10/7/2025	GEN 202604 76	1,734.81	0.00	525,759.39
10/30/2025	APP 202604 2471	0.00	7,987.74	517,771.65
11/4/2025	GNI 202605 285	6.29	0.00	517,777.94
11/4/2025	GNI 202605 347	156.54	0.00	517,934.48
11/4/2025	GNI 202605 348	54.88	0.00	517,989.36
11/4/2025	GNI 202605 349	8.94	0.00	517,998.30
11/4/2025	GNI 202605 350	11,222.50	0.00	529,220.80
11/4/2025	GNI 202605 351	32.14	0.00	529,252.94
11/6/2025	APP 202605 611	0.00	7,785.83	521,467.11
11/10/2025	GNI 202605 722	0.00	3.19	521,463.92
11/14/2025	GEN 202605 806	1,736.65	0.00	523,200.57
11/20/2025	APP 202605 1593	0.00	8,934.56	514,266.01
12/3/2025	APP 202606 450	0.00	14,944.66	499,321.35
12/5/2025	GEN 202606 237	1,707.21	0.00	501,028.56
12/5/2025	GNI 202606 594	6.07	0.00	501,034.63
12/5/2025	GNI 202606 596	171.31	0.00	501,205.94
12/5/2025	GNI 202606 598	5.99	0.00	501,211.93
12/5/2025	GNI 202606 599	10.11	0.00	501,222.04
12/5/2025	GNI 202606 603	16,246.18	0.00	517,468.22
12/5/2025	GNI 202606 604	13.56	0.00	517,481.78
12/5/2025	GNI 202606 606	107.98	0.00	517,589.76

8028280 - 8028280 GENERAL FUND

Printed 8/28/2026 11:53:27 AM

General Ledger

Details for the Accounting Period Ended: Year End, 2026

		Debit	Credit	Balance
12/11/2025	GNI 202606 1108	0.00	2.45	517,587.31
12/15/2025	GNI 202606 1275	68,414.96	0.00	586,002.27
12/15/2025	GNI 202606 1282	0.00	2,158.00	583,844.27
12/23/2025	APP 202606 2285	0.00	16,045.60	567,798.67
12/29/2025	GNI 202606 2432	0.00	500.07	567,298.60
1/5/2026	GNI 202607 356	12.89	0.00	567,311.49
1/5/2026	GNI 202607 357	338.80	0.00	567,650.29
1/5/2026	GNI 202607 358	20.05	0.00	567,670.34
1/5/2026	GNI 202607 359	4.84	0.00	567,675.18
1/7/2026	GNI 202607 478	4,476.01	0.00	572,151.19
1/8/2026	GEN 202607 212	1,806.84	0.00	573,958.03
1/8/2026	GNI 202607 579	25.91	0.00	573,983.94
1/12/2026	GNI 202607 776	251.96	0.00	574,235.90
1/26/2026	APP 202607 2073	0.00	10,311.37	563,924.53
2/4/2026	GNI 202608 547	3,641.78	0.00	567,566.31
2/4/2026	GNI 202608 549	8.11	0.00	567,574.42
2/4/2026	GNI 202608 550	17.23	0.00	567,591.65
2/4/2026	GNI 202608 551	111.20	0.00	567,702.85
2/4/2026	GNI 202608 552	21.20	0.00	567,724.05
2/4/2026	GNI 202608 553	2.88	0.00	567,726.93
2/6/2026	GEN 202608 250	1,898.90	0.00	569,625.83
2/26/2026	APP 202608 2169	0.00	3,677.12	565,948.71
3/3/2026	GNI 202609 427	5.90	0.00	565,954.61
3/3/2026	GNI 202609 429	207.10	0.00	566,161.71
3/3/2026	GNI 202609 488	4,044.78	0.00	570,206.49
3/3/2026	GNI 202609 490	6.93	0.00	570,213.42
3/3/2026	GNI 202609 491	14.68	0.00	570,228.10
3/3/2026	GNI 202609 492	5.65	0.00	570,233.75
3/6/2026	GEN 202609 298	1,865.25	0.00	572,099.00
3/16/2026	APP 202609 1818	0.00	4,860.40	567,238.60
3/30/2026	APP 202609 3395	0.00	7,042.31	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
5/5/2026	GNI 202611 576	3,299.63	0.00	632,503.42
5/5/2026	GNI 202611 577	16.66	0.00	632,520.08
5/5/2026	GNI 202611 578	7.05	0.00	632,527.13
5/5/2026	GNI 202611 579	16.89	0.00	632,544.02
5/5/2026	GNI 202611 580	251.96	0.00	632,795.98
5/7/2026	GEN 202611 366	1,995.31	0.00	634,791.29
5/7/2026	GNI 202611 717	310.62	0.00	635,101.91
5/7/2026	GNI 202611 718	8.75	0.00	635,110.66
5/14/2026	GNI 202611 1362	5.47	0.00	635,116.13
5/26/2026	APP 202611 2231	0.00	16,336.39	618,779.74
6/2/2026	GNI 202612 585	9.86	0.00	618,789.60
6/2/2026	GNI 202612 586	1.74	0.00	618,791.34

8028280 - 8028280 GENERAL FUND

Printed 8/28/2026
11:53:27 AM

General Ledger **Details for the Accounting Period Ended: Year End, 2026**

		Debit	Credit	Balance
6/2/2026	GNI 202612 588	107.99	0.00	618,899.33
6/2/2026	GNI 202612 589	149.43	0.00	619,048.76
6/2/2026	GNI 202612 590	7.67	0.00	619,056.43
6/3/2026	GNI 202612 609	2,114.26	0.00	621,170.69
6/3/2026	GNI 202612 610	13.90	0.00	621,184.59
6/3/2026	APP 202612 722	0.00	19,384.80	601,799.79
6/5/2026	GEN 202612 639	2,098.53	0.00	603,898.32
6/18/2026	APP 202612 2023	0.00	5,428.24	598,470.08
6/30/2026	GNI 202612 3325	0.00	0.13	598,469.95
6/30/2026	GNI 202612 3428	13.65	0.00	598,483.60
6/30/2026	GNI 202612 3429	3.36	0.00	598,486.96
6/30/2026	GNI 202612 3450	647.54	0.00	599,134.50
6/30/2026	GNI 202612 3451	150.04	0.00	599,284.54
6/30/2026	GNI 202612 3452	4.20	0.00	599,288.74
6/30/2026	GNI 202612 3455	10.29	0.00	599,299.03
6/30/2026	GNI 202612 3456	2,070.07	0.00	601,369.10
6/30/2026	GNI 202612 3682	1,867.19	0.00	603,236.29
6/30/2026	GNI 202612 3759	0.00	8.91	603,227.38
	100 EQUITY IN POOLED CASH	798,783.18	195,555.80	603,227.38
102 IMPREST (PETTY) CASH				
7/1/2025	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				
7/1/2025	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				
7/1/2025	BEGINNING BALANCE	0.00	61,340.00	-61,340.00
	165 ACCUM DEPR: EQUIPMENT	0.00	61,340.00	-61,340.00
	ASSETS	865,123.18	256,895.80	608,227.38
LIABILITIES				
201 VOUCHERS PAYABLE				
7/1/2025	BEGINNING BALANCE	0.00	25,514.38	-25,514.38
7/14/2025	APP 202601 744	8,871.38	0.00	-16,643:00
8/1/2025	API 202602 275	0.00	735.00	-17,378.00
8/4/2025	APP 202602 171	16,643.00	0.00	-735.00
8/5/2025	APP 202602 300	735.00	0.00	0.00
9/3/2025	API 202603 370	0.00	23,082.64	-23,082.64
9/4/2025	APP 202603 389	23,082.64	0.00	0.00
9/23/2025	API 202603 2085	0.00	10,156.45	-10,156.45
9/24/2025	APP 202603 2103	10,156.45	0.00	0.00
10/28/2025	API 202604 2456	0.00	7,987.74	-7,987.74
10/30/2025	APP 202604 2471	7,987.74	0.00	0.00
11/4/2025	API 202605 586	0.00	7,785.83	-7,785.83
11/6/2025	APP 202605 611	7,785.83	0.00	0.00
11/18/2025	API 202605 1569	0.00	8,934.56	-8,934.56
11/20/2025	APP 202605 1593	8,934.56	0.00	0.00
12/3/2025	API 202606 435	0.00	14,944.66	-14,944.66
12/3/2025	APP 202606 450	14,944.66	0.00	0.00

8028280 - 8028280 GENERAL FUND

Printed 8/28/2026 11:53:27 AM

General Ledger

Details for the Accounting Period Ended: Year End, 2026

		Debit	Credit	Balance
12/23/2025	API 202606 2256	0.00	16,045.60	-16,045.60
12/23/2025	APP 202606 2285	16,045.60	0.00	0.00
1/21/2026	API 202607 2057	0.00	10,311.37	-10,311.37
1/26/2026	APP 202607 2073	10,311.37	0.00	0.00
2/24/2026	API 202608 2153	0.00	3,677.12	-3,677.12
2/26/2026	APP 202608 2169	3,677.12	0.00	0.00
3/16/2026	API 202609 1805	0.00	4,860.40	-4,860.40
3/16/2026	APP 202609 1818	4,860.40	0.00	0.00
3/23/2026	API 202609 3383	0.00	7,042.31	-7,042.31
3/30/2026	APP 202609 3395	7,042.31	0.00	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
5/21/2026	API 202611 2223	0.00	16,336.39	-16,336.39
5/26/2026	APP 202611 2231	16,336.39	0.00	0.00
6/1/2026	API 202612 711	0.00	19,384.80	-19,384.80
6/3/2026	APP 202612 722	19,384.80	0.00	0.00
6/18/2026	API 202612 2005	0.00	5,428.24	-5,428.24
6/18/2026	APP 202612 2023	5,428.24	0.00	0.00
6/30/2026	API 202612 3385	0.00	7,500.00	-7,500.00
6/30/2026	API 202612 3662	0.00	10,186.46	-17,686.46
6/30/2026	API 202612 4090	0.00	6,628.77	-24,315.23
6/30/2026	API 202612 4261	0.00	668.76	-24,983.99
6/30/2026	API 202612 4298	0.00	2,062.74	-27,046.73
6/30/2026	API 202612 4946	0.00	2,743.26	-29,789.99
	201 VOUCHERS PAYABLE	192,681.92	222,471.91	-29,789.99
	LIABILITIES	192,681.92	222,471.91	-29,789.99
FUND BALANCE				
310 FND BAL: RSVD GENERAL				
7/1/2025	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				
7/1/2025	BEGINNING BALANCE	0.00	5,000.00	-5,000.00
	313 FND BAL: RSVD IMPREST CASH	0.00	5,000.00	-5,000.00
350 FND BAL: UNRSVD UNDESIGNATED				
7/1/2025	BEGINNING BALANCE	0.00	488,297.57	-488,297.57
6/30/2026	YEC 202613 6	0.00	31,305.82	-519,603.39
	350 FND BAL: UNRSVD UNDESIGNATED	0.00	519,603.39	-519,603.39
401 ESTIMATED REVENUE				
7/1/2025	BEGINNING BALANCE	0.00	0.00	0.00
1/30/2026	BUA 202607 2449	226,545.00	0.00	226,545.00
6/30/2026	YEC 202613 2	0.00	226,545.00	0.00
	401 ESTIMATED REVENUE	226,545.00	226,545.00	0.00
411 ACTUAL REVENUES				
7/1/2025	BEGINNING BALANCE	0.00	0.00	0.00
8/4/2025	GNI 202602 144	0.00	11.66	-11.66
8/7/2025	GNI 202602 411	0.00	255.66	-267.32
8/8/2025	GEN 202602 198	0.00	1,801.31	-2,068.63

8028280 - 8028280 GENERAL FUND

Printed 8/28/2026
11:53:27 AM

General Ledger

Details for the Accounting Period Ended: Year End, 2026

		Debit	Credit	Balance
9/8/2025	GNI 202603 776	0.00	45.62	-2,114.25
9/9/2025	GNI 202603 901	0.00	37.76	-2,152.01
9/11/2025	GNI 202603 1081	0.00	1,823.82	-3,975.83
9/17/2025	GNI 202603 1517	0.00	325.06	-4,300.89
9/17/2025	GNI 202603 1518	0.00	1,392.31	-5,693.20
9/18/2025	GNI 202603 1675	0.00	40.92	-5,734.12
9/18/2025	GNI 202603 1676	0.00	204.05	-5,938.17
9/22/2025	GNI 202603 1908	0.00	246.12	-6,184.29
9/22/2025	GNI 202603 1914	0.00	3.19	-6,187.48
9/22/2025	GNI 202603 1922	0.00	11.10	-6,198.58
9/23/2025	GNI 202603 2017	0.00	74.45	-6,273.03
10/2/2025	GNI 202604 262	0.00	11.54	-6,284.57
10/2/2025	GNI 202604 263	0.00	549.69	-6,834.26
10/2/2025	GNI 202604 264	0.00	21.97	-6,856.23
10/2/2025	GNI 202604 265	0.00	110.02	-6,966.25
10/6/2025	GNI 202604 378	0.00	9,008.83	-15,975.08
10/6/2025	GNI 202604 379	0.00	89.66	-16,064.74
10/7/2025	GEN 202604 76	0.00	1,734.81	-17,799.55
11/4/2025	GNI 202605 285	0.00	6.29	-17,805.84
11/4/2025	GNI 202605 347	0.00	156.54	-17,962.38
11/4/2025	GNI 202605 348	0.00	54.88	-18,017.26
11/4/2025	GNI 202605 349	0.00	8.94	-18,026.20
11/4/2025	GNI 202605 350	0.00	11,222.50	-29,248.70
11/4/2025	GNI 202605 351	0.00	32.14	-29,280.84
11/10/2025	GNI 202605 722	3.19	0.00	-29,277.65
11/14/2025	GEN 202605 806	0.00	1,736.65	-31,014.30
12/5/2025	GEN 202606 237	0.00	1,707.21	-32,721.51
12/5/2025	GNI 202606 594	0.00	6.07	-32,727.58
12/5/2025	GNI 202606 596	0.00	171.31	-32,898.89
12/5/2025	GNI 202606 598	0.00	5.99	-32,904.88
12/5/2025	GNI 202606 599	0.00	10.11	-32,914.99
12/5/2025	GNI 202606 603	0.00	16,246.18	-49,161.17
12/5/2025	GNI 202606 604	0.00	13.56	-49,174.73
12/5/2025	GNI 202606 606	0.00	107.98	-49,282.71
12/11/2025	GNI 202606 1108	2.45	0.00	-49,280.26
12/15/2025	GNI 202606 1275	0.00	68,414.96	-117,695.22
12/15/2025	GNI 202606 1282	2,158.00	0.00	-115,537.22
12/29/2025	GNI 202606 2432	500.07	0.00	-115,037.15
1/5/2026	GNI 202607 356	0.00	12.89	-115,050.04
1/5/2026	GNI 202607 357	0.00	338.80	-115,388.84
1/5/2026	GNI 202607 358	0.00	20.05	-115,408.89
1/5/2026	GNI 202607 359	0.00	4.84	-115,413.73
1/7/2026	GNI 202607 478	0.00	4,476.01	-119,889.74
1/8/2026	GEN 202607 212	0.00	1,806.84	-121,696.58
1/8/2026	GNI 202607 579	0.00	25.91	-121,722.49
1/12/2026	GNI 202607 776	0.00	251.96	-121,974.45
2/4/2026	GNI 202608 547	0.00	3,641.78	-125,616.23
2/4/2026	GNI 202608 549	0.00	8.11	-125,624.34
2/4/2026	GNI 202608 550	0.00	17.23	-125,641.57
2/4/2026	GNI 202608 551	0.00	111.20	-125,752.77
2/4/2026	GNI 202608 552	0.00	21.20	-125,773.97
2/4/2026	GNI 202608 553	0.00	2.88	-125,776.85
2/6/2026	GEN 202608 250	0.00	1,898.90	-127,675.75

