Rolling Hills
Community Services District

AGENDA
Board of Directors Regular Meeting
ROLLING HILLS COMMUNITY SERVICES DISTRICT

Date: November 17, 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.

Rolling Hills
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a. Accept and file the Minutes of the regular meeting on October 20, 2026
b. Approve and file the Financial Reports prepared by the County of El Dorado Auditor Controller office for the period ending October 2026
c. Correspondence accept and file:
- Umpqua Bank monthly statements for months ended September and October 2026
- CSDA 2026 Highlights
- Occidental Arts & Ecology Center Certificate of Insurance

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. Public Hearing – Consider Approval of Amendment to the District's Conflict of Interest Code - Open Public Hearing regarding Approval by Resolution of the Amended Conflict of Interest Code for RHCSD updating the designation of the District's Filing Officer. The Amendment does not otherwise modify designated positions, disclosure categories, or filing requirements. No written comments have been received. Public Comment; Close Hearing. Proposed Action: Adoption of Resolution 26-08 approving and adopting the Amended Conflict of Interest Code (2026 revision). *(President-Discussion/Possible Action Item)*

b. Vacant Seat on Board of Directors – A vacant seat on the Board of Directors exists as a result of the withdrawal by a resident who had previously declared candidacy for appointment for the vacant 4-year seat. The term of office for this vacancy runs through the general election in 2030. The Board intends to consider filling the vacancy by appointment at its regular meeting on January 19, 2027. *(President – Discussion Item)*

c. District Audit for Fiscal Years Ending 2023, 2024, 2025 – Seeking approval of engagement of Vaughn Johnson, CPA, to perform audit for the District's financials for fiscal years ending 2023, 2024, and 2025, at a cost of $3,500.00 per year, for a total of $10,500.00. Fiscal Impact: Approved FY Budget includes $10,000.00 in Accounting Services, Code 4305. *(President-Discussion/ Possible Action Item)*

d. Oleander Plants Along Stonebriar Drive and Dam No. 2 – Seeking approval for expenditure of funds of not to exceed $2,095.00 to extend the Oleander bushes along Stonebriar Drive and Beaver Dam No. 2 approximately an additional 100 feet, which cost includes purchase and planting of the oleander plants and needed irrigation. Fiscal Impact: Approved FY Budget includes $1,365.00 in Maintenance-Grounds Code 4183 and $730.00 in Maintenance Water System Code 4189. *(General Manager-Discussion/Possible Action Item)*

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e. **Adoption of Regular Meeting Dates for 2027 –** Seeking approval of the regular meeting dates calendar for 2027. Fiscal Impact: None. *(Clerk-Discussion Possible Action Item)*

f. **Traffic Mitigation –** Discussion regarding traffic mitigation within the District. *(Discussion Item requested at October meeting)*

6. Adjournment

Rolling Hills CSD General Manager Report for October Meeting 11/17/2026

- Parks and Roadway:
    - Water has been turned off to Stonebriar and Berkshire Parks.
    - Resident backyard getting extra water from Stonebriar Park. Since water is off, backyard is drying up.
    - Working on drainage ditches from White Rock Rd to behind Prima Dr.
    - Walked behind Prima Dr drainage ditch with resident to help determine what trees to remove.
    - Meeting with landscaper to address issues and maintain grounds.
    - Cleared breach on dam1 and Prima Dr to keep water flowing.
    - Working with El Dorado and Folsom County on Winterfield ponding. Waiting on drainage maps to see where water should drain. Working to get meeting with Folsom to clarify.

- Action Items:
    - Prima Dr Drip Valve #27 is leaking. Replaced diagram, thanks James, but still leaking so now getting landscaper to replace valve.
    - Ballpark backstop repair needs new tiedowns to hold fencing in place.

- Resident Concerns:
    - Contacts:
        - Resident backyard getting excess water from Stonebriar Park,
        - Resident would like to see more foliage along dam 1 and 2, agenda item.
        - Resident noticed drip lines on Stonebriar and Prima corner need repair, repair is complete, thanks Bill.

- Comments:
    - Thank you, all residents for trimming your bushes and trees along the sidewalk and roadway, 10 feet up and picking up the Leaves so drains don't clog 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.

11/17/2026
Item 3.C.

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	$ 45,750.00												
Total Revenue	$ 255,350.00												
Report for month ending:	**Sep**			**To Date**									
Expenditures		$ Budget Remaining	% Budget Remaining	Total for Category	Total for Subcategory	8/4-5/26 Vouchers	8/18/25 Voucher	9/15/26 Voucher	9/24/26 Voucher	10/19/26 Voucher	10/20/26 Voucher	11/10/26 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	$ 58,790.00	73%	$ 21,210.00		$ 4,715.00		11,780.00			$ 4,715.00		
4189 Maint. Water System	$ 8,000.00	$ 7,658.18	96%	$ 341.82			$ 225.06		$ 74.64		$ 42.12		
4190 Maint. Drainage	$ 40,000.00	$ 21,288.00	53%	$ 18,712.00						$ 14,500.00		$ 4,212.00	
4191 Maint. Roads	$ 7,000.00	$ 7,000.00	100%	$ -									
4192 Maint. Lighting	$ 350.00	$ 350.00	100%	$ -									
4197 Bldg. Supplies	$ 350.00	$ 63.70	18%	$ 286.30					$ 286.30				
4220 Memberships	$ 2,000.00	$ 2,000.00	100%	$ -									
4240 Misc. Expense - Contingency	$ -	$ -	--	$ -									
4260 Office Expense	$ 400.00	$ 242.02	61%	$ 157.98			$ 12.50		$ 25.24		$ 120.24		
4261 Postage	$ 500.00	$ 320.00	64%	$ 180.00					$ 180.00				
4266 Printing Services	$ 1,000.00	$ (664.95)	-66%	$ 1,664.95					$ 1,664.95				
4267 On-Line Subscriptions	$ 600.00	$ 260.43	43%	$ 339.57					$ 339.57				
4300 Prof. Services (breakdown below)	$ 30,000.00	$ 20,790.00	69%	$ 9,210.00									
General Manager		$ -	--		$ 4,560.00	$ 1,650.00		1,485.00			$ 1,425.00		
Clerk/Secretary		$ -	--		$ 3,831.00	$ 1,500.00		1,200.00			$ 1,131.00		
Streamline Software-Website		$ -	--		$ 819.00				$ 819.00				
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	$ 4,608.74	58%	$ 3,391.26		$ 2,743.26					$ 648.00		
4345 Director Services	$ 5,000.00	$ 3,950.00	79%	$ 1,050.00		$ 225.00	$ 300.00	225.00			$ 300.00		
4400 Publication Not.	$ 500.00	$ 417.42	83%	$ 82.58			$ 82.58						
4420 Rent/Lease Exp.	$ 1,200.00	$ 885.00	74%	$ 315.00			$ 105.00	105.00			$ 105.00		
4440 Rent Bldgs.	$ 1,500.00	$ 1,383.00	92%	$ 117.00					$ 117.00				
4505 Educa. Training	$ -	$ -	--	$ -									
4602 Private Auto	$ -	$ -	--	$ -									
4620 (4700) Utilities (breakdown below)	$ 35,000.00	$ 12,621.98	36%	$ 22,378.02									
Power - PG&E			--		$ 1,369.81	$ 635.69	$ 6.94	648.03			$ 79.15		
Water - EID			--		$ 21,008.21		$ 10,835.58				$ 10,172.63		
Subtotal Routine O&M	$ 255,350.00	$ 170,226.55	67%	$ 85,123.45		$ 17,155.92	$ 11,567.66	15,443.03	$ 3,506.70	$ 14,500.00	$ 18,738.14	$ 4,212.00	
Special Projects	$ -	$ -	--										
Fixed Assets													
6020 Bldg. Improvements	$ -	$ -	--	$ -									
Total Expenditures	$ 255,350.00	$ 170,226.55	67%	$ 85,123.45		$ 17,155.92	$ 11,567.66	15,443.03	$ 3,506.70	$ 14,500.00	$ 18,738.14	$ 4,212.00	

11/14/2026

ROLLING HILLS COMMUNITY SERVICES DISTRICT
MINUTES OF OCTOBER 20, 2026 MEETING OF THE BOARD OF DIRECTORS

1. Call to Order/Roll Call.
The regular meeting of the Rolling Hills CSD held on October 20, 2026, was called to order at 7:00 p.m. by Chair Bill Grava. The in-person meeting was held at the Patra Corp Conference Center, 4207 Town Center Blvd., Bldg. A, Suite 100, El Dorado Hills, CA. In addition to President Grava, Directors Brenda Collette, Liz Kmiec and Dave Gagetta were present at roll call. Also present was General Manager Mark Magee, Clerk Linda Stone, and 14 members of the public.

2. Public Comment. Ellen Post objected to the bright lights on Folsom Heights Drive which shine over the whole road and beyond into her backyard. She said the Conditions of Approval did not allow that. Chrissy Giesi commented that she does not think there was adequate transparency about the planned work at the Beaver Dam areas. An engineer who lives in the District said he is gathering information about steps to mitigate speeding and costs for striping on Stonebriar Drive.