8028280 - 8028280 GENERAL FUND

Printed 8/28/2026
11:53:27 AM

General Ledger — **Details for the Accounting Period Ended: Year End, 2026**

		Debit	Credit	Balance
3/3/2026	GNI 202609 427	0.00	5.90	-127,681.65
3/3/2026	GNI 202609 429	0.00	207.10	-127,888.75
3/3/2026	GNI 202609 488	0.00	4,044.78	-131,933.53
3/3/2026	GNI 202609 490	0.00	6.93	-131,940.46
3/3/2026	GNI 202609 491	0.00	14.68	-131,955.14
3/3/2026	GNI 202609 492	0.00	5.65	-131,960.79
3/6/2026	GEN 202609 298	0.00	1,865.25	-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
5/5/2026	GNI 202611 576	0.00	3,299.63	-216,587.60
5/5/2026	GNI 202611 577	0.00	16.66	-216,604.26
5/5/2026	GNI 202611 578	0.00	7.05	-216,611.31
5/5/2026	GNI 202611 579	0.00	16.89	-216,628.20
5/5/2026	GNI 202611 580	0.00	251.96	-216,880.16
5/7/2026	GEN 202611 366	0.00	1,995.31	-218,875.47
5/7/2026	GNI 202611 717	0.00	310.62	-219,186.09
5/7/2026	GNI 202611 718	0.00	8.75	-219,194.84
5/14/2026	GNI 202611 1362	0.00	5.47	-219,200.31
6/2/2026	GNI 202612 585	0.00	9.86	-219,210.17
6/2/2026	GNI 202612 586	0.00	1.74	-219,211.91
6/2/2026	GNI 202612 588	0.00	107.99	-219,319.90
6/2/2026	GNI 202612 589	0.00	149.43	-219,469.33
6/2/2026	GNI 202612 590	0.00	7.67	-219,477.00
6/3/2026	GNI 202612 609	0.00	2,114.26	-221,591.26
6/3/2026	GNI 202612 610	0.00	13.90	-221,605.16
6/5/2026	GEN 202612 639	0.00	2,098.53	-223,703.69
6/30/2026	GNI 202612 3325	0.13	0.00	-223,703.56
6/30/2026	GNI 202612 3428	0.00	13.65	-223,717.21
6/30/2026	GNI 202612 3429	0.00	3.36	-223,720.57
6/30/2026	GNI 202612 3450	0.00	647.54	-224,368.11
6/30/2026	GNI 202612 3451	0.00	150.04	-224,518.15
6/30/2026	GNI 202612 3452	0.00	4.20	-224,522.35
6/30/2026	GNI 202612 3455	0.00	10.29	-224,532.64
6/30/2026	GNI 202612 3456	0.00	2,070.07	-226,602.71
6/30/2026	GNI 202612 3682	0.00	1,867.19	-228,469.90
6/30/2026	GNI 202612 3759	8.91	0.00	-228,460.99
6/30/2026	YEC 202613 6	228,460.99	0.00	0.00
	411 ACTUAL REVENUES	231,137.23	231,137.23	0.00

420 ORIGINAL BUDGET (APPROPTNS.)

		Debit	Credit	Balance
7/1/2025	BEGINNING BALANCE	0.00	0.00	0.00
1/30/2026	BUA 202607 2449	0.00	226,545.00	-226,545.00
6/30/2026	YEC 202613 2	226,545.00	0.00	0.00
	420 ORIGINAL BUDGET (APPROPTNS.)	226,545.00	226,545.00	0.00

8028280 - 8028280 GENERAL FUND

Printed 8/28/2026
11:53:27 AM

General Ledger — **Details for the Accounting Period Ended: Year End, 2026**

		Debit	Credit	Balance
431 EXPENDITURES				
7/1/2025	BEGINNING BALANCE	0.00	0.00	0.00
8/1/2025	API 202602 275	735.00	0.00	735.00
9/3/2025	API 202603 370	23,082.64	0.00	23,817.64
9/23/2025	API 202603 2085	10,156.45	0.00	33,974.09
9/24/2025	GNI 202603 2067	197.64	0.00	34,171.73
10/28/2025	API 202604 2456	7,987.74	0.00	42,159.47
11/4/2025	API 202605 586	7,785.83	0.00	49,945.30
11/18/2025	API 202605 1569	8,934.56	0.00	58,879.86
12/3/2025	API 202606 435	14,944.66	0.00	73,824.52
12/23/2025	API 202606 2256	16,045.60	0.00	89,870.12
1/21/2026	API 202607 2057	10,311.37	0.00	100,181.49
2/24/2026	API 202608 2153	3,677.12	0.00	103,858.61
3/16/2026	API 202609 1805	4,860.40	0.00	108,719.01
3/23/2026	API 202609 3383	7,042.31	0.00	115,761.32
4/23/2026	API 202610 2535	10,454.43	0.00	126,215.75
5/21/2026	API 202611 2223	16,336.39	0.00	142,552.14
6/1/2026	API 202612 711	19,384.80	0.00	161,936.94
6/18/2026	API 202612 2005	5,428.24	0.00	167,365.18
6/30/2026	API 202612 3385	7,500.00	0.00	174,865.18
6/30/2026	API 202612 3662	10,186.46	0.00	185,051.64
6/30/2026	API 202612 4090	6,628.77	0.00	191,680.41
6/30/2026	API 202612 4261	668.76	0.00	192,349.17
6/30/2026	API 202612 4298	2,062.74	0.00	194,411.91
6/30/2026	API 202612 4946	2,743.26	0.00	197,155.17
6/30/2026	YEC 202613 6	0.00	197,155.17	0.00
	431 EXPENDITURES	197,155.17	197,155.17	0.00
	FUND BALANCE	**881,382.40**	**1,459,819.79**	**-578,437.39**
	80280280 ROLLING HILLS	1,939,187.50	1,939,187.50	0.00

Revenues and Expenditures

8028280 CSD: ROLLING HILLS CSD

Summary For the Month ended: Year End, 2026

Printed 8/28/2026
11:53:32 AM

	Estimated / Budget	Actual Amount	Balance
8028280 CSD: ROLLING HILLS CSD			
Revenue			
01 Taxes			
0100 PROP TAX: CURR SECURED	120,000.00	120,989.46	-989.46
0110 PROP TAX: CURR UNSECURED	0.00	2,437.70	-2,437.70
0120 PROP TAX: PRIOR SECURED	0.00	-1.11	1.11
0130 PROP TAX: PRIOR UNSECURED	0.00	105.43	-105.43
0140 PROP TAX: SUPP CURRENT	0.00	2,384.08	-2,384.08
0150 PROP TAX: SUPP PRIOR	0.00	237.77	-237.77
01 Taxes	120,000.00	126,153.33	-6,153.33
03 Fines & Penalties			
0360 PEN & COST DELINQUENT TAXES	0.00	93.63	-93.63
03 Fines & Penalties	0.00	93.63	-93.63
04 Rev Use Money/Prop			
0400 REV: INTEREST	7,300.00	22,394.21	-15,094.21
04 Rev Use Money/Prop	7,300.00	22,394.21	-15,094.21
05 IG Rev - State			
0820 ST: HOMEOWNER PROP TAX RELIEF	0.00	719.89	-719.89
05 IG Rev - State	0.00	719.89	-719.89
13 Service Charges			
1310 SPECIAL ASSESSMENTS	78,700.00	79,099.93	-399.93
13 Service Charges	78,700.00	79,099.93	-399.93
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	228,460.99	-1,915.99
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

Printed 8/28/2026
11:53:32 AM

Revenues and Expenditures

8028280 CSD: ROLLING HILLS CSD

Summary For the Month ended: Year End, 2026

	Estimated / Budget	Actual Amount	Balance
4183 MAINT: GROUNDS	10,000.00	22,412.09	-12,412.09
4185 MAINT: PARK	90,000.00	55,364.46	34,635.54
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	505.78	-155.78
4220 MEMBERSHIPS	1,500.00	1,250.00	250.00
4260 OFFICE EXPENSE	250.00	600.94	-350.94
4261 POSTAGE	500.00	349.36	150.64
4266 PRINTING SERVICES	1,000.00	719.42	280.58
4267 ON-LINE SUBSCRIPTIONS	550.00	306.24	243.76
4300 PROFESSIONAL & SPECIAL SRVS	23,580.00	33,243.00	-9,663.00
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	13,823.26	-8,823.26
4345 SPECIAL DISTRICT DIRECTOR SRVS	5,000.00	4,125.00	875.00
4400 PUBLICATION & LEGAL NOTICES	500.00	267.38	232.62
4420 RENT & LEASE: EQUIPMENT	1,000.00	1,007.00	-7.00
4440 RENT & LEASE: BUILD & IMPRV	1,400.00	1,630.00	-230.00
4538 SOFTWARE	0.00	470.00	-470.00
4602 MILGE: EMPLOY AUTO (NO OVERNT)	200.00	35.00	165.00
4700 UTILITIES	30,000.00	34,802.20	-4,802.20
40 Services & Supplies	226,545.00	197,155.17	29,389.83
Total Expense	226,545.00	197,155.17	29,389.83
8028280 CSD: ROLLING HILLS CSD	0.00	31,305.82	-31,305.82

Report Total			
Total Revenue	226,545.00	228,460.99	-1,915.99
Total Expense	226,545.00	197,155.17	29,389.83
	0.00	31,305.82	-31,305.82

Revenues and Expenditures

8028280 CSD: ROLLING HILLS CSD

Details For the Accounting Period ended: Year End, 2026

Printed 8/28/2026 11:53:32 AM

	Estimated / Budget	Actual Amount	Balance
8028280 CSD: ROLLING HILLS CSD			
Revenue			
01 Taxes			
0100 PROP TAX: CURR SECURED			
7/1/2025 BEGINNING BALANCE	0.00	0.00	
9/18/2025 GNI 211 CS ROLL 14321 1% GENERAL TAX CS B+S	0.00	40.92	
9/18/2025 GNI 212 CS ROLL 14321 1% GENERAL TAX CS B+S	0.00	204.05	
10/6/2025 GNI 219 CS ROLL 14321 1% GENERAL TAX CS B+S	0.00	5,564.83	
10/6/2025 GNI 219 CS ROLL 14321 1% UNITARY TAX CS-S	0.00	144.00	
11/4/2025 GNI 223 CS ROLL 14321 1% GENERAL TAX CS B+S	0.00	6,222.50	
12/5/2025 GNI 236 CS ROLL 14321 1% GENERAL TAX CS B+S	0.00	11,334.78	
12/5/2025 GNI 236 CS ROLL 14321 1% UNITARY TAX CS-S	0.00	11.40	
12/11/2025 GNI 240 RDA RC 14321 1% TAX RDA ROLL CHNGS CS	0.00	-1.48	
12/15/2025 GNI 239 CS ROLL 14321 1% GENERAL TAX CS B+S	0.00	38,990.70	
12/15/2025 GNI 239 CS ROLL 14321 1% UNITARY TAX CS-S	0.00	824.26	
12/15/2025 GNI PT ADM RECOV PT ADM COST RECOVERY 1%GEN TAX	0.00	-2,158.00	
1/7/2026 GNI 249 CS ROLL 14321 1% GENERAL TAX CS B+S	0.00	2,723.83	
1/7/2026 GNI 249 CS ROLL 14321 1% UNITARY TAX CS-S	0.00	152.18	
1/30/2026 BUA T T ADOPTED BUDGET FY25-26	120,000.00	0.00	
2/4/2026 GNI 257 CS ROLL 14321 1% GENERAL TAX CS B+S	0.00	2,441.77	
2/4/2026 GNI 257 CS ROLL 14321 1% UNITARY TAX CS-S	0.00	0.01	
3/3/2026 GNI 263 CS ROLL 14321 1% GENERAL TAX CS B+S	0.00	2,744.78	
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	
5/5/2026 GNI 280 CS ROLL 14321 1% GENERAL TAX CS B+S	0.00	1,948.00	
5/5/2026 GNI 280 CS ROLL 14321 1% UNITARY TAX CS-S	0.00	151.63	
5/14/2026 GNI 287 RDA RC 14321 1% TAX RDA ROLL CHNGS CS	0.00	1.41	
6/3/2026 GNI 289 CS ROLL 14321 1% GENERAL TAX CS B+S	0.00	914.26	
6/30/2026 GNI 301 CS ROLL 14321 1% GENERAL TAX CS B+S	0.00	545.22	
6/30/2026 GNI 301 CS ROLL 14321 1% UNITARY TAX CS-S	0.00	2.32	
6/30/2026 GNI 305 CS ROLL 14321 1% GEN TAX TEETER BUYOUT	0.00	1,867.18	
6/30/2026 GNI 305 CS ROLL 14321 1% UNITARY TEETER BUYOUT	0.00	0.01	
6/30/2026 GNI 306 RDA RC 14321 1% TAX RDA ROLL CHNGS CS	0.00	-11.52	
0100 PROP TAX: CURR SECURED	120,000.00	120,989.46	-989.46
0110 PROP TAX: CURR UNSECURED			
7/1/2025 BEGINNING BALANCE	0.00	0.00	
9/17/2025 GNI 209 CU ROLL 14321 1% GENERAL TAX CU-U	0.00	325.06	
9/17/2025 GNI 210 CU ROLL 14321 1% GENERAL TAX CU-U	0.00	1,392.31	
10/2/2025 GNI 221 CU ROLL 14321 1% GENERAL TAX CU-U	0.00	549.69	
11/4/2025 GNI 227 CU ROLL 14321 1% GENERAL TAX CU-U	0.00	54.88	
12/5/2025 GNI 232 CU ROLL 14321 1% GENERAL TAX CU-U	0.00	10.11	
1/5/2026 GNI 247 CU ROLL 14321 1% GENERAL TAX CU-U	0.00	20.05	
2/4/2026 GNI 259 CU ROLL 14321 1% GENERAL TAX CU-U	0.00	21.20	
3/3/2026 GNI 265 CU ROLL 14321 1% GENERAL TAX CU-U	0.00	14.68	
4/2/2026 GNI 269 CU ROLL 14321 1% GENERAL TAX CU-U	0.00	9.55	

Revenues and Expenditures

8028280 CSD: ROLLING HILLS CSD

Details For the Accounting Period ended: Year End, 2026

Printed 8/28/2026 11:53:32 AM

	Estimated / Budget	Actual Amount	Balance
5/5/2026 GNI 282 CU ROLL 14321 1% GENERAL TAX CU-U	0.00	16.66	
6/2/2026 GNI 293 CU ROLL 14321 1% GENERAL TAX CU-U	0.00	9.86	
6/30/2026 GNI 299 CU ROLL 14321 1% GENERAL TAX CU-U	0.00	13.65	
0110 PROP TAX: CURR UNSECURED	0.00	2,437.70	-2,437.70
0120 PROP TAX: PRIOR SECURED			
7/1/2025 BEGINNING BALANCE	0.00	0.00	
11/10/2025 GNI 229 RC DS 14321 1% GENERAL TAX DS-I	0.00	-3.19	
12/11/2025 GNI 240 RDA RC 14321 1% TAX RDA ROLL CHNGS DS	0.00	-0.97	
4/24/2026 GNI 278 RC DS 14321 1% GENERAL TAX DS-I	0.00	-3.49	
5/14/2026 GNI 287 RDA RC 14321 1% TAX RDA ROLL CHNGS DS	0.00	4.06	
6/30/2026 GNI 298 RC DS 14321 1% TAX TEETER CORRECTNS	0.00	-0.13	
6/30/2026 GNI 306 RDA RC 14321 1% TAX RDA ROLL CHNGS DS	0.00	2.61	
0120 PROP TAX: PRIOR SECURED	0.00	-1.11	1.11
0130 PROP TAX: PRIOR UNSECURED			
7/1/2025 BEGINNING BALANCE	0.00	0.00	
8/4/2025 GNI 205 DU ROLL 14321 1% GENERAL TAX DU-K+Y	0.00	10.11	
9/8/2025 GNI 208 DU ROLL 14321 1% GENERAL TAX DU-K+Y	0.00	45.17	
10/2/2025 GNI 222 DU ROLL 14321 1% GENERAL TAX DU-K+Y	0.00	10.94	
11/4/2025 GNI 228 DU ROLL 14321 1% GENERAL TAX DU-K+Y	0.00	8.56	
12/5/2025 GNI 233 DU ROLL 14321 1% GENERAL TAX DU-K+Y	0.00	5.35	
1/5/2026 GNI 248 DU ROLL 14321 1% GENERAL TAX DU-K+Y	0.00	3.81	
2/4/2026 GNI 260 DU ROLL 14321 1% GENERAL TAX DU-K+Y	0.00	2.25	
3/3/2026 GNI 266 DU ROLL 14321 1% GENERAL TAX DU-K+Y	0.00	4.45	
4/2/2026 GNI 270 DU ROLL 14321 1% GENERAL TAX DU-K+Y	0.00	3.47	
5/5/2026 GNI 283 DU ROLL 14321 1% GENERAL TAX DU-K+Y	0.00	6.74	
6/2/2026 GNI 294 DU ROLL 14321 1% GENERAL TAX DU-K+Y	0.00	1.91	
6/30/2026 GNI 300 DU ROLL 14321 1% GENERAL TAX DU-K+Y	0.00	2.67	
0130 PROP TAX: PRIOR UNSECURED	0.00	105.43	-105.43
0140 PROP TAX: SUPP CURRENT			
7/1/2025 BEGINNING BALANCE	0.00	0.00	
9/22/2025 GNI 213 SS ROLL 14321 1% GENERAL TAX SUPP SS-C	0.00	246.12	
9/22/2025 GNI 214 SU ROLL 14321 1% GENERAL TAX SUPP SU-Q	0.00	3.19	
9/22/2025 GNI 216 SU ROLL 14321 1% GENERAL TAX SUPP SU-Q	0.00	11.10	
9/23/2025 GNI 215 SS ROLL 14321 1% GENERAL TAX SUPP SS-C	0.00	74.45	
10/2/2025 GNI 217 SS ROLL 14321 1% GENERAL TAX SUPP SS-C	0.00	110.02	
10/2/2025 GNI 218 SU ROLL 14321 1% GENERAL TAX SUPP SU-Q	0.00	21.97	
11/4/2025 GNI 225 SS ROLL 14321 1% GENERAL TAX SUPP SS-C	0.00	156.54	
11/4/2025 GNI 226 SU ROLL 14321 1% GENERAL TAX SUPP SU-Q	0.00	6.29	
12/5/2025 GNI 234 SS ROLL 14321 1% GENERAL TAX SUPP SS-C	0.00	171.31	
12/5/2025 GNI 235 SU ROLL 14321 1% GENERAL TAX SUPP SU-Q	0.00	5.99	
1/5/2026 GNI 245 SS ROLL 14321 1% GENERAL TAX SUPP SS-C	0.00	338.80	
1/5/2026 GNI 246 SU ROLL 14321 1% GENERAL TAX SUPP SU-Q	0.00	12.89	
2/4/2026 GNI 255 SS ROLL 14321 1% GENERAL TAX SUPP SS-C	0.00	111.20	
2/4/2026 GNI 256 SU ROLL 14321 1% GENERAL TAX SUPP SU-Q	0.00	17.23	
3/3/2026 GNI 261 SS ROLL 14321 1% GENERAL TAX SUPP SS-C	0.00	207.10	
3/3/2026 GNI 262 SU ROLL 14321 1% GENERAL TAX SUPP SU-Q	0.00	5.90	
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	
5/7/2026 GNI 284 SS ROLL 14321 1% GENERAL TAX SUPP SS-C	0.00	310.62	
5/7/2026 GNI 285 SU ROLL 14321 1% GENERAL TAX SUPP SU-Q	0.00	8.75	

Revenues and Expenditures

8028280 CSD: ROLLING HILLS CSD

Details For the Accounting Period ended: Year End, 2026

Printed 8/28/2026 11:53:32 AM

	Estimated / Budget	Actual Amount	Balance
6/2/2026 GNI 291 SS ROLL 14321 1% GENERAL TAX SUPP SS-C	0.00	149.43	
6/2/2026 GNI 292 SU ROLL 14321 1% GENERAL TAX SUPP SU-Q	0.00	7.67	
6/30/2026 GNI 303 SS ROLL 14321 1% GENERAL TAX SUPP SS-C	0.00	150.04	
6/30/2026 GNI 304 SU ROLL 14321 1% GENERAL TAX SUPP SU-Q	0.00	4.20	
0140 PROP TAX: SUPP CURRENT	0.00	2,384.08	-2,384.08
0150 PROP TAX: SUPP PRIOR			
7/1/2025 BEGINNING BALANCE	0.00	0.00	
8/4/2025 GNI 205 DU ROLL 11101 1%GENERAL TAX SUPPDU-G+J	0.00	1.55	
8/7/2025 GNI 206 DS ROLL 14321 1% GENERAL TAX SUPP DS-E	0.00	28.25	
9/8/2025 GNI 208 DU ROLL 14321 1% GENERAL TAX SUPP DU-G	0.00	0.45	
9/9/2025 GNI 207 DS ROLL 14321 1% GENERAL TAX SUPP DS-E	0.00	29.53	
10/2/2025 GNI 222 DU ROLL 14321 1% GENERAL TAX SUPP DU-G	0.00	0.60	
10/6/2025 GNI 220 DS ROLL 14321 1% GENERAL TAX SUPP DS-E	0.00	69.83	
11/4/2025 GNI 224 DS ROLL 14321 1% GENERAL TAX SUPP DS-E	0.00	26.48	
11/4/2025 GNI 228 DU ROLL 14321 1% GENERAL TAX SUPP DU-G	0.00	0.38	
12/5/2025 GNI 233 DU ROLL 14321 1% GENERAL TAX SUPP DU-G	0.00	0.72	
12/5/2025 GNI 237 DS ROLL 14321 1% GENERAL TAX SUPP DS-E	0.00	10.46	
1/5/2026 GNI 248 DU ROLL 14321 1% GENERAL TAX SUPP DU-G	0.00	1.03	
1/8/2026 GNI 250 DS ROLL 14321 1% GENERAL TAX SUPP DS-E	0.00	18.98	
2/4/2026 GNI 258 DS ROLL 14321 1% GENERAL TAX SUPP DS-E	0.00	6.28	
2/4/2026 GNI 260 DU ROLL 14321 1% GENERAL TAX SUPP DU-G	0.00	0.63	
3/3/2026 GNI 264 DS ROLL 14321 1% GENERAL TAX SUPP DS-E	0.00	4.85	
3/3/2026 GNI 266 DU ROLL 14321 1% GENERAL TAX SUPP DU-G	0.00	1.20	
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	
5/5/2026 GNI 281 DS ROLL 14321 1% GENERAL TAX SUPP DS-E	0.00	10.24	
5/5/2026 GNI 283 DU ROLL 14321 1% GENERAL TAX SUPP DU-G	0.00	0.31	
6/2/2026 GNI 294 DU ROLL 14321 1% GENERAL TAX SUPP DU-G	0.00	-0.17	
6/3/2026 GNI 290 DS ROLL 14321 1% GENERAL TAX SUPP DS-E	0.00	8.93	
6/30/2026 GNI 300 DU ROLL 14321 1% GENERAL TAX SUPP DU-G	0.00	0.69	
6/30/2026 GNI 302 DS ROLL 14321 1% GENERAL TAX SUPP DS-E	0.00	6.27	
0150 PROP TAX: SUPP PRIOR	0.00	237.77	-237.77
01 Taxes	120,000.00	126,153.33	-6,153.33
03 Fines & Penalties			
0360 PEN & COST DELINQUENT TAXES			
7/1/2025 BEGINNING BALANCE	0.00	0.00	
8/7/2025 GNI 206 DS ROLL 14321 PENALTIES SUPP DS-E	0.00	4.41	
8/7/2025 GNI 206 DS ROLL 64801 PENALTIES DS-I	0.00	23.00	
9/9/2025 GNI 207 DS ROLL 14321 PENALTIES SUPP DS-E	0.00	8.23	
10/6/2025 GNI 220 DS ROLL 14321 PENALTIES SUPP DS-E	0.00	19.83	
11/4/2025 GNI 224 DS ROLL 14321 PENALTIES SUPP DS-E	0.00	5.66	
12/5/2025 GNI 237 DS ROLL 14321 PENALTIES SUPP DS-E	0.00	3.10	
1/8/2026 GNI 250 DS ROLL 14321 PENALTIES SUPP DS-E	0.00	6.93	
2/4/2026 GNI 258 DS ROLL 14321 PENALTIES SUPP DS-E	0.00	1.83	
3/3/2026 GNI 264 DS ROLL 14321 PENALTIES SUPP DS-E	0.00	2.08	
4/2/2026 GNI 272 DS ROLL 14321 PENALTIES SUPP DS-E	0.00	2.92	
5/5/2026 GNI 281 DS ROLL 14321 PENALTIES SUPP DS-E	0.00	6.65	
6/3/2026 GNI 290 DS ROLL 14321 PENALTIES SUPP DS-E	0.00	4.97	

Revenues and Expenditures

8028280 CSD: ROLLING HILLS CSD

Details For the Accounting Period ended: Year End, 2026

Printed 8/28/2026 11:53:32 AM

	Estimated / Budget	Actual Amount	Balance
6/30/2026 GNI 302 DS ROLL 14321 PENALTIES SUPP DS-E	0.00	4.02	
0360 PEN & COST DELINQUENT TAXES	0.00	93.63	-93.63
03 Fines & Penalties	0.00	93.63	-93.63
04 Rev Use Money/Prop			
0400 REV: INTEREST			
7/1/2025 BEGINNING BALANCE	0.00	0.00	
8/8/2025 GEN INT JUL 25 Interest Allocation Entry	0.00	1,801.31	
9/11/2025 GNI INT AUG 25 INTEREST ALLOCATION ENTRY	0.00	1,823.82	
10/7/2025 GEN INT SEP 25 Interest Allocation Entry	0.00	1,734.81	
11/14/2025 GEN INT OCT 25 Interest Allocation Entry	0.00	1,736.65	
12/5/2025 GEN INT NOV 25 Interest Allocation Entry	0.00	1,707.21	
1/8/2026 GEN INT DEC 25 Interest Allocation Entry	0.00	1,806.84	
1/30/2026 BUA T T ADOPTED BUDGET FY25-26	7,300.00	0.00	
2/2/2026 GEN INT JAN 26 Interest Allocation Entry	0.00	1,898.90	
3/6/2026 GEN INT FEB 26 Interest Allocation Entry	0.00	1,865.25	
4/7/2026 GEN INT MAR 26 Interest Allocation Entry	0.00	1,855.51	
5/7/2026 GEN INT APR 26 Interest Allocation Entry	0.00	1,995.31	
6/5/2026 GEN INT MAY 26 Interest Allocation Entry	0.00	2,098.53	
6/30/2026 GNI INT JUN 26 Interest Allocation Entry	0.00	2,070.07	
0400 REV: INTEREST	7,300.00	22,394.21	-15,094.21
04 Rev Use Money/Prop	7,300.00	22,394.21	-15,094.21
05 IG Rev - State			
0820 ST: HOMEOWNER PROP TAX RELIEF			
7/1/2025 BEGINNING BALANCE	0.00	0.00	
12/5/2025 GNI 238 HO EXMPT 14321 1% HOMEOWNER EXEMPTN 15%	0.00	107.98	
1/12/2026 GNI 251 HO EXMPT 14321 1% HOMEOWNER EXEMPTN 35%	0.00	251.96	
5/5/2026 GNI 286 HO EXMPT 14321 1% HOMEOWNER EXEMPTN 35%	0.00	251.96	
6/2/2026 GNI 296 HO EXMPT 14321 1% HOMEOWNER EXEMPTN 15%	0.00	107.99	
0820 ST: HOMEOWNER PROP TAX RELIEF	0.00	719.89	-719.89
05 IG Rev - State	0.00	719.89	-719.89
13 Service Charges			
1310 SPECIAL ASSESSMENTS			
7/1/2025 BEGINNING BALANCE	0.00	0.00	
8/7/2025 GNI 206 DS ROLL 64801 DIRECT CHARGE DS-I	0.00	200.00	
10/6/2025 GNI 219 CS ROLL 64801 DIRECT CHARGE-S	0.00	3,300.00	
11/4/2025 GNI 223 CS ROLL 64801 DIRECT CHARGE-S	0.00	5,000.00	
12/5/2025 GNI 236 CS ROLL 64801 DIRECT CHARGE-S	0.00	4,900.00	
12/15/2025 GNI 239 CS ROLL 64801 DIRECT CHARGE-S	0.00	28,600.00	
12/29/2025 GNI 243 DIR CHRG COST RECOVERY - TAX CODE 64801	0.00	-500.07	
1/7/2026 GNI 249 CS ROLL 64801 DIRECT CHARGE-S	0.00	1,600.00	
1/30/2026 BUA T T ADOPTED BUDGET FY25-26	78,700.00	0.00	
2/4/2026 GNI 257 CS ROLL 64801 DIRECT CHARGE-S	0.00	1,200.00	
3/3/2026 GNI 263 CS ROLL 64801 DIRECT CHARGE-S	0.00	1,300.00	

Revenues and Expenditures

8028280 CSD: ROLLING HILLS CSD

Details For the Accounting Period ended: Year End, 2026

Printed 8/28/2026 11:53:32 AM

	Estimated / Budget	Actual Amount	Balance
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	
5/5/2026 GNI 280 CS ROLL 64801 DIRECT CHARGE-S	0.00	1,200.00	
6/3/2026 GNI 289 CS ROLL 64801 DIRECT CHARGE-S	0.00	1,200.00	
6/30/2026 GNI 301 CS ROLL 64801 DIRECT CHARGE-S	0.00	100.00	
1310 SPECIAL ASSESSMENTS	78,700.00	79,099.93	-399.93
13 Service Charges	78,700.00	79,099.93	-399.93
22 Fund Balance			
0001 FUND BALANCE			
7/1/2025 BEGINNING BALANCE	0.00	0.00	
1/30/2026 BUA T T ADOPTED BUDGET FY25-26	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	228,460.99	-1,915.99
Expense			
40 Services & Supplies			
4040 TELEPHONE VENDOR PAYMENTS			
7/1/2025 BEGINNING BALANCE	0.00	0.00	
1/30/2026 BUA T T ADOPTED BUDGET FY25-26	365.00	0.00	
3/23/2026 API 1443013 Reimburse Ringcentral annual s	0.00	365.49	
4040 TELEPHONE VENDOR PAYMENTS	365.00	365.49	-0.49
4060 FOOD AND FOOD PRODUCTS			
7/1/2025 BEGINNING BALANCE	0.00	0.00	
1/30/2026 BUA T T ADOPTED BUDGET FY25-26	250.00	0.00	
4060 FOOD AND FOOD PRODUCTS	250.00	0.00	250.00
4100 INSURANCE: PREMIUM			
7/1/2025 BEGINNING BALANCE	0.00	0.00	
9/3/2025 API 1354746 RHCSD Prop/Liab Ins Package Pr	0.00	5,499.20	
9/23/2025 API 1364365 RHCSD reimburse Bond renewal 8	0.00	200.00	
9/23/2025 API 1364370 RHCSD Bal due Prop/Liab Ins Pa	0.00	54.99	
1/30/2026 BUA T T ADOPTED BUDGET FY25-26	6,500.00	0.00	
4100 INSURANCE: PREMIUM	6,500.00	5,754.19	745.81
4145 MAINT: EQUIPMENT PARTS			
7/1/2025 BEGINNING BALANCE	0.00	0.00	
3/23/2026 API 1443008 Reimburse beaver pond leveler	0.00	300.00	
4145 MAINT: EQUIPMENT PARTS	0.00	300.00	-300.00
4183 MAINT: GROUNDS			
7/1/2025 BEGINNING BALANCE	0.00	0.00	
9/23/2025 API 1364378 Reimburse flowers Shadow Hills	0.00	268.30	
11/18/2025 API 1388856 RHCSD White Rock sidewalk main	0.00	1,100.00	
12/3/2025 API 1393907 RHCSD reimburse purchase bolts	0.00	22.73	
12/23/2025 API 1404532 RHCSD Pruning Along White Rock	0.00	8,700.00	
1/30/2026 BUA T T ADOPTED BUDGET FY25-26	10,000.00	0.00	

Revenues and Expenditures

8028280 CSD: ROLLING HILLS CSD

Details For the Accounting Period ended: Year End, 2026

Printed 8/28/2026 11:53:32 AM

	Estimated / Budget	Actual Amount	Balance
6/1/2026 API 1478416 RHCSD Fire weed Abatement goat	0.00	10,880.00	
6/30/2026 API 1500034 RHCSD No Tresspass/Rattle Snak	0.00	268.29	
6/30/2026 API 1500036 RHCSD Signage for EV Access Rd	0.00	177.77	
6/30/2026 API 1500038 RHCSD Fence repair entrance SB	0.00	995.00	
4183 MAINT: GROUNDS	10,000.00	22,412.09	-12,412.09
4185 MAINT: PARK			
7/1/2025 BEGINNING BALANCE	0.00	0.00	
9/3/2025 API 1354734 RHCSD Landscape maintenance Au	0.00	3,950.00	
9/23/2025 API 1364362 RHCSD Landscape maintenance Se	0.00	3,950.00	
9/23/2025 API 1364363 RHCSD tree branch pickup/remov	0.00	497.00	
10/28/2025 API 1379465 RHCSD Landscape maintenance Oc	0.00	3,950.00	
10/28/2025 API 1379467 RHCSD tree branch pickup.remov	0.00	331.00	
11/18/2025 API 1388853 RHCSD Landscape maintenance No	0.00	3,950.00	
12/23/2025 API 1404531 RHCSD Landscape maintenance De	0.00	3,950.00	
1/21/2026 API 1414996 RHCSD Landscape maintenance Ja	0.00	3,950.00	
1/30/2026 BUA T T ADOPTED BUDGET FY25-26	90,000.00	0.00	
4/23/2026 API 1457687 RHCSD emergency work 4/11-12/2	0.00	3,750.00	
5/26/2026 API 1476683 RHCSD landscape maintenance Ap	0.00	4,715.00	
6/1/2026 API 1478417 RHCSD landscape maintenance Ma	0.00	4,715.00	
6/1/2026 API 1478419 RHCSD playground fiber for par	0.00	2,491.46	
6/18/2026 API 1491491 RHCSD maintenance Dunnwood bra	0.00	500.00	
6/30/2026 API 1495441 RHCSD dead tree removal/beaver	0.00	7,500.00	
6/30/2026 API 1500039 RHCSD landscape maintenance Ju	0.00	4,715.00	
6/30/2026 API 1504069 RHCSD Dunnwood Dr/Park dead tr	0.00	1,500.00	
6/30/2026 API 1504070 RHCSD Berkshire dead cottonwoo	0.00	950.00	
4185 MAINT: PARK	90,000.00	55,364.46	34,635.54
4189 MAINT: WATER SYSTEM			
7/1/2025 BEGINNING BALANCE	0.00	0.00	
9/23/2025 API 1364388 Reimburse for Kmiec bought irr	0.00	58.91	
10/28/2025 API 1379466 RHCSD irrigation work Stations	0.00	417.00	
10/28/2025 API 1379468 RHCSD irrigation maintenance p	0.00	50.14	
12/3/2025 API 1393906 RHCSD reimburse purchase irrig	0.00	21.93	
1/30/2026 BUA T T ADOPTED BUDGET FY25-26	6,000.00	0.00	
3/16/2026 API 1439379 RHCSD irrigation maintenance p	0.00	18.94	
3/16/2026 API 1439380 RHCSD irrigation maintenance p	0.00	87.96	
3/23/2026 API 1443017 RHCSD irrigation 3/4 ball val	0.00	984.00	
3/23/2026 API 1443018 RHCSD irrigation backflow main	0.00	2,950.00	
4/23/2026 API 1457684 RHCSD irrigation maintenance p	0.00	23.16	
4189 MAINT: WATER SYSTEM	6,000.00	4,612.04	1,387.96
4190 MAINT: DRAINAGE			
7/1/2025 BEGINNING BALANCE	0.00	0.00	
12/3/2025 API 1393908 RHCSD Summerfield Area Front C	0.00	6,900.00	
12/3/2025 API 1393909 RHCSD Summerfield Area Westsid	0.00	7,900.00	
1/30/2026 BUA T T ADOPTED BUDGET FY25-26	35,000.00	0.00	
4190 MAINT: DRAINAGE	35,000.00	14,800.00	20,200.00
4192 MAINT: LIGHTING			
7/1/2025 BEGINNING BALANCE	0.00	0.00	
1/30/2026 BUA T T ADOPTED BUDGET FY25-26	350.00	0.00	