3. Monthly Reports.
a. General Manager Report. Mark Magee presented his report orally and in writing. Resident Tim Haley said he has spoken with Tailored Tree about a possible discount or cost sharing arrangement to restore some landscaping in the area of Beaver Dam no. 2. Mark thanked all of the residents for trimming their bushes and trees and asked that residents be mindful of the falling leaves and keeping the storm drains clear.
b. General Manager Report on Tracking Items. No formal report.
c. District Budget Report. The District Budget report dated October 19, 2026, was received.
d. Ad Hoc Committee Report. Director and Committee member Liz Kmiec reminded residents about Measure N and getting out to vote in the upcoming election. Director Gagetta reported that six informational signs about Measure N were taken or removed.

4. The Consent Items including the Minutes of the special meeting held on August 4, 2026, regular meeting held on August 18, 2026, and regular meeting held on September 15, 2026, Financial Reports prepared by the County of El Dorado Auditor Controller office for the period ending September 2026, and correspondence including 9/14/26 Notification from El Dorado LAFCO – Notice of Filing and Request for Agency Comments regarding El Dorado Hills Incorporation, LAFCO Project No. 2025-02; 9/17/26 Letter from El Dorado LAFCO regarding Request for Information – Proposed El Dorado Hills Incorporation LAFCO Project No. 2025-02-Comprehensive Fiscal Analysis Study; 10/1/26 SDRMA Membership Plus FY28 Notice Renewal Questionnaire is Now Open; 10/5/26 Public Records Act Request from Tim Carver; 10/6/26 Public Records Act Request from Sunlight Access were considered. President Grava moved to accept and file the consent items as listed. Director Dave Gagetta seconded the motion. A roll call vote was taken; the motion carried as follows:
AYES: Grava, Gagetta, and Kmiec
NOES: None
ABSENT: None
ABSTAIN: Collette

5. Business Items.
a. State Water Quality Control Board Permit for Dam No. 1 Removal/Cleanup, Dam No. 2 Cleanup, and Waterway Maintenance. General Manager Mark Magee spoke about his work to obtain the needed emergency permit from the Water Quality Control Board for work previously authorized at the Dam No. 1 and No. 2 locations. He submitted the application for the permit and said the cost of $4,212.00 will cover the work already done, plus future work within 180 days for all of the waterway areas. President Grava commented about lessons learned through this process and that in the future more investigatory work should be done. The public provided comments expressing

dissatisfaction about how the clean-up work was approached including that it was reckless and messy given that the issue of the dams has been discussed for months. President Grava said he understood the concerns, but that the goal was to clear out the obstructions that would impede drainage and the cleanup was necessary. In response to questions about the beaver dams, Bill and Mark confirmed that beaver dam no. 1 has been removed and that the beavers have moved on from that area, and that beaver dam no. 2 remains and there is no intention to take it out. President Grava made a motion to approve an expenditure of funds to pay the permit fee of $4,212.00 to the State Water Quality Control Board as discussed; motion seconded by Director Liz Kmiec. A roll call vote was taken; the motion carried as follows:
AYES: Grava, Colette, Gagetta, and Kmiec
NOES: None
ABSENT: None
ABSTAIN: None

b. Clean-up of Beaver Dam No. 3 Area Without Disruption to the Dam. The General Manager presented this item seeking an authorization for expenditure of funds of not to exceed $8400 for clearing debris in and upstream from the Beaver Dam No. 3 area and granting authority to the General Manager to enter into an agreement with Tailored Tree, Inc. to perform the work. Mark said he is working out the details for a permit needed from the California Department of Fish and Wildlife at a cost of less than $1,000 which he believes will be good for five years. President Grava made a motion approving an expenditure of funds of $8,400.00 for clearing debris in the Beaver Dam No. 3 area and awarding the work to Tailored Tree. Director Kmiec seconded the motion and said the money needs to be appropriated to clear out the debris from the waterway area so the drainage flows and to perform the maintenance work that should have been done over the past years. She said the goal is to coexist with the beavers and see how it goes. In response to a resident's question, Mark confirmed no beavers were killed under the last permit obtained for their removal. Resident Chrissy Giese asked if the culverts have been scoped to assess their status. Mark said the District is looking at doing this maintenance work and that scoping may be a necessary next step depending on the water flow. In response to other comments, Dr. Baker, the resident most affected by the location of Beaver Dam No. 3, said that he is not concerned about others looking into his yard, but he is very concerned about the possibility of flooding. A roll call vote was taken; the motion carried as follows:
AYES: Grava, Gagetta, and Kmiec
NOES: Collette
ABSENT: None
ABSTAIN: None

c. Stop Sign Replacement Options. Mark Magee discussed that some of the traffic signs in the District are fading. He discussed options for stop sign replacement including standard stop signs and solar stop sign alert system. Given the excessive cost for flashing signs and expressed beliefs that sign recognition is not the problem, it was agreed that standard replacement signs would be preferred for an overall general refresh of traffic signs in the District. This discussion circled back to the public comments made at the start of the meeting about traffic mitigation. The Clerk was asked to put traffic mitigation on the next agenda for discussion.

In closing, resident Tim Carver offered his comments about the drainage concerns noting that while the District has a duty to address drainage issues, the cleanup done at Beaver Dam No. 2 was beyond the approved scope of work with the removal of healthy living trees. He said the result has been dramatic for his property. He requested that a responsible plan be developed with the contractor who did the work to restore some of what was lost.

6. Adjournment. Upon motion and second, the meeting was adjourned at 8:19 p.m.

Submitted by:
Linda Stone, Board Clerk

Approved by Board:

8028280 - 8028280 GENERAL FUND

Printed 11/2/2026
9:34:42 AM

General Ledger **Summary for the Accounting Period Ended: October 31, 2026**

		Debit	Credit	Balance
80280280 ROLLING HILLS				
ASSETS				
	100 EQUITY IN POOLED CASH	619,946.06	89,511.79	530,434.27
	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	686,286.06	150,851.79	535,434.27
LIABILITIES				
	201 VOUCHERS PAYABLE	89,296.24	89,296.24	0.00
	LIABILITIES	89,296.24	89,296.24	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
	401 ESTIMATED REVENUE	255,350.00	0.00	255,350.00
	411 ACTUAL REVENUES	31.95	16,718.68	-16,686.73
	420 ORIGINAL BUDGET (APPROPTNS.)	0.00	255,350.00	-255,350.00
	431 EXPENDITURES	59,689.85	0.00	59,689.85
	FUND BALANCE	315,071.80	850,506.07	-535,434.27
	80280280 ROLLING HILLS	1,090,654.10	1,090,654.10	0.00

8028280 - 8028280 GENERAL FUND

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

		Debit	Credit	Balance
80280280 ROLLING HILLS				
ASSETS				
100 EQUITY IN POOLED CASH				
10/1/2026 BEGINNING BALANCE		610,125.32	71,289.74	538,835.58
10/1/2026 GNI 202704 177		56.94	0.00	538,892.52
10/1/2026 APP 202704 187		0.00	3,506.50	535,386.02
10/2/2026 GNI 202704 192		7,752.40	0.00	543,138.42
10/2/2026 GNI 202704 193		52.01	0.00	543,190.43
10/2/2026 GNI 202704 194		4.28	0.00	543,194.71
10/7/2026 GEN 202704 123		1,803.43	0.00	544,998.14
10/7/2026 GNI 202704 523		7.94	0.00	545,006.08
10/7/2026 GNI 202704 524		143.74	0.00	545,149.82
10/8/2026 GNI 202704 622		0.00	183.60	544,966.22
10/26/2026 APP 202704 2249		0.00	14,500.00	530,466.22
10/29/2026 GNI 202704 2568		0.00	31.95	530,434.27
	100 EQUITY IN POOLED CASH	619,946.06	89,511.79	530,434.27
102 IMPREST (PETTY) CASH				
10/1/2026 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				
10/1/2026 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				
10/1/2026 BEGINNING BALANCE		0.00	61,340.00	-61,340.00
	165 ACCUM DEPR: EQUIPMENT	0.00	61,340.00	-61,340.00
	ASSETS	686,286.06	150,851.79	535,434.27
LIABILITIES				
201 VOUCHERS PAYABLE				
10/1/2026 BEGINNING BALANCE		71,289.74	71,289.74	0.00
10/1/2026 API 202704 172		0.00	3,506.50	-3,506.50
10/1/2026 APP 202704 187		3,506.50	0.00	0.00
10/26/2026 API 202704 2231		0.00	14,500.00	-14,500.00
10/26/2026 APP 202704 2249		14,500.00	0.00	0.00
	201 VOUCHERS PAYABLE	89,296.24	89,296.24	0.00
	LIABILITIES	89,296.24	89,296.24	0.00
FUND BALANCE				
310 FND BAL: RSVD GENERAL				
10/1/2026 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				
10/1/2026 BEGINNING BALANCE		0.00	5,000.00	-5,000.00
	313 FND BAL: RSVD IMPREST CASH	0.00	5,000.00	-5,000.00