Revenues and Expenditures

8028280 CSD: ROLLING HILLS CSD

Details For the Accounting Period ended: Year End, 2026

Printed 8/28/2026
11:53:32 AM

	Estimated / Budget	Actual Amount	Balance
4/23/2026 API 1457674 RHCSD LED photosensor replace	0.00	214.68	
4192 MAINT: LIGHTING	350.00	214.68	135.32
4197 MAINT: BUILDINGSUPPLIES			
7/1/2025 BEGINNING BALANCE	0.00	0.00	
1/30/2026 BUA T T ADOPTED BUDGET FY25-26	350.00	0.00	
3/23/2026 API 1443011 Reimburse purchase doggy bags	0.00	278.00	
4/23/2026 API 1457688 RHCSD paint for park	0.00	15.04	
4/23/2026 API 1457689 RHCSD Petaluminum trash recept	0.00	64.22	
4/23/2026 API 1457690 RHCSD cement & mortal repair S	0.00	23.09	
6/1/2026 API 1478413 RHCSD concrete for stop sign	0.00	8.03	
6/1/2026 API 1478414 RHCSD additional concrete for	0.00	8.05	
6/30/2026 API 1500035 RHCSD Stake for Sign	0.00	6.44	
6/30/2026 API 1506119 RHCSD sign posts,screws, paint	0.00	36.88	
6/30/2026 API 1506120 RHCSD split rails for fence	0.00	66.03	
4197 MAINT: BUILDINGSUPPLIES	350.00	505.78	-155.78
4220 MEMBERSHIPS			
7/1/2025 BEGINNING BALANCE	0.00	0.00	
1/30/2026 BUA T T ADOPTED BUDGET FY25-26	1,500.00	0.00	
3/23/2026 API 1443012 Reimburse CSDA membership dues	0.00	1,250.00	
4220 MEMBERSHIPS	1,500.00	1,250.00	250.00
4260 OFFICE EXPENSE			
7/1/2025 BEGINNING BALANCE	0.00	0.00	
9/23/2025 API 1364379 Reimburse acrylic letter "B" f	0.00	33.67	
9/23/2025 API 1364380 Reimburse bank account fee Apr	0.00	12.50	
9/23/2025 API 1364383 Reimburse bank account fee May	0.00	12.50	
9/23/2025 API 1364386 Reimburse Zoom 8/12/25-8/11/26	0.00	159.90	
10/28/2025 API 1379472 RHCSD purchase 2 9V batteries	0.00	15.00	
1/30/2026 BUA T T ADOPTED BUDGET FY25-26	250.00	0.00	
3/23/2026 API 1443007 Reimburse bank account fee Oct	0.00	12.50	
3/23/2026 API 1443010 Reimburse bank account fee Dec	0.00	30.00	
3/23/2026 API 1443014 Reimburse bank account fee Jan	0.00	12.50	
3/23/2026 API 1443015 Reimburse bank account fee Feb	0.00	12.50	
4/23/2026 API 1457691 Reimburse bank account fee Mar	0.00	12.50	
6/30/2026 API 1500033 RHCSD PO Box Rental 5/1/26-4/3	0.00	216.00	
6/30/2026 API 1500037 RHCSD mailing labels	0.00	31.87	
6/30/2026 API 1506121 RHCSD Voter Registration List-	0.00	27.00	
6/30/2026 API 1506122 RHCSD bank maint fee June 2026	0.00	12.50	
4260 OFFICE EXPENSE	250.00	600.94	-350.94
4261 POSTAGE			
7/1/2025 BEGINNING BALANCE	0.00	0.00	
9/3/2025 API 1354736 RHCSD postage June	0.00	2.59	
9/23/2025 API 1364366 RHCSD postage August	0.00	3.00	
10/28/2025 API 1379470 RHCSD postage September	0.00	4.14	
1/30/2026 BUA T T ADOPTED BUDGET FY25-26	500.00	0.00	
6/30/2026 API 1506117 RHCSD mailing Notice all prop	0.00	339.63	
4261 POSTAGE	500.00	349.36	150.64

Revenues and Expenditures

8028280 CSD: ROLLING HILLS CSD

Details For the Accounting Period ended: Year End, 2026

Printed 8/28/2026 11:53:32 AM

	Estimated / Budget	Actual Amount	Balance
4266 PRINTING SERVICES			
7/1/2025 BEGINNING BALANCE	0.00	0.00	
9/23/2025 API 1364384 Reimburse direct mail postcard	0.00	369.71	
9/23/2025 API 1364387 Reimburse 4 A-frame signs	0.00	128.70	
1/30/2026 BUA T T ADOPTED BUDGET FY25-26	1,000.00	0.00	
3/16/2026 API 1439367 RHCSD reimburse Grava for Mage	0.00	34.29	
6/30/2026 API 1506118 RHCSD duplicate Notice owners	0.00	186.72	
4266 PRINTING SERVICES	1,000.00	719.42	280.58
4267 ON-LINE SUBSCRIPTIONS			
7/1/2025 BEGINNING BALANCE	0.00	0.00	
1/30/2026 BUA T T ADOPTED BUDGET FY25-26	550.00	0.00	
3/23/2026 API 1443006 Reimburse GoDaddy Email Essent	0.00	306.24	
4267 ON-LINE SUBSCRIPTIONS	550.00	306.24	243.76
4300 PROFESSIONAL & SPECIAL SRVS			
7/1/2025 BEGINNING BALANCE	0.00	0.00	
8/1/2025 API 1340371 RHCSD Streamline Flex fee 6/26	0.00	260.00	
9/3/2025 API 1354735 RHCSD Clerk services July 2025	0.00	909.00	
9/3/2025 API 1354738 RHCSD Streamline Flex fee 7/26	0.00	260.00	
9/3/2025 API 1354739 RHCSD GM services July 2025	0.00	1,125.00	
9/23/2025 API 1364364 RHCSD Clerk services August 20	0.00	921.00	
9/23/2025 API 1364368 RHCSD Streamline Flex fee 8/26	0.00	260.00	
9/23/2025 API 1364369 RHCSD GM services August 2025	0.00	1,005.00	
10/28/2025 API 1379469 RHCSD Clerk services September	0.00	1,182.00	
10/28/2025 API 1379471 RHCSD Streamline Flex fee 9/26	0.00	260.00	
10/28/2025 API 1379473 RHCSD GM services September 20	0.00	1,170.00	
11/18/2025 API 1388854 RHCSD Clerk services October 2	0.00	1,476.00	
11/18/2025 API 1388855 RHCSD Streamline Flex fee 10/2	0.00	260.00	
11/18/2025 API 1388857 RHCSD GM services October 2025	0.00	1,545.00	
12/23/2025 API 1404533 RHCSD Clerk services November	0.00	930.00	
12/23/2025 API 1404534 RHCSD GM services November 20	0.00	1,275.00	
12/23/2025 API 1404535 RHCSD Streamline Flex fee 11/2	0.00	260.00	
1/21/2026 API 1414997 RHCSD Clerk services December	0.00	1,026.00	
1/21/2026 API 1414998 RHCSD GM services December 202	0.00	855.00	
1/21/2026 API 1414999 RHCSD Streamline Flex fee 12/2	0.00	260.00	
1/30/2026 BUA T T ADOPTED BUDGET FY25-26	23,580.00	0.00	
2/24/2026 API 1430193 RHCSD Clerk services January 2	0.00	1,200.00	
2/24/2026 API 1430194 RHCSD GM services January 2026	0.00	1,110.00	
2/24/2026 API 1430195 RHCSD Streamline Flex fee 1/26	0.00	260.00	
3/16/2026 API 1439376 RHCSD Clerk services February	0.00	1,200.00	
3/16/2026 API 1439377 RHCSD GM services February 202	0.00	1,170.00	
3/16/2026 API 1439378 RHCSD Streamline Flex fee 2/26	0.00	260.00	
4/23/2026 API 1457681 RHCSD Clerk services March 202	0.00	1,260.00	
4/23/2026 API 1457682 RHCSD GM services March 2026	0.00	1,545.00	
4/23/2026 API 1457683 RHCSD Streamline Flex fee 3/26	0.00	260.00	
5/21/2026 API 1475225 RHCSD GM services April 2026	0.00	1,350.00	
5/21/2026 API 1475226 RHCSD Clerk services April 202	0.00	945.00	
6/1/2026 API 1478415 RHCSD Streamline Flex fee 4/26	0.00	260.00	
6/18/2026 API 1491490 RHCSD Streamline Flex fee 5/26	0.00	260.00	
6/18/2026 API 1491492 RHCSD GM services May 2026	0.00	2,100.00	
6/18/2026 API 1491493 RHCSD Clerk services May 2026	0.00	1,584.00	

Revenues and Expenditures

8028280 CSD: ROLLING HILLS CSD

Details For the Accounting Period ended: Year End, 2026

Printed 8/28/2026 11:53:32 AM

	Estimated / Budget	Actual Amount	Balance
6/30/2026 API 1504066 RHCSD GM services June 2026	0.00	1,590.00	
6/30/2026 API 1504067 RHCSD Clerk services June 2026	0.00	1,650.00	
4300 PROFESSIONAL & SPECIAL SRVS	23,580.00	33,243.00	-9,663.00
4304 AGENCY ADMINISTRATION FEE			
7/1/2025 BEGINNING BALANCE	0.00	0.00	
9/24/2025 GNI LAFCOBILLING FY 25/26 LAFCO BILL GC56381	0.00	197.64	
1/30/2026 BUA T T ADOPTED BUDGET FY25-26	250.00	0.00	
4304 AGENCY ADMINISTRATION FEE	250.00	197.64	52.36
4305 AUDIT & ACCOUNTING SERVICES			
7/1/2025 BEGINNING BALANCE	0.00	0.00	
1/30/2026 BUA T T ADOPTED BUDGET FY25-26	7,000.00	0.00	
4305 AUDIT & ACCOUNTING SERVICES	7,000.00	0.00	7,000.00
4313 LEGAL SERVICES			
7/1/2025 BEGINNING BALANCE	0.00	0.00	
1/30/2026 BUA T T ADOPTED BUDGET FY25-26	5,000.00	0.00	
4/23/2026 API 1457692 RHCSD legal services Feb 2026	0.00	216.00	
5/21/2026 API 1475219 RHCSD legal services March 202	0.00	8,466.00	
6/1/2026 API 1478406 RHCSD legal services April 202	0.00	335.26	
6/30/2026 API 1506123 RHCSD Attorney's fees pmt on a	0.00	2,062.74	
6/30/2026 API 1511259 RHCSD Attorney's fees addtl pm	0.00	2,743.26	
4313 LEGAL SERVICES	5,000.00	13,823.26	-8,823.26
4345 SPECIAL DISTRICT DIRECTOR SRVS			
7/1/2025 BEGINNING BALANCE	0.00	0.00	
8/1/2025 API 1340366 RHCSD 7/15/25 mtg stipend	0.00	75.00	
8/1/2025 API 1340367 RHCSD 7/15/25 mtg stipend	0.00	75.00	
8/1/2025 API 1340368 RHCSD 7/15/25 mtg stipend	0.00	75.00	
8/1/2025 API 1340369 RHCSD 7/15/25 mtg stipend	0.00	75.00	
8/1/2025 API 1340370 RHCSD 7/15/25 mtg stipend	0.00	75.00	
9/23/2025 API 1364341 RHCSD 9/16/25 mtg stipend	0.00	75.00	
9/23/2025 API 1364342 RHCSD 9/16/25 mtg stipend	0.00	75.00	
9/23/2025 API 1364343 RHCSD 9/16/25 mtg stipend	0.00	75.00	
9/23/2025 API 1364344 RHCSD 9/16/25 mtg stipend	0.00	75.00	
9/23/2025 API 1364345 RHCSD 9/16/25 mtg stipend	0.00	75.00	
9/23/2025 API 1364346 RHCSD 8/19/25 mtg stipend	0.00	75.00	
9/23/2025 API 1364347 RHCSD 8/19/25 mtg stipend	0.00	75.00	
9/23/2025 API 1364348 RHCSD 8/19/25 mtg stipend	0.00	75.00	
11/4/2025 API 1381632 RHCSD 10/21/25 mtg stipend	0.00	75.00	
11/4/2025 API 1381633 RHCSD 10/21/25 mtg stipend	0.00	75.00	
11/4/2025 API 1381634 RHCSD 10/21/25 mtg stipend	0.00	75.00	
11/4/2025 API 1381635 RHCSD 10/21/25 mtg stipend	0.00	75.00	
11/18/2025 API 1388852 RHCSD 10/21/25 mtg stipend	0.00	75.00	
12/23/2025 API 1404525 RHCSD 11/18/25 mtg stipend	0.00	75.00	
12/23/2025 API 1404526 RHCSD 11/18/25 mtg stipend	0.00	75.00	
12/23/2025 API 1404527 RHCSD 11/18/25 mtg stipend	0.00	75.00	
12/23/2025 API 1404528 RHCSD 11/18/25 mtg stipend	0.00	75.00	
1/21/2026 API 1414988 RHCSD 12/16/25 mtg stipend	0.00	75.00	
1/21/2026 API 1414989 RHCSD 12/16/25 mtg stipend	0.00	75.00	
1/21/2026 API 1414990 RHCSD 12/16/25 mtg stipend	0.00	75.00	
1/21/2026 API 1414991 RHCSD 12/16/25 mtg stipend	0.00	75.00	

Revenues and Expenditures

8028280 CSD: ROLLING HILLS CSD

Details For the Accounting Period ended: Year End, 2026

Printed 8/28/2026 11:53:32 AM

	Estimated / Budget	Actual Amount	Balance
1/21/2026 API 1414992 RHCSD 12/16/25 mtg stipend	0.00	75.00	
1/30/2026 BUA T T ADOPTED BUDGET FY25-26	5,000.00	0.00	
2/24/2026 API 1430185 RHCSD 1/20/26 mtg stipend	0.00	75.00	
2/24/2026 API 1430186 RHCSD 1/20/26 mtg stipend	0.00	75.00	
2/24/2026 API 1430187 RHCSD 1/20/26 mtg stipend	0.00	75.00	
2/24/2026 API 1430188 RHCSD 1/20/26 mtg stipend	0.00	75.00	
2/24/2026 API 1430189 RHCSD 1/20/26 mtg stipend	0.00	75.00	
3/16/2026 API 1439363 RHCSD 2/17/26 mtg stipend	0.00	75.00	
3/16/2026 API 1439364 RHCSD 2/17/26 mtg stipend	0.00	75.00	
3/16/2026 API 1439365 RHCSD 2/17/26 mtg stipend	0.00	75.00	
3/16/2026 API 1439366 RHCSD 2/17/26 mtg stipend	0.00	75.00	
4/23/2026 API 1457693 RHCSD 4/21/26 mtg stipend	0.00	75.00	
4/23/2026 API 1457694 RHCSD 4/21/26 mtg stipend	0.00	75.00	
4/23/2026 API 1457695 RHCSD 4/21/26 mtg stipend	0.00	75.00	
5/21/2026 API 1475222 RHCSD 4/21/26 mtg stipend	0.00	75.00	
6/1/2026 API 1478408 RHCSD 5/19/26 mtg stipend	0.00	75.00	
6/1/2026 API 1478409 RHCSD 5/19/26 mtg stipend	0.00	75.00	
6/1/2026 API 1478410 RHCSD 5/19/26 mtg stipend	0.00	75.00	
6/1/2026 API 1478411 RHCSD 5/19/26 mtg stipend	0.00	75.00	
6/18/2026 API 1491483 RHCSD 5/26/26 Special mtg stip	0.00	75.00	
6/18/2026 API 1491484 RHCSD 5/26/26 Special mtg stip	0.00	75.00	
6/18/2026 API 1491485 RHCSD 5/26/26 Special mtg stip	0.00	75.00	
6/18/2026 API 1491486 RHCSD 5/26/26 Special mtg stip	0.00	75.00	
6/30/2026 API 1500024 RHCSD 6/16/26 mtg stipend	0.00	75.00	
6/30/2026 API 1500025 RHCSD 6/16/26 mtg stipend	0.00	75.00	
6/30/2026 API 1500026 RHCSD 6/16/26 mtg stipend	0.00	75.00	
6/30/2026 API 1500041 RHCSD 6/23/26 mtg stipend	0.00	75.00	
6/30/2026 API 1500042 RHCSD 6/23/26 mtg stipend	0.00	75.00	
6/30/2026 API 1500043 RHCSD 6/23/26 mtg stipend	0.00	75.00	
6/30/2026 API 1500044 RHCSD 6/23/26 mtg stipend	0.00	75.00	
4345 SPECIAL DISTRICT DIRECTOR SRVS	5,000.00	4,125.00	875.00
4400 PUBLICATION & LEGAL NOTICES			
7/1/2025 BEGINNING BALANCE	0.00	0.00	
1/30/2026 BUA T T ADOPTED BUDGET FY25-26	500.00	0.00	
6/30/2026 API 1504071 RHCSD publish Notice PublicHea	0.00	267.38	
4400 PUBLICATION & LEGAL NOTICES	500.00	267.38	232.62
4420 RENT & LEASE: EQUIPMENT			
7/1/2025 BEGINNING BALANCE	0.00	0.00	
9/23/2025 API 1364377 Reimburse istorage May, June,	0.00	269.00	
9/23/2025 API 1364385 Reimburse istorage August-Dece	0.00	456.00	
1/30/2026 BUA T T ADOPTED BUDGET FY25-26	1,000.00	0.00	
6/1/2026 API 1478412 RHCSD storage unit July, Aug,S	0.00	282.00	
4420 RENT & LEASE: EQUIPMENT	1,000.00	1,007.00	-7.00
4440 RENT & LEASE: BUILD & IMPRV			
7/1/2025 BEGINNING BALANCE	0.00	0.00	
8/1/2025 API 1340372 RHCSD meeting room rental 7-15	0.00	100.00	
9/3/2025 API 1354737 RHCSD meeting room rental 8-19	0.00	100.00	
9/23/2025 API 1364367 RHCSD meeting room rental 9-16	0.00	100.00	
9/23/2025 API 1364381 Reimburse Mtg.room rental May	0.00	100.00	
9/23/2025 API 1364382 Reimburse Mtg.room rental Apri	0.00	100.00	

Revenues and Expenditures

8028280 CSD: ROLLING HILLS CSD

Details For the Accounting Period ended: Year End, 2026

Printed 8/28/2026 11:53:32 AM

	Estimated / Budget	Actual Amount	Balance
11/4/2025 API 1381642 RHCSD meeting room rental 10-2	0.00	100.00	
12/3/2025 API 1393910 RHCSD meeting room rental 11-1	0.00	100.00	
12/23/2025 API 1404536 RHCSD meeting room rental 12-1	0.00	100.00	
1/21/2026 API 1415000 RHCSD meeting room rental 1-20	0.00	100.00	
1/30/2026 BUA T T ADOPTED BUDGET FY25-26	1,400.00	0.00	
2/24/2026 API 1430196 RHCSD meeting room rental 2-17	0.00	100.00	
5/21/2026 API 1475220 RHCSD meeting room rental 2-17	0.00	105.00	
5/21/2026 API 1475221 RHCSD meeting room rental 2-17	0.00	105.00	
6/1/2026 API 1478407 RHCSD meeting room rental 5-19	0.00	105.00	
6/18/2026 API 1491482 RHCSD meeting room rental 5-26	0.00	105.00	
6/30/2026 API 1500023 RHCSD meeting room rental 6-16	0.00	105.00	
6/30/2026 API 1500040 RHCSD meeting room rental 6-23	0.00	105.00	
4440 RENT & LEASE: BUILD & IMPRV	1,400.00	1,630.00	-230.00
4538 SOFTWARE			
7/1/2025 BEGINNING BALANCE	0.00	0.00	
3/23/2026 API 1443009 Reimburse istorage rental 1/4/	0.00	470.00	
4538 SOFTWARE	0.00	470.00	-470.00
4602 MILGE: EMPLOY AUTO (NO OVERNT)			
7/1/2025 BEGINNING BALANCE	0.00	0.00	
1/30/2026 BUA T T ADOPTED BUDGET FY25-26	200.00	0.00	
6/30/2026 API 1504068 RHCSD Clerk mileage reimburse	0.00	35.00	
4602 MILGE: EMPLOY AUTO (NO OVERNT)	200.00	35.00	165.00
4700 UTILITIES			
7/1/2025 BEGINNING BALANCE	0.00	0.00	
9/3/2025 API 1354731 RHCSD power no. 4570858285-8	0.00	413.20	
9/3/2025 API 1354732 RHCSD power no. 1857646705-6	0.00	124.02	
9/3/2025 API 1354733 RHCSD power no. 6085621545-8	0.00	48.90	
9/3/2025 API 1354740 RHCSD water no. 118388-001 4/4	0.00	2,366.15	
9/3/2025 API 1354741 RHCSD water no. 118386-001 4/4	0.00	312.87	
9/3/2025 API 1354742 RHCSD water no. 084490-002 4/	0.00	499.89	
9/3/2025 API 1354743 RHCSD water no. 126908-002 4/	0.00	2,536.96	
9/3/2025 API 1354744 RHCSD water no. 083214-001 4/4	0.00	119.89	
9/3/2025 API 1354745 RHCSD water no. 126932-002 4/	0.00	4,814.97	
9/23/2025 API 1364359 RHCSD power no. 4570858285-8	0.00	415.69	
9/23/2025 API 1364360 RHCSD power no. 1857646705-6	0.00	125.50	
9/23/2025 API 1364361 RHCSD power no. 6085621545-8	0.00	55.08	
10/28/2025 API 1379461 RHCSD power no. 4570858285-8	0.00	412.63	
10/28/2025 API 1379462 RHCSD power no. 1857646705-6	0.00	123.70	
10/28/2025 API 1379463 RHCSD power no. 1211321236-4	0.00	9.92	
10/28/2025 API 1379464 RHCSD power no. 6085621545-8	0.00	62.21	
11/4/2025 API 1381636 RHCSD water no. 118388-001 4/4	0.00	2,369.23	
11/4/2025 API 1381637 RHCSD water no. 118386-001 4/4	0.00	343.70	
11/4/2025 API 1381638 RHCSD water no. 084490-002 4/	0.00	324.16	
11/4/2025 API 1381639 RHCSD water no. 126908-002 4/	0.00	1,081.79	
11/4/2025 API 1381640 RHCSD water no. 083214-001 4/4	0.00	119.89	
11/4/2025 API 1381641 RHCSD water no. 126932-002 4/	0.00	3,147.06	
11/18/2025 API 1388850 RHCSD power no. 4570858285-8	0.00	407.75	
11/18/2025 API 1388851 RHCSD power no. 1857646705-6	0.00	120.81	
12/23/2025 API 1404529 RHCSD power no. 4570858285-8	0.00	409.03	
12/23/2025 API 1404530 RHCSD power no. 1857646705-6	0.00	121.57	

Revenues and Expenditures

8028280 CSD: ROLLING HILLS CSD

Details For the Accounting Period ended: Year End, 2026

Printed 8/28/2026 11:53:32 AM

	Estimated / Budget	Actual Amount	Balance
1/21/2026 API 1414993 RHCSD power no. 4570858285-8	0.00	407.75	
1/21/2026 API 1414994 RHCSD power no. 1857646705-6	0.00	120.81	
1/21/2026 API 1414995 RHCSD power no. 60856215458	0.00	11.53	
1/21/2026 API 1415001 RHCSD water no. 118388-001 10/	0.00	799.99	
1/21/2026 API 1415002 RHCSD water no. 118386-001 10/	0.00	291.29	
1/21/2026 API 1415003 RHCSD water no. 084490-002 10	0.00	225.50	
1/21/2026 API 1415004 RHCSD water no. 126908-002 10	0.00	758.07	
1/21/2026 API 1415005 RHCSD water no. 083214-001 10/	0.00	119.89	
1/21/2026 API 1415006 RHCSD water no. 126932-002 10	0.00	1,010.54	
1/30/2026 BUA T T ADOPTED BUDGET FY25-26	30,000.00	0.00	
2/24/2026 API 1430190 RHCSD power no. 4570858285-8	0.00	429.69	
2/24/2026 API 1430191 RHCSD power no. 1857646705-6	0.00	133.80	
2/24/2026 API 1430192 RHCSD power no. 60856215458	0.00	68.63	
3/16/2026 API 1439368 RHCSD power no. 4570858285-8	0.00	453.31	
3/16/2026 API 1439369 RHCSD power no. 1857646705-6	0.00	147.74	
3/16/2026 API 1439370 RHCSD water no. 118388-001 10/	0.00	290.68	
3/16/2026 API 1439371 RHCSD water no. 118386-001 10/	0.00	146.37	
3/16/2026 API 1439372 RHCSD water no. 084490-002 10	0.00	207.04	
3/16/2026 API 1439373 RHCSD water no. 126908-002 10	0.00	202.97	
3/16/2026 API 1439374 RHCSD water no. 083214-001 10/	0.00	150.60	
3/16/2026 API 1439375 RHCSD water no. 126932-002 10	0.00	190.50	
3/23/2026 API 1443016 RHCSD power no. 60856215458	0.00	71.08	
4/23/2026 API 1457670 RHCSD power no. 4570858285-8	0.00	447.32	
4/23/2026 API 1457671 RHCSD power no. 1857646705-6	0.00	144.19	
4/23/2026 API 1457672 RHCSD power no. 12113212364	0.00	3.56	
4/23/2026 API 1457673 RHCSD power no. 60856215458	0.00	59.62	
4/23/2026 API 1457675 RHCSD water no. 118388-001 2/3	0.00	507.12	
4/23/2026 API 1457676 RHCSD water no. 118386-001 2/3	0.00	210.17	
4/23/2026 API 1457677 RHCSD water no. 084490-002 2/	0.00	245.98	
4/23/2026 API 1457678 RHCSD water no. 126908-002 2/	0.00	417.83	
4/23/2026 API 1457679 RHCSD water no. 083214-001 2/3	0.00	155.80	
4/23/2026 API 1457680 RHCSD water no. 126932-002 2/	0.00	654.15	
5/21/2026 API 1475223 RHCSD power no. 4570858285-8	0.00	437.19	
5/21/2026 API 1475224 RHCSD power no. 1857646705-6	0.00	138.20	
6/18/2026 API 1491487 RHCSD power no. 4570858285-8	0.00	437.18	
6/18/2026 API 1491488 RHCSD power no. 1857646705-6	0.00	138.19	
6/18/2026 API 1491489 RHCSD power no. 6085621545-8	0.00	3.87	
6/30/2026 API 1500027 RHCSD water no. 118388-001 4/7	0.00	603.33	
6/30/2026 API 1500028 RHCSD water no. 118386-001 4/7	0.00	233.87	
6/30/2026 API 1500029 RHCSD water no. 084490-002 4/	0.00	259.32	
6/30/2026 API 1500030 RHCSD water no. 126908-002 4/	0.00	517.50	
6/30/2026 API 1500031 RHCSD water no. 083214-001 4/7	0.00	120.80	
6/30/2026 API 1500032 RHCSD water no. 126932-002 4/	0.00	1,306.27	
6/30/2026 API 1504063 RHCSD power no. 4570858285-8	0.00	437.19	
6/30/2026 API 1504064 RHCSD power no. 1857646705-6	0.00	138.20	
6/30/2026 API 1504065 RHCSD power no. 6085621545-8	0.00	61.00	
4700 UTILITIES	30,000.00	34,802.20	-4,802.20
40 Services & Supplies	226,545.00	197,155.17	29,389.83
Total Expense	226,545.00	197,155.17	29,389.83

Revenues and Expenditures

8028280 CSD: ROLLING HILLS CSD

Details For the Accounting Period ended: Year End, 2026

Printed 8/28/2026
11:53:32 AM

	Estimated / Budget	Actual Amount	Balance
8028280 CSD: ROLLING HILLS CSD	0.00	31,305.82	-31,305.82
Report Total			
Total Revenue	226,545.00	228,460.99	-1,915.99
Total Expense	226,545.00	197,155.17	29,389.83
	0.00	31,305.82	-31,305.82

8028280 - 8028280 GENERAL FUND

Printed 8/28/2026
11:20:20 AM

General Ledger

Summary for the Accounting Period Ended: July 31, 2026

	Debit	Credit	Balance
80280280 ROLLING HILLS			
ASSETS			
100 EQUITY IN POOLED CASH	603,227.38	27,046.73	576,180.65
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	669,567.38	88,386.73	581,180.65
LIABILITIES			
201 VOUCHERS PAYABLE	27,046.73	29,789.99	-2,743.26
LIABILITIES	27,046.73	29,789.99	-2,743.26
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	519,603.39	-519,603.39
FUND BALANCE	0.00	578,437.39	-578,437.39
80280280 ROLLING HILLS	696,614.11	696,614.11	0.00

8028280 - 8028280 GENERAL FUND

Printed 8/28/2026 11:20:21 AM

General Ledger

Details for the Accounting Period Ended: July 31, 2026

		Debit	Credit	Balance
80280280 ROLLING HILLS				
ASSETS				
100 EQUITY IN POOLED CASH				
7/1/2026	BEGINNING BALANCE	603,227.38	0.00	603,227.38
7/2/2026	APP 202701 199	0.00	7,500.00	595,727.38
7/13/2026	APP 202701 682	0.00	10,186.46	585,540.92
7/22/2026	APP 202701 1323	0.00	6,628.77	578,912.15
7/24/2026	APP 202701 1536	0.00	668.76	578,243.39
7/27/2026	APP 202701 1634	0.00	2,062.74	576,180.65
	100 EQUITY IN POOLED CASH	603,227.38	27,046.73	576,180.65
102 IMPREST (PETTY) CASH				
7/1/2026	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				
7/1/2026	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				
7/1/2026	BEGINNING BALANCE	0.00	61,340.00	-61,340.00
	165 ACCUM DEPR: EQUIPMENT	0.00	61,340.00	-61,340.00
	ASSETS	669,567.38	88,386.73	581,180.65
LIABILITIES				
201 VOUCHERS PAYABLE				
7/1/2026	BEGINNING BALANCE	0.00	29,789.99	-29,789.99
7/2/2026	APP 202701 199	7,500.00	0.00	-22,289.99
7/13/2026	APP 202701 682	10,186.46	0.00	-12,103.53
7/22/2026	APP 202701 1323	6,628.77	0.00	-5,474.76
7/24/2026	APP 202701 1536	668.76	0.00	-4,806.00
7/27/2026	APP 202701 1634	2,062.74	0.00	-2,743.26
	201 VOUCHERS PAYABLE	27,046.73	29,789.99	-2,743.26
	LIABILITIES	27,046.73	29,789.99	-2,743.26
FUND BALANCE				
310 FND BAL: RSVD GENERAL				
7/1/2026	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				
7/1/2026	BEGINNING BALANCE	0.00	5,000.00	-5,000.00
	313 FND BAL: RSVD IMPREST CASH	0.00	5,000.00	-5,000.00
350 FND BAL: UNRSVD UNDESIGNATED				
7/1/2026	BEGINNING BALANCE	0.00	519,603.39	-519,603.39
	350 FND BAL: UNRSVD UNDESIGNATED	0.00	519,603.39	-519,603.39
	FUND BALANCE	0.00	578,437.39	-578,437.39

8028280 - 8028280 GENERAL FUND

Printed 8/28/2026
11:20:21 AM

General Ledger

Details for the Accounting Period Ended: July 31, 2026

	Debit	Credit	Balance
80280280 ROLLING HILLS	696,614.11	696,614.11	0.00

Printed 8/28/2026
11:20:23 AM

Revenues and Expenditures

Summary For the Month ended: July 31, 2026

	Estimated / Budget	Actual Amount	Balance
Report Total			

Printed 8/28/2026
11:20:23 AM

Revenues and Expenditures

Details For the Accounting Period ended: July 31, 2026

	Estimated / Budget	Actual Amount	Balance
Report Total			

8028280 - 8028280 GENERAL FUND

Printed 9/8/2026
11:00:44 AM

General Ledger

Summary for the Accounting Period Ended: August 31, 2026

	Debit	Credit	Balance
80280280 ROLLING HILLS			
ASSETS			
100 EQUITY IN POOLED CASH	605,212.96	44,019.05	561,193.91
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	671,552.96	105,359.05	566,193.91
LIABILITIES			
201 VOUCHERS PAYABLE	44,019.05	44,019.05	0.00
LIABILITIES	44,019.05	44,019.05	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	519,603.39	-519,603.39
411 ACTUAL REVENUES	0.00	1,985.58	-1,985.58
431 EXPENDITURES	14,229.06	0.00	14,229.06
FUND BALANCE	14,229.06	580,422.97	-566,193.91
80280280 ROLLING HILLS	729,801.07	729,801.07	0.00