8028280 - 8028280 GENERAL FUND

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

		Debit	Credit	Balance
350 FND BAL: UNRSVD UNDESIGNATED				
10/1/2026	BEGINNING BALANCE	0.00	519,603.39	-519,603.39
	350 FND BAL: UNRSVD UNDESIGNATED	0.00	519,603.39	-519,603.39
401 ESTIMATED REVENUE				
10/1/2026	BEGINNING BALANCE	0.00	0.00	0.00
10/15/2026	BUA 202704 1062	255,350.00	0.00	255,350.00
	401 ESTIMATED REVENUE	255,350.00	0.00	255,350.00
411 ACTUAL REVENUES				
10/1/2026	BEGINNING BALANCE	0.00	6,897.94	-6,897.94
10/1/2026	GNI 202704 177	0.00	56.94	-6,954.88
10/2/2026	GNI 202704 192	0.00	7,752.40	-14,707.28
10/2/2026	GNI 202704 193	0.00	52.01	-14,759.29
10/2/2026	GNI 202704 194	0.00	4.28	-14,763.57
10/7/2026	GEN 202704 123	0.00	1,803.43	-16,567.00
10/7/2026	GNI 202704 523	0.00	7.94	-16,574.94
10/7/2026	GNI 202704 524	0.00	143.74	-16,718.68
10/29/2026	GNI 202704 2568	31.95	0.00	-16,686.73
	411 ACTUAL REVENUES	31.95	16,718.68	-16,686.73
420 ORIGINAL BUDGET (APPROPTNS.)				
10/1/2026	BEGINNING BALANCE	0.00	0.00	0.00
10/15/2026	BUA 202704 1062	0.00	255,350.00	-255,350.00
	420 ORIGINAL BUDGET (APPROPTNS.)	0.00	255,350.00	-255,350.00
431 EXPENDITURES				
10/1/2026	BEGINNING BALANCE	41,499.75	0.00	41,499.75
10/1/2026	API 202704 172	3,506.50	0.00	45,006.25
10/8/2026	GNI 202704 622	183.60	0.00	45,189.85
10/26/2026	API 202704 2231	14,500.00	0.00	59,689.85
	431 EXPENDITURES	59,689.85	0.00	59,689.85
	FUND BALANCE	315,071.80	850,506.07	-535,434.27
	80280280 ROLLING HILLS	1,090,654.10	1,090,654.10	0.00

Revenues and Expenditures

8028280 CSD: ROLLING HILLS CSD

Summary For the Month ended: October 31, 2026

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	Estimated / Budget	Actual Amount	Balance
8028280 CSD: ROLLING HILLS CSD			
Revenue			
01 Taxes			
0100 PROP TAX: CURR SECURED	123,600.00	6,118.42	117,481.58
0110 PROP TAX: CURR UNSECURED	0.00	2,285.29	-2,285.29
0120 PROP TAX: PRIOR SECURED	0.00	-31.95	31.95
0130 PROP TAX: PRIOR UNSECURED	0.00	27.04	-27.04
0140 PROP TAX: SUPP CURRENT	0.00	379.87	-379.87
0150 PROP TAX: SUPP PRIOR	0.00	122.31	-122.31
01 Taxes	123,600.00	8,900.98	114,699.02
03 Fines & Penalties			
0360 PEN & COST DELINQUENT TAXES	0.00	21.36	-21.36
03 Fines & Penalties	0.00	21.36	-21.36
04 Rev Use Money/Prop			
0400 REV: INTEREST	7,300.00	5,564.39	1,735.61
04 Rev Use Money/Prop	7,300.00	5,564.39	1,735.61
13 Service Charges			
1310 SPECIAL ASSESSMENTS	78,700.00	2,200.00	76,500.00
13 Service Charges	78,700.00	2,200.00	76,500.00
22 Fund Balance			
0001 FUND BALANCE	45,750.00	0.00	45,750.00
22 Fund Balance	45,750.00	0.00	45,750.00
Total Revenue	255,350.00	16,686.73	238,663.27
Expense			
40 Services & Supplies			
4040 TELEPHONE VENDOR PAYMENTS	450.00	0.00	450.00
4041 COUNTY PASS THRU TELPHONE CHRG	500.00	0.00	500.00
4060 FOOD AND FOOD PRODUCTS	250.00	0.00	250.00
4100 INSURANCE: PREMIUM	7,500.00	5,503.37	1,996.63
4183 MAINT: GROUNDS	15,000.00	0.00	15,000.00
4185 MAINT: PARK	80,000.00	16,495.00	63,505.00
4189 MAINT: WATER SYSTEM	8,000.00	299.70	7,700.30

Revenues and Expenditures

8028280 CSD: ROLLING HILLS CSD

Summary For the Month ended: October 31, 2026

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	Estimated / Budget	Actual Amount	Balance
4190 MAINT: DRAINAGE	40,000.00	14,500.00	25,500.00
4191 MAINT: ROADS	7,000.00	0.00	7,000.00
4192 MAINT: LIGHTING	350.00	0.00	350.00
4197 MAINT: BUILDINGSUPPLIES	350.00	286.10	63.90
4220 MEMBERSHIPS	2,000.00	0.00	2,000.00
4260 OFFICE EXPENSE	400.00	37.74	362.26
4261 POSTAGE	500.00	180.00	320.00
4266 PRINTING SERVICES	1,000.00	1,664.95	-664.95
4267 ON-LINE SUBSCRIPTIONS	600.00	339.57	260.43
4300 PROFESSIONAL & SPECIAL SRVS	30,000.00	6,914.00	23,086.00
4304 AGENCY ADMINISTRATION FEE	250.00	183.60	66.40
4305 AUDIT & ACCOUNTING SERVICES	10,000.00	0.00	10,000.00
4313 LEGAL SERVICES	8,000.00	0.00	8,000.00
4345 SPECIAL DISTRICT DIRECTOR SRVS	5,000.00	750.00	4,250.00
4400 PUBLICATION & LEGAL NOTICES	500.00	82.58	417.42
4420 RENT & LEASE: EQUIPMENT	1,200.00	0.00	1,200.00
4440 RENT & LEASE: BUILD & IMPRV	1,500.00	327.00	1,173.00
4700 UTILITIES	35,000.00	12,126.24	22,873.76
40 Services & Supplies	255,350.00	59,689.85	195,660.15
Total Expense	255,350.00	59,689.85	195,660.15
8028280 CSD: ROLLING HILLS CSD	0.00	-43,003.12	43,003.12
Report Total			
Total Revenue	255,350.00	16,686.73	238,663.27
Total Expense	255,350.00	59,689.85	195,660.15
	0.00	-43,003.12	43,003.12

Revenues and Expenditures

8028280 CSD: ROLLING HILLS CSD

Details For the Accounting Period ended: October 31, 2026

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	Estimated / Budget	Actual Amount	Balance
8028280 CSD: ROLLING HILLS CSD			
Revenue			
01 Taxes			
0100 PROP TAX: CURR SECURED			
10/1/2026 BEGINNING BALANCE	0.00	466.02	
10/2/2026 GNI 322 CS ROLL 14321 1% GENERAL TAX CS B+S	0.00	5,652.38	
10/2/2026 GNI 322 CS ROLL 14321 1% UNITARY TAX CS-S	0.00	0.02	
10/15/2026 BUA T T ADOPTED BUDGET FY26-27	123,600.00	0.00	
0100 PROP TAX: CURR SECURED	123,600.00	6,118.42	117,481.58
0110 PROP TAX: CURR UNSECURED			
10/1/2026 BEGINNING BALANCE	0.00	2,141.55	
10/7/2026 GNI 326 CU ROLL 14321 1% GENERAL TAX CU-U	0.00	143.74	
0110 PROP TAX: CURR UNSECURED	0.00	2,285.29	-2,285.29
0120 PROP TAX: PRIOR SECURED			
10/1/2026 BEGINNING BALANCE	0.00	0.00	
10/29/2026 GNI 328 RC DS 14321 1% GENERAL TAX DS-I	0.00	-31.95	
0120 PROP TAX: PRIOR SECURED	0.00	-31.95	31.95
0130 PROP TAX: PRIOR UNSECURED			
10/1/2026 BEGINNING BALANCE	0.00	21.02	
10/7/2026 GNI 327 DU ROLL 14321 1% GENERAL TAX DU-K+Y	0.00	6.02	
0130 PROP TAX: PRIOR UNSECURED	0.00	27.04	-27.04
0140 PROP TAX: SUPP CURRENT			
10/1/2026 BEGINNING BALANCE	0.00	323.58	
10/2/2026 GNI 324 SS Roll 14321 1% GENERAL TAX SUPP SS-C	0.00	52.01	
10/2/2026 GNI 325 SU Roll 14321 1% GENERAL TAX SUPP SU-Q	0.00	4.28	
0140 PROP TAX: SUPP CURRENT	0.00	379.87	-379.87
0150 PROP TAX: SUPP PRIOR			
10/1/2026 BEGINNING BALANCE	0.00	72.56	
10/1/2026 GNI 323 DS ROLL 14321 1% GENERAL TAX SUPP DS-E	0.00	47.83	
10/7/2026 GNI 327 DU ROLL 14321 1% GENERAL TAX SUPP DU-G	0.00	1.92	
0150 PROP TAX: SUPP PRIOR	0.00	122.31	-122.31
01 Taxes	123,600.00	8,900.98	114,699.02
03 Fines & Penalties			
0360 PEN & COST DELINQUENT TAXES			
10/1/2026 BEGINNING BALANCE	0.00	12.25	
10/1/2026 GNI 323 DS ROLL 14321 PENALTIES SUPP DS-E	0.00	9.11	
0360 PEN & COST DELINQUENT TAXES	0.00	21.36	-21.36
03 Fines & Penalties	0.00	21.36	-21.36