8028280 - 8028280 GENERAL FUND

Printed 9/8/2026
11:00:45 AM

General Ledger **Details for the Accounting Period Ended: August 31, 2026**

		Debit	Credit	Balance
80280280 ROLLING HILLS				
ASSETS				
100 EQUITY IN POOLED CASH				
8/1/2026	BEGINNING BALANCE	603,227.38	27,046.73	576,180.65
8/7/2026	GEN 202702 40	1,926.88	0.00	578,107.53
8/13/2026	APP 202702 872	0.00	2,743.26	575,364.27
8/20/2026	GNI 202702 1240	11.98	0.00	575,376.25
8/25/2026	GNI 202702 1536	46.72	0.00	575,422.97
8/27/2026	APP 202702 1851	0.00	14,229.06	561,193.91
	100 EQUITY IN POOLED CASH	605,212.96	44,019.05	561,193.91
102 IMPREST (PETTY) CASH				
8/1/2026	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				
8/1/2026	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				
8/1/2026	BEGINNING BALANCE	0.00	61,340.00	-61,340.00
	165 ACCUM DEPR: EQUIPMENT	0.00	61,340.00	-61,340.00
	ASSETS	671,552.96	105,359.05	566,193.91
LIABILITIES				
201 VOUCHERS PAYABLE				
8/1/2026	BEGINNING BALANCE	27,046.73	29,789.99	-2,743.26
8/13/2026	APP 202702 872	2,743.26	0.00	0.00
8/25/2026	API 202702 1834	0.00	14,229.06	-14,229.06
8/27/2026	APP 202702 1851	14,229.06	0.00	0.00
	201 VOUCHERS PAYABLE	44,019.05	44,019.05	0.00
	LIABILITIES	44,019.05	44,019.05	0.00
FUND BALANCE				
310 FND BAL: RSVD GENERAL				
8/1/2026	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				
8/1/2026	BEGINNING BALANCE	0.00	5,000.00	-5,000.00
	313 FND BAL: RSVD IMPREST CASH	0.00	5,000.00	-5,000.00
350 FND BAL: UNRSVD UNDESIGNATED				
8/1/2026	BEGINNING BALANCE	0.00	519,603.39	-519,603.39
	350 FND BAL: UNRSVD UNDESIGNATED	0.00	519,603.39	-519,603.39
411 ACTUAL REVENUES				
8/1/2026	BEGINNING BALANCE	0.00	0.00	0.00
8/7/2026	GEN 202702 40	0.00	1,926.88	-1,926.88

8028280 - 8028280 GENERAL FUND

Printed 9/8/2026
11:00:45 AM

General Ledger

Details for the Accounting Period Ended: August 31, 2026

			Debit	Credit	Balance
8/20/2026	GNI 202702 1240		0.00	11.98	-1,938.86
8/25/2026	GNI 202702 1536		0.00	46.72	-1,985.58
		411 ACTUAL REVENUES	0.00	1,985.58	-1,985.58
431 EXPENDITURES					
8/1/2026	BEGINNING BALANCE		0.00	0.00	0.00
8/25/2026	API 202702 1834		14,229.06	0.00	14,229.06
		431 EXPENDITURES	14,229.06	0.00	14,229.06
		FUND BALANCE	14,229.06	580,422.97	-566,193.91
		80280280 ROLLING HILLS	729,801.07	729,801.07	0.00

Printed 9/8/2026
11:00:45 AM

Revenues and Expenditures

8028280 CSD: ROLLING HILLS CSD

Summary For the Month ended: August 31, 2026

	Estimated / Budget	Actual Amount	Balance
8028280 CSD: ROLLING HILLS CSD			
Revenue			
01 Taxes			
0130 PROP TAX: PRIOR UNSECURED	0.00	11.08	-11.08
0150 PROP TAX: SUPP PRIOR	0.00	42.33	-42.33
01 Taxes	0.00	53.41	-53.41
03 Fines & Penalties			
0360 PEN & COST DELINQUENT TAXES	0.00	5.29	-5.29
03 Fines & Penalties	0.00	5.29	-5.29
04 Rev Use Money/Prop			
0400 REV: INTEREST	0.00	1,926.88	-1,926.88
04 Rev Use Money/Prop	0.00	1,926.88	-1,926.88
Total Revenue	0.00	1,985.58	-1,985.58
Expense			
40 Services & Supplies			
4100 INSURANCE: PREMIUM	0.00	5,503.37	-5,503.37
4185 MAINT: PARK	0.00	4,715.00	-4,715.00
4300 PROFESSIONAL & SPECIAL SRVS	0.00	3,150.00	-3,150.00
4345 SPECIAL DISTRICT DIRECTOR SRVS	0.00	225.00	-225.00
4700 UTILITIES	0.00	635.69	-635.69
40 Services & Supplies	0.00	14,229.06	-14,229.06
Total Expense	0.00	14,229.06	-14,229.06
8028280 CSD: ROLLING HILLS CSD	0.00	-12,243.48	12,243.48
Report Total			
Total Revenue	0.00	1,985.58	-1,985.58
Total Expense	0.00	14,229.06	-14,229.06
	0.00	-12,243.48	12,243.48

Revenues and Expenditures

8028280 CSD: ROLLING HILLS CSD

Details For the Accounting Period ended: August 31, 2026

Printed 9/8/2026 11:00:46 AM

	Estimated / Budget	Actual Amount	Balance
8028280 CSD: ROLLING HILLS CSD			
Revenue			
01 Taxes			
0130 PROP TAX: PRIOR UNSECURED			
8/1/2026 BEGINNING BALANCE	0.00	0.00	
8/20/2026 GNI 310 DU ROLL 14321 1% GENERAL TAX DU-K+Y	0.00	11.08	
0130 PROP TAX: PRIOR UNSECURED	0.00	11.08	-11.08
0150 PROP TAX: SUPP PRIOR			
8/1/2026 BEGINNING BALANCE	0.00	0.00	
8/20/2026 GNI 310 DU ROLL 14321 1% GENERAL TAX SUPP DU-G	0.00	0.90	
8/25/2026 GNI 311 DS ROLL 14321 1% GENERAL TAX SUPP DS-E	0.00	41.43	
0150 PROP TAX: SUPP PRIOR	0.00	42.33	-42.33
01 Taxes	0.00	53.41	-53.41
03 Fines & Penalties			
0360 PEN & COST DELINQUENT TAXES			
8/1/2026 BEGINNING BALANCE	0.00	0.00	
8/25/2026 GNI 311 DS ROLL 14321 PENALTIES SUPP DS-E	0.00	5.29	
0360 PEN & COST DELINQUENT TAXES	0.00	5.29	-5.29
03 Fines & Penalties	0.00	5.29	-5.29
04 Rev Use Money/Prop			
0400 REV: INTEREST			
8/1/2026 BEGINNING BALANCE	0.00	0.00	
8/7/2026 GEN INT JUL 26 Interest Allocation Entry	0.00	1,926.88	
0400 REV: INTEREST	0.00	1,926.88	-1,926.88
04 Rev Use Money/Prop	0.00	1,926.88	-1,926.88
Total Revenue	0.00	1,985.58	-1,985.58
Expense			
40 Services & Supplies			
4100 INSURANCE: PREMIUM			
8/1/2026 BEGINNING BALANCE	0.00	0.00	
8/25/2026 API 1518273 RHCSD Liab. insurance renewal	0.00	5,503.37	
4100 INSURANCE: PREMIUM	0.00	5,503.37	-5,503.37
4185 MAINT: PARK			
8/1/2026 BEGINNING BALANCE	0.00	0.00	
8/25/2026 API 1518269 RHCSD landscape maintenance Ju	0.00	4,715.00	
4185 MAINT: PARK	0.00	4,715.00	-4,715.00

Revenues and Expenditures

8028280 CSD: ROLLING HILLS CSD

Details For the Accounting Period ended: August 31, 2026

Printed 9/8/2026 11:00:46 AM

	Estimated / Budget	Actual Amount	Balance
4300 PROFESSIONAL & SPECIAL SRVS			
8/1/2026 BEGINNING BALANCE	0.00	0.00	
8/25/2026 API 1518274 RHCSD GM services July 2026	0.00	1,650.00	
8/25/2026 API 1518275 RHCSD Clerk services July 2026	0.00	1,500.00	
4300 PROFESSIONAL & SPECIAL SRVS	0.00	3,150.00	-3,150.00
4345 SPECIAL DISTRICT DIRECTOR SRVS			
8/1/2026 BEGINNING BALANCE	0.00	0.00	
8/25/2026 API 1518270 RHCSD 8/4/26 mtg stipend	0.00	75.00	
8/25/2026 API 1518271 RHCSD 8/4/26 mtg stipend	0.00	75.00	
8/25/2026 API 1518272 RHCSD 8/4/26 mtg stipend	0.00	75.00	
4345 SPECIAL DISTRICT DIRECTOR SRVS	0.00	225.00	-225.00
4700 UTILITIES			
8/1/2026 BEGINNING BALANCE	0.00	0.00	
8/25/2026 API 1518266 RHCSD power no. 4570858285-8	0.00	439.80	
8/25/2026 API 1518267 RHCSD power no. 1857646705-6	0.00	139.74	
8/25/2026 API 1518268 RHCSD power no. 6085621545-8	0.00	56.15	
4700 UTILITIES	0.00	635.69	-635.69
40 Services & Supplies	0.00	14,229.06	-14,229.06
Total Expense	0.00	14,229.06	-14,229.06
8028280 CSD: ROLLING HILLS CSD	0.00	-12,243.48	12,243.48
Report Total			
Total Revenue	0.00	1,985.58	-1,985.58
Total Expense	0.00	14,229.06	-14,229.06
	0.00	-12,243.48	12,243.48

Linda Stone

To: Mail
Subject: FW: Discontinuance of service & Options to Obtain Secured Local Assessment Roll
Attachments: OptionsToObtainSecuredLocalAssessmentRollForParcelQuestAuditorDownload 8-24-2026.pdf

From: **AU-Property Tax Division** <AuditorPropertyTaxDivision@edcgov.us>
Date: Mon, Aug 24, 2026 at 6:33 PM
Subject: Discontinuance of service & Options to Obtain Secured Local Assessment Roll
To: admin75@mfpd.us <admin75@mfpd.us>, admin@pioneerfire.org <admin@pioneerfire.org>, dashton@fllcsd.org <dashton@fllcsd.org>, csauer@fllcsd.org <csauer@fllcsd.org>, jreiner963@gmail.com <jreiner963@gmail.com>, finance@gwcsd.org <finance@gwcsd.org>, lanemeyer1966@gmail.com <lanemeyer1966@gmail.com>, manager@cameronparkairport.org <manager@cameronparkairport.org>, Fred Hjerpe <hjerpef@gmail.com>, info.showcasecsd@yahoo.com <info.showcasecsd@yahoo.com>, twarecatherine@yahoo.com <twarecatherine@yahoo.com>, dtbowden3@earthlink.net <dtbowden3@earthlink.net>, gm@rollinghillscsd.org <gm@rollinghillscsd.org>, csdclerk@gmail.com <csdclerk@gmail.com>
Cc: AU-Property Tax Division <AuditorPropertyTaxDivision@edcgov.us>

Please see the attached memo for important information.

This memo is being sent to you because your governmental agency asked the Auditor-Controller Property Tax Division to 'pull' the secured local assessment roll data for the district's Tax Rate Areas (TRAs) for one or more of the last 3 years (2024/25, 2025/26, and 2026/27) to assist in the district's preparation of direct charges due to the Property Tax Division by August 10 of each year. This service has been discontinued.

The Property Tax Division recommends the district evaluate the options and determine the future direction 'now', while the direct charge process is fresh in the mind of staff.

Auditor-Controller, Property Tax Division

El Dorado County

360 Fair Lane, Placerville, CA 95667

(530) 621-5470, x4

S

County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

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

JOE HARN, CPA
Auditor-Controller

SUNG-KUEI HSU
Assistant Auditor-Controller

Date: August 20, 2026
To: Direct Charge Districts for Whom the Property Tax Division 'Pulls TRA Data'
From: Property Tax Division
RE: Discontinuance of Service to 'Pull TRA Data' and Future Options

Background

For over 25 years, the Property Tax Division obtained a download of the Assessor's RTC §601 secured assessment roll (AKA secured local assessment roll) via a company called ParcelQuest (PQ). The Property Tax Division purchased PQ's DOS-based product is expected to become inoperable due to Microsoft technology changes. After careful consideration of business needs, the Property Tax Division will no longer purchase PQ's product.

During the past several years, some districts have requested the Property Tax Division to pull all the secured local assessment roll data within the district's Tax Rate Areas (TRAs) from PQ. This data is used by some districts to prepare the direct charge levies for the year (since each year's secured local assessment roll is unique). The Property Tax Division will be unable to perform this service to 'pull TRA data' in the future. However, other options are available, as outlined below.

Future Options

There are 5 options available for the future, as outlined below. The Property Tax Division recommends the district evaluate the options and determine the future direction now, while the direct charge process is fresh in the mind. More information regarding options 1-5 is available on https://www.eldoradocounty.ca.gov/County-Government/County-Departments/Auditor-Controller/Property-Tax/Direct-Charges-Non-Value-Based-Items (choose the 'Direct Charge Information for Districts' link).

1. El Dorado County Assessor's 'Secured Local Assessment Roll'
2. El Dorado County Assessor's 'Secured Master Assessment Roll with Physical Characteristics'
3. 1-month subscription of ParcelQuest 'Navigator'
4. 1-month subscription of ParcelQuest 'Aviator'
5. ParcelQuest 'Bulk Data Delivery'

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 9/8/2026

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

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

PRODUCER
HUB International Insurance Services Inc.
PO Box 255387
Sacramento CA 95865
License#: 0757776

CONTACT NAME: Taylor Green
PHONE (A/C, No, Ext): 916-480-4156 FAX (A/C, No): 916-993-7256
E-MAIL ADDRESS: taylor.green@hubinternational.com

INSURED CAPRENV-01
Capra Environmental Services, Corp.
8150 Sierra College Blvd., #200
Roseville CA 95661

INSURER(S) AFFORDING COVERAGE	NAIC #
INSURER A : Axis Surplus Insurance Company	26620
INSURER B : United Financial Casualty Company	11770
INSURER C : Hamilton Select Insurance, Inc	17178
INSURER D : State Compensation Insurance Fund of California	35076
INSURER E :	
INSURER F :	

COVERAGES **CERTIFICATE NUMBER:** 1768022568 **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	X COMMERCIAL GENERAL LIABILITY; CLAIMS-MADE; X OCCUR; GEN'L AGGREGATE LIMIT APPLIES PER: POLICY; X PRO-JECT; LOC; OTHER:	Y		P-001-002073265-01	9/7/2026	9/7/2027	EACH OCCURRENCE	$ 1,000,000
							DAMAGE TO RENTED PREMISES (Ea occurrence)	$ 100,000
							MED EXP (Any one person)	$ 5,000
							PERSONAL & ADV INJURY	$ 1,000,000
							GENERAL AGGREGATE	$ 2,000,000
							PRODUCTS - COMP/OP AGG	$ 2,000,000
								$
B	AUTOMOBILE LIABILITY; ANY AUTO; OWNED AUTOS ONLY; X SCHEDULED AUTOS; X HIRED AUTOS ONLY; X NON-OWNED AUTOS ONLY			04373864	9/8/2026	3/8/2027	COMBINED SINGLE LIMIT (Ea accident)	$ 2,000,000
							BODILY INJURY (Per person)	$
							BODILY INJURY (Per accident)	$
							PROPERTY DAMAGE (Per accident)	$
								$
C	UMBRELLA LIAB; X OCCUR; X EXCESS LIAB; CLAIMS-MADE; DED; RETENTION $			ECHS00317256	9/7/2026	9/7/2027	EACH OCCURRENCE	$ 2,000,000
							AGGREGATE	$ 2,000,000
								$
D	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY Y/N; ANYPROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBEREXCLUDED? Y; (Mandatory in NH); If yes, describe under DESCRIPTION OF OPERATIONS below	N / A		9388899-2025	10/21/2025	10/21/2026	X PER STATUTE; OTH-ER	
							E.L. EACH ACCIDENT	$ 1,000,000
							E.L. DISEASE - EA EMPLOYEE	$ 1,000,000
							E.L. DISEASE - POLICY LIMIT	$ 1,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)
*($2,500 deductible per occurrence applies to General Liability. Excess Liability is Following Form over the General Liability, Auto Liability and Employer's Liability.)
RE: Work performed by the named insured under written contract for the certificate holder.

Additional Insured: Rolling Hills Community Services District where required by written contract.

Forms: CG2010 1219, CG2037 1219

CERTIFICATE HOLDER

Rolling Hills Community Services District
PO Box 5266
El Dorado Hills CA 95762

CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE

THIS ENDORSEMENT CHANGES THE POLICY. PLEASE READ IT CAREFULLY.