Revenues and Expenditures

8028280 CSD: ROLLING HILLS CSD

Details For the Accounting Period ended: October 31, 2026

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	Estimated / Budget	Actual Amount	Balance
04 Rev Use Money/Prop			
0400 REV: INTEREST			
10/1/2026 BEGINNING BALANCE	0.00	3,760.96	
10/7/2026 GEN INT SEP 26 Interest Allocation Entry	0.00	1,803.43	
10/15/2026 BUA T T ADOPTED BUDGET FY26-27	7,300.00	0.00	
0400 REV: INTEREST	7,300.00	5,564.39	1,735.61
04 Rev Use Money/Prop	7,300.00	5,564.39	1,735.61
13 Service Charges			
1310 SPECIAL ASSESSMENTS			
10/1/2026 BEGINNING BALANCE	0.00	100.00	
10/2/2026 GNI 322 CS ROLL 64801 DIRECT CHARGE-S	0.00	2,100.00	
10/15/2026 BUA T T ADOPTED BUDGET FY26-27	78,700.00	0.00	
1310 SPECIAL ASSESSMENTS	78,700.00	2,200.00	76,500.00
13 Service Charges	78,700.00	2,200.00	76,500.00
22 Fund Balance			
0001 FUND BALANCE			
10/1/2026 BEGINNING BALANCE	0.00	0.00	
10/15/2026 BUA T T ADOPTED BUDGET FY26-27	45,750.00	0.00	
0001 FUND BALANCE	45,750.00	0.00	45,750.00
22 Fund Balance	45,750.00	0.00	45,750.00
Total Revenue	255,350.00	16,686.73	238,663.27
Expense			
40 Services & Supplies			
4040 TELEPHONE VENDOR PAYMENTS			
10/1/2026 BEGINNING BALANCE	0.00	0.00	
10/15/2026 BUA T T ADOPTED BUDGET FY26-27	450.00	0.00	
4040 TELEPHONE VENDOR PAYMENTS	450.00	0.00	450.00
4041 COUNTY PASS THRU TELPHONE CHRG			
10/1/2026 BEGINNING BALANCE	0.00	0.00	
10/15/2026 BUA T T ADOPTED BUDGET FY26-27	500.00	0.00	
4041 COUNTY PASS THRU TELPHONE CHRG	500.00	0.00	500.00
4060 FOOD AND FOOD PRODUCTS			
10/1/2026 BEGINNING BALANCE	0.00	0.00	
10/15/2026 BUA T T ADOPTED BUDGET FY26-27	250.00	0.00	
4060 FOOD AND FOOD PRODUCTS	250.00	0.00	250.00

Revenues and Expenditures

8028280 CSD: ROLLING HILLS CSD

Details For the Accounting Period ended: October 31, 2026

Printed 11/2/2026 9:34:45 AM

	Estimated / Budget	Actual Amount	Balance
4100 INSURANCE: PREMIUM			
10/1/2026 BEGINNING BALANCE	0.00	5,503.37	
10/15/2026 BUA T T ADOPTED BUDGET FY26-27	7,500.00	0.00	
4100 INSURANCE: PREMIUM	7,500.00	5,503.37	1,996.63
4183 MAINT: GROUNDS			
10/1/2026 BEGINNING BALANCE	0.00	0.00	
10/15/2026 BUA T T ADOPTED BUDGET FY26-27	15,000.00	0.00	
4183 MAINT: GROUNDS	15,000.00	0.00	15,000.00
4185 MAINT: PARK			
10/1/2026 BEGINNING BALANCE	0.00	16,495.00	
10/15/2026 BUA T T ADOPTED BUDGET FY26-27	80,000.00	0.00	
4185 MAINT: PARK	80,000.00	16,495.00	63,505.00
4189 MAINT: WATER SYSTEM			
10/1/2026 BEGINNING BALANCE	0.00	225.06	
10/1/2026 API 1533050 RHCSD Sprinkler Solenoid Repai	0.00	42.52	
10/1/2026 API 1533051 RHCSD Rainbird irrigation repa	0.00	32.12	
10/15/2026 BUA T T ADOPTED BUDGET FY26-27	8,000.00	0.00	
4189 MAINT: WATER SYSTEM	8,000.00	299.70	7,700.30
4190 MAINT: DRAINAGE			
10/1/2026 BEGINNING BALANCE	0.00	0.00	
10/15/2026 BUA T T ADOPTED BUDGET FY26-27	40,000.00	0.00	
10/26/2026 API 1544451 RHCSD Cleanout Drainage issues	0.00	14,500.00	
4190 MAINT: DRAINAGE	40,000.00	14,500.00	25,500.00
4191 MAINT: ROADS			
10/1/2026 BEGINNING BALANCE	0.00	0.00	
10/15/2026 BUA T T ADOPTED BUDGET FY26-27	7,000.00	0.00	
4191 MAINT: ROADS	7,000.00	0.00	7,000.00
4192 MAINT: LIGHTING			
10/1/2026 BEGINNING BALANCE	0.00	0.00	
10/15/2026 BUA T T ADOPTED BUDGET FY26-27	350.00	0.00	
4192 MAINT: LIGHTING	350.00	0.00	350.00
4197 MAINT: BUILDINGSUPPLIES			
10/1/2026 BEGINNING BALANCE	0.00	0.00	
10/1/2026 API 1533049 RHCSD brackets for swing in pa	0.00	11.99	
10/1/2026 API 1533055 RHCSD Steel Rods Fence Rpr & I	0.00	221.67	
10/1/2026 API 1533059 RHCSD Ball Park Fence Repair &	0.00	52.44	
10/15/2026 BUA T T ADOPTED BUDGET FY26-27	350.00	0.00	
4197 MAINT: BUILDINGSUPPLIES	350.00	286.10	63.90
4220 MEMBERSHIPS			
10/1/2026 BEGINNING BALANCE	0.00	0.00	
10/15/2026 BUA T T ADOPTED BUDGET FY26-27	2,000.00	0.00	
4220 MEMBERSHIPS	2,000.00	0.00	2,000.00

Revenues and Expenditures

8028280 CSD: ROLLING HILLS CSD

Details For the Accounting Period ended: October 31, 2026

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	Estimated / Budget	Actual Amount	Balance
4260 OFFICE EXPENSE			
10/1/2026 BEGINNING BALANCE	0.00	12.50	
10/1/2026 API 1533048 RHCSD volunteer day water & ro	0.00	25.24	
10/15/2026 BUA T T ADOPTED BUDGET FY26-27	400.00	0.00	
4260 OFFICE EXPENSE	400.00	37.74	362.26
4261 POSTAGE			
10/1/2026 BEGINNING BALANCE	0.00	0.00	
10/1/2026 API 1533054 RHCSD Presorted postage Letter	0.00	180.00	
10/15/2026 BUA T T ADOPTED BUDGET FY26-27	500.00	0.00	
4261 POSTAGE	500.00	180.00	320.00
4266 PRINTING SERVICES			
10/1/2026 BEGINNING BALANCE	0.00	0.00	
10/1/2026 API 1533052 RHCSD Printing 348 Letter mail	0.00	387.75	
10/1/2026 API 1533056 RHCSD 348 Postcard mailers & p	0.00	419.20	
10/1/2026 API 1533058 RHCSD 8-A Frame Signs Measure	0.00	240.24	
10/1/2026 API 1533060 RHCSD 18-small signs Measure	0.00	617.76	
10/15/2026 BUA T T ADOPTED BUDGET FY26-27	1,000.00	0.00	
4266 PRINTING SERVICES	1,000.00	1,664.95	-664.95
4267 ON-LINE SUBSCRIPTIONS			
10/1/2026 BEGINNING BALANCE	0.00	0.00	
10/1/2026 API 1533057 RHCSD GoDaddy Emails 1-yr Rene	0.00	339.57	
10/15/2026 BUA T T ADOPTED BUDGET FY26-27	600.00	0.00	
4267 ON-LINE SUBSCRIPTIONS	600.00	339.57	260.43
4300 PROFESSIONAL & SPECIAL SRVS			
10/1/2026 BEGINNING BALANCE	0.00	6,095.00	
10/1/2026 API 1533045 RHCSD CivicPlus 7/26/26-8/25/2	0.00	273.00	
10/1/2026 API 1533046 RHCSD CivicPlus 8/26/26-9/25/2	0.00	273.00	
10/1/2026 API 1533047 RHCSD CivicPlus 9/26/26-10/25/	0.00	273.00	
10/15/2026 BUA T T ADOPTED BUDGET FY26-27	30,000.00	0.00	
4300 PROFESSIONAL & SPECIAL SRVS	30,000.00	6,914.00	23,086.00
4304 AGENCY ADMINISTRATION FEE			
10/1/2026 BEGINNING BALANCE	0.00	0.00	
10/8/2026 GNI LAFCOBILLING FY 26/27 LAFCO BILL GC56381	0.00	183.60	
10/15/2026 BUA T T ADOPTED BUDGET FY26-27	250.00	0.00	
4304 AGENCY ADMINISTRATION FEE	250.00	183.60	66.40
4305 AUDIT & ACCOUNTING SERVICES			
10/1/2026 BEGINNING BALANCE	0.00	0.00	
10/15/2026 BUA T T ADOPTED BUDGET FY26-27	10,000.00	0.00	
4305 AUDIT & ACCOUNTING SERVICES	10,000.00	0.00	10,000.00
4313 LEGAL SERVICES			
10/1/2026 BEGINNING BALANCE	0.00	0.00	
10/15/2026 BUA T T ADOPTED BUDGET FY26-27	8,000.00	0.00	
4313 LEGAL SERVICES	8,000.00	0.00	8,000.00