ADDITIONAL INSURED – OWNERS, LESSEES OR CONTRACTORS – SCHEDULED PERSON OR ORGANIZATION

This endorsement modifies insurance provided under the following:

COMMERCIAL GENERAL LIABILITY COVERAGE PART

SCHEDULE

Name Of Additional Insured Person(s) Or Organization(s)	Location(s) Of Covered Operations
Any person or organization where the Named Insured has agreed in a written contract or agreement to name as an additional insured provided that the contract or agreement was executed prior to the loss or occurrence.	All Locations at which the Named Insured is performing on-going operations.
Information required to complete this Schedule, if not shown above, will be shown in the Declarations.	

A. **Section II – Who Is An Insured** is amended to include as an additional insured the person(s) or organization(s) shown in the Schedule, but only with respect to liability for "bodily injury", "property damage" or "personal and advertising injury" caused, in whole or in part, by:

1. Your acts or omissions; or

2. The acts or omissions of those acting on your behalf;

in the performance of your ongoing operations for the additional insured(s) at the location(s) designated above.

However:

1. The insurance afforded to such additional insured only applies to the extent permitted by law; and

2. If coverage provided to the additional insured is required by a contract or agreement, the insurance afforded to such additional insured will not be broader than that which you are required by the contract or agreement to provide for such additional insured.

B. With respect to the insurance afforded to these additional insureds, the following additional exclusions apply:

This insurance does not apply to "bodily injury" or "property damage" occurring after:

1. All work, including materials, parts or equipment furnished in connection with such work, on the project (other than service, maintenance or repairs) to be performed by or on behalf of the additional insured(s) at the location of the covered operations has been completed; or

2. That portion of "your work" out of which the injury or damage arises has been put to its intended use by any person or organization other than another contractor or subcontractor engaged in performing operations for a principal as a part of the same project.

C. With respect to the insurance afforded to these additional insureds, the following is added to **Section III – Limits Of Insurance:**

If coverage provided to the additional insured is required by a contract or agreement, the most we will pay on behalf of the additional insured is the amount of insurance:

1. Required by the contract or agreement; or

2. Available under the applicable limits of insurance;

whichever is less.

This endorsement shall not increase the applicable limits of insurance.

THIS ENDORSEMENT CHANGES THE POLICY. PLEASE READ IT CAREFULLY.

ADDITIONAL INSURED – OWNERS, LESSEES OR CONTRACTORS – COMPLETED OPERATIONS

This endorsement modifies insurance provided under the following:

COMMERCIAL GENERAL LIABILITY COVERAGE PART
PRODUCTS/COMPLETED OPERATIONS LIABILITY COVERAGE PART

SCHEDULE

Name Of Additional Insured Person(s) Or Organization(s)	Location And Description Of Completed Operations
Any person or organization where the Named Insured has agreed in a written contract or agreement to name as an additional insured provided that the contract or agreement was executed prior to the loss or occurrence.	**All Locations at which the Named Insured completed operations.**
Information required to complete this Schedule, if not shown above, will be shown in the Declarations.	

A. **Section II – Who Is An Insured** is amended to include as an additional insured the person(s) or organization(s) shown in the Schedule, but only with respect to liability for "bodily injury" or "property damage" caused, in whole or in part, by "your work" at the location designated and described in the Schedule of this endorsement performed for that additional insured and included in the "products-completed operations hazard".

However:

1. The insurance afforded to such additional insured only applies to the extent permitted by law; and
2. If coverage provided to the additional insured is required by a contract or agreement, the insurance afforded to such additional insured will not be broader than that which you are required by the contract or agreement to provide for such additional insured.

B. With respect to the insurance afforded to these additional insureds, the following is added to **Section III – Limits Of Insurance:**

If coverage provided to the additional insured is required by a contract or agreement, the most we will pay on behalf of the additional insured is the amount of insurance:

1. Required by the contract or agreement; or
2. Available under the applicable limits of insurance;

whichever is less.

This endorsement shall not increase the applicable limits of insurance.

OLD REPUBLIC TITLE COMPANY
A MEMBER OF THE OLD REPUBLIC TITLE INSURANCE GROUP
3558 Deer Park Drive, Suite 103 • Stockton CA • 95219 • (209) 956-7691 • FAX (209) 720-1665

Springfield Meadows/Rolling Hills CSD
C/O Linda Stone

Phone No.: (916) 600-8818
Attention: Accounting

Date: August 26, 2026
Escrow No.: 2127001570-JM
Close of Escrow: September 4, 2026

Re: Seller: Dan Abbott and Jenifer Abbott
Buyer: Donald Christopher Potter and Corie Potter
Property: 3155 Montrose Way, El Dorado Hills, California 95762

To Whom It May Concern:

This office has opened an escrow covering the (X) sale ( ) refinance of the property referenced above and requests that you PLEASE FURNISH US THE FOLLOWING INFORMATION AS SOON AS POSSIBLE.
We require a copy of: (X) By-Laws; (X) Articles of Incorporation; (X) Budget; (X) Reserve Statement; (X) Demand

Please provide your HOA Full Resale Package and Demand, thank you!

At close of escrow, we will forward to you our check for any dues and/or fees being paid through escrow together with any further information which may be required by you.

Thank you for your prompt attention to this request. Please return the completed form to the address shown above.

Sincerely,

Jackie Martain, Senior Escrow Officer
jmartain@ortc.com

OLD REPUBLIC TITLE COMPANY
A MEMBER OF THE OLD REPUBLIC TITLE INSURANCE GROUP
3558 Deer Park Drive, Suite 103 • Stockton CA • 95219 • (209) 956-7691 • FAX (209) 720-1665

To: Old Republic Title Company
3558 Deer Park Drive, Suite 103
Stockton, CA 95219

Date: August 26, 2026
Escrow No.: 2127001570-JM
Property: 3155 Montrose Way, El Dorado Hills, California 95762

HOMEOWNERS ASSOCIATION DEMAND STATEMENT
Please fill out completely

1. Amount of Fee/Dues: $ ________________
2. Payments are due on the ____________ day of each ______________ (month, quarter, etc.)
3. Date last payment made: ________________ Date next payment due: ______________

   Date paid to: ________________
4. Late charges of: ________________ Accrue After: ______________ Date
5. Is there a transfer fee? ________________ If yes, the amount is $ ______________
6. Is approval of sale required? ________________
7. If sale, do you require a copy of the recorded deed? ______________
8. Are there any delinquent amounts due? No ( ) Yes ( )
   If yes, the total delinquent amount due is $ ________
9. Are there any Special Assessments? No ( ) Yes ( )
   If yes, please complete the following:
   A) Total amount due? ________________
   B) How are Special Assessments paid? ________________
   C) Can Special Assessments be assumed by buyer? No ( ) Yes ( )
10. If the property is covered by a blanket hazard insurance policy please complete the following:
    Insurance Company Name and Address:

    ____

    Agent Name, Address and Phone Number:

    ____

    Insurance Policy Number: ______________

    Annual Premium: $ ________________ Paid to: ________________

11. Additional requirements? No ( ) Yes ( )

If yes, include here: ______________________________

____

12. Are you aware of any additional Homeowner's Associations affecting subject property? No ( ) Yes ( )

If yes, please provide the Name and Phone Number of the Management Company:

____

____

____

Phone Number: ______________________________

This information is being furnished by:

____

Authorized Signor for Association Phone Number

From: Springfield Meadows/Rolling Hills CSD
C/O Linda Stone

____

Mail Payment to:

____

____

____

Rolling Hills
Community Services District

September 4, 2026

Old Republic Title Company
Attention: Jackie Martain, Senior Escrow Officer
3558 Deer Park Drive, Suite 103
Stockton CA 95219
jmartin@ortc.com

RE: Escrow No. 2127001570-JM

Dear Ms. Martain:

This letter is written in response to your request for documents dated August 26, 2026, relative to the above escrow. Be advised the property located at 3155 Montrose Way, El Dorado Hills, CA is not within a Homeowners Association, but is within the bounds of the Rolling Hills Community Services District (RHCSD). Your HOA Demand Request is not applicable.

However, be advised that the property is subject to the CSD Improvement District Assessment paid annually in the amount of $200 through the property owner's Tax Bill. This assessment is grandfathered as it existed prior to July 1,1997 with no changes to methodology. It is not subject to the Accountability Act, thus, no report is on file with the District.

Further information about the RHCSD may be found at www.rollinghillscsd.org .

Thank you,

/s/
Linda Stone
District Clerk/Secretary

Item 5.a.
9/15/26

COUNTY OF EL DORADO
ELECTIONS DEPARTMENT

Registrar of Voters: Linda Webster
Assistant Registrar of Voters: Rena Russell

May 2026

TO: Special Districts

FROM: Linda Webster
Registrar of Voters

RE: Conflict-of-Interest Code Review for the Year 2026

Read this entire document before board adopts the district's 2026 Conflict of Interest

IMPORTANT NOTE: "ALL" Statement of Economic Interests are required to be provided for public access Monday-Friday, 8:00 am to 5:00 pm.

The Political Reform Act requires every local special district to review its conflict-of-interest code every even-numbered year. Enclosed is a 2026 Local Agency Biennial Notice that must be completed and returned to the Elections Department **no later than Thursday, October 1, 2026**. Please indicate on the Notice whether or not a revision to your district's code is necessary. If a revision is required, the amended conflict-of-interest code should follow within 90 days.

If you answer yes, to any of the questions below, your agency's code needs to be amended.

- *Is the current code more than five years old?*
- *Have there been any substantial changes to the district's organizational structure since the last code was approved?*
- *Have any positions been eliminated or re-named since the last code was approved?*
- *Have any new positions been added since the last code was approved?*
- *Have there been any substantial changes in duties or responsibilities for any positions since the last code as approved?*

NOTE: The code needs to state if the Elections Department is the filing officer or the district.

Upon receipt of an amended conflict-of-interest code, the Elections Department will submit the amended code to County Counsel for review and subsequent presentation to the Board of Supervisors for approval. Please remember your agency's amended code is not effective until it is approved by the Board of Supervisors.

Enclosed is a sample Notice of Intention to Adopt or Amend a Conflict-of-Interest Code and a sample of a district's Conflict-of-Interest Code.

Attend a Workshop or Webinar: Schedules and information about seminars and webinars are available at www.fppc.ca.gov.

As always, if we can provide further information, please contact Elections at (530) 621-7480.

Very truly yours,

Linda Webster

883 Ponderosa Road, Shingle Springs, CA 95682
PO Box 678001, Placerville, CA 95667

Phone: 530.621.7480
Fax: 530.677.1014

2026 Local Agency Biennial Notice

Name of Agency: Rolling Hills CSD

Mailing Address: PO Box 5266, El Dorado Hills, CA 95762

Contact Person: ____________________ Phone No. ____________________

Email: ____________________ Alternate Email: ____________________

Accurate disclosure is essential to monitor whether officials have conflicts of interest and to help ensure public trust in government. The biennial review examines current programs to ensure that the agency's code includes disclosure by those agency officials who make or participate in making governmental decisions.

This agency has reviewed its conflict of interest code and has determined that *(check one BOX):*

☐ **An amendment is required. The following amendments are necessary:**

(Check all that apply.)

- ☐ Include new positions
- ☐ Revise disclosure categories
- ☐ Revise the titles of existing positions
- ☐ Delete titles of positions that have been abolished and/or positions that no longer make or participate in making governmental decisions
- ☐ Other *(describe)* ____________________

☐ **The code is currently under review by the code reviewing body.**

☐ **No amendment is required.** (If your code is over five years old, amendments may be necessary.)

Verification (to be completed if no amendment is required)

This agency's code accurately designates all positions that make or participate in the making of governmental decisions. The disclosure assigned to those positions accurately requires that all investments, business positions, interests in real property, and sources of income that may foreseeably be affected materially by the decisions made by those holding designated positions are reported. The code includes all other provisions required by Government Code Section 87302.

____________________ ____________________

Signature of Chief Executive Officer *Date*

All agencies must complete and return this notice regardless of how recently your code was approved or amended. Please return this notice no later than **October 1, 2026**, or by the date specified by your agency, if earlier, to:

(PLACE RETURN ADDRESS OF CODE REVIEWING BODY HERE)

PLEASE DO NOT RETURN THIS FORM TO THE FPPC.

CONFLICT OF INTEREST CODE FOR ROLLING HILLS COMMUNITY SERVICES DISTRICT

The Political Reform Act (Government Code Section 81000 et seq.) requires state and local government agencies to adopt and promulgate conflict of interest codes. The Fair Political Practices Commission has adopted a regulation (2 California Code of Regulations Section 18730) that contains the terms of a standard conflict of interest code that can be incorporated by reference in an agency's code. After public notice and hearing it may be amended by the Fair Political Practices Commission to conform to amendments in the Political Reform Act. Therefore, the terms of 2 California Code of Regulations Section 18730 and any amendments to it duly adopted by the Fair Political Practices Commission are hereby incorporated by reference. This regulation and the attached Appendix designating officials and employees and establishing disclosure categories, shall constitute the conflict of interest code of the ROLLING HILLS COMMUNITY SERVICES DISTRICT.

Designated employees shall file statements of economic interests ("Form 700") with the ROLLING HILLS COMMUNITY SERVICES DISTRICT, and the District will make the statements available for public inspection and reproduction. [Government Code Section 81008.] Statements for all designated employees will be retained by the ROLLING HILLS COMMUNITY SERVICES DISTRICT.

APPENDIX A

PART I – DESIGNATED EMPLOYEES

Position	Disclosure Category
Board Members	1-5
General Manager	1-5
Consultants	1-5

PART II – DISCLOSURE CATEGORIES

1. Investments, business positions in any business entity, and sources of income, including gifts, loans and travel payments, from persons or entities which provide services, facilities, materials, supplies, machinery or equipment of the type utilized by the District, including the list specified in Appendix B.

2. All interests in real property located within the jurisdiction of the District and/or within a two mile radius of any property owned by the District.

3. Investments, business positions in any business entity, sources of income, including gifts, loans and travel payments, and interests in real property related to persons or businesses which provide services similar to those provided by the District including, but not limited to acquisition, construction, improvement and maintenance of streets, roads, rights of way, bridges, culverts, drains, curbs, gutters, sidewalks; the provision of park and recreational services; and the regulation of traffic and parking on District streets and rights of way.

4. Investments, business positions in any business entity, sources of income, and/or interests in real property related to business entities or persons who are:

   a. Owners of interests in real property located within the District; or

   b. Engaged in the real estate sales and/or development business within the jurisdictional boundaries of the District.

5. Investments and business positions in business entities and sources of income, including gifts, loans and travel payments, from persons or entities which provide financial services of the type utilized by the District, including but not limited to financial institutions and/or

investment vehicles that are of the type in which this District is empowered to invest its funds.

The General Manager of the District may determine in writing that a particular consultant, although a "designated position," is hired to perform a range of duties that is limited in scope and thus is not required to fully comply with the disclosure requirements described in this section. Such written determination shall include a description of the consultant's duties and, based upon that description, a statement of the extent of disclosure requirements. Such determination shall be a public record and shall be retained for public inspection in the same manner and locations as this conflict of interest code.

APPENDIX B

All interests in real property as well as investments and business positions in business entities and income from sources which provide facilities, services, supplies, or equipment of the type utilized by the District, including but not limited to:

Construction and building materials
Park maintenance equipment or supplies, playground equipment
Architectural services
Construction contractors
Safety equipment and facilities
Hardware tools and supplies
Freight and hauling
Motor vehicles
Petroleum products
Photographic services, supplies and equipment
Pesticides and herbicides
Communications equipment
Electrical equipment
Computer hardware and software
Appraisal services
Printing, reproduction, record keeping, etc.
Office equipment
Accounting services
Real estate agents/brokers and investment firms
Title companies
Public utilities
Insurance companies

Amended: August 21, 2018
2998226.2

Form 700 Filing Officer Duties

The Political Reform Act prohibits a public official from participating in governmental decisions in which he or she has a financial interest that may be materially affected. To help identify potential conflicts of interest, the law requires officials to file Statements of Economic Interests (Form 700). Agencies must ensure that their public officials (designated board and commission members, employees, and consultants) file the forms and disclose their interests on or before the statutory deadline.

The fact sheets below provide important information for filing officers about Form 700 filing procedures, filing deadlines, when and how to submit statements to the FPPC, and answers to common filing questions.

- City and County Filing Officers Fact Sheet
- Multi-County Filing Officers Fact Sheet
- State Agency Filing Officers Fact Sheet
- Court Filing Officers Fact Sheet
- Form 700 Filing Officer FAQ
- Adding Candidates E-Filing FAQ

Filing officers must supply a Form 700 to those officials who have assuming, annual, and leaving office filing obligations, and notify filers who fail to file. In order to determine if an individual is required to file, agencies should carefully review the list of designated positions in their conflict of interest codes; update their conflict of interest codes to comply with existing law; and know the list of filers covered under Government Code section 87200. An enforcement referral must be made if a statement is not filed. The link below provides suggested timelines for notifications to individuals who must file an annual Form 700, as well as when to notify non-filers and to make enforcement referrals.