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Revenues and Expenditures

8028280 CSD: ROLLING HILLS CSD

Details For the Accounting Period ended: October 31, 2026

	Estimated / Budget	Actual Amount	Balance
4345 SPECIAL DISTRICT DIRECTOR SRVS			
10/1/2026 BEGINNING BALANCE	0.00	750.00	
10/15/2026 BUA T T ADOPTED BUDGET FY26-27	5,000.00	0.00	
4345 SPECIAL DISTRICT DIRECTOR SRVS	5,000.00	750.00	4,250.00
4400 PUBLICATION & LEGAL NOTICES			
10/1/2026 BEGINNING BALANCE	0.00	82.58	
10/15/2026 BUA T T ADOPTED BUDGET FY26-27	500.00	0.00	
4400 PUBLICATION & LEGAL NOTICES	500.00	82.58	417.42
4420 RENT & LEASE: EQUIPMENT			
10/1/2026 BEGINNING BALANCE	0.00	0.00	
10/15/2026 BUA T T ADOPTED BUDGET FY26-27	1,200.00	0.00	
4420 RENT & LEASE: EQUIPMENT	1,200.00	0.00	1,200.00
4440 RENT & LEASE: BUILD & IMPRV			
10/1/2026 BEGINNING BALANCE	0.00	210.00	
10/1/2026 API 1533053 RHCSD storage for DATEs?	0.00	117.00	
10/15/2026 BUA T T ADOPTED BUDGET FY26-27	1,500.00	0.00	
4440 RENT & LEASE: BUILD & IMPRV	1,500.00	327.00	1,173.00
4700 UTILITIES			
10/1/2026 BEGINNING BALANCE	0.00	12,126.24	
10/15/2026 BUA T T ADOPTED BUDGET FY26-27	35,000.00	0.00	
4700 UTILITIES	35,000.00	12,126.24	22,873.76
40 Services & Supplies	255,350.00	59,689.85	195,660.15
Total Expense	255,350.00	59,689.85	195,660.15
8028280 CSD: ROLLING HILLS CSD	0.00	-43,003.12	43,003.12
Report Total			
Total Revenue	255,350.00	16,686.73	238,663.27
Total Expense	255,350.00	59,689.85	195,660.15
	0.00	-43,003.12	43,003.12

COLUMBIA BANK

Customer Service:
1-866-486-7782

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

Last statement: August 31, 2026
This statement: September 30, 2026

PUBLIC FUNDS CHECKING

Account number	XXXXXX3585	Beginning balance	$2,720.45
Low balance	$999.85	Deposits/Additions	$320.14
Average balance	$2,091.14	Withdrawals/Subtractions	$2,053.24
Interest earned	$0.00	Ending balance	$987.35

Deposits/Additions

Date	Description	Additions
09-22	Deposit	320.14
Total Additions		**$320.14**

Card Transactions/Withdrawals

Date	Description	Subtractions
09-17	POS Purchase Terminal 77827301 Sq *Signchef, Inc. El Dorado CA Xxxxxxxxxxx3469	617.76
09-18	POS Purchase Terminal Vbase2 The Home Depot #66 75 Folsom CA Xxxxxxxxxxx3477	52.44
09-18	POS Purchase Terminal 77827301 Sq *Signchef, Inc. El Dorado CA Xxxxxxxxxxx3469	240.24
09-21	POS Purchase Terminal 29283000 Godaddy#4188189848 480-50588 AZ Xxxxxxxxxxx3469	339.57
09-22	POS Purchase Terminal 10070478 Minuteman Press Pl Acer 530-62116 CA Xxxxxxxxxxx3469	419.20
09-23	POS Purchase Terminal Vbase2 The Home Depot 667 5 Folsom CA Xxxxxxxxxxx3477	221.67
09-28	POS Purchase Terminal 01998620 Dicks Sporting Goo DS Folsom CA Xxxxxxxxxxx3477	107.74
09-30	POS Purchase Terminal 00000101 Amazon.Com*5173n57 S1 Seattle WA Xxxxxxxxxxx3477	42.12
Total Card Transactions/Withdrawals		**$2,040.74**

Other Withdrawals/Subtractions

Date	Description	Subtractions
09-30	Service Charge For Maintenance Fee	12.50
Total Other Withdrawals/Subtractions		**$12.50**

Daily Balances

Date	Amount	Date	Amount	Date	Amount
08-31	2,720.45	09-21	1,470.44	09-28	1,041.97
09-17	2,102.69	09-22	1,371.38	09-30	987.35
09-18	1,810.01	09-23	1,149.71		

Overdraft Fee Summary

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

Checks

(* Skip in check sequence, R-Check has been returned, + Electronified check))

Total Checks paid: 0 for **-$0.00**

COLUMBIA BANK

Customer Service:
1-866-486-7782

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

Last statement: September 30, 2026
This statement: October 31, 2026

PUBLIC FUNDS CHECKING

Account number	XXXXXX3585	Beginning balance	$987.35
Low balance	$907.41	Deposits/Additions	$2,687.50
Average balance	$2,030.70	Withdrawals/Subtractions	$140.82
Interest earned	$0.00	Ending balance	$3,534.03

Deposits/Additions

Date	Description	Additions
10-19	Deposit	2,687.50
Total Additions		**$2,687.50**

Card Transactions/Withdrawals

Date	Description	Subtractions
10-05	POS Purchase Terminal Vbase2 Public Storage 680 16 800-567-0 CA Xxxxxxxxxxx3477	38.60
10-05	POS Purchase Terminal 00000000 Amazon.Com*5953r3j 90 Seattle WA Xxxxxxxxxxx3477	41.34
10-23	POS Purchase Terminal 29283000 Godaddy#7041165513 480-50588 AZ Xxxxxxxxxxx3469	48.38
Total Card Transactions/Withdrawals		**$128.32**

Other Withdrawals/Subtractions

Date	Description	Subtractions
10-31	Service Charge For Maintenance Fee	12.50
Total Other Withdrawals/Subtractions		**$12.50**

Daily Balances

Date	Amount	Date	Amount	Date	Amount
09-30	987.35	10-19	3,594.91	10-31	3,534.03
10-05	907.41	10-23	3,546.53		

Overdraft Fee Summary

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

Checks

(* Skip in check sequence, R-Check has been returned, + Electronified check))

Total Checks paid: 0 for **-$0.00**

California Special Districts Association
Districts Stronger Together

2026 CSDA Highlights



A California Special Districts Association Annual Publication

Protecting Local Property Tax Revenue

Successfully stopped a proposal to capture growth in local property and sales tax in areas within ½ mile radius of each planned high speed rail stop.

Defending Local Control and Technology Flexibility

AB 1898 — SUCCESSFULLY STOPPED
Prevented unclear new notification requirements for workplace technology that uses artificial intelligence—requirements that could have weakened cybersecurity and exposed districts to fraud, lawsuits and penalties.

AB 2027 — SUCCESSFULLY STOPPED
Blocked costly restrictions on technologies that help districts best serve residents, mitigate disaster, and enhance our workforce.



> *"California should not guarantee corporations profits when things go as hoped and then allow them to shift their costs onto the public sector when they cause damage to our communities."*
>
> — **Neil McCormick**
> *CEO, California Special Districts Association*

Guarding Against Costly Shift in Wildfire Liability

Successfully stopped a last-minute proposal to restrict public agencies from seeking full cost recovery from an investor owned utility that causes a wildfire.

Giving Special Districts a Voice in Legal Decisions

When court cases and state agency decisions could affect special districts statewide, CSDA works to ensure their perspective is heard. This year, CSDA filed six friend-of-the-court briefs addressing issues such as public records, eminent domain, and property-related fees and charges. CSDA also submitted comment letters to the Attorney General and CalPERS on prevailing wage and retiree employment rules.

6

friend-of-the-court briefs filed

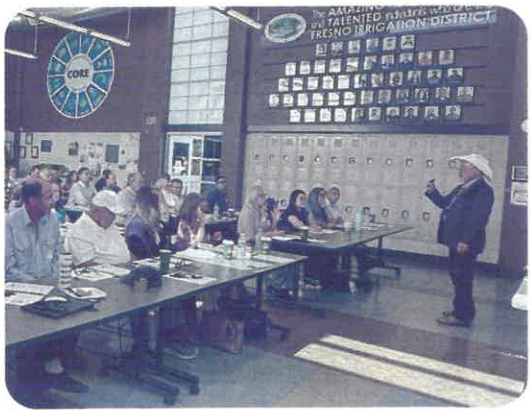
A strong legal framework today helps ensure vibrant communities tomorrow.



Ensuring Training is Broadly Accessible

CSDA helped over 4,400 special district officials and staff meet state training requirements and strengthen their leadership through in-person and on-demand education in ethics, harassment prevention and financial management.

4,400+
OFFICIALS AND STAFF SUPPORTED



LEADING THE SB 827 ROLLOUT

CSDA rapidly launched statewide SB 827 training, helping 770+ special district officials and staff comply with new fiscal and financial management requirements.

770+
TRAINED ON SB 827

Connecting More Leaders with Growth Opportunities

Together, CSDA's Annual Conference and General Manager Leadership Summit drew over 1,200 attendees. Among the 888 district officials and staff who participated, nearly 1 in 4 were first-timers expanding access to the knowledge, connections and ideas that strengthen special districts.

1,200+
ATTENDEES

888
DISTRICT OFFICIALS AND STAFF

1 in 4
WERE FIRST-TIMERS

> *"From my perspective, what makes CSDA so valuable to our agency is the ability to draw from the resources of so many different types of agencies and learn. The amount of resources that we have available to us is just astonishing and I'm so grateful for that."*
>
> — **Sanna Schlosser**
> *General Manager, Truckee Sanitary District*



SDLF Scholarships Opened Doors to Training

CSDA leverages the Special District Leadership Foundation scholarship program to expand access to training for all types of special districts. In 2026, SDLF awarded 83 scholarships, totaling nearly $76,000, to help leaders and staff from 76 districts attend conferences and training that strengthen knowledge, governance and operational excellence.

~$76,000
SCHOLARSHIPS

76
DISTRICTS SUPPORTED

83
scholarships awarded

Investing in learning strengthens the people who serve our communities.



Helping Members Navigate Brown Act Changes

When SB 707 introduced significant changes to California's Brown Act requirements, CSDA quickly developed resources to support members, including a dedicated resource web page, educational webinars, and an updated Brown Act Compliance Manual.



Connecting Members to Valuable Resources

Nearly **40%** of CSDA member agencies have enrolled in free Amazon Business Prime, making it one of the fastest-adopted benefits available through CSDA.

California CLASS launched Term Series II, giving participating public agencies another option for aligning eligible funds with planned cash-flow needs and future spending dates.

The Member Helpline has handled more than **500** questions since its launch, helping members understand policy issues and get the support they need.



"CSDA's greatest strength is the people we bring together and what we make possible for one another. When special district leaders share experience, exchange ideas, solve problems together, and help others grow, we strengthen our districts and our ability to serve our communities. That is what it means to be Districts Stronger Together.

— **Lorenzo Rios, CSDM**
CSDA President, CEO, Clovis Veterans Memorial District

CSDA Communities – Connecting Districts to Solutions and Each Other

CSDA Communities provide a trusted place to share experience and learn from peers. This year, more than 580 individuals joined conversations, while over 15,800 subscribers receive email digests connecting them to those discussions for practical insights and emerging topics.

15,800+
EMAIL SUBSCRIBERS RECEIVE DIGESTS

580+
INDIVIDUALS JOINED CONVERSATIONS

"CSDA Communities help me stay connected to the questions, ideas, and emerging issues affecting special districts across California. Following the conversations gives me valuable insight into the topics that other districts are navigating. I also appreciate the opportunity to share my own experiences and resources when they may benefit a colleague or contribute to a broader discussion."

— **Cynthia Allen, Ph.D., CSDM**
General Manager, Vandenberg Village Community Services District



Business Affiliates

DIAMOND LEVEL

- AllPaid
- Amazon Business
- California CAD Solutions (CALCAD)
- California CLASS
- Columbia Bank
- CPS HR Consulting
- CSDA Finance Corporation
- Enterprise Mobility
- GovDeals, Inc
- Special District Risk Management Authority
- Streamline powered by CivicPlus
- Utility Cost Management, LLC
- VC3

PLATINUM LEVEL

- Atkinson, Andelson, Loya, Ruud & Romo
- Best Best & Krieger LLP
- Five Star Bank
- Liebert Cassidy Whitmore
- Platinum Strategies Inc
- Richards Watson Gershon
- Tri Counties Bank

GOLD LEVEL

- Alan Biller and Associates
- Brown Armstrong Accountancy Corporation
- California Bank of Commerce
- CalTRUST
- Centrica Business Solutions
- Cole Huber LLP
- Complete Paperless Solutions
- Easeworks
- Energy Systems Group
- Kosmont Financial Services
- National Demographics Corporation (NDC)
- NBS
- Nossaman LLP
- Redwood Public Law, LLP
- River City Bank
- SitelogiQ
- Slovak Baron Empey Murphy & Pinkney LLP
- Townsend Public Affairs
- Tyler Technologies, Inc.
- Witt O'Brien's | Ambipar

Connecting Members Across California

With members in every corner of the state and active chapters providing opportunities to connect locally, CSDA helps special districts build relationships, share expertise, and strengthen their communities.





OVERALL MEMBER SATISFACTION

93%

of members reported satisfaction with the value of CSDA membership.

California Special Districts Association
1112 I Street, Suite 200
Sacramento, CA 95814
toll-free: 877.924.2732
www.csda.net

ACORD

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY): 08/31/2026

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	CONTACT NAME: Angela Gianni	
Open Door Insurance Services PO Box 428 Occidental CA 95465	PHONE (A/C, No, Ext): (707) 874-2666	FAX (A/C, No): (707) 874-1233
	E-MAIL ADDRESS: Angela@opendoorins.com	
	INSURER(S) AFFORDING COVERAGE	NAIC #
	INSURER A : Nonprofits Insurance Alliance of California	NIAC
INSURED Occidental Arts & Ecology Center 15290 Coleman Valley Rd Occidental CA 95465	INSURER B : NonProfit's United	
	INSURER C :	
	INSURER D :	
	INSURER E :	
	INSURER F :	

COVERAGES **CERTIFICATE NUMBER:** 2627 GL, AL, LL **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. LIMITS SHOWN ARE INCLUSIVE OF AMOUNTS REQUESTED BY THE CERTIFICATE HOLDER AND MAY NOT REFLECT POLICY LIMIT AMOUNTS IN EXCESS OF THOSE REQUESTED. ***Not Applicable in WY**

INSR LTR	TYPE OF INSURANCE	ADDL INSD	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS	
A	☒ COMMERCIAL GENERAL LIABILITY ☐ CLAIMS-MADE ☒ OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: ☒ POLICY ☐ PRO-JECT ☐ LOC ☐ OTHER:	Y	Y	01-CP-0061289-01-07	08/31/2026	08/31/2027	EACH OCCURRENCE DAMAGE TO RENTED PREMISES (Ea occurrence) MED EXP (Any one person) PERSONAL & ADV INJURY GENERAL AGGREGATE PRODUCTS - COMP/OP AGG Premises/Operations	$ 1,000,000 $ 500,000 $ 20,000 $ 1,000,000 $ 3,000,000 $ 3,000,000 $
B	AUTOMOBILE LIABILITY ☐ ANY AUTO ☐ OWNED AUTOS ONLY ☒ SCHEDULED AUTOS ☒ HIRED AUTOS ONLY ☒ NON-OWNED AUTOS ONLY			1602	07/01/2025	07/01/2026	COMBINED SINGLE LIMIT (Ea accident) BODILY INJURY (Per person) BODILY INJURY (Per accident) PROPERTY DAMAGE (Per accident)	$ 1,000,000 $ $ $
	☐ UMBRELLA LIAB ☐ OCCUR ☐ EXCESS LIAB ☐ CLAIMS-MADE ☐ DED ☐ RETENTION $						EACH OCCURRENCE AGGREGATE	$ $
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY Y/N ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? ☐ N/A (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below						☐ PER STATUTE ☐ OTH-ER E.L. EACH ACCIDENT E.L. DISEASE - EA EMPLOYEE E.L. DISEASE - POLICY LIMIT	$ $ $
A	Liquor Liability			01-CP-0061289-01-07	08/31/2026	08/31/2027	Ea Occ / Aggregate	$1M / $1M

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

RE: Beaver Coexistence program/training

Rolling Hills Community Service District, its officials, officers, employees and agents are named as Additional Insured and insurance is Primary & Non-Contributory per the attached NIA-061B. Waiver of Subrogation applies per attached NIA-026B.

CERTIFICATE HOLDER

Rolling Hills Community Service 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

Angela Gianni

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NONPROFITS® INSURANCE ALLIANCE OF CALIFORNIA

Part of Nonprofits Insurance Alliance (NIA)

NONPROFITS OWN®

THIS ENDORSEMENT CHANGES THE POLICY. PLEASE READ IT CAREFULLY.

ADDITIONAL INSURED - PRIMARY AND NON-CONTRIBUTORY - PUBLIC ENTITIES

This endorsement modifies insurance provided under the following:

COMMERCIAL GENERAL LIABILITY COVERAGE FORM

SCHEDULE

Any person or organization that you are required to include on this policy, under written contract or agreement currently in effect or becoming effective during the term of this policy, applicable under the terms and conditions of this endorsement, and consistent with the description below that the parties intend.