- Form 700 Notification Guidelines

Providing Public Access and Reproduction Charges

All statements required to be filed by the Act are public documents and must be available for public inspection and reproduction during regular business hours no later than the second business day after they are received.

No conditions may be imposed on persons desiring to inspect or reproduce statements, and no information or identification may be required from such persons. A filing officer should provide copies of statements for viewing purposes rather than the originals. When a copy of a statement is requested, an unredacted copy must be provided.

Copies must be provided at a charge not to exceed 10 cents per page. In addition, filing officers may charge a retrieval fee of up to $5 per request for copies of statements that are five years or older. A single request for more than one report or statement is subject to one retrieval fee. Copies may be provided free of charge.

Notifying Non-Filers

Filing officers must notify all persons who fail to file a statement required by law in a timely manner. Notification may be made by telephone or in writing, including by e-mail. You may use this Statement of Economic Interests Non-Filer: Sample Notification Letter. A record of all telephone calls and correspondence should be saved.

On July 21, 2022 amendments to Regulation 18360 were adopted. Some amendments include notifying the non-filer by telephone at least once and if the filing officer receives a filing after referral then the filing officer must notify the Enforcement Division within 7 days of receipt of the filing. Please review the adopted regulation for further details.

- 18360 Staff Memo

Enforcement Referrals

Filing officers are required to report apparent violations of the Act to the appropriate agency. An apparent violation exists if the filing officer knows or has reason to believe a statement contains material inaccuracies or omissions, or when a filer fails to file all or part of a statement after reasonable notice has been provided.

On July 21, 2022 amendments to Regulation 18360 were adopted. Some amendments include attaching the email address, mailing address or telephone number of a referred non-filer or entity. Additionally, attempts to contact a non-filer who has left office should be made to a personal email address, home mailing address, or personal telephone number known by the filing officer. Please review the adopted regulation for further details.

- 18360 Staff Memo

To expedite an enforcement referral to the FPPC's Enforcement Division, use the Electronic Complaint System. Two written notifications must be made before referring a case and can be added as attachments. The FPPC has created an Electronic Complain System Video Tutorial. Remember to choose "Referral" and click "Submit" when finished filling out the information.

- Enforcement Electronic Complaint System
- Statement of Economic Interests Non-Filer: Referral Checklist

Reviewing Form 700

Filing officers must do a full review on at least 20 percent of original statements filed on time, at least half of which must be selected on a random basis, and on all late statements. The full review is done to determine if the statements contain all of the information required by the Act. The specific requirements are set out in Regulation 18115.

The link below provides a tool to use when reviewing statements. It contains a list of the most common errors and may be used when requesting amendments.

- Form 700 Review and Amendment Request Guide

Requesting and Accepting Amendments to Forms

A Form 700 may be amended by a filer at any time. There are no penalties for filing an amendment. Amending an incorrect or incomplete statement may be considered as evidence of good faith in any enforcement action.

No changes may be made on any statement after it has been filed; to make changes, an amendment must be filed. If a filing officer determines there is an error or additional information is necessary on a Form 700, a blank amendment schedule should be sent with a letter to the filer requesting the correct or additional information.

Charging and Collecting Late Fines

Any person who files a Form 700 after the deadline imposed by the Act may be liable for a late fine pursuant to Government Code Section 91013. A filing officer can assess a fine of $10 per day for each day a statement is late up to a maximum of $100.

However, a filing officer is required to waive the late filing fee when either of the following apply:

- A person could not timely file the statement or report due to them being seriously ill or hospitalized; or
- A person filed the late statement and completed the Commission's Political Reform Education Program (PREP) pursuant to Section 83116.7 for that late filing violation.

There is no provision in the Act to extend a filing deadline. However, a filer may request in writing that a fine for late filing be waived or reduced. Filing officers have the authority to fully or partially waive a fine if, on an impartial basis, it is determined that the late filing was not willful and that enforcement of the fine would not further the purposes of the Act. A filing official (who retains a copy of the statement and forwards the original to the filing officer) does not have the authority to assess or waive late fines. The filing officer receiving the late fines may deposit the funds into the general fund of the jurisdiction of which he or she is an officer.

The FPPC adopted Form 700 late fine guidelines for its own use and they are provided as an example at the link below.

- Form 700 Late Fine Guidelines

Share this page

Related Content

- Form 700 Electronic Filing for an Agency's Internal Filers
- Form 700 Electronic Filing for Statements that are Forwarded to FPPC

How to Request Advice

If you have questions about your obligations under the Act, you can request advice directly from FPPC staff.

REQUEST ADVICE

Updated Filing Officer and Filing Official Duties

View our fact sheet with updated filing officer and filing official duties relating to Statements of Economic Interests.

SEI FILING OFFICER DUTIES FACT SHEET

Form Retention for Filing Officers

Filing officers are required by law to maintain statements for a minimum period of time. This is determined by the type of statement and whether it is an original or a copy.

FORM RETENTION SCHEDULE

Tutorials for Filing Officers

If you have questions about how to perform the duties of a filing officer, please view our Recorded Video Tutorials provided by the FPPC.

FILING OFFICER TUTORIALS

General Contact

Fair Political Practices Commission
1102 Q Street, Suite 3050
Sacramento, CA 95811

General Contact Line: (916) 322-5660
Advice Line: 1-866-ASK-FPPC (866) 275-3772

Item 5.b
9/15/26

ORDINANCE NO. 2026-01
Rolling Hills Community Services District

An Ordinance of the Rolling Hills Community Services District Enacting A Special Parcel Tax to Fund District Services in Rolling Hills Community Services District Zone No. 1 Subject To The Approval Of The Voters

WHEREAS, the Rolling Hills Community Services District ("District") is authorized pursuant to Article XIII C of the California Constitution and California Government Code sections 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 Ordinance 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 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 the 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 adopted Resolution No. 26-04 forming Rolling Hills Community Services District Zone No. 1, which includes all territory within the jurisdictional boundaries of the District, excluding the Sierramonte subdivision, as described in Resolution No. 26-01; and

WHEREAS, the Board has submitted to the voters of the District, at the November 3, 2026, election, a measure to authorize a special tax to fund District services in Zone 1 and to increase the District's appropriations limit by the amount of anticipated revenue from the proposed special tax. The formation of Zone 1 and the special tax will be approved if two-thirds of voters voting on the measure vote in favor of it.

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

SECTION 1. AUTHORITY

The District enacts this ordinance in accordance with the authority granted to Community Services Districts pursuant to California Government Code sections 61121, 61141, and 50077.

SECTION 2. RECITALS

All Recitals contained in this Ordinance are true and correct and are incorporated herein by reference.

SECTION 3. DEFINITIONS

For the purposes of this Ordinance, the following terms shall have the meanings provided below:

A. "Administrator" means an official of the District, or designee thereof, responsible for carrying out the provisions of this Ordinance.

B. "Assessor's Parcel Number" means the Parcel and Parcel Number as assigned by the Rolling Hills Community Service District Assessor on the equalized tax roll.

C. "Board" means the Board of Directors of the District.

D. Consumer Price Index" or "CPI" means the Consumer Price Index for All Urban Consumers (CPI-U) for Sacramento-Roseville-Folsom as published by the U.S. Department of Labor, Bureau of Labor Statistics. If the Consumer Price Index is discontinued or revised, such other government index or computation with which it is replaced shall be used to obtain substantially the same result as would be obtained if the Consumer Price Index had not been discontinued or revised.

E. "County" means the County of El Dorado.

F. "County Assessor" or "Assessor" means the County Assessor of County of El Dorado.

G. "County Assessor's parcel" means a lot or Parcel with an assigned Assessor's Parcel Number used by the County Assessor in preparing the tax roll.

H. "District" means the Rolling Hills Community Service District.

I. "Fiscal Year" means the period starting July 1 and ending the following June 30.

J. "Parcel" means any County Assessor's parcel in Zone 1 based on the equalized tax roll of the County as of January 1 of each Fiscal Year.

K. "Rolling Hills Community Services District Zone 1" or "Zone 1" means the zone of the District formed by Board Resolution No. 26-04.

L. "Special tax" means the special parcel tax authorized and imposed by this Ordinance.

M. "Taxable parcel" means any Parcel that is not a Tax-Exempt Parcel.

N. "Tax exempt parcel" means any parcel that is exempt from the special tax, as provided for in this Ordinance.

SECTION 4. TAX IMPOSED

A. An annual special tax at the rates set forth in Section 5 is hereby imposed on every taxable parcel within the District.

B. The special tax constitutes a debt owed by the owner of each parcel to the District.

C. The special tax shall be levied and collected on each parcel within the District for which the owner receives a separate ad valorem property tax bill.

D. Tax exempt parcels are exempt from any liability for the special tax.

SECTION 5. TAX RATES

A. The rate of the special tax for each type of taxable parcel shall be Two Hundred and Fifty Dollars ($250.00) annually.

B. After the first year that the special tax is levied, to keep the tax on each taxable parcel in constant first year dollars for each year, the special tax rate may be adjusted annually by the change in the Consumer Price Index from the preceding year, using the most recent month when the calculation is performed, not to exceed three percent (3%).

C. The assessment roll data of the El Dorado County Tax Assessor as of January 1 of each year and District records shall be used to identify taxable parcels.

SECTION 6. EXEMPTIONS

A parcel shall be exempt from the special tax if it is exempt from the special tax under other applicable law.

SECTION 7. COLLECTION OF TAX

The special tax may be collected in the same manner as ordinary ad valorem taxes are collected and, if collected in that manner, shall have the same lien priority and be subject to the same penalties and the same procedure and sale in cases of delinquency as provided for ad valorem taxes collected by the County of El Dorado. The District Board of Directors may provide for other alternative methods of collection of the special tax by resolution.

SECTION 8. COLLECTION OF UNPAID TAX

The amount of the special tax, any penalty, and any interest imposed under the provisions of this Ordinance shall be deemed a debt owed to the District. Any person owing money to the District under the provisions of this Ordinance shall be personally liable to an action brought in the name of the District, at its option, for the recovery for such amount.

SECTION 9. USE OF TAX REVENUE

A. Revenue from the special tax, including penalties and interest thereon, shall be used to maintain and improve existing District facilities and services provided within Zone 1, including but not limited to fire mitigation, roads, drainage, lighting, landscaping, and parks.

B. At the District Board of Directors' discretion, revenue from the special tax, including penalties and interest thereon, may also be used to pay for the costs of holding an election to seek voter approval of this Ordinance, for the costs of administering the special tax, and for the costs of defending the special tax and this Ordinance, including attorneys' fees and related costs.

SECTION 10. ACCOUNTABILITY

In accordance with the requirements of California Government Code Sections 50075.1 and 50075.3, the following accountability measures, among others, shall apply to the special tax:

A. A separate, special account, referred to as the Zone 1 Special Tax Fund, shall be created, into which the proceeds of the special tax, including penalties and interest earned on such proceeds, must be deposited.

B. The specific purposes of the special tax are for the District facilities and services in Zone 1 and for related election, administration, and legal fees as set forth in Section 7. The proceeds of the special tax shall be applied only to those specific purposes.

C. The Administrator shall annually prepare and submit to the District Board of Directors a report regarding the special tax funds collected and expended, as well as any other information required by Government Code sections 50075.1 and 50075.3.

SECTION 11. INTERPRETATION, APPLICATION, AND APPEAL OF SPECIAL TAX FORMULA AND PROCEDURES

A. Any taxpayer who feels the amount of the special tax assigned to a parcel is in error may file a notice with the Administrator appealing the levy of the special tax. The Administrator then will promptly review the appeal and, if necessary, meet with the applicant. If the Administrator verifies that the special tax levied on the applicant's parcel should be modified or changed, the special tax levy will be corrected and, if applicable in any case, a credit or refund will be granted. The appeal must be filed not later than one year after having paid the special tax that is disputed.

B. Interpretations may be made by the District, by Resolution or Ordinance of the Board, for purposes of clarifying any vagueness or ambiguity as it relates to the special tax rate, the classification of properties, or any definition applicable to the special tax.

C. Without Board approval, the Administrator may make minor, non-substantive administrative and technical interpretations of the provisions of this Ordinance for purposes of administrative efficiency or convenience or to comply with new applicable federal, state, or local law, so long as any interpretation does not materially affect the rate and manner of collection of the special tax.

SECTION 12. AMENDMENTS

This Ordinance may only be amended by a vote of the people if the amendment would result in the special tax being imposed, extended, or increased in a manner not authorized by this Ordinance as originally approved by the voters, or if the amendment would substantially alter the purpose of the special tax. The District Board of Directors may enact other amendments, including but not limited to amendments necessary to implement or administer the special tax.

SECTION 13. EXPIRATION OF TAX

The authority to levy the special tax shall remain in effect unless a later ordinance is adopted and approved by the voters that either repeals the special tax or establishes a date that the authority to levy the special tax shall terminate.

SECTION 14. ADJUSTMENT OF APPROPRIATIONS LIMIT

Pursuant to California Constitution Article XIIIB, the appropriation limit for Rolling Hills Community Service District is hereby increased by the aggregate sum authorized to be levied by this special tax for fiscal year 2027-28 and each year thereafter.

SECTION 15. ORDINANCE PUBLICATION

A. A summary of this Ordinance shall be published and a certified copy of the full text of this Ordinance shall be posted in the office of the Rolling Hills Community Service District Clerk at least five (5) days prior to the Board of Directors meeting at which it is adopted.

B. A summary of this Ordinance shall be published within fifteen (15) days after the adoption, together with the names of the Board of Directors voting for or against same, in the Mountain Democrat, a newspaper of general circulation in the County of El Dorado, State of California.

SECTION 16. COMPLIANCE WITH THE CALIFORNIA ENVIRONMENTAL QUALITY ACT

This Ordinance is exempt from the California Environmental Quality Act (Public Resources Code §§ 21000 et seq., "CEQA," and 14 Cal. Code Reg. §§ 15000 et seq., "CEQA Guidelines"). The special tax authorized by this Ordinance is a special tax that can only be used to fund the projects, facilities, and services described in the Ordinance but does not approve any of the described projects or services. As such, under CEQA Guidelines section 15378(b)(4), the special tax is not a project within the meaning of CEQA because it creates a government funding mechanism that does not involve any commitment to any specific project or service that may result in a potentially significant physical impact on the environment. If revenue from the tax were used for a purpose that would have such effect, the District would undertake the required CEQA review for that particular project or service at the earliest feasible time prior to approval consistent with CEQA Guidelines Sections 15004 and 15352. Therefore, pursuant to CEQA Guidelines Section 15060, review of the Ordinance under CEQA is not required. Prior to commencement of any project or service funded by the special tax, any necessary environmental review required by CEQA shall be completed.

SECTION 17. SEVERABILITY

If any provision of this Ordinance is held by any court or by any Federal or State agency of competent jurisdiction, to be invalid as conflicting with any Federal or State law, rule or regulation now or hereafter in effect, or is held by such court or agency to be modified in any way in order to conform to the requirements of any such law, rule or regulation, such provision shall be considered a separate, distinct, and independent part of this ordinance, and such holding shall not affect the validity and enforceability of all other provisions hereof. In the event that such law, rule or regulation is subsequently repealed, rescinded, amended or otherwise changed, so that the provision thereof which had previously been held invalid or modified is no longer in conflict with such law, rule or regulation, said provision shall thereupon return to full force and effect and shall thereafter be binding. If any section, subsection, phrase, clause, sentence, or word in this Ordinance shall for any reason be held invalid or unconstitutional by a court of competent jurisdiction, it shall not nullify the remainder of this Ordinance but shall be confined to the article, section, subsection, subdivision, clause, sentence or word so held invalid or unconstitutional.

SECTION 18. DATE OF ADOPTION AND EFFECTIVE DATE

This Ordinance shall be considered adopted on the date of the declaration of the vote at the November 3, 2026 election and shall become effective 10 days thereafter.

The foregoing **Ordinance No. 2026-01** was read and introduced at a Special meeting of the Board of Directors of the Rolling Hills Community Service District held on June 23, 2026, and ordered passed to print by the following vote, to wit:

AYES: Grava, Collette, Gagetta, Kmiec

NOES: None

ABSTAIN: None

ABSENT: None

/s/ William Grava

William Grava, President, Board of Directors
Rolling Hills Community Service District

Attest: /s/ Linda Stone
Linda Stone, Clerk of the Board

and will come up for adoption as an Ordinance of the Rolling Hills Community Service District at a Regular meeting of the Board of Directors to be held on September 15, 2026.

PASSED AND ADOPTED, subject to voter approval on the November 3, 2026, election at a regular meeting of the Board of Directors of Rolling Hills Community Service District held on September 15, 2026, by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

____

William Grava, President, Board of Directors
Rolling Hills Community Service District

Attest:____________________________

Linda Stone, Clerk of the Board


Remove all dead/trees & additional
vegetation as possible on west side of pond


Remove all dead/downed trees


Remove Downed Tree in Pond and
adjacent to Culverts


West Side of Dam 2 Project Looking North


West Side View of Project