A. SECTION II – WHO IS AN INSURED is amended to include:

4. Any public entity as an additional insured, and the officers, officials, employees, agents and/or volunteers of that public entity, as applicable, who may be named in the Schedule above, when you have agreed in a written contract or written agreement presently in effect or becoming effective during the term of this policy, that such public entity and/or its officers, officials, employees, agents and/or volunteers be added as an additional insured(s) on your policy, but only with respect to liability for "bodily injury", "property damage" or "personal and advertising injury" caused, in whole or in part, by:

a. Your negligent acts or omissions; or

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

in the performance of your ongoing operations.

No such public entity or individual is an additional insured for liability arising out of the sole negligence by that public entity or its designated individuals. The additional insured status will not be afforded with respect to liability arising out of or related to your activities as a real estate manager for that person or organization.

B. SECTION III – LIMITS OF INSURANCE is amended to include:

8. The limits of insurance applicable to the public entity and applicable individuals identified as an additional insured(s) pursuant to Provision A.4. above, are those specified in the written contract between you and that public entity, or the limits available under this policy, whichever are less. These limits are part of and not in addition to the limits of insurance under this policy.

C. With respect to the insurance provided to the additional insured(s), **Condition 4. Other Insurance** of **SECTION IV – COMMERCIAL GENERAL LIABILITY CONDITIONS** is replaced by the following:

4. Other Insurance

a. Primary Insurance

This insurance is primary if you have agreed in a written contract or written agreement:

(1) That this insurance be primary. If other insurance is also primary, we will share with all that other insurance as described in **c.** below; or

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(2) The coverage afforded by this insurance is primary and non-contributory with the additional insured(s)' own insurance.

Paragraphs (1) and (2) do not apply to other insurance to which the additional insured(s) has been added as an additional insured or to other insurance described in paragraph **b.** below.

b. Excess Insurance

This insurance is excess over:

1. Any of the other insurance, whether primary, excess, contingent or on any other basis:

(a) That is Fire, Extended Coverage, Builder's Risk, Installation Risk or similar coverage for "your work";

(b) That is fire, lightning, or explosion insurance for premises rented to you or temporarily occupied by you with permission of the owner;

(c) That is insurance purchased by you to cover your liability as a tenant for "property damage" to premises temporarily occupied by you with permission of the owner; or

(d) If the loss arises out of the maintenance or use of aircraft, "autos" or watercraft to the extent not subject to Exclusion **g.** of **SECTION I – COVERAGE A – BODILY INJURY AND PROPERTY DAMAGE.**

(e) Any other insurance available to an additional insured(s) under this Endorsement covering liability for damages which are subject to this endorsement and for which the additional insured(s) has been added as an additional insured by that other insurance.

(1) When this insurance is excess, we will have no duty under Coverages **A** or **B** to defend the additional insured(s) against any "suit" if any other insurer has a duty to defend the additional insured(s) against that "suit". If no other insurer defends, we will undertake to do so, but we will be entitled to the additional insured(s)' rights against all those other insurers.

(2) When this insurance is excess over other insurance, we will pay only our share of the amount of the loss, if any, that exceeds the sum of:

(a) The total amount that all such other insurance would pay for the loss in the absence of this insurance; and

(b) The total of all deductible and self-insured amounts under all that other insurance.

(3) We will share the remaining loss, if any, with any other insurance that is not described in this **Excess Insurance** provision and was not bought specifically to apply in excess of the Limits of Insurance shown in the Declarations of this Coverage Part.

c. Methods of Sharing

If all of the other insurance available to the additional insured(s) permits contribution by equal shares, we will follow this method also. Under this approach each insurer contributes equal amounts until it has paid its applicable limit of insurance or none of the loss remains, whichever comes first.

If any other the other insurance available to the additional insured(s) does not permit contribution by equal shares, we will contribute by limits. Under this method, each insurer's share is based on the ratio of its applicable limit of insurance to the total applicable limits of insurance of all insurers.

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THIS ENDORSEMENT CHANGES THE POLICY. PLEASE READ IT CAREFULLY.

WAIVER OF TRANSFER OF RIGHTS OF RECOVERY AGAINST OTHERS (WAIVER OF SUBROGATION)

This endorsement modifies insurance provided under the following:

COMMERCIAL GENERAL LIABILITY COVERAGE FORM

SCHEDULE

Any person or organization as required under a written contract or agreement currently in effect, or becoming effective during the term of this policy

Where you are so required in a written contract or agreement currently in effect or becoming effective during the term of this policy, we waive any right of recovery we may have against that person or organization, who may be named in the schedule above, because of payments we make for injury or damage.

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Additional Named Insureds

Other Named Insureds	
Alliance for Land-Based Mutual Aid (ALMA)	Other
California Process-Based Restoration Network	Other
Celebrating Women's Leadership in Food (CWLF)	Other
Fenceline Watch	Other
FencelineData	Other
Leap Lab Farm	Other
Peak Plastic Foundation	Other
Port Arthur Community Action Network (PACAN)	Other
The Margin	Other

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11/17/2026
Item 5.a.

RESOLUTION NO. 26-08

Rolling Hills Community Services District
Approval of Amended Conflict of Interest Code

WHEREAS, the Board of Directors of the Rolling Hills Community Services District ("RHCSD") reviewed the District's Conflict of Interest Code at its meeting of August 18, 2026, determined that an amendment is necessary to update the designation of the District's Filing Officer only, and directed staff to initiate the amendment process and schedule a public hearing; and

WHEREAS, the District issued a Notice of Public Hearing as required by law; and

WHEREAS, a public hearing was held on November 17, 2026, regarding approval of the amended Conflict of Interest Code, at which time interested persons desiring to be heard were given such opportunity in accordance with law; and

WHEREAS, after the conclusion of the public hearing, the Board further considered the amended Conflict of Interest Code for the District;

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Rolling Hills Community Services District that the Amended Conflict of Interest Code is hereby adopted and approved, and shall be filed with the Elections Office and Board of Supervisors of the County of El Dorado in accordance with law. A copy of the Conflict of Interest Code for the Rolling Hills Community Services District as approved on November 17, 2026, is attached hereto and incorporated herein by reference.

PASSED AND ADOPTED by the Board of Directors of Rolling Hills Community Services District on November 17, 2026, by the following vote:

AYES:
NOES:
ABSENT:
ABSTAIN:

_____
William Grava, President
Rolling Hills Community Services District

ATTEST: _____
Linda Stone, District Clerk

DRAFT

11/17/26
Item 5.a.

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 COUNTY OF EL DORADO ELECTIONS DEPARTMENT, the District's designated Filing Officer. The Filing Officer is responsible for receiving, maintaining, and providing public access to filed statements as required by the Political Reform Act.

RHCSD Policy 1020
Amended 8-21-2018;
Amended 11-17-2026

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

11/17/26 - Item 5.b.

NOTICE OF VACANCY

ROLLING HILLS COMMUNITY SERVICES DISTRICT
BOARD OF DIRECTORS

NOTICE IS HEREBY GIVEN that there is a vacancy on the Board of Directors of the Rolling Hills Community Services District ("RHCSD") created as a result of the withdrawal of an interested resident in appointment to the vacant 4-year seat. The term of office for this vacancy runs through the general election in 2030. The Board intends to consider filling the vacancy by appointment at its regular meeting on January 19, 2027.

Candidates for the Board must be a voter in the district and must be able to exercise their independent judgment on behalf of the interests of RHCSD, including the residents, property owners, and the public as a whole.

If interested, please send a Statement of Interest and Qualifications to:
Rolling Hills Community Services District
P. O. Box 5266
El Dorado Hills, CA 95762
Or email: csdclerk@gmail.com

Please limit your statement to 100 words or less. This Notice shall be posted in three conspicuous places in the district at least 15 days before the appointment is made. It shall also be posted on the District's website.

Thank you.

Linda Stone, Board Clerk/Secretary
November 18, 2026

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Join

Support Page

OK

Item 5.C.

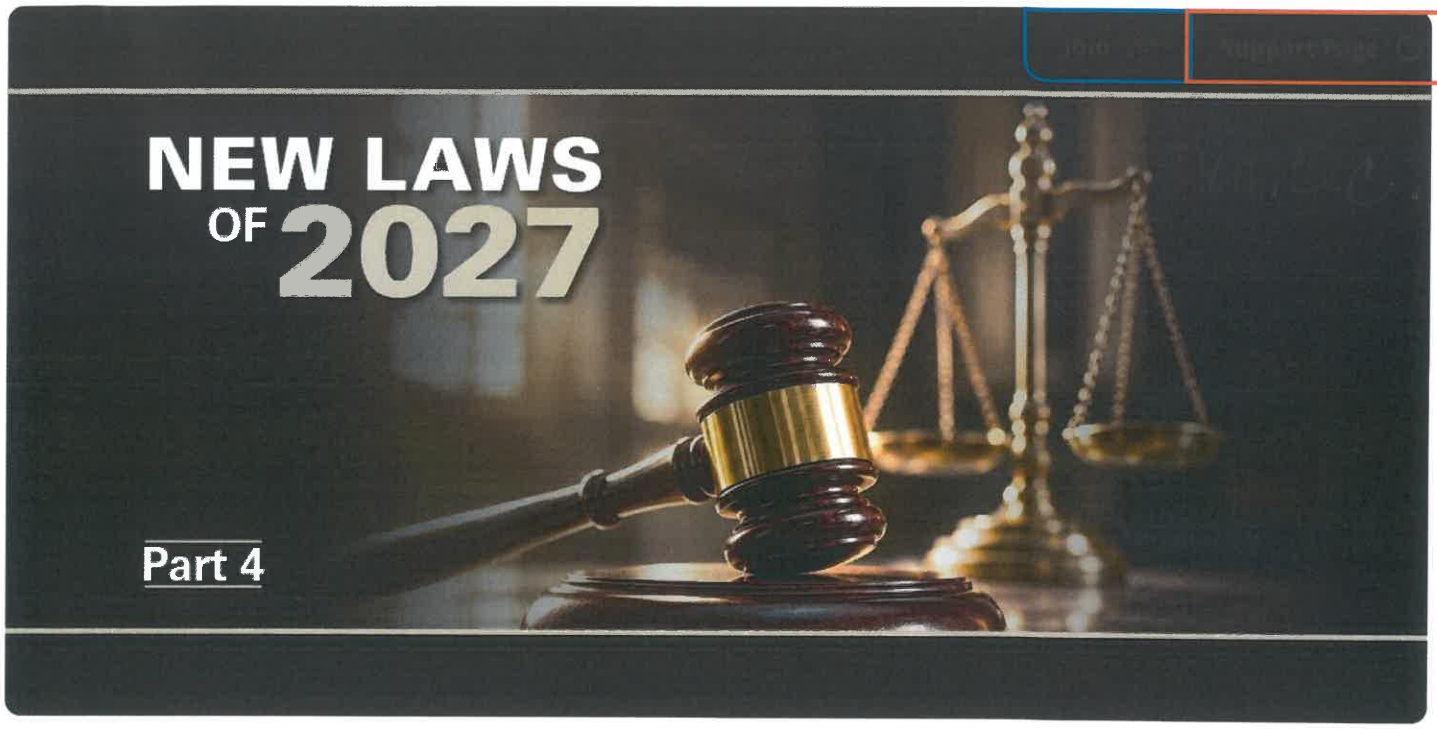
2027 New Laws Series, Part 4: Financial Audits of Special Districts – Small District Audit Flexibility (SB 992) and Website Posting Requirements (SB 1126)



By Morgan Leskody **posted yesterday**

Like

Contact us



By: @David Cameron, Partner, Atkinson, Andelson, Loya, Ruud & Romo

Financial oversight and public transparency are foundational pillars of special district governance. Every year, special districts navigate a rigorous statutory framework of accounting, auditing, and reporting mandates designed to safeguard public funds and maintain community trust. As operational costs rise and digital expectations evolve, the California State Legislature periodically recalibrates these requirements to ensure they remain practical for local agencies and meaningful for the public.

In August 2026, Governor Gavin Newsom signed two bipartisan bills impacting how special districts manage and share their financial audits: Senate Bill 992 (Niello), co-sponsored by the California Special Districts Association (CSDA) and the California State Association of County Auditors, and Senate Bill 1126 (Choi), sponsored by the California Policy Center. Together, these measures modernize financial oversight by expanding cost-saving audit alternatives for California's smallest special districts while establishing uniform online posting timelines for audited financial reports across local agencies.

SB 992 (Niello): Expanding Small District Audit Flexibility

Under Government Code section 26909, every special district is generally required to submit to an annual financial audit conducted by the county auditor or an independent certified public accountant (CPA). However, the cost of procuring an annual CPA audit has climbed sharply due to public-sector auditor shortages, updated Governmental Accounting Standards Board (GASB) standards, and inflation. For California's smallest special districts, paying $10,000 to $25,000 or more annually for a full audit can consume a disproportionate share of the revenues meant for frontline community services.

Alternatives Available to Districts with Revenues up to $250,000

To provide relief, existing law permits a special district with unanimous approval from both its governing board and the county board of supervisors to transition to a biennial, triennial, or five-year audit cycle if its revenues fall below a county-specified cap (Government Code section 26909(b)), or to replace its

annual audit with alternative financial oversight procedures if its annual revenues fall below a state statutory cap (Government Code section 26909(c)). Previously, that state revenue cap was set at $150,000, and the authority to use alternative procedures was scheduled to sunset on January 1, 2027.

Join Support Page

SB 992 (Chapter 150, Statutes of 2026), effective January 1, 2027, amends Government Code section 26909 to raise the maximum annual revenue threshold for alternative financial oversight procedures from $150,000 to $250,000. This increase — reflecting both inflation and the sharp rise in audit costs described above — brings an additional tier of small water, cemetery, fire protection, road maintenance, resource conservation, community services districts, and other special districts into eligibility. SB 992 also extends the statutory sunset date by a full decade, to January 1, 2037.

The Three Alternative Oversight Options

Under Government Code sections 26909(c) and (d), a qualifying district may request one of three alternative oversight mechanisms performed by the county auditor or an independent CPA under the county auditor's oversight.

A financial review provides limited assurance: the auditor performs analytical procedures and management inquiries to determine whether the financial statements require material modifications to conform with generally accepted accounting principles (GAAP), without full audit testing. An agreed-upon procedures (AUP) engagement provides targeted verification: the auditor tests specific, predetermined financial areas — such as cash disbursements or reserve balances — selected by the district, the county auditor, and the CPA, and reports factual findings. Finally, a financial compilation assists very small districts in presenting financial records in standardized statement format without providing formal assurance, meaning the auditor expresses no formal opinion on the statements' accuracy.

Option	Assurance level	What the auditor does
Financial review	Limited	Performs analytical procedures and management inquiries; no full audit testing.
Agreed-upon procedures (AUP)	None (factual findings only)	Tests specific preselected areas and reports factual findings.
Financial compilation	None	Presents records in standardized financial-statement format.

C. Alternative Available to Districts with Revenues less than $50,000

Additionally, SB 992 provided novel relief for districts whose annual revenues are less than $50,000. Previously, after five consecutive years of replacing its traditional audits with financial compilations, a district would be required to obtain a traditional audit of its accounts and records. SB 992 instead allows districts whose revenues are less than $50,000 to at that point transition from a financial compilation to a financial review or an agreed-upon procedures engagement. This adjustment for the smallest special districts lasts until January 1, 2037, unless extended through subsequent legislation.

SB 1126 (Choi): Mandatory Website Posting of Audited Financial Reports

Join Support Page

While SB 992 addresses the cost of financial oversight, SB 1126 (Chapter 119, Statutes of 2026) modernizes public access to completed audits. Although existing law requires special districts to submit annual financial reports to the State Controller and maintain websites linking to state financial portals, state law previously stopped short of requiring agencies to post the full text of their audited financial statements directly onto their own websites.

SB 1126 bridges that gap by adding Government Code section 53905, declaring that financial accountability is a proactive duty of local government. Under the new law, any local agency — including any special district — that maintains an internet website must post either its audited financial statements or its Annual Comprehensive Financial Report (ACFR) for the preceding fiscal year within 30 days after the report is completed.

By moving audits onto the agency's own site, the Legislature shifts the burden of access from the public to the district: a resident, journalist, or prospective investor can review a district's finances directly, without filing a California Public Records Act request or searching a state portal.

The document must be placed in a prominent location on the district's website, accessible to the public without a password or fee, and maintained online for not less than three years. While early versions of the bill proposed a $1,000 civil penalty for late postings, that penalty was removed prior to enactment. To give local agencies ample time to update their digital workflows, SB 1126 becomes operative on January 1, 2028.

Compliance and Implementation Insights

Both measures create immediate planning opportunities for district officials preparing for upcoming compliance cycles — one track for districts weighing an SB 992 audit alternative, and one for every district preparing to meet SB 1126's posting mandate.

Navigating Eligibility and Approvals Under SB 992

Small districts that meet the statutory revenue threshold should compare CPA quotes for a full audit against a financial review, AUP engagement, or multi-year audit cycle. Before seeking an exemption from an annual audit, however, districts must verify that active bond covenants, state or federal grant agreements, and loan contracts do not independently mandate an annual GAAP-compliant audit. Because the alternative requires a unanimous vote of both the district's governing board and the county board of supervisors, districts should coordinate early with the county auditor and ensure full board attendance when the resolution is agendized.

Preparing Digital Workflows for SB 1126

Ahead of SB 1126's January 1, 2028 operative date, districts should update their audit closeout procedures so that the act of uploading the final, text-searchable (ADA-compliant) PDF occurs the same week the auditor delivers the completed report and the board accepts it, avoiding any lag that could breach the 30-day window. Rather than burying audits inside lengthy board agenda packets, districts should house at least the last three years of audited financial statements in a dedicated "Financial Reports" or "Transparency" tab visible from the homepage. Finally, for small districts utilizing an SB 992 alternative in lieu of an audit, posting the completed review, AUP report, or compilation in that same prominent tab remains the gold standard for public transparency.

This article was contributed by David Cameron, Partner, AALRR, a CSDA Business Affiliate. CSDA members can contact AALRR through the CSDA Buyer's Guide at csda.net.

11/17/2027

Item 5. e.

PROPOSED REGULAR MEETING DATES 2027

(Third Tuesday of each month)

January 19

February 16

March 16

April 20

May 18

June 15

July 20

August 17

September 21

October 19

November 16

No meeting